

# ATTITUDES AND EXPLANATORS OF SOCIAL RESPONSIBILITY ACCOUNTING: A CASE STUDY IN AKDENIZ UNIVERSITY<sup>1</sup>

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## ABSTRACT

The issues of social responsibility have recently gained a significant interest in the accounting education. International Education Standards about professional ethics in accounting have made a significant contribution to the perception of these emerging issues. This paper exhibits the attitudes of students to the concept of social responsibility accounting and also investigates the qualitative factors that may affect the attitudes towards this concept by selecting a sample from Akdeniz University. The study includes university education level, gender and grade point average as qualitative factors for its impact on attitudes towards social responsibility accounting.

**Key words:** *International Education Standards, Ethics in Accounting Education, Social Responsibility Accounting, Gender Issues, GPA Issues*

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## 1. INTRODUCTION

The main remark during 1960s and 1970s was that the role of accountant was just within the boundaries of book-keeping and statutorily-required information. Many economists at that time defended that the enterprises' main goal was to maximize profits with no bounding social responsibility (Kestigian, 1991). Although it was not in the first place by politicians and accounting academics; during 1980s, the definition of social accounting concept began to be constituted, (Mathews, 1997) and after 1980s, the society began to give importance to social concerns which led the government and enterprises to tend to the series of responsibilities (Gordon and Gelardi, 2005) where the comprehension of social responsibility in reporting and accounting<sup>2</sup> began to take attention of the society.

The enterprises have a social role to fulfill while serving goods and services to the marketplace. Because the enterprise uses the resources of nature whether priced in the marketplace or not and therefore carries responsibilities for present and future generations in their societal contributions. These additional responsibilities will make the enterprise have new responsibilities on its accounting and reporting activities (Gordon, 1998).

Environmental costs are defined in two categories by The Environmental Protection Agency in 1996: Internal costs which have direct financial impact on a company and external costs that are related to society and environment for which the company is not accountable (Beer and Fried, 2006). Holland (2004) discussed that taking external costs in to account, result anomalies in record-keeping. The companies report their financial activities and it represents accountability but if the non-financial implications, such as pollution, are in consideration, the enterprise will not be held responsible for those due to nonexistence of such records. For the society's perspective, this unaccountability will not satisfy the individuals. Thus, they will require accountability for these non-financial and negative impact including activities such as pollution (Holland, 2004)

It is a fact that new roles of organizations in accountability beyond the traditional ones surely appear in this perspective. Gray et al. (1987)'s definition absolutely supports this fact: he defined the social responsibility accounting as a communicating process between the enterprise and the society. It is about informing society about social and environmental effects of the economic action of the organizations (as cited in Mathews, 1997).

The accounting education of undergraduate students is performed in a rather traditional style. The students are given theoretical and technical knowledge and they are supported to apply this knowledge to real life situations (Holland, 2004). However, it has been taught that value may only be defined by the trade process in the market place. That definition does not highlight the substantial worth of environment. Mathews (1995) stated that general concerns about ethical behaviors are not normally a part in the education of accountants. Gunz and McCutcheon (1998) declared that there was little

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<sup>2</sup> Gordon and Gelardi (2005) included both social accounting and environmental accounting into the term social responsibility accounting. In this paper, we will use the term in the same way.

evidence to support the idea that academics were strongly committed to the research programs in accounting ethics and there was not a substantial indication that would improve this state of affairs.

This paper aims to investigate the qualitative factors that may potentially affect the attitudes towards social responsibility accounting in order to aim the preparation of the accounting programs within the framework of IES 4. This study attempts to answer three following research questions within the sample selected from Akdeniz University students.

1. Are the attitudes toward social responsibility accounting influenced by gender?
2. Does academic aptitude explain an individual's attitude toward social responsibility accounting?
3. Does the university education level affect the learning social responsibility accounting?

The first two questions are taken from the study of Gordon and Gelardi (2005). The third question is a research subject that we have seen as a necessity to include because our sample is constituted from two different student groups. The first group includes students from Accounting and Tax Practice Program in Alanya Vocational School at the Akdeniz University. The other includes students from Department of Business Management in Alanya Faculty of Business at the Akdeniz University.

The remainder of the paper is organized in seven sections. The first section presents logic for ethics education in accounting through IES 4 (International Education Standards 4). The second section provides the background to the three research questions. The third section gives information about the data collection and the sample used in this study to empirically explore the answers to the five questions. The results are presented in the fourth section. The fifth section provides a discussion of the results and the final section outlines conclusions, limitations, and implications of the study.

