

PERCEPTIONS TOWARDS THE INDEPENDENT AUDITING PROFESSION

BAGIMSIZ DENETÇİLİK MESLEĞİNE YÖNELİK ALGILAR

Başak ŞITAK^{a}, Salih YEŞİL^b*

^{a*}*Sorumlu Yazar, Uzman, Kahramanmaraş Sütçü İmam University, basaksitak@outlook.com, ORCID: 0000-0001-7689-036X*

^b*Prof. Dr., Kahramanmaraş Sütçü İmam University, syes66@hotmail.com, ORCID: 0000-0003-3237-2258*

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ABSTRACT

The aim of the study is to determine the perceptions of independent auditors operating in Adana and Osmaniye province towards the auditing profession. Another aim of the study is to determine whether the perceptions on this issue differ in terms of demographic variables. Frequency, T Test, ANOVA and Tukey Post Hoc test methods were utilized to achieve the objectives of the study. When the data obtained were analyzed, it was seen that the independent auditors think that auditing plays a key role in preventing the unregistered economy, they think that they can earn more income than the income they earn as a financial advisor while practicing the financial auditing profession, and they have a negative approach to the exemption of financial advisors with 15 years of professional experience from applied vocational training. In addition, the perceptions of independent auditors towards the profession vary in terms of their titles, educational background, age and years of experience. The fact that the study has not been analyzed from the perspective discussed before supports its contribution to the literature.

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ÖZET

Çalışmanın amacı, Adana ve Osmaniye ilinde faaliyet gösteren bağımsız denetçilerin denetçilik mesleğine yönelik algılarının tespit edilmesidir. Çalışmanın bir diğer amacı ise bu konuya yönelik algıların demografik değişkenler açısından farklılık gösterip göstermediğini belirlemektir. Çalışmanın amaçlarına ulaşabilmek için Frekans, T Testi, ANOVA ve Tukey Post Hoc test yöntemlerinden yararlanılmıştır. Elde edilen veriler incelendiğinde; denetimin kayıt dışı ekonomiyi önleyebilmek açısından kilit rol üstlendiği, mali denetçilik mesleğini icra ederken, mali müşavirlikte kazandıkları gelirden daha fazla bir gelir elde edebilecekleri düşündükleri ve 15 yıllık mesleki tecrübeye sahip olan mali müşavirlerin uygulamalı mesleki eğitimden muaf tutulmalarına olumsuz yaklaştıkları görülmüştür. Bununla birlikte bağımsız denetçilerin mesleğe yönelik algıları unvanları, eğitim durumları, yaşları ve deneyim süreleri açısından değişkenlik göstermektedir. Çalışmanın ele alınan perspektiften daha önce incelenmemiş olması literatüre sağlayacağı katkıyı destekler niteliktedir.

1. INTRODUCTION

Concerns about the impact of long-term auditor-client relationships on auditor independence and hence audit quality have been raised many times by legislators and regulators (U.S. Senate, 1976-1977). Supporters of mandatory auditor rotation argue that long auditor tenure may harm auditor independence and audit quality; therefore, if auditor firms are subject to rotation, the new auditor will bring a fresh perspective to clients' financial statement reporting and improve audit quality (Brody and Moscove, 1998: 2). Opponents of mandatory rotation argue that hiring a new auditor may cause high start-up costs and increase the risk of audit failure. In addition, they argued that audit quality may be lower in the early years of audit engagements due to inexperience. Following a series of accounting scandals in the early 2000s, legislators' and the media's interest in independent auditing increased and concerns about audit quality grew.

In fact, the SOX law, which was introduced in 2002, was signed into law on July 30, 2002, covering all publicly traded companies listed on the US stock exchanges, as an effort to improve controls over companies' financial reports and support effective corporate governance. According to the Sarbanes Oxley Act, anyone who knowingly destroys, alters, or conceals official records of publicly traded companies in order to obstruct a legal investigation or who is proven to have received bribes in connection with these matters will be imprisoned for up to 20 years.

