

## Can Faculty Members Follow Their Own Criteria? A Multinational Study

### Öğretim Üyeleri Kendi Kriterlerini Takip Edebiliyor Mu? Uluslararası Bir Çalışma

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#### Abstract

This study aimed to observe the ability to reach the success of professors in reaching their long-term goals in Turkey and in Texas. 23 faculty members from Turkish universities and 16 faculty members from Texas universities are interviewed. The teaching purpose and opinions of the professors are collected. Analytic Hierarchy Process is used to determine the long-term goals of the professors, and to weigh their opinions. These goals became the criteria of Promethee analysis, and these weights are used for this analysis. Promethee is a multi-criteria decision making method, it can be accepted as a quantitative heuristic method. The significant constructs are determined as “service quality, job satisfaction, occupational stress, organizational commitment” by the professors. 106 Certified Public Accountants (CPA) from Texas and 187 CPAs from Turkey who were students of these professors also participated in this study. The ability of reaching the goals was monitored.

**Keywords:** Accounting Education, Teaching Goals, Promethee Analysis

#### Özet

Bu çalışma öğretim üyelerinin uzun vadeli öğretme hedeflerine ulaşma başarısını Türkiye’de ve Teksas’ta ölçmeyi hedefler. Türkiye’de çalışan 23 öğretim üyesi ve Teksas’ta çalışan 16 öğretim üyesi ile anket yapılmıştır. Öğretim üyelerinin öğretim hedefleri ve görüşleri toplanmıştır. Analitik hiyerarşi süreci, öğretim üyelerinin uzun vadeli hedeflerini belirlemek ve onların görüşlerini ağırlıklandırmak için kullanılmıştır. Bu hedefler Promethee analizinin kriterleri olmuştur ve bu ağırlıklandırma ile analiz gerçekleştirilmiştir. Promethee bir çoklu karar alma yöntemidir, sayısal hüristik yönetmi olarak da kabul edilebilir. Öğretim üyeleri tarafından belirlenen önemli değişkenler “hizmet kalitesi, iş tatmini, iş stresi, örgütsel bağlılık”tır. Daha önceden bu öğretim üyelerinin öğrencisi olan Teksas’tan 106 serbest muhasebeci mali müşavir (SMMM) ve Türkiye’den 187 SMMM de bu çalışmaya katılmıştır. Hedeflere ulaşma becerisi incelendi.

**Anahtar kelimeler:** Muhasebe Eğitimi, Öğretim Hedefleri, Promethee Analiz Yöntemi

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### ***Introduction***

The accounting education is one of the most important factor for the recruitment process and it has long-term effects on the accounting professionals. Therefore the accounting professors set long-term goals. These goals are expected to have a positive impact on the employability.

Accounting professors aim to improve the metacognition of their students. Metacognition is related to awareness and self-cognition, and it is crucial for a better learning and motivation (Benjamin & Bird, 2006). The accounting professionals cannot estimate the social responsibility of their decisions and they may move closer to a burnout, which may cause them to make mistakes, with a lack of metacognition. For example, high stress levels can damage their mental health. If they do not have adequate metacognition, they cannot avoid such situations causing high stress levels. They may even accept these situations to be usual.

The 2001 and 2008 financial crises have shown that awareness of the accounting professionals can affect the whole world. During these crises, the accounting professionals were not aware of the harm they can do to the society, or they were suffering from burnout. Both of them are indicators of a lacking in metacognition. The accounting professors are aware of the importance of metacognition and therefore they set their teaching goals according to the need of metacognition.

Ethics and such philosophical perspectives can improve the metacognition. The levels of ethics integration across accounting curricula is decided by the accounting professors. The accounting chairpersons can also make decisions, but they cannot follow the courses of a professor in details. Thus the personal teaching goals of the professors play a great role in the accounting education. The purpose of this study is to discover the personal teaching goals of the accounting professors and to survey whether the professors are reaching their goals or not.

The professors determined service quality as an important indicator of a successful education. But the service, which is provided by the accounting professionals, is not the only aim of accounting education. Job satisfaction is also important for the professors. Because they believe that a person, who is not happy in a company, will start working with lower enthusiasm and have a tendency to make mistakes. Organizational commitment is another important factor for the accounting professionals according to the accounting professors. Because an accounting professional can discover the fatal errors of the other employees or he can just ignore them as correcting them is an extra burden for him. The accounting professionals can contribute more to his organization, if he has a higher organizational commitment. Occupational stress is also important for the professors. They claim that the employees working under pressure tend to make more mistakes. One professor stated that the subconscious of the employees can also direct them to make very big mistakes as they focus on the health of the body. If the person has no intention to quit, the subconscious decides that the only way to get rid of the devastating impact of occupational stress, is getting fired. Besides, the occupational stress affects the mental health seriously and the person loses his resistance. Thus they tend more to obey the orders. But the orders of the shareholders can be malicious. That is why the priority of an accounting professional is assessing the given orders and rejecting them if it is necessary.