## **2.ETHICS EDUCATION IN ACCOUNTING THROUGH IES-4**

IFAC (International Federation of Accountants) is the global organization for the accountancy profession. It works with its 155 members and associates in 118 countries to protect the public interest by encouraging high quality practices by the world's accountants. IFAC members and associates, which are primarily national professional accountancy bodies, represent 2.5 million accountants employed in public practice, industry and commerce, government, and academia. IFAC's role is threefold: to establish and promote adherence to high quality international standards, to facilitate collaboration and cooperation with member bodies, and to serve as spokesperson for the international profession on relevant public policy issues (IFAC, 2007a). International Accounting Education Standards Board-IAESB, previously called IFAC Education Committee is one of the independent IFAC's standard-setting boards. (Uyar and Unlusoy, 2007). The International Accounting Education Standards Board (IAESB) develops guidance to improve the standards of accountancy education around the world and focuses on two key areas:

- The essential elements of accreditation, which are education, practical experience and tests of professional competence; and

- The nature and extent of continuing professional education needed by accountants. (<http://www.ifac.org/Education/>, 18.10.2007).

The International Accounting Education Standards Board (IAESB) exposes proposed International Education Standards (IESs) and International Education Practice Statements (IEPSs) for public comment. Each exposure draft is accompanied by an explanatory memorandum that highlights the objective(s) of, and the significant proposals contained in, the proposed IES or IEPS (<http://www.ifac.org/Education/ExposureDrafts.php>, 18.10.2007).

These International Education Standards (IESs) are;

- IES 1, Entry Requirements to a Program of Professional Accounting Education
- IES 2, Content of Professional Accounting Education Programs
- IES 3, Professional Skills
- IES 4, Professional Values, Ethics and Attitudes
- IES 5, Practical Experience Requirements
- IES 6, Assessment of Professional Capabilities and Competence
- IES 7, Continuing Professional Development: A Program of Lifelong Learning and Continuing Development of Professional Competence
- IES 8, Competence Requirements for Audit Professionals (<http://www.ifac.org/Education/Resources.php>, 18.10.2007).

IES 4 is purposed 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, 2003). In the fourth paragraph of IES 4, which consists 27 paragraphs, it is stated that society has high expectations of the accountancy profession so, it is the responsibility of member bodies to ensure that their members have an adequate understanding of the principles of professional ethics and the underlying rationale of the constraints that professional ethics place on professional accountants. Supporting this statement, in the ninth paragraph of IES 4, it is declared that educators and professional bodies need to distinguish between teaching students about professional values, ethics and attitudes and developing and instilling ethical behavior, developing professional values, ethics and attitudes need to begin early in the education of a professional accountant and be re-emphasized throughout a career and the professional accountant needs to consider this as part of lifelong learning. IES 4 also gives details for the structure of the program of professional accounting education, in the thirteenth paragraph of IES 4, it is stated that the program should provide potential professional accountants with a framework of professional values, ethics and attitudes for exercising professional judgment and for acting in an ethical manner that is in the best interest of society and the profession. In the sixteenth paragraph where the required contents of the program are explained, one of the content is determined as ethics and the profession: social responsibility. In the twentieth paragraph, it is stated that considering discussion of selected readings and videos as one of the use of participative approaches can greatly enhance the presentation of professional values, ethics and attitudes to accounting students.

The objective of corporate social accounting is to identify and measure the periodic net social contribution of an individual firm, which includes not only

the costs and benefits internalized to the firm but also those arising from externalities affecting different social segments (Ramanathan (1976). In this definition, there is a social responsibility for accounting to the public expectations outside the organization which is covered by professional ethics (IFAC, 2007b). Our study tries to investigate the determinants of learning of social accounting which will also guide understanding of ethics through the content of IES 4.

### 3.BACKGROUND TO THE RESEARCH QUESTIONS

After a general literature review, our study aims to exhibit the background of those three questions mentioned in the introduction part while referencing the contributions of the previous studies.

