Ethics in Professional Accounting Education Program: The Turkey Experience*

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Abstract

Ethics and values have been very significant for professional accounting education programs. Therefore, they have been one of the International Accounting Education Standards of the IFAC International Federation of Accountants.

Aiming to assist and support its member bodies to discharge effectively their responsibilities to ensure that future professional accountants are equipped with the appropriate professional values, ethics and attitudes to function as professional accountants, IFAC has issued a study titled “Approaches to the Development and Maintenance of Professional Values, Ethics and Attitudes in Accounting Education Programs.”

This study aims to find out the differences between the concept of “development” of the IFAC study and the current position in Turkey and to describe the assessment measures where possible of the ethical requirements towards the Turkish professional accountancy. For this purpose, literature review has been done, a comparison has been done in order to find out the differences sought, and the Turkey experience for the assessment of the ethical requirements for the future professional accountants has been observed. The findings for the research questions were highlighted for the possible future studies in the field.

Turkey as a country has recently been one of the emerging economies. Even having long history and background, the Turkish Accounting Profession might be accepted very young since the Accounting Profession Law enacted in 1989. Since then the Turkish Accounting Institutes has been trying to achieve the level existing in the developed countries. In this regard, this study paper would be interestingly a basis to make further comparisons with the others.

Key words: Emerging Country, Ethics, Accounting Education, Accounting Profession.

*FIRST DRAFT AND AT THE PRELIMINARY STAGE. Comments are very welcome.
Introduction

The word “Ethics” has its root in the Greek word ‘ethos’, which means character, spirit and attitude of a group of people or culture. Ethics is defined in the Concise Oxford Dictionary as: (1) a system of moral principles, by which human actions may be judged good or bad or right or wrong, (2) the rules of conduct recognized in respect of a particular class of human actions.

Institute for Global Ethics has had a definition of ethics as a foundation for their members: “Ethics in its broader sense, deals with human conduct in relation to what is morally good and bad, right and wrong. It is the application of values to decision making. These values include honesty, fairness, responsibility, respect and compassion” (Kidder).

People and individuals live in cultures that include values such as honesty, truth, and combine these values into a generally acceptable code of social conduct. Problems, difficulties, issues may arise where individuals or organizations attempt to transfer their original culture to another culture or sub culture. This might occur when an individual moves from one place to another, particularly from one country to another, and may occur for organizations operating multi-nationally (Hunt, 2000).

Business being a system covers economic, social, legal and political issues. Business ethics concentrate on such matters as the fair distribution of economic benefits, justice, etc. Accountancy is a profession within the business system traditionally self-regulating in common law countries and has a code of ethics that has developed over more than decades.

Donaldson (1988) stated that “Ethics is concerned with the good worth seeking in life and with the rules that ought to govern human behavior and human interaction. Business is basic to human society and it would be nice to show that moral action is always best for business. But this seems not to be true, especially in the short run: lying, fraud, deception and theft sometimes lead to greater profits than their opposites; hence moral judgements sometimes differ from business judgements.”

Professional values, ethics and attitudes are integral parts of today’s professions. In engineering, in law, in nursing, in medicine, and in some other areas, professional values, ethics and attitudes coverage have been getting important.

According to Leung and Cooper (1994), “Accountants, like many other professions, operate within a world of change in which corporate collapses, business impropriety, regulatory failure and environmental disasters are prevalent. It can be argued that accountants need to have a thorough appreciation of the potential implications of professional and management decisions, and an awareness of the pressures in observing and upholding ethical standards, which may confront individuals involved in a decision making process.”

The IFAC Study Paper 8, Codifying Power of Control: Ethical Codes in Action mentioned that “the definition of ethics is concerned with human actions, that is behavior; individuals make judgements (choose, decide) about their actions; and moral principles as a basis of judgement about actions, suggest systems of guiding values of some sort” (FMAC, 1999). This IFAC study goes on to examine a particular class of human actions - that of behavior in
corporate businesses, however the principles discussed are more widely applicable (Hunt, 2000).

Ethics education has been a significant subject that scientists have studied for the years. Kohlberg (1961, 1981) has been an ethics educational theorist, who extended the work of a number of developmental psychologists to establish a theory of the development of moral reasoning. This theory has influenced the thinking behind many initiatives in ethics education and indeed is extensively quoted by researchers. He developed a hierarchy of ethical development of the individual dividing it into three levels: focusing on self; focusing on relationships; and focusing upon principles. He suggested that each successive stage represents a higher level of reasoning concerning the definition and nature of right and wrong, and that individuals could progress up through the stages, starting at first stage.