### ***Literature Review***

This paper includes the assessments of professors and they determined they related their long-term teaching goals with occupational stress, job satisfaction, organizational commitment, and service quality. Occupational stress can be defined as the response of an employee to stress which is a result of the work environment (Dowden & Tellier, 2004). Job satisfaction is also an emotional response (Cranny et al., 1992) and high job satisfaction levels refer to higher pleasure. Several environmental factors are linked to occupational stress and job satisfaction. Occupational stress can motivate some of

the employees, but not all of them. Thus it is not possible to talk about a clear relationship between occupational stress and motivation. But motivation and job satisfaction are closely related to each other (Mowday et al., 1982; Mathieu & Zajac, 1990; Bono et al., 2001; Koys, 2001; Chen & Francesco, 2003; Greguras et al., 2004; Tziner et al., 2008).

Organizational commitment refers to the feeling of being a part of the institution (Steers, 1977). Higher levels of organizational commitment result in employees who want to contribute to their organizations (Meyer & Allen, 1997). Some researches surveyed the relationship between organizational commitment and job satisfaction (Tziner et al., 2008). Structural equations are also used to model the causal ordering of job satisfaction and organizational commitment among staff accountants (Poznanski & Bline, 1997). Chen and Francesco (2003) related organizational commitment to job performance. Job performance is also related to the service quality. If the performance evaluation criteria are set right, the performance of the employees can be taken as a sum to assess the service quality. Nonetheless, SERVQUAL is a better measure of service quality and it is used to evaluate the service quality in this study.

The occupational stress can be assessed by using “job related tension index” (Kahn et al., 1964) and this paper prefers to use this scale. The occupational stress and job satisfaction are evaluated together by a number of academicians, some of them used job related tension index (Bokti & Talip, 2009; Elizabeth & Zakkariya, 2015), and some of them used some other scales (Haboubi et al., 2017). Viator (2001) surveyed the role of stress in formal and informal accounting mentoring.

Job satisfaction survey is used to measure job satisfaction of accounting professionals (Spector, 1985). Different techniques can be used for job satisfaction assessment. For example, job satisfaction of accountants was assessed by using a path analysis (Aranya, Lacman & Armenic, 1982). Benke and Rhode (1980) examined job satisfaction of higher level employees employed in large certified public accounting firms. Job satisfaction was found to be associated with level of decision-making authority in a survey that examines the personality, job satisfaction, and turn-over intention of the certified public accountants (Omundson et al., 2016).

The casual ordering of job satisfaction and organizational commitment in turnover models in accounting was also elaborated (Gregson, 1992). In another research, job satisfaction and job commitment were examined together with conditions of employment, and job satisfaction levels and job commitment were high for the staff and they both did not vary with job category (Kontos & File, 1992). Norris and Niebuhr (1983) observed the job satisfaction of the accountants together with the organizational commitment. The organizational commitment of accountants was also evaluated together with Professional commitment (Bline et al., 1991). The scale of organizational commitment was used by many academicians and satisfying results were obtained (Hartline & Ferrel, 1996; Netemeyer et al., 1997; Babin & Boles, 1998). That is why this scale is selected.

Kalbers and Cenker (2007) focused on organizational commitment by using a sample of 334 auditors working for international and regional public accounting firms in a major metropolitan area of the USA and the findings have shown that the experienced auditors have less role ambiguity, have more affection for their organization, and are less inclined to leave their organization.

White (2004) surveyed the relationship between job satisfaction and non-work life satisfaction among public school teachers in West Texas with the participation of 563 public school teachers. Eaton (1998) examined the impacts of Organizational climate on faculty job satisfaction and job stress in a Community College district by using “teacher job satisfaction questionnaire”.

SERVQUAL can be modified and used in a wide-range of service industries. The service quality of accounting firms are evaluated by using SERVQUAL (Freeman & Dart, 1993; Saxby et al., 2004). In

Turkey, the service quality of certified public accounting firms are measured by using SERVQUAL (Ustaahmetoglu et al., 2013). SERVQUAL is a criterion of this study, just like organizational commitment, job satisfaction, and occupational stress. These criteria will be used to evaluate the success of the accounting education.

### ***Accounting Institutions in the Us and Turkey***

American Association of Public Accountants was founded in 1887 and its name changed into American Institute of Certified Public Accountants (AICPA) in 1917. Generally Accepted Accounting Principles (GAAP), which is the backbone of accounting profession and accounting education, was accepted by American Institute of Certified Public Accountants in 1947. International Accounting Standards (IAS) were also important for accounting profession. International Accounting Standards Committee (IASC), which was founded in 1973, issued International Accounting Standards. International Accounting Standards Committee was reorganized in 2001 and became International Accounting Standards Board (IASB), which was more independent. International Accounting Standards Board prepared International Financial Reporting Standards (IFRS) in 2011, and in 2013, International Financial Reporting Standards were improved.

The International Federation of Accountants (IFAC), which was established in 1977 with an ethics committee, also paid attention to accounting ethics. The International Federation of Accountants focuses on developing high-quality international accounting standards. More than 30% of European accounting institutions were created after the establishment of IFAC (Barrainkula & Espinosa-Pike, 2015). The International Federation of Accountants issued Code of Ethics for Professional Accountants (IFAC Code) in 1998. But The International Federation of Accountants aimed to set internationally effective ethics standards for accounting professionals worldwide, and with this aim it established International Ethics Standards Board (IESBA).