- *Q1. Are the attitudes toward social responsibility accounting influenced by gender?*

Previous studies have examined gender differences on classroom environment. The research findings on the impact of gender differences in accounting education vary. Fraser et al. (1978) found that female accounting majors surveyed performed quite better in undergraduate accounting courses than the males although great part of the differences were not significant in Southwestern University. Doran et al. (1991) explored that males had significantly higher examination scores than females in Accounting Principles I, but not in Accounting Principles II. Keller et al. (2006) exhibited significant differences in individual ethical standards based on gender, college level, religiosity, and work experience.

In contradictory with the above results, Hanks and Shivaswamy (1985) found no significant gender differences in the academic performance of cost accounting courses (as cited in Gordon and Gelardi, 2005). Kalbers and Weinstein (1991) found no significant gender effects on introductory accounting course performance in a university located in the Great Lakes Region of the United States.

However, Sikula and Costa (1994) examined the responds of a group of college-aged university students studying in California State University for ethical and moral questions and found that men and women students were ethically equivalent.

Considering the role of accounting and accountants, we can say that ethical values and social responsibility are related. Having substantial findings of previous studies that examine the relation of ethics and accounting education and considering the study of Gordon and Gelardi (2005), we have seen it reasonable to investigate gender differences on the attitudes towards social responsibility in accounting.

- *Q2. Does academic aptitude explain an individual's attitude toward social responsibility accounting?*

Our study investigates whether grade point average as the measure of academic aptitude has an effect on the attitude towards to social responsibility in accounting. Previous studies have examined the relationship between grade point average and course achievement. For instance, Eskew and Faley (1988) found academic performance to be significantly related to examination performance in the first college-level financial accounting

course. Doran et al. (1991) explored that measures of academic aptitude and performance to be significant explanators of examination scores in Accounting Principles I and II. Kalbers and Weinstein (1999) found college academic performance and academic aptitude to be the most prominent characteristics for explaining student performance in the first accounting course. Eikner and Montondon (2001) discovered college grade point average as being a potential indicator of success in Intermediate Accounting I. Krausz et al. (2002) found that grade in the required graduate introductory accounting class was the only variable significantly associated with performance in Financial Statement Analysis.

In this study, we expect that the students' GPA has an effect on the attitudes towards social responsibility in accounting.

- Q3. Does the university education level affect the learning social responsibility accounting?

As our sample is constituted from the students from a vocational school that has two years education period and a faculty department that has four years education period, we see a necessity to include the university education level differences.

#### 4. DATA COLLECTION AND SAMPLE

While preparing the questionnaire of this study, the questionnaire in the study of Gordon and Gelardi (2005) and the questionnaire in the study of Kaya (2008) have been main resources for our survey.

Our questionnaire has 18 statements. Statements 1,2,3,5,6,7,8 have been taken from the study of Gordon and Gelardi (2005) and statements 10-18 have been taken from the study of Kaya (2008). The statements aim to measure the attitudes of students towards social responsibility in accounting. The main purpose of the questionnaire is to measure the attitudes of students towards the environment, employment, profit maximization and their interrelationships. Students were asked to mark their agreement with the statements using a 5-point Likert scale (coded as - 2 = strongly disagree to +2 = strongly agree).

**Table 1. Demographic and Descriptive Statistics for Respondents**

Total completing questionnaires		
<b>Gender:</b>		
Female	41	34,75%
Male	77	65,25%
<b>University Department:</b>		
Akdeniz University Alanya Vocational School		
<b>Accounting Department</b>	53	44,92%
Akdeniz University Alanya Faculty of Business		
<b>Department of Business Administration</b>	65	55,08%
Total	<b>118</b>	

The sample consists of students that study in Akdeniz University Alanya Vocational School Accounting and Tax Practice Program and the students that study in Akdeniz University Alanya Faculty of Business, Department of Business Management in between 2009-2010 education period. Table 1 exhibits demographic and descriptive statistics for respondents.

The questionnaire has been applied to the students during April and May 2010. The students in the vocational school are in their first and second grades. However, the students in the faculty are in their first grades. The students also specified their sex and GPA (grade point average) to be used in the analysis.

## 5. ANALYSIS AND FINDINGS

Table 2 provides the statements used in the questionnaire and the percentages by response category for each statement. The percentages provide an exhibition of students' responses that will enable us to determine the attitudes of students on the important aspects of social responsibility especially in accounting.