In 1956, Bloom produced a classic case of learning/knowing (called “Bloom’s Taxonomy of Learning/Cognitive Objectives.”). Since then, it has been widely employed and indeed adapted, because it has a considerable attraction in helping people to think about education objectives. However in more recent times learning theory has tended to emphasize a more focused approach connected to the analysis of shallow and deep approaches to learning. Those approaches were developed and contrasted by Entwistle et al in 1992.

For many accountants - either professional or not - after university and qualification in many countries, on-the-job training has been only ethics education that they have been likely to get (Hunt, 2000). Like many other members of professional organizations, ethics education for accountants should be a lifelong learning commitment that might begin early in a pre-qualification program and can continue throughout his or her career.

Accountants have had an important role for the public since their actions impact others. This is most obvious phenomenon for the post Enron era. Professional values, ethics and attitudes that identify professional accountants as members of a profession involve a commitment to enhancing the interests of the community. This has been generally referred to as “serving the public interest.” The public relies on the ethical integrity of the accounting profession and its members to ensure that professional responsibilities are upheld and the public interest is safeguarded (IFAC, IEPS 4.1).

IFAC’s mission has been to develop and enhance the profession to enable it to provide services of consistently high quality in the public interest. Towards this mission, IAESB of IFAC published International Education Standard (IES) 4 of IFAC, Professional Values, Ethics and Attitudes. This prescribes the professional values, ethics and attitudes that professional accountants should acquire during the education program leading to qualification. The aim of this Standard is to ensure that candidates for membership of an IFAC member body are equipped with the appropriate professional values, ethics and attitudes to function as professional accountants. IFAC recognizes that the accountancy profession throughout the world operates in environments with different cultures and regulatory requirements. IFAC has, nevertheless, established an international Code of Ethics for Professional Accountants.

This Standard requires IFAC member bodies to devote a portion of the pre-qualification education program for professional accountants to developing professional values, ethics, and attitudes. Because of that, in 2004, the IAESB of IFAC commissioned a major research
project in the area of ethics education. A research team, led by Professor Philomena Leung from Deakin University, Australia, was commissioned to develop guidance for IFAC member bodies and accounting educators, with the aim of encouraging both groups to adopt a range of approaches to developing professional values and ethics in educating and training programs for professional accountants. This proposed IEPS is drawn from their research report, *Approaches to the Development and Maintenance of Professional Values, Ethics and Attitudes in Accounting Education*. The report (IFAC, 2006) was published as an International Education Information Paper (IEIP 4) in August 2006.

There is no doubt that the paper will support the development of IEPS 4.1, *Approaches to Developing and Maintaining Professional Values, Ethics and Attitudes*. Every one can be sure that the report will assist and support IFAC member bodies to discharge effectively their responsibilities to ensure that candidates for membership of an IFAC member body are equipped with the appropriate professional values, ethics and attitudes to function as professional accountants. It is believed that the report, and the findings of the independent research team, will be of interest and benefit to IFAC member bodies, accounting educators, and others seeking to implement ethics education programs for professional accountants.

The report has approaches to the development and maintenance of professional values, ethics and attitudes in accounting education programs. From this point of view, there will be two stage approaches in accounting education programs for professional values, ethics and attitudes: development and maintenance. This study is mainly inspired from this report, and covers only development concept of that.

**The Purpose and Scope**

It is argued that the report of IFAC can be conceptually divided into two parts:

- Approaches to developing professional values, ethics and attitudes for prospective,
- Approaches to maintaining professional values, ethics and attitudes.

Developing part of the subject would be certainly first stage of whole education program in accountancy. In this study, first part of the whole subject will be covered since it is believed that there would be nothing to maintain without developing. In the other words, in order maintain the professional values, ethics and attitudes, they should be developed and gained first. Otherwise, affords for maintaining would be useless.

In this study, accounting education program for the profession was divided into three phases. First are entry level requirements, second are pre-qualification level requirements, and third are post-qualification level requirements (Figure – 1). It is very certain to see these phases in Turkey for the professional accountancy in legal form.

In this study,

- first of all the framework of accounting profession in Turkey is to be summarized historically and conceptually,
- then the phases mentioned above in Turkey are to be recognized,
- then the needs and requirements in regarding developing professional values, ethics and attitudes in the pre-qualification part of the accounting education program in
Turkey in legal form of accountancy. This will assist to describe the assessment measures of the ethical requirements towards the Turkish professional accountancy.

- then where possible the differences between the “development” part or thought of the IFAC study and the current position in Turkey will be sought. For this purpose, a comparison as much as possible is to be done.
- and the Turkey experience for the assessment of the ethical requirements observed for the future professional accountants is to be highlighted.
- Finally, certain hypotheses are to be ascertained and discussed for the possible future studies in the field.

**Education, Development and Accounting Profession**

By Collins Cobuild English Dictionary, education involves teaching people various subjects, usually at a school or college, being taught. Again by Collins Cobuild, development is:

- the gradual growth or formation something,
- the growth or expansion of something such as a firm or an industry,
- the process or result of making a basic design gradually better and more advanced,
- the process of making an area of land or water more useful or profitable,
- an event or incident which has recently happened and is likely to have an effect on the present situation,
- an area of houses or buildings which have been built by property developers.

By IFAC, education refers to the learning processes that are systematic, structured and typically formal. Education programs of development process referred to as training.

Development is a process. It is the over-arching term for the activities that enhance learning. Education is the process; development is the outcome (IFAC, 2006).

All countries and cultures have been in an environment of significant changes. Those changes have been creating challenges, threads, and opportunities for not only today’s professional accountants, but also members of the other professions. Increasingly, today’s professional accountants need to be technical experts with excellent communication skills, and they need to be able to meet the reporting and information needs of the new knowledge economy (IFAC, 2003).

In addition to acquiring technical accounting knowledge and skills, professional accountants have needed skills that enable them to be, when appropriate, business advisors, financial analysts, communicators, negotiators, and managers. At the same time, integrity, objectivity and willingness to take a firm stand are essential attributes of professional accountants.

Individuals who become professional accountants should have a constant desire to learn and apply what is new because accountancy is a profession that plays an important role in all societies. And also there have been so many reasons (IFAC, 2003) in order to have an effective and efficient accounting education program for professional accountancy:

- The world moves toward global market economies, and with investments and operations crossing borders to an ever greater extent.
- Professional accountants need a broad global outlook to understand the context in which businesses and other organizations operate.
Rapid change has been the main characteristic of the environment in which professional accountants work.

Pressures for change are coming from many sources including globalization, information and communication technologies, and the expansion of stakeholder groups, including regulators and oversight boards.

Professional accountants are now expected to serve the needs not only of investors and creditors but also the information needs of many other users of financial and nonfinancial information.

Businesses and other organizations are engaging in ever more complex arrangements and transactions.

Information technology continues to advance at a rapid pace and the internet has revolutionized global communications.

Trade and commerce have become more transnational.

Privatization has become an increasingly important trend in many countries.

Legal action has become more usual in many societies, while in others it is the legal framework that defines the profession’s responsibilities.

Concern for the environment and sustainable development has grown.

The need for greater accountability has grown.

In all cultures demands on the profession are high and continue to rise.

It is the profession’s capacity to satisfy these demands that determines its value to society.

Today’s trends challenge professional accountants to make greater contributions to society than ever before, and they also present a challenge to maintaining competence.

The viability of accountancy as a profession depends on the ability and willingness of its individual members to accept responsibility for meeting these challenges.

To meet these challenges, the profession needs to ensure that individuals who become professional accountants achieve an agreed level of competence, which is then maintained.

The means by which individuals develop and maintain competence is through education and practical experience.

The Turkish Accounting Profession

Turkey enacted Accounting Profession Law (No 3568) in June 1989. Prior to this development, since 1942 “the Expert Accountants’ Association of Turkey-EAAT” had existed and through the EAAT, Turkey was one of the founding countries of the IFAC in 1977. Since the inception of the legal accounting profession in 1989, certain progresses, which existed in the developed countries, have been accomplished in Turkey (Turker, 1997).

In developed countries, common law of accounting profession goes back to the late of Nineteenth Century. In Turkey, this kind of affords go back to the year of 1932 (Aysan, 1998). Even though many attempts were done since 1932, Turkey had had that not as common law, but legal one in 1989.

In legal form and by the law, the accounting profession in Turkey was established at three levels (types): Independent Accountant, Certified Public Accountant, and Sworn in Certified Public Accountant.
INDEPENDENT ACCOUNTANT
This is the lower level, which is called the independent accountant (the SM – Serbest Muhasebeci). They could not undertake consultancy or financial audit assignments. They can do book keeping, preparing financial statements, preparing tax statements of the firms. It can be argued that it (the SM) is similar to the accounting technician existing in New Zealand and Britain or general accountant in Canada.

CERTIFIED PUBLIC ACCOUNTANT
The second one is the middle level of the Turkish accountancy, which is called the certified public accountant (the SMMM - Serbest Muhasebeci Mali Musavir). They mainly have the authority to audit financial statements, and to approve tax statements. This can be compared to the CPAs commonly seen in many countries.

SWORN IN CERTIFIED PUBLIC ACCOUNTANT
The third one is the top level which is called the sworn-in certified public accountant (The YMM – Yeminli Mali Musavir). Having the same authority as the state auditors have in order to audit the tax refund statements etc., they are also seniors of the accounting profession in Turkey. It seems this level of the profession would be unique in the world.

Accounting Education Program in Turkey
Each level of accounting profession in Turkey in legal form has had education program having entry level requirements, pre-qualification requirements, and post-qualification requirements. In our observations gained since 1989, even post-qualification requirements have existed for years; nothing has been put in the practice. Thus, approaches of developing professional values, ethics and attitudes in the post-qualification levels of the accounting education programs in legal form in Turkey were not included in this study. Nor were the requirements of entry or pre-qualification level of independent accountant that has been lower stage of the Turkish accounting profession.

In this study, entry level requirements and pre-qualification level requirements for the certified public accountancy in Turkey were prescribed, and the approaches of developing professional values, ethics and attitudes in the Turkish case were discussed in the only pre-qualification level for the certified public accountancy stage.

Figure – 1
Stages for Certified Public Accountancy in Turkey

<table>
<thead>
<tr>
<th>Entry Level Requirements</th>
<th>Pre-Qualification Level Requirements</th>
<th>Qualifying Assessment</th>
<th>Post-Qualification Level Requirements</th>
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Entry Level Requirements
By IFAC, entry level means the level at which an individual seeks to begin a program of professional education leading to be member of accounting institution. For the professional accountancy, it refers to the stage at which an individual enters into a pre-qualifying period (IFAC, 2006).
There have been two group requirements in order for an individual to get started towards becoming certified public accountant by the law in Turkey.

First group has covered general conditions as following:

a) To be a citizen of Turkey  
b) To be capable of using his or her civil rights  
c) To be unrestricted to utilize his or her public rights  
d) To be not condemned for any unethical behavior etc  
e) To be not fired from the state or government agencies as a result of disciplinary action  
f) To have the honor and dignity for the profession

Second group has belonged to entry level education requirement. After having met the conditions, the student or prospective professional accountant should graduate from at least domestic or abroad four-year university programs in one of the fields of law, economics, finance, business, accounting, banking, public management, or political sciences. Second option has been that the student might have a masters degree in the fields mentioned after graduating from any subject of four-year university program domestic or abroad.

These two groups of entry level requirements have been basic ones. Without meeting any of those, it has been impossible to get started. After having those features, the student should pass an exam that is called starting exam towards the Turkish accountancy. The prospective student should take at least 60 points out of 100 to succeed.

In our observation, we would say that the prospective professional accountant has not had anything related to professional values, ethics and attitudes since nothing has been provided by the Turkish accounting institution until this time or the accounting institution has had no control over him or her. He or she has been under his or her social and family environmental factors. Whatesoever he or she has gained or learnt in terms of ethics until this time has come from his or her family, social environment, school life, and generally culture.

The exam mentioned for getting started has not covered to assess any professional values, ethics and attitudes. Only one thing has existed in terms of ethics that is the condition of not being condemned legally for any unethical behavior.

**Pre-Qualification Requirements**

By IFAC, pre-qualifying level means the period before qualification as an individual member of accounting institution (IFAC, 2006). So, does this study.

Pre-qualifications requirements have been consisted of the two-year practical experience that the prospective professional accountants in Turkey. In the IFAC Discussion Paper (1998), practical experience should be gained by a prospective professional accountant in an organization approved by the accounting institution and/or under appropriate supervision. The practical experience should be theoretically and practically designed to expose prospective accountants to the work, required skills, values, and the appropriate information technology of the profession.

According to the Discussion Paper of IFAC (1998), the accounting institution should;
• Establish a monitoring system that provides for the monitoring and reporting of the experience actually obtained by the student,
• Provide detailed written guidance in the form of manuals for employers and students,
• Establish a mechanism for approving employers as suitable for providing the appropriate experience for the students (This may be in the form of a committee that reviews the reputation and nature of practice of any applicant employer to ensure that the employment situation is satisfactory.)
• Identify mentors among their experienced members and with some seniority in their employer organizations. Mentors may be drawn from the employer organization or beyond its ranks. They should have an understanding and appreciation of the educational objectives and policies of the member body. This may not always be the case and persons accepting this role will need to be fully briefed relating to the responsibilities involved.
• Assess and approve the work experience environment before the commencement of employment (To this end, the nature and scope of relevant experience and the organizational structure of the employer should be considered to ensure that the student receives proper direction, supervision, counseling and evaluation.)
• Assess the experience gained on the basis of a written and/or oral submission made by the student, appropriately supported by employers, et cetera, at the point of application for membership,
• Review employers previously approved. The review may advise an employer on areas that need improvement or may recommend that approval be withdrawn if conditions have changed to the extent that relevant experience criteria are not being met,
• Establish a system of periodic reporting to cover changes, if any, in the nature, scope, and content of the practical experience provided to the prospective professional accountant in cases where it may be impractical to visit all approved employers.

After comparing the situations in Turkey with the IFAC requirements or recommendations related to the practical experience the prospective professional accountants should gain, we have observed as followings:

• There has not been any established monitoring system providing for the monitoring and reporting of the experience actually gained by the prospective professional accountant,
• There has been only detailed written guidance provided in the form of manuals for the employers and the prospective professional accountants. The guidance has had nothing about how to gain or learn professional values, ethics and attitudes being studied in this paper,
• There has not been any established mechanism for approving employers. It has been also expected that before the commencement of employment, the environment for the employment should be assessed and approved as well. There has been neither assessment nor approval process for the work place for the employment towards practical experience needed in Turkey. Any type of profit purpose firms including industrial, commercial, trading, accounting, auditing, education, service, etc can be accepted as employment environment for the practical experience.
• There has been no system or mechanism to identify mentors. Any of certified public accountants or sworn in certified public accountants can be mentor of the prospective professional accountant. In fact, it has been generally expected that the mentors should
be approved since they should have appropriate experience and other characteristics needed for those.

- Only certified public accountant or sworn in certified public accountant as the mentor or supervisor can assess the experience gained by the student. There has been no uniform system or mechanism objectively to be applied by the mentors or supervisor.
- There has not been any system for reviewing employers. Only the members discharged from the accounting institution for some unethical reasons can not be members or supervisors because they can not conduct as members of accounting profession.
- There has not been any established system of periodic reporting to cover changes since no frequent changes have occurred in Turkey.

In the IFAC Discussion Paper (1998), “an appropriate period of relevant experience in performing the work of professional accountants must be a component of a pre-qualification program. The period of experience may vary due to differences in the environment in which professional accountants offer their services. However, this period should be long enough to permit prospective accountants to demonstrate they have gained the knowledge, skills and professional values sufficient for performing with professional competence and for continuing to grow throughout their careers. This objective cannot normally be met in a period of less than three years.” In Turkey, the duration for the practical experience has been two years for about seventeen years. This can be argued in comparison as well.

In summary, a lot of things expected or required by IFAC for the practical experience that prospective professional accountants should obtain or gain have not existed since the legal accounting profession was established in 1989. Consequently, we can argue that pre-qualification level requirements for the Turkish legal accountancy are still preliminary.

**Qualifying Assessment**

At the end of practical experience, the mentor or supervisor reports about the prospective professional accountant to the accounting institution. It is hardly to see the case the prospective professional accountant failed for the practical experience. Consequently, the prospective professional accountant should take an examination for qualifying assessment. The legislation for this process was changed in 1997, since then nothing changed. The examination consists of the following courses:

- Financial accounting
- Financial statements and their analysis
- Cost accounting
- Auditing
- Tax legislation and its practice
- Business law (commercial code, rights law, labor law, social security, etc)
- Accountancy law

In order to succeed, each exam taker should have at least 50 out of 100 from each course, and the gpa should be at least 60 out of 100. The grade awarded by the mentor or supervisor for the practical experience should be included to the calculation of the gpa. If she or he fails for those, she or he can repeat ultimately five times in two years.
As seen in the list of courses for the qualifying assessment, professional values, ethics and attitudes have not been included.

**Current Situation to Get Started for Young Graduates in Turkey**

Nowadays, there exist more than 100 universities operating of the State and private foundations in Turkey. Each of those almost has had a section as four-year degree programs in the fields of law, economics, finance, business, accounting, banking, public management, or political sciences. And also there exist sections or divisions of the universities in the other areas such as engineering, science, arts, literature, linguistics, etc. Graduates of those do have interests to have a master’s degree in the fields of law, economics, finance, business, accounting, banking, public management, or political sciences for not only the career towards accounting profession but also finding a proper job.

Having met entry level requirements, candidates for accounting profession coming from either four-year degree programs or graduate programs can be divided into two groups. First group is lucky one that the individuals can take entering exam mentioned above while they are working for the work employment environment as following:

- Sole practitioners
- Domestic small and medium practitioners firms
- Small and medium practitioners firms internationally affiliated
- International and large accounting and auditing firms
- Large industrial, commercial, or profit purpose entities
- Small and medium industrial, commercial or profit purpose entities.

There has been no doubt that the features of the work employment environment may certainly impact on the candidates’ learning progress in professional values, ethics and attitudes. In addition, approaches or progresses to development professional values, ethics and attitudes for prospective professional accountants since there would be so many cultural differences affecting. As previously mentioned, there has been neither assessment nor approval process for the work place for the employment towards pre-qualification level requirements to become certified public accountants in Turkey.

Second group of candidates are unlucky ones because they still would be seeking a proper job. While doing this, they can take entering exam. One can argue that this group might have more chance to succeed entering exam since they have more time to get prepared. However, there has been another rule that the score taken from the entering exam is valid in only six months. In that period, the candidate ought to find an entity designated as work employment environment; otherwise his or her score would be outdated. Because of that, options below may be observed:

- Candidates might work for certain entities without any compensation.
- Candidates might work for certain entities with half compensation.
- Even candidates do not work; they might be reported as working.

Of course these are worst cases for accounting profession. It is also worst to see at just entering level to the profession. In our observations, these cases can be getting common where the unemployment rate in those areas has been getting higher. Turkey is a large country
comparing in population. So, the number of young people having undergraduate or graduate
degrees has been growing gradually. This situation has been creating both threats and
opportunities in terms of professional values, ethics and attitudes for prospective professional
accountants.

From this discussion, a big issue can be raised: Can professional values, ethics and attitudes
be learned by prospective professional accountants in this work employment environment in
Turkey? This absolutely needs further studies in future.

Professional values, ethics and attitudes can be learned by those as knowing what is right. In
our opinion, professional values, ethics and attitudes should be rather than knowing what is
right doing what is right. It is important not only to have the knowledge, but put the
knowledge in practice.

From IFAC Report

IFAC report (2006) concluded that individuals and accounting institutions worldwide in
agreement regarding the following aspects of professional values, ethics and attitudes
education particularly at the pre-qualifying level that is quite diverse from post-qualifying
level:

- Standards of individuals in regarding professional values, ethics and attitudes can be
  changed and are subject to influences including educational intervention.
- The fear of upsetting religious and cultural sensitivities should not be an appropriate
  reason to avoid teaching ethics in accounting education program.
- Education for professional values, ethics and attitudes should be a life-long learning
  exercise. This education should be introduced as a mandatory part of a broader
  education program to develop prospective professional accountants’ professional
  values, ethics and attitudes.
- Good education for professional values, ethics and attitudes requires learners to think
  critically before making decisions with ethical implications.
- Professional values, ethics and attitudes should be learned as a part of the pre-
  qualifying program of accounting education. Professional values, ethics and attitudes
  should be dedicated unit and also integrated within other parts of learning.
- Professional accounting institutions should be a significant role in education for
  professional values, ethics and attitudes. The nature of such education should be
  prescribed within the pre-qualifying program.

In IFAC report (2006) specific goals of education for professional values, ethics and attitudes
are included as follows:

- Enhance knowledge of relevant standards, including relevant principles and concepts,
  and expectations of ethical and professional conduct.
- Develop a sense of professional responsibility with ethical sensitivity and an
  appreciation of ethical threats in different situations.
- Improve professional judgment with sharpened ethical decision-making skills.
- Develop a commitment to ethical behavior.
These specific goals form the basis of the formulation of the Ethics Education Framework (EEF) of the IFAC report for the learning continuum. These goals drive the stages of a framework for education for professional values, ethics and attitudes particularly to develop approaches.

Stages driven by these specific goals are placed in the order of knowledge, sensitivity, judgment and behavior. Each stage applies to a particular level of advancement in the development of professional values, ethics and attitudes. Each level of advancement, and therefore an objective of ethics education, is described as a developmental stage. The stages begin with ethics knowledge (stage 1); ethical sensitivity (stage 2); ethical judgment (stage 3); and conclude with ethical behavior (stage 4) (IFAC, 2006).

Education for professional values, ethics and attitudes in pre-qualifying education programs should focus on the stages one through to three which includes the following objectives: achieving knowledge (intellectual background); ethical sensitivity; and some ethical skills of judgment and decision-making. Ethics education in post-qualifying programs will concentrate on the development of abilities to translate ethical concepts into behavior, i.e., the ability to adapt to change (potentiality for change), resolve dilemmas and maintain an internalized system to support an ethical environment (IFAC, 2006).

Stage 1 is the foundation stage instills in prospective professional accountants fundamental knowledge on matters concerning professional values, ethics and attitudes. Education for professional values, ethics and attitudes at this stage focuses on the nature of ethics, an ethics framework to understand the environment, theories and principles of ethics, virtues and individual moral development. Four-stage learning continuum should begin in the early stages of a pre-qualifying program.

Stage 2 applies the basic ethical principles introduced in Stage 1 to the relevant functional areas of accounting practice. The purpose of Stage 2 is to sensitize not only accountants but trainees to the ethical dimensions of accounting practice, to ensure they are capable of recognizing ethical threats as they arise.

Stage 3 is an application stage, where individuals learn how to integrate and apply ethics knowledge and sensitivity to arrive at a reasoned and well-informed decision. Stage 3 can be designed to assist not only accountants but trainees in deciding on their ethical priorities and enable them to apply a well-founded process in making ethical decisions.

Stage 4 is concerned with how to behave ethically in situational or contextual environments such as the workplace. Ethical behavior means acting on principles, not merely believing in them. Therefore, professional accountants have a responsibility not only to abstain from action that may harm others, but to actively pursue the right course of action.

**Future Studies in Turkey**

Turkey has been one of emerging countries trying to take a role in a global network. So, has the Turkish accountancy been for about two decades. There is no doubt that education for professional values, ethics and attitudes is important to provide intellectual understanding and the opportunity to learn ethical skills to individuals in the Turkish accountancy. Education for
professional values, ethics and attitudes for prospective professional accountants should not be viewed as an independent element in the development. It should be part of a broader framework where both technical and ethical competence is developed.

The main goal of one of possible future studies in Turkey should be how professional values, ethics and attitudes for prospective professional accountants is learned and taught. This should be taken into consideration the contexts and varying degree of Turkish environmental influences such as Turkish culture and the Turkish legal system under which both accountants and trainees are professionalized.

This study has tentatively concluded three aspects shall be significant to education for professional values, ethics and attitudes for the Turkish prospective professional accountants:

1) The Turkish Accounting Professional Organization that is the TURMOB Union of Chambers Certified Public Accountants and Sworn in Certified Public Accountants of Turkey,
2) Members of The TURMOB who have been mentors or supervisors for the prospective professional accountants,
3) Work employment environment where the prospective professional accountants are trained.

Utilizing these aspects related to education for professional values, ethics and attitudes for the Turkish prospective professional accountants, three hypotheses below can be extracted for next step of this study:

**Hypothesis 1:** The Turkish Accounting Professional Organization that is the TURMOB has not been working efficiently or effectively since its inception for the education for professional values, ethics and attitudes of the Turkish prospective professional accountants.

**Hypothesis 2:** The members of The TURMOB who have been mentors or supervisors for the Turkish prospective professional accountants have not been working efficiently or effectively for the education for professional values, ethics and attitudes of those.

**Hypothesis 3:** The Turkish work employment environment where the Turkish prospective professional accountants are trained has not been suitable for the education for professional values, ethics and attitudes of those.

In order to test these three hypotheses mentioned, a survey is to be conducted on the three parties of the Turkish accountancy: 1) Officers of the Chambers, 2) Members of the TURMOB, and 3) Trainees as the Turkish prospective professional accountants. The thoughts, ideas, comments, and perceptions of these three parties might be enough to test the three hypotheses related to education for professional values, ethics and attitudes for the Turkish prospective professional accountants.
REFERENCES