In July 2002, the Sarbanes-Oxley Act of 2002 established the Public Company Accounting Oversight Board (PCAOB) as a private-sector regulatory entity to replace the accounting profession's existing self-regulatory structure as it relates to public company audits. One of the Public Company Accounting Oversight Board's primary activities is the operation of an inspection program

As a result, effective January 1, 2004, the Securities & Exchange Commissions Practice Section (SECPS) was restructured and renamed the American Institute of Certified Public Accountants Center for Public Company Audit Firms (CPCAF). The CPCAF Peer Review Program became the successor to the SECPS Peer Review Program, with the objective of administering a peer review program that evaluates and reports on the non-SEC issuer accounting and auditing practices of firms that are registered with and inspected by the Public Company Accounting Oversight Board. Since many state boards of accountancy and other governmental agencies require a peer review of a firm's entire auditing and accounting practice, the CPCAF peer review provides a bridge from the Public Company Accounting Oversight Board inspections to allow member firms to meet their state board of accountancy licensing and other state and federal governmental agency peer review requirements.

National Association of State Boards of Accountancy (NASBA) was established in 1908. Each state has a member in NASBA. There are total 55 members of NASBA. In 2003, National Association of State Boards of Accountancy (NASBA) proposed that two accounting ethics courses can be added to accounting curriculum. The responsibility of National Association of State Boards of Accountancy includes setting policies regarding the requirements of Uniform Certified Public Accountants Exam. National Association of State Boards of Accountancy focused its attention on the 150 hour requirement.

Turkey Association of Accounting Experts (TMUD) was established in 1942. This institution had limited authority. Turkish Accounting Standards Board (TMSK) was established in 1999, and started its operations in 2002. This institution aimed to converge International Financial Reporting Standards, and with this aim, it issued Turkish Accounting Standards (TMS) and Turkish Financial Reporting Standards in 2005. Turkish Accounting Standards Board changed its name to Public Oversight, Accounting and Auditing Standards Authority (KGK) in 2011.

In 1989, Union of Chambers of Certified Public Accountants Turkey (TURMOB) was founded. Before 1990, Turkey Association of Accounting Experts was authorized to decide about the examinations of Certified Public Accountants in Turkey. After 1990, Union of Chambers of Certified Public Accountants Turkey was the authorized institution to arrange the Certified Public Accountant Examinations. In 1994, Union of Chambers of Certified Public Accountants Turkey became a member of International Federation of Accountants.

Texas State Board of Public Accountancy (TSBPA) was created in 1945. According to the decisions of Texas State Board of Public Accountancy, A minimum degree of baccalaureate and 150 semester hours are requirements to sit for the Uniform Certified Public Accountant Examination. 150 semester hours should include a minimum 30 hours upper-level accounting courses (at least 15 hours should be face-to-face), 2 hours of accounting or tax research, 24 hours of upper level related business courses including 2 hours of accounting or business communications. Besides 3 hours of accounting ethics course, which is approved by the Texas State Board of Public Accountancy is required. Texas State Board of Public Accountancy may cooperate with educational institutions, but it also gets directly involved to educational processes such as 3-hour accounting ethics course.

In Turkey, to be eligible for the Certified Public Accountant Examination, a bachelor's degree in law, economy, public finance, banking, public administration or political sciences is required. It is also possible to have a different undergraduate diploma, but a master's degree in the aforementioned fields, to be eligible for the examination. The certificate will be taken after the internship.

### ***Theory and Practice in Accounting Education***

The characteristics of the university education, for example the ranking of a university is an important indicator for the recruiters, when they evaluate the application of an accounting professional. The accounting education plays a great role in the employability of an accounting professional. The business world is also changing constantly. To achieve this change, accounting professionals need new skills, attitudes, and values. Education systems must be able to respond these needs by updating the learning objectives.

Some certain accounting professions, especially auditors are affected adversely by the complexities of the contemporary financial world and the business world. Sikka et al. (2009) claim that the education of auditors is becoming weaker and inadequate as the business systems are getting developed and complicated. It is difficult to audit the companies which have complicated systems. For this reason the education of the auditors must be improved together with the improving business systems. The structure of the financial securities and financial markets are also becoming more complex. But accounting education curriculums are not being updated according to any innovations in the field of finance.

The research of Dichev et al. (2013) reported that some chief financial officers are concerned with the shortcomings in the training of accounting professionals. The responsibility of the accounting professionals can be really big and a lack of information can result in a great loss. Consequently, it is normal to see the chief financial officers, who are aware of the risk, worried about the ramifications of hiring a new accounting professional. The accounting professionals must have a perfect knowledge of

accounting. Besides they must update their knowledge of law as the regulations can be updated anytime.

The vast institutional ranking effort of the faculties are obvious (Burke, 1988; Caplow & McGee, 1958; Fogarty et al. 2011). The institutions follow the rankings and they can officially deny these rankings (Bradshaw, 2007). Meantime these rankings still have a great impact on the employment decisions of the corporate recruiters (Bacani, 2004). The priority of each accounting program is increasing the quality of the students, because the companies prefer university resources for recruitment with the aim of recruiting the best students (Cory, 1992; Garner & Dombrowski, 1997).