**Table 2. Responses to the statements, percentage by category of response, 118 responses**

Statements	Strongly Disagree		Neutral	Strongly Agree	
	-2	-1		1	2
1. The environment is an important social issue and concern.	0,8	3,40	1,70	8,50	85,60
2. Employment is an important social issue and concern.	2,5	0,00	16,90	33,10	47,50
3. During a recession employment should outrank the environment as a social issue and concern.	17,80	14,40	34,70	22,00	11,00
4. I find logical that developing countries such as China and India remain insensitive to environment for gaining sustainability in their industrial development.	66,10	14,40	6,80	7,60	5,10
5. The social benefits of a firm's actions are relatively easy to measure.	2,50	8,50	51,70	28,80	8,50
6. To be of use, information on a firm's contributions to society should be audited.	3,40	0,80	7,60	23,70	64,40
7. Profit maximization by all firms will lead to the best use of resources throughout the world.	5,10	8,50	27,10	30,50	28,80
8. Developed countries are more concerned about the environment than are developing countries.	15,30	5,90	19,50	16,90	42,40

9. The firms in Turkey have been making positive efforts about environment problems, social accounting and reporting.	6,8	17,80	44,10	22,00	9,30
10. The expenditures made for social responsibility and environment provides nothing more than additional cost.	51,7	12,70	14,40	12,70	8,50
11. I do not support to perform any activities that do not return as profit in a short term.	41,50	23,70	18,60	9,30	6,80
12. If the enterprise pays attention to public related problems such as social and environmental problems, it fails to perform its basic purpose: gaining profits.	36,40	21,20	23,70	13,60	5,10
13. Tasks about social responsibility and environmental sensitivity may only be performed by big enterprises.	55,10	16,90	10,20	12,70	5,10
14. Social aid and environmental investments performed as the necessities of social responsibility will provide returns to the enterprises in the long term.	2,50	4,20	18,60	31,40	43,20
15. For the success of a firm, it is not obligatory to develop the society and be sensitive to the environment.	48,30	24,60	11,90	10,20	5,10
16. The solely purpose of the enterprise should be profit maximization.	36,40	23,70	22,00	11,00	6,80
17. Developing the society and being sensitive to the environment will provide a more sustainable success.	3,40	3,40	2,50	24,60	66,10
18. The society prefers environment friendly products even at the cost of sacrificing its comfort and paying more.	11,00	11,00	23,70	27,10	27,10

Table 3 presents the descriptive statistics of responses in the questionnaire. The mean of responses and standard deviation values are presented in this table.

**Table 3. Mean and Standard Deviation Values of Responses**

	Mean	Std. Deviation
<i>s1</i>	1,7458	0,7301
<i>s2</i>	1,2288	0,9097
<i>s3</i>	-0,0593	1,2355
<i>s4</i>	-1,2881	1,1919
<i>s5</i>	0,3220	0,8461
<i>s6</i>	1,4492	0,9300
<i>s7</i>	0,6949	1,1286
<i>s8</i>	0,6525	1,4581
<i>s9</i>	0,0932	1,0210
<i>s10</i>	-0,8644	1,3893
<i>s11</i>	-0,8390	1,2539
<i>s12</i>	-0,7034	1,2356
<i>s13</i>	-1,0424	1,2770
<i>s14</i>	1,0847	1,0092
<i>s15</i>	-1,0085	1,2160
<i>s16</i>	-0,7203	1,2533
<i>s17</i>	1,4661	0,9579
<i>s18</i>	0,4831	1,2991
Valid N (listwise)	118	

The study is trying to explore the factors that may affect the responses of students towards social responsibility accounting. The factors included in the analysis of this study are GPA, sex and the university education level as mentioned before. To determine the influence level of these factors, a multivariate test has been performed. Table 4 presents the results of the multivariate test to explore whether gender+ university education level +GPA (as a covariate) explain the changes in the students' responses towards social accounting. From the multivariate test results, the university education level and gender are significant variables<sup>3</sup>.

**Table 4. Multivariate test of responses, 118 responses**

Multivariate Tests(b)				
Effect		Value	F	Sig.
Intercept	Pillai's Trace	0,3006	2,1730	0,0088
	Wilks' Lambda	0,6994	2,1730	0,0088
	Hotelling's Trace	0,4298	2,1730	0,0088

<sup>3</sup> The multivariate test for GPA has been also made for each university education level separately to ensure the homogeneity for GPA results for both university education levels. For both university education levels, GPA is not found significant at the 0,05 level.