The purpose of this study is to examine the perceptions of CPAs and Certified Public Accountants who hold independent audit licenses towards the independent audit profession. Another aim of the study is to determine whether the approaches to this issue differ in terms of demographic variables. There has been a great deal of national and international studies related to our study and presented below.

Akgül (2000) included the Audit Process and Standards in Independent Audit Institutions in his book on Turkish Audit Institutions. In the book, basic concepts related to the subject, audit institutions and systems in foreign countries, the division of Turkish audits in terms of the laws they are subject to, the functions of Turkish audits, the audit process and standards applied by public audits, and finally the audit process and standards in independent audit institutions are explained.

Mayhew and Pike (2004) investigated the effect of shareholder selection of the auditor in an experimental setting. Their experiment is not directly consistent with SOX's requirements for audit committees to select the auditor.

Krishnan and Ye (2005) researched why some firms do or do not submit auditor selection to shareholder approval. They find that high non-audit fees increase the likelihood that a firm seeks shareholder approval of auditor selection, but shareholder dissatisfaction with the board is negatively related to the likelihood of seeking approval.

Azizkhani et al. (2006) investigated auditor tenure and perceived reliability of financial reporting. They also examined whether the tenure and rotation of partners in the audit role affect investors' perceptions of the cost of equity capital.

Selimoğlu and Uzay (2007) analyzed the period between 1995 and 2006 and found that a total of 310 articles and papers on independent auditing were published. In the study, 85 papers and 225 articles published on independent auditing in Turkey were analyzed. As a result of the study, they presented theoretical and compilation information on professional ethics, fraud control, internal control, internal audit issues related to independent auditing. As a result of the study, it is seen that there are few studies on audit planning and evidence.

Dao et al. (2008) looked at the effect of auditor tenure on audit quality. As a result of the study, it is stated that shareholders think that the extension of auditor tenure has a negative impact on audit quality. They also mentioned the arguments regarding the impact on audit quality perceptions.

Brown et al. (2008) sought to answer the question whether auditor independence improves earnings quality and if so, whether regulation is necessary. According to the results of the study, auditor independence increases the quality of earnings.

In their study published in 2010, Önce and Başar (2010) analyzed the articles written in the field of accounting between 2000 and 2008. According to the study, they determined that 163 articles were written in the field of auditing. The most studied topics are; independent audit and auditors, Internal Audit-Auditors, Risk-Fraud.

Timea et al. (2011) aimed to find out the importance of external audit in promoting corporate governance and the preference of listed companies to be audited by large audit firms. The study was based on a general-to-specific deductive approach that combined quantitative and qualitative studies. In addition, the study included the analysis of publicly disclosed audit reports for the period 2005-2009.

Rama, (2012), in his study, looked at Shareholder Voting, Audit Fees and Audit Quality in Auditor Selection. According to the results of the study, they found that firms that started to use shareholder voting paid higher fees than firms that stopped using shareholder voting, the probability of subsequent adjustments was lower in firms where shareholders voted on auditor selection, and abnormal accruals were lower.

Veiga et al. (2014), in their study, aimed to determine the perceptions of accountants in Brazil towards the independent auditing profession. As a result of the study, it was determined that accountants do not favor the auditing profession due to the lack of any incentives for accounting courses and insufficient information about the auditing profession.

Bouwens (2018) investigated the relationship between audit quality and non-audit services within the framework of an overview by utilizing the existing literature.

Şıtak and Şıtak (2021) studied the Awareness Levels of Students for the Concept of Forensic Accounting during the COVID-19 pandemic period, and also investigated the relationship between students awareness levels of the concept of forensic accounting and demographic characteristics. As a result of the study, it was determined that the students did not hear the concept of forensic accounting before, did not have knowledge about the profession of forensic accounting, and did not take courses on this subject at the university.

As a result of the analyzes made in line with the purpose of the research, it was determined that the forensic accounting awareness levels of the students differed only in terms of the gender variable.

In his study, Ögünç (2023) researched the training received by independent auditors within the scope of continuing education programs. They looked at whether the duration of training and the number of instructors differed according to the training method. There was no significant difference found between the number of instructors with academic titles and the training method.

Yeşil and Şıtak (2023) studied the approaches of independent auditors operating in the province of Ankara regarding their level of responsibility for error and fraud. Another objective of the study was to determine whether the approaches to this issue differ in terms of demographic variables. According to the results of the study, it was seen that independent auditors believed that their responsibility for detecting errors and fraud is to provide reasonable assurance, that the responsibility in the audit should be shared with the parties involved in the fraud, that fictitious sales should not be ignored, and that fraud committed by managers may be more difficult to detect than fraud committed by employees. Moreover, independent auditors' attitudes towards their level of responsibility for errors and fraud vary in terms of their gender, title, education level, age, years of experience and working style.

When the relevant national literature was considered, it can be said that studies gained momentum after 2000, yet there is still need to further study the subject. Current study was handled from this perspective since the subject is new and the results are expected to contribute the literature. Each study included in the literature sheds light on future studies. For this reason, this study aimed to to guide future research in this respect.

2. AUDITING

Auditing can be defined as setting standards to ensure that the results of an activity conform to the plans as much as possible, comparing the results obtained with these standards and determining the corrective measures where the practices differ from the plan (Sanal, 2002: 4).

Independent audit is the process of auditing the books, records and documents by applying the necessary independent auditing techniques stipulated in the auditing standards and evaluating and reporting them. In addition, it aims to obtain sufficient and appropriate independent audit evidence to provide reasonable assurance on the accuracy and compliance of financial statements and other financial information with financial reporting standards (KGK, 2012)

In an independent audit, accounting records are the main subject of the audit. The audit determines whether the recorded financial and commercial transactions are properly reflected in the statement. The main criterion for valuation is generally accepted accounting principles. Therefore, the auditor must know these principles. It is a requirement for the independent auditor to be an expert in accounting. However, he should also be an expert in collecting and evaluating audit evidence (DEHA, 2020: 7) This expertise is exactly the only element that distinguishes the independent auditor from the accountant. Because in order to become an independent auditor, it is necessary to have either a CPA or a CPA license. Not every professional is an independent auditor. Independent auditor exams are held and those who are successful can practice this profession. Those who succeed in the exam and fulfill the other necessary conditions and gain expertise are distinguished from accounting professionals in this respect (Yeşil and Şıtak, 325: 2023).

The independent auditor exam is organized by the Public Oversight Authority. The Public Oversight Authority was established on November 2, 2011 with the Decree Law No. 660 to regulate the field of independent auditing envisaged under the new Turkish Commercial Code in line with international developments. KGK is an administrative autonomous Supreme Board affiliated with the Prime Ministry. The main objective of the POA is to protect the interests of investors and the public interest in the accurate and independent preparation of audit reports and to ensure the presentation of accurate, reliable and comparable

financial information. In this direction, it was established to oversee and monitor the audits of large-scale companies, primarily stock exchange companies, banks and insurance companies (KGK, 2023).

3. METHOD

3. 1. Purpose of the Study

After the Enron scandal, independent auditing activities have gained importance all over the world. The purpose of this study is to examine the perceptions of CPAs and Certified Public Accountants who hold independent audit licenses towards the independent audit profession. Another aim of the study is to determine whether the approaches to this issue differ in terms of demographic variables.

3. 2. Population and Sample of the Study

The population of the study consists of 357 independent auditors operating in Adana and Osmaniye provinces. This information was accessed from data published on the official website of the Public Oversight, Accounting and Auditing Standards Authority (KGK). Considering the size of the population, it was determined that a minimum of 186 people should be reached according to Krejcie and Morgan (1970) table. Within the scope of the study, 321 independent auditors were surveyed. The questionnaires were hand-delivered and collected between 01.10.2023 and 01.02.2024.

3. 3. Data Collection Tool

In this study, a questionnaire form was used as a data collection tool. In the creation of the questionnaire form, Demir et al. (2016)'s scale was utilized. The scale is a 5-point Likert-type scale.

3. 4. Hypotheses of the Research

The research hypotheses formulated for this study are as follows:

H1: Independent auditors' perceptions of the independent auditing profession differ in terms of their gender.

H2: Independent auditors' perceptions of the independent auditing profession differ in terms of their titles.

H3: Independent auditors' perceptions of the independent auditing profession differ in terms of their educational background.

H4: Independent auditors' perceptions of the independent auditing profession vary depending on their age.

H5: Independent auditors' perceptions of the independent auditing profession vary in terms of their experience.

3. 5. Data Analysis

The results from the data analysis are given below as follows:

3. 6. Analysis Results

Frequency, T Test, ANOVA and Tukey Post Hoc test methods were used to test hypotheses and thus to achieve the objectives of the study. Cronbach's Alpha values were analyzed to examine the reliability of the scales used in the study.

3. 6. 1. Reliability Analysis and Results

Reliability means the consistency of the statements and questions in a test or survey form with each other and the extent to which the scale used reflects the problem of interest (Kayış, 2010: 403). It is generally accepted that Cronbach's Alpha value, which is a reliability determination method generally used to determine

internal consistency in scale development and adaptation studies, should be at least $\alpha=.70$ or above in scale studies (Seçer, 2015: 179). The reliability analyses of the scales used in the study were conducted by calculating the internal consistency Cronbach's Alpha coefficients, and the results of this analysis are shown in Table 3. The reliability analysis results of the scales are shown in Table 1.

Table 1. Reliability Analysis Results of the Scale Included in the Study

SCALE	NUMBER OF PROPOSITIONS	CRONBACH ALPHA
Perceptions of the Independent Auditing Profession	14	.754

According to the Table 1, Cronbach's Alpha value was found to be .754 and the reliability of this value was accepted in the light of the references above.

3. 6. 2. Frequency Analysis and Results

In this section, information on the demographic characteristics of the participants is given.

Table 2. Distribution of Participants by Demographic Variables

GENDER	FREQUENCY	PERCENTAGE
<i>Woman</i>	185	57,6
<i>Male</i>	136	42,4
Total	321	100
TITLE	FREQUENCY	PERCENTAGE
<i>CPA</i>	254	70,1
<i>CA</i>	67	20,9
Total	321	100,0
EDUCATION STATUS	FREQUENCY	PERCENTAGE
<i>Undergraduate</i>	158	49,2
<i>Post Graduate</i>	163	50,8
Total	321	100,0
AGE GROUP	FREQUENCY	PERCENTAGE
<i>24-30</i>	67	20,9
<i>31-37</i>	115	35,8
<i>38-44</i>	73	22,7
<i>45-51</i>	27	8,4
<i>52 and over</i>	39	12,1
Total	321	100,0
YEARS OF EXPERIENCE	FREQUENCY	PERCENTAGE
<i>1-5</i>	181	56,4
<i>6-10</i>	39	12,1
<i>11-15</i>	65	20,2
<i>16 and over</i>	36	11,2
Total	321	100,0

When the gender of the independent auditors participating in the survey is analyzed, it is observed that 185 (57.6%) of the 321 respondents are female and 136 (42.4%) are male. Accordingly, it can be said that the respondents are mostly female. Regarding their titles, it can be said that 254 (70.1%) of the 321 respondents are CPAs and 67 (20.9%) are CAs. In terms of educational attainment, out of 321 respondents, 158 (49.2%) have undergraduate degrees and 163 (50.8%) have postgraduate degrees. Accordingly, it can be said that the participants mostly consist of individuals with postgraduate education, albeit with a small difference. When the ages of the participants were analyzed, it was observed that 67 (20.9%) of the 321 participants were between the ages of 24-30, 115 (35.8%) were between the ages of 31-37, 73 (22.7%) were between the ages of 38-44, 27 (8.4%) were between the ages of 45-51 and 39 (12.1%) were between the ages of 31-37. Accordingly, it can be

said that the participants mostly consist of individuals between the ages of 31-37. Regarding the duration of experience, it was observed that 181 (56.4%) of the 321 participants had 1-5 years of experience, 39 (12.1%) had 6-10 years of experience, 65 (20.2%) had 11-15 years of experience, and 36 (11.2%) had 16 or more years of experience. Accordingly, it can be said that the participants mostly consist of individuals with 1-5 years of experience.

Table 3. Findings Obtained from Perceptions Regarding the Independent Auditing Profession

	Propositions	\bar{x}	ss
1	The quality of accounting practices in audited enterprises will improve.	5,000	,000
2	In order to prevent the informal economy, the fields of activity of independent auditing should be expanded.	4,997	,055
3	Independent auditing and CPA / CA profession are complementary to each other	5,000	,000
4	It is an appropriate decision to exempt professionals with 15 years of professional experience from the "practical vocational training" requirement for independent auditors.	2,072	1,774
5	The decision that an auditor cannot audit the same entity for 10 consecutive years is appropriate for the quality of independent audit.	5,000	,000
6	The requirement for practical vocational training to be provided by the auditor or the audit firm is an appropriate decision.	5,000	,000
7	Professionals who are authorized to conduct independent audits have sufficient knowledge in the performance of this profession.	4,445	9639
8	I do not find the decision to perform auditing activities within the body of Independent Audit Inc. correct.	2,810	1,968
9	The requirement of "having completed practical vocational training" for independent auditing will increase the success of independent auditing	4,028	1,718
10	Law No. 3568 stipulates that all professionals who obtain a license are not directly authorized as auditors, but are authorized through an examination conducted by the POA	5,000	,0000
11	I think that the workload of independent auditing is less than that of CPA/ CA	2,938	1,983
12	I think that the income I will earn as an independent auditor will be higher than the income I will earn as a CPA / CA.	4,748	,8226
13	The image of the independent auditor in the society is better than that of the CPA / CA.	3,991	1,617
14	I plan to work only as an independent auditor.	4,330	1,088

As a result of the frequency analysis, when the answers given to the propositions are analyzed as a whole, the opinions of the independent auditors operating in Adana and Osmaniye included in the sample are as follows;

- The quality of accounting practices will increase in audited enterprises,
- Auditing plays a key role in preventing the unregistered economy,
- The profession of financial consultancy and the profession of auditing are complementary to each other,
- They can earn more income while practicing the profession of auditing than the income they earn as a financial consultant,
- They have a negative attitude towards the exemption of financial consultants with 15 years of professional experience from applied vocational training.

3. 6. 3. T Test, Anova Analysis and Tukey Post Hoc Results

Analysis of variance is a multivariate statistic that makes comparisons between variances. If the number of samples is more than two, analysis of variance should be used to determine whether there is a difference between the samples. With analysis of variance, the effect of the independent variable (or variables) on the dependent variable (or variables) is also investigated. Variance analysis techniques also vary depending on the number of dependent and independent variables. When one-way ANOVA (ANalysis Of Variance) analysis is performed, if there is a significant difference between the groups, the next stage is the Tukey Post Hoc test. Tukey Post Hoc test is performed to determine which groups this difference is between, if a difference is detected between the groups when the variance analysis results are examined. While ANOVA analysis analyzes

whether there is a difference between groups, Tukey Post Hoc test reveals which groups the difference occurs. There are several options in the Tukey Post Hoc test. The most commonly used of these are Tukey and Bonferroni (Karagöz, 2019: 412).

"H1, H2, H3, H4