Boyce (2004) claims that the instructors must improve the curriculum to teach about the current aspects. The business life is changing and sometimes the accounting profession is also affected by the rapid changes. Boyce (2008) also emphasizes the importance of globalisation. Because the reason of the rapid changes can be globalisation. Globalisation can affect the business structures and change it. Sometimes new business structures requires new accounting techniques. If these new accounting techniques do not take place in accounting curriculums, then these trainings will not prepare the students to business life adequately. Changes in the requirements of the recruiters, improvement of financial instruments, innovation of information technologies placed increasing pressure on accounting profession (Schmutte, 1998). To be able to meet the demands of the innovating business world, accounting profession must appeal to the students who can improve their analytical abilities, communication and individual skills and distinguish the cultural differences of the growing business environment to become well-qualified professionals. Unfortunately, the students can be unfamiliar with the demands of modern accounting firms, if the traditional teaching techniques are used without updating.

Large samples of faculty members were used for some researches on the merits of accounting faculties and accounting programs (e.g. Carpenter et al. 1974; Estes, 1970; Weber & Stevenson, 1981). The same methodology was used to assess the quality of some journals (Howard & Nikolai, 1983; Dykman & Zeff, 1984). However the assessment of a program requires a totally different methodology. The research productivity of accounting doctoral program graduates could determine the ranking of that program (Stephens et al. 2011).

Internal motivation of the students influence the efficiency of accounting education. The prior studies suggested that the perceptions of the people are massive factors that affect their career decisions (Holland, 1966; 1973). For example, if the society holds the accounting profession in high esteem, the best students will tend to choose this profession (Holt, 1994, p. 24). The students are living in a community and they are a part of it. Therefore the perceptions of the community affect their decisions, especially their career decisions (Harrison, 1998). Consequently, with the impact of the society, the people who cannot enjoy accounting profession can be choosing this profession or the people who can be a successful accounting professional may choose some other professions. The wrong people may become accounting professionals or right people may choose a different career as a result of inaccurate perceptions (Friedlan, 1995). That is why the accounting students must have an accurate perception of accounting (Nelson & Ventrzyk, 1996).

There can be differences between early employment experiences of the accounting students and their career expectations (Hyndman, 1994). These differences can result in rise of job-related stress, low motivation and organizational commitment, high turnover rate and reduction in productivity (DeZoort et al., 1997). Such a dissatisfaction can be learned by the potential students and they can avoid a career of accounting (Carcello et al., 1991). While the students are in secondary school, they tend to decide on their career (Nelson & Ventrzyk, 1996; Karnes et al., 1997; Furlong & Biggart, 1999; Smyth & Hannan, 2000). But these students do not have adequate information about business life. Their

perceptions on the professions play an important role in choosing a career (Fisher & Murphy, 1995; Pollock et al. 2002). Allen and Woodland (2006, 2012) suggested that there was a reduction in the number of college students entering the profession as a result of the 150 hour accounting ethics education requirements for CPA candidates.

US studies suggested that accounting profession is accepted to be reputable, but thorough, and hard responsibilities dissuade them from deciding an accounting career (Saemann & Crooker, 1999; Coate et al. 2003). Fortunately, the perceptions of the students might be changing in time (Chen et al., 2008), and the negative perceptions of accounting students can be changing with the right education methods (Mladenovic, 2000). Nonetheless it is difficult to reach the creative students who could be successful as an accounting professional, if they decided a different career (Fisher & Murphy, 1995). Even if they decide to be accountant, being a second career student has its own difficulties. There are researches which supports that the Uniform Certified Public Accountant Examination first time pass rates tend to drop with the increasing age (Franklin & Myers, 2016).

The changes in accounting education may include more practice, but still formalism is necessary for accounting education. The structure of accounting education is complex, because of the interrelationships between knowledge, expertise and institutional requirements (Power, 1991, p. 335). Thus it is possible to meet problems at any part of accounting education. For example, auditing education has the problem of assessment risk (Dirsmith & McAllister, 1982), mechanistic and organic auditing has different structures (Smith et al. 2001). Audit is not only related to the transactions of the company, it is also related to the external environment (Power, 1997). Therefore a broad sense of education is necessary for the auditors.

Formalism in accounting education was an important concern even before Enron debacle (Diamond, 2005, p. 335). There are different formalism perspectives. Accounting academicians should embed technical excellence which can guide accounting teaching and inquiry in accounting curricula (Chambers, 1980). Another formalist approach refer to the importance of concentrating upon algorithmic, procedural, and repetitive features of accounting education (Gray et al., 1994, p. 67). But it is always possible to see some academicians who complain about the emphasis on technical material (Cooper et al., 2005, p. 379).

Diamond (2005) lays an emphasis on crises. Because a crisis can also cause sudden changes in a business environment. The accounting professionals have to adapt the new business environment. Especially 2001 Enron crisis was important for the accounting professionals. Accounting education was developed after this crisis and some education proposals put an over-emphasis on technical elements and merits of accounting.

The recessions and crises changed the requirements of accounting education. The emergence of knowledge as a resource and the technological improvements played an important role in this change. Moreover, some serious accounting malpractices alongside associated accounting scandals made the adaption of accounting education to changes more difficult (Howieson, 2003). Accounting higher education could not avoid the impacts of crises. Sometimes changes in multiple levels of accounting higher education were necessary to enable accounting professionals to deal with the complex and contemporary multidimensional requirements after a crisis. But even without a crisis, it is necessary to innovate teaching programs of accounting regularly (Bedford & Shenkir, 1987).

After December 2013, the convergence of International Financial Reporting Standards became the main concern of all the accounting professionals and accounting educators. The process of harmonizing financial reporting standards was not the concern of only the United States, but also of all the world countries (Bentson et al., 2006). The most important process is that the accounting

standards, which are used in the United States, such as GAAP are being converged into International Financial Reporting Standards. The term iGAAP, which is the abbreviation of International GAAP is also used instead of IFRS. International Accounting Standards Board supports the harmonization process of local financial reporting standards. International Accounting Standards Board was collaborating with the U.S. Financial Accounting Standards Board. This cooperation was necessary to harmonize U.S. GAAP with iGAAP.

### ***Methodology***

Semi-structured interviews are used for this study. 625 people participated in this study. The total number of the U.S. participants is 228: 16 professors, 106 certified public accountants and 106 certified public accountant firm clients. At the beginning, 16 accounting professors from the universities, which are located in Texas, participated in this study. The snowball sampling method is used to reach the rest of the participants. The professors provided the contact information of their students who are graduated. From the 160 contact information, 153 were still valid and 7 other phone numbers were not in service. 140 of the rest were working as certified public accountants in certified public accountants firms and 117 of these people accepted to cooperate. 106 participants answered the questions and provided usable information which includes the contact information of their clients. Their clients evaluated their service quality. The service quality of each certified public accountant is evaluated by a client.

The total number of Turkish participants is 397: 23 professors, 187 certified public accountants, and 187 certified public accountants firm clients. With the help of 23 professors, we reached 187 certified public accountants, who took the course or courses of these professors. Some of the certified public accountants are former students of two or more participant professors. We communicated with the clients of these certified public accountants, and they evaluated the service quality of each certified public accountant.

The professors determined and weighed the criteria. Analytic Hierarchy Process is used to compute the value of the weight for the criteria, which will be used for Promethee analysis. The criteria are determined as occupational stress, job satisfaction, organizational commitment, and service quality. For a multi-criteria analysis, Promethee can be used as it is a multi-criteria decision-making program.

For Promethee analysis, among the preference function types, V-shape (type III) is used for service quality scores. Because these values are required to be over a certain level. There are reasons to ignore job-related tension as an important criterion, just like that some people can be stress-tolerant, for this reason, the preference function of job related tension is chosen to be usual (type I). Organizational commitment and job satisfaction can be thought as type IV criteria and “level” can be used as a preference function as different levels can be quite different from each other. After a certain level, it will result in employee loyalty or resignation.

“Job satisfaction survey”, which is a scale developed by Spector (1986), is used to assess job satisfaction. The job satisfaction survey has 36 items and 9 dimensions, which are pay, promotion, supervision, fringe benefits, contingent rewards, operating procedures, coworkers, nature of work and communication. Job-related tension index is preferred to measure the occupational stress as satisfactory results were received when this index was usually used together with “job satisfaction survey”(Bokti & Talip, 2009; Elizabeth & Zakkariya, 2015). Job-related tension index was first used by Kahn et al. (1964), and it has 15 items. 6 point Likert scale is used for both job satisfaction survey and job-related tension index.

The 4-item scale which is developed by Netemeyer et al. (1997) is used to measure organizational commitment. SERVQUAL, which is discovered by Parasuraman, Zeithaml and Berry (1988), is used



for measuring service quality. SERVQUAL is a 22 item scale measuring 5 dimensions, which are tangibles, reliability, responsiveness, assurance and empathy. 7 point Likert scale is used and weighted SERVQUAL score is computed by taking the average of the 5 dimensions' scores. SERVQUAL has 22 expectation questions and 22 perception questions. The scores are found by subtracting the scores of the perception questions from the expectation questions.

After entering the criteria to the Promethee program, Promethee I and Promethee II analysis are conducted. The results were expected to find the best students of the professors. The characteristics of the best 3 students and the worst 3 students are observed, together with the characteristics of their professors. The main aim is to determine the impact of the accounting ethics exam and 3-hour accounting ethics course.

### **Findings**

The frequency table of the participants is shown in Table 1. The weekly working hours of Turkish certified public accountants are less than American certified public accountants. The reason is asked to the participants. American participants found high working hours usual. Almost all of them did not make any clarification, just 2 of them stated that they do not want to lose customers and another 2 explained that it is necessary for their career. Some of the Turkish participants stated that they work intensely and their brain has a limit. Some of them believed that it is better to avoid staying at the office too much to avoid making mistakes. Some of them claimed that they are working to live a better life and a job that makes life worse, is unacceptable.

The professors stated that the average age for starting and finishing accounting bachelor is higher than the other programs, relatively. Even though it might be harder to pass The Uniform Examination of Certified Public Accountants with the increasing age, people tend to choose accounting as a second career (Franklin & Myers, 2016). The students are not always enthusiastic to choose accounting as a first career (Geiger & Ogilby, 2000). The high-school students find the accounting profession to be difficult (Carcello et al., 1991; Fisher & Murphy, 1995), the news, comments or opinions also does not make the accounting profession attractive for the students (Allen & Woodland, 2006; Saemann & Crooker, 1999; Coate et al., 2003). The U.S. professors admitted that the students tend to stay away from accounting at younger ages, but they claim that the students can change their minds in time. Turkish professors stated that Turkish students attempt to work in different positions, but after a while, they tend to be a certified public accountant.

**Table 1.** *Frequency Table*

	Frequency	Percentage	Frequency	Percentage
<i>Age</i>	<b><i>Texas</i></b>		<b><i>Turkey</i></b>	
25-34	8	8	5	3
34-44	21	20	44	24
45-54	28	26	80	41
Over 55	49	46	58	31
<i>Gender</i>				
Male	78	74	145	78
Female	28	26	42	22
<i>Education</i>				
Undergraduate	97	91	157	84
Masters	9	8	30	16
<i>Experience</i>				

less than 3 years	8	8	16	9
3-7 years	17	16	60	32
8-12 years	14	13	54	29
More than 13 years	67	63	57	30
<i>Marital status</i>				
Single	11	10	25	13
Married	90	85	150	80
Divorced	4	4	10	5
Widow	1	1	2	1
<i>Number of children</i>				
None	25	24	36	19
1	9	8	29	16
2	34	32	62	33
3	31	29	55	29
more than 3	7	7	5	3
<i>Weekly working hours</i>				
less than 45	2	2	8	4
45+	26	25	109	58
50+	33	31	34	18
55+	39	37	36	19
60+	6	6		

Before the analytic hierarchy process, the professors determined the factors which can be accepted as the indicators of success for accounting education. The factors, which are already determined as service quality, job satisfaction, occupational stress, and organizational commitment, are scored between 1 and 9. After the Analytic Hierarchy Process analysis, the weights of the criteria are computed by using the analytic hierarchy process. The weights are shown in table 2.

**Table 2.** AHP Weights

<b>U.S. Professors</b>	<b>Weights (%)</b>
Job satisfaction	23
Occupational stress	9
Organizational commitment	10
Service quality	58
<b>Turkish Professors</b>	
Job satisfaction	11
Occupational stress	11
Organizational commitment	21
Service quality	57

These values are used to weigh the criteria of Promethee analysis. The results of the analysis are shown in table 3. The best three students and the worse three students are shown with their Phi scores. The Phi scores of the Turkish students are higher.

**Table 3.** *Promethee Analysis Results*

Rank	action	Phi	Phi+	Phi-
<i>Best 3 students (Texas)</i>				
1	action99	0,3615	0,3716	0,0101
2	action18	0,2862	0,3522	0,0660
3	action63	0,2833	0,3216	0,0383
<i>Best 3 students (Turkey)</i>				
1	action177	0,6759	0,6948	0,0189
2	action173	0,4158	0,4801	0,0643
3	Action100	0,4007	0,4707	0,0699
<i>Worst 3 students (Texas)</i>				
104	action37	-0,5185	0,0103	0,5288
105	action32	-0,5303	0,0252	0,5555
106	action100	-0,5355	0,0209	0,5564
<i>Worst 3 students (Turkey)</i>				
185	Action39	-0,4643	0,0885	0,5528
186	Action93	-0,4772	0,0217	0,4989
187	action90	-0,6016	0,0068	0,6084

The characteristics of the Texan certified public accountants displayed that weekly working hours have the potential to make difference, but none of the other characteristics of Texan participants displayed such a potential. 3-hour accounting ethics course also could not be an indicator as it is taken by one of the best and by one of the worst students. Therefore it is difficult to describe the impact of this course.

The weekly working hours of the best Turkish certified public accountants are less than the American certified public accountants. One of the best Turkish certified public accountants claimed that a certified public accountant can work only for a couple of hours with a full performance as perfect attention is necessary. He finds the quality of work more important than the quantity of the working hours. The Turkish certified public accountant, who is one of the best with the highest weekly working hours, admitted that he would not stay in the office if it was not demanded by his employers.

**Table 5.** *The Average and Standard Deviation of The Scores*

	Average	Standard Deviation
<i>Texas</i>		
Service quality	0,18	0,76
Job satisfaction	3,49	0,18
Occupational stress	3,55	0,96
Organizational commitment	3,45	0,92
<i>Turkey</i>		
Service quality	0,50	0,70
Job satisfaction	3,54	0,37
Occupational stress	3,82	0,70
Organizational commitment	3,46	0,85

Table 5 shows the average and standard deviation of the scores. The service quality and occupational stress of certified public accountants are higher in Turkey. American certified public accountants confess that they cannot always understand their customers. The customers from different ethnic backgrounds can be complicated. For example, some of these certified public accountants experienced some problems when they offered some simple gifts to their female customers, which is usual to offer according to their culture.

### ***Discussion and Limitations***

The employability of the accounting students is related to their accounting education, and their accounting education is dependent on the ethical perspective of their professors. The total weight is taken for each group by using the analytic hierarchy process.

Job satisfaction does not seem to be very important for Turkish accounting professors, comparing to American accounting professors. Accounting is the first career of Turkish accounting professors and it is the second career of most of American professors. Two participants, who were professors of Texas universities, were Turkish. The undergraduate major of one of these two professors was electrical engineering, and the undergraduate major of the other one was economics. They admitted that they chose an accounting career because it can be financially rewarding.

There are also 2 Chinese and 3 Indian professors among the American accounting professors, and the rest of the group members are white American or African American. For most of American professors, job satisfaction is important, because it affected their whole life. They were not satisfied with their first career and they started a new one. They do not want their students to experience such difficulties.

The age of being a certified public accountant is comparatively high. Our data and the statements of the participants who are professors supported this idea. High school students cannot dare to be certified public accountant or an accounting professional. Instead, they try to get an easier or amusing job.

### ***Conclusion and Future Plans***

The satisfaction of the accounting professionals is important for the new students who may choose this profession for their future careers. Thus a new perspective is necessary to evaluate the results of accounting education. This new perspective must be sensitive to the different teaching goals.

The content of accounting is broad. For example, ethical sensitivity is a crucial aspect of accounting, which is important for future accounting professionals (Ameen, Guffy & Mcmillan, 1996). If a person doesn't have ethical sensitivity then he may not use his ethical knowledge. For example, an accounting professional with a lack of ethical sensitivity, may ignore the mistakes of the other employees. Anyway, a lack of ethical sensitivity will decrease the employability of an accounting professional.

The accounting professionals who have an ethical perspective tend to evaluate their working environment by using this perspective. If the work environment or the organization disturbs the accounting professionals, he must leave that organization or work environment. Because they will not be able to work carefully and they may harm the company by making mistakes. It is also against the social responsibility principle of accounting. Because the mistakes of the accountants can also deceive the investors and the other stakeholders.

The ethical perspective must be integrated into the accounting education by the professors. Our paper suggests a method for educators, which has an ethical perspective, to monitor the results of the accounting education or the usefulness of the existing accounting curriculum. The first step of the

method is deciding the teaching goals of the teachers. Analytic Hierarchy Process is used to determine and weigh these goals. The second step is using the true measurement techniques to evaluate the determined goals. These goals will be the criteria at the last step, and Promethee and GAIA analysis will be carried out.

Our analysis determined the best three students and the worst three students according to the criteria of their professors. Promethee is used as a prescriptive approach and GAIA is used as a descriptive approach. The worst students had the lowest weekly working hours. The impact of ethics education is also observed, but there was no evidence of such an impact.

The research and analysis technique, which is used in this study, can also be used for comparison. Some other factors, such as age, education, a separate ethics course can affect the results. But in our survey, the impacts of the other factors, which can cause deviation, just like the age, experience, education, or a separate accounting ethics course, did not emerge.

The next study can reach all the professors of the students and they can determine the criteria more clearly. The number of participants can be increased. The participants who had accounting ethics education can be compared to the ones who did not have such an education. The impact of the “certified public accountant ethics exam” can also be analysed. Besides the impacts of income, age and other factors can be observed.

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Appendix

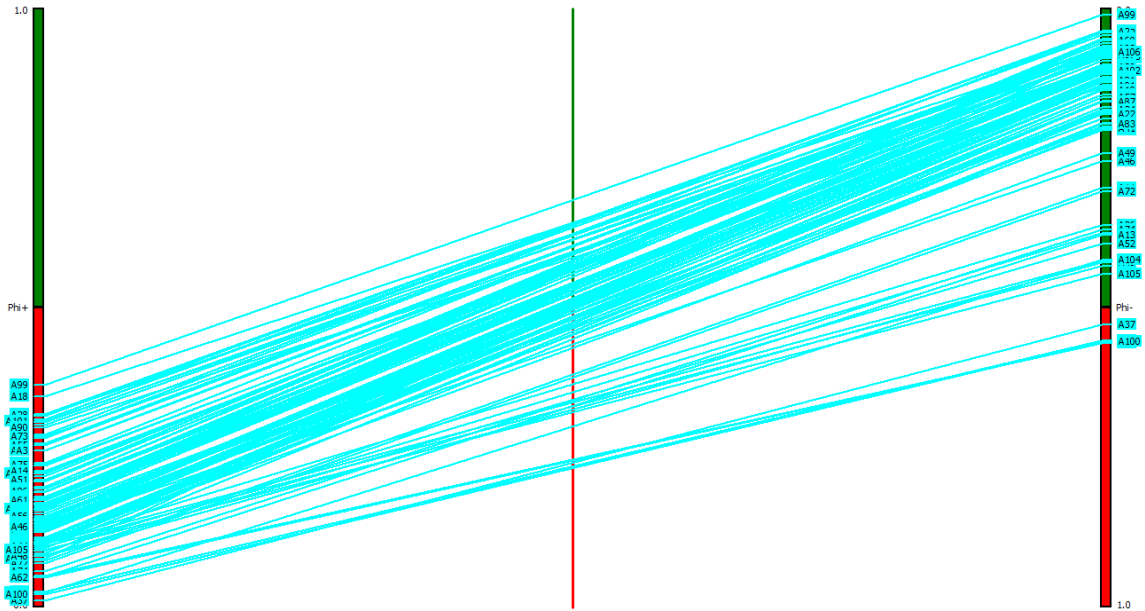


Figure 1. PROMETHEE I analysis of U.S. CPAs

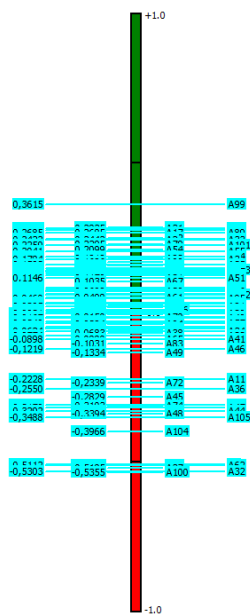


Figure 2. PROMETHEE II analysis of U.S. CPAs

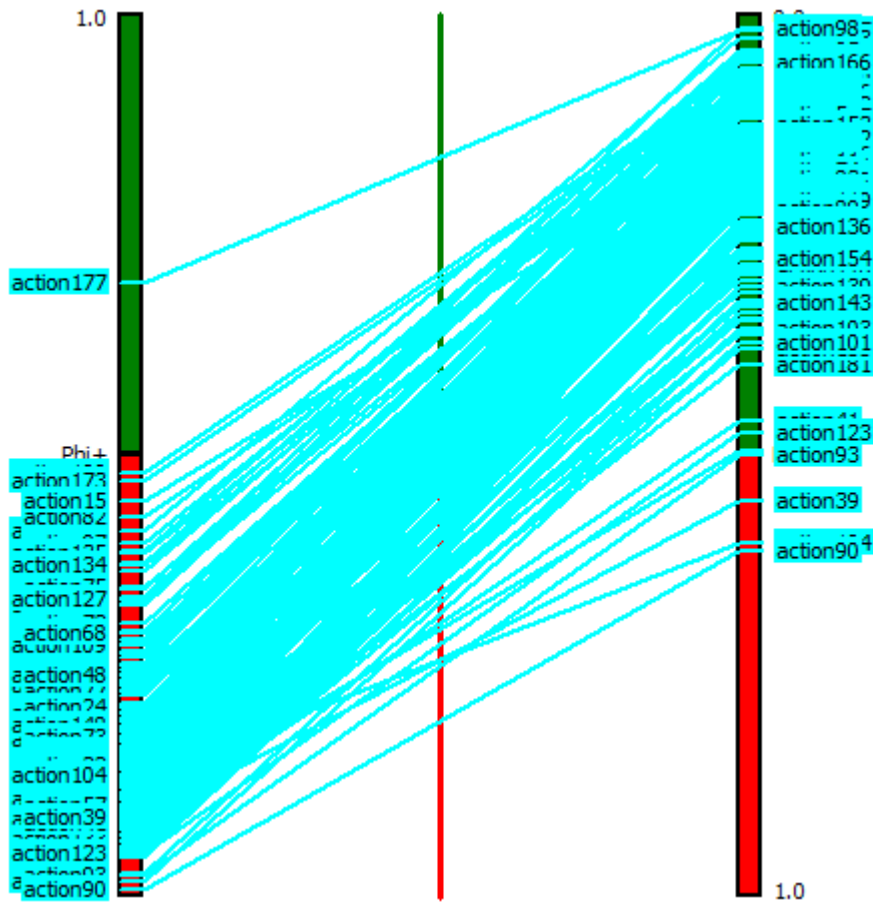


Figure 3. PROMETHEE I analysis of Turkish CPAs

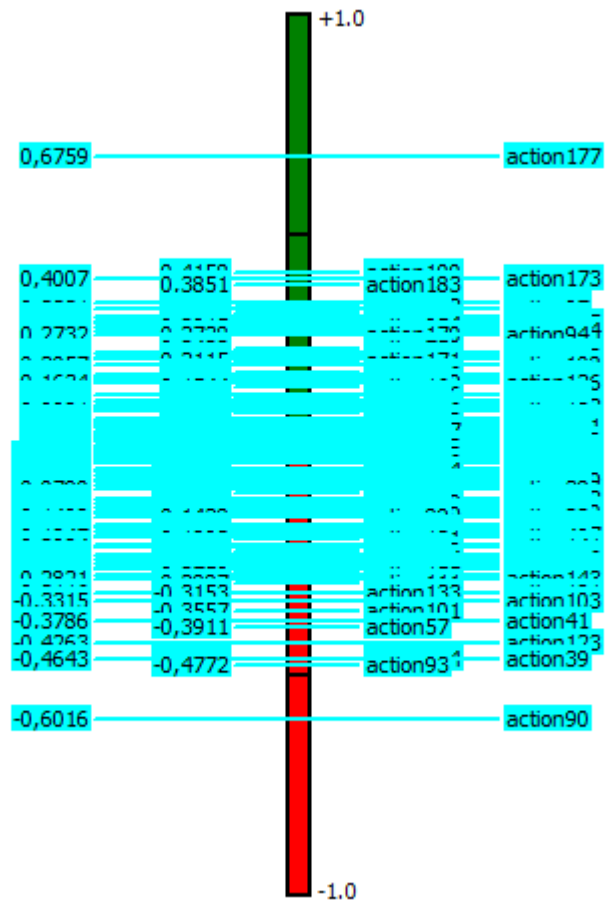


Figure 4. PROMETHEE II analysis of Turkish CPAs