	Roy's Largest Root	0,4298	2,1730	0,0088
GPA	Pillai's Trace	0,1587	0,9536	0,5187
	Wilks' Lambda	0,8413	0,9536	0,5187
	Hotelling's Trace	0,1886	0,9536	0,5187
	Roy's Largest Root	0,1886	0,9536	0,5187
university education level	Pillai's Trace	0,3686	2,9508	0,0004*
	Wilks' Lambda	0,6314	2,9508	0,0004*
	Hotelling's Trace	0,5837	2,9508	0,0004*
	Roy's Largest Root	0,5837	2,9508	0,0004*
sex	Pillai's Trace	0,2666	1,8382	0,0320*
	Wilks' Lambda	0,7334	1,8382	0,0320*
	Hotelling's Trace	0,3636	1,8382	0,0320*
	Roy's Largest Root	0,3636	1,8382	0,0320*
dept * sex	Pillai's Trace	0,2043	1,2979	0,2082
	Wilks' Lambda	0,7957	1,2979	0,2082
	Hotelling's Trace	0,2567	1,2979	0,2082
	Roy's Largest Root	0,2567	1,2979	0,2082
a	Exact statistic Design: Intercept+university education level+sex+university education level * sex+ GPA (as a covariate)			
b				
*	Significant at the 0,05 level			

## 6.CONCLUSION

As responds to the statements 1 and 2 exhibit that the respondents think that employment and environment are important subjects (mean of s1: 1,75 and mean of s2: 1,22). However, as statement 3 exhibits that during a recession, respondents are not clear which one should outrank the other; employment or the environment. Generally, the respondents are sensitive about social concerns. %80,5 (Table 3;s3)of respondents do not agree with sacrificing the environment for the industrial development. In Table 3, statements 10,11,12,13,14 exhibit that the a large proportion of the respondents agree that whatever the size of the firm is, firms should perform tasks about social responsibility and the expenditures for social responsibility and environment are solely not some type costs, indeed; they will become returns in the long run and help the enterprises have a sustainable success (s17). Also, the %54,2 of the respondents (Table 2) agree that at the product level, the society will prefer the products of more social responsible acting firm and at the end, the firm will gain a competitive advantage by doing so.

There is also some contradictory views among participants. In Table 2, statement 7; %50,9 of respondents agree that profit maximization by all firms will lead to the best use of the resources throughout the world. However, in statement 16, %60, 1 of the respondents disagree that the sole or (main) purpose of the enterprise should be profit maximization. Today's global firms change this view and focus on maximizing the value of the enterprise. This contemporary purpose also includes some unwritten rules; just like being more ethical and socially responsible and caring for the environment. It is a fact that today's consumers give great value to the socially responsible activities of the firms. So today much of the firms are paying great attention to socially responsible activities and environment friendly products.

Also, %88,1 of the respondents think that firm's contributions to the society should be audited which lead us think the firms should be audited not only for their common reporting financial activities but also for the externalities they produce. Because as mentioned before, there is not any single account that may provide accountability for these externalities.

The respondents agreement on the statement that developed countries are more concerned about the environment than are developing countries is something hard to support. For instance, United States as one of the most industrialized country in today's world produces 25% of the world's greenhouse gases. However, the United States still refuses to ratify the Kyoto Protocol ([www.kyotousa.org](http://www.kyotousa.org))

The multivariate test results exhibit that the university education level and sex of the respondent have significant effects on the responds of the questionnaire. The GPA is not found significant. The results of this study support findings of Keller et al. (2006) which explored gender effect on the ethical standards of the individuals. The university education level is also another significant factor. Students studying in vocational school and the faculty seem to have demonstrated some different responds towards social issues. What caused these differences is not in the scope of the study but it is clear that the necessary success level for gaining right to study in vocational school and the faculty is absolutely so different.

The thirteenth paragraph of IES 4 which states that the program should provide potential professional accountants with a framework of professional values, ethics and attitudes for exercising professional judgment and for acting in an ethical manner that is in the best interest of society and the profession. The study aims to provide a prior knowledge that might be used in the preparation of accounting programs under the framework of IES 4. The gender effect and the university education level influence the attitudes towards social concerns. These differences may be a guide for the educators that will take place in preparation the guidelines of these accounting programs.

The generalization of the results of this study may have misleading inference due to several limitations. All of the demographic variables of the respondents were self-reported. The information about GPAs and gender were self reported of which accuracy had not been confirmed due to privacy of some information held in Directorate of Student Affairs of both institutions.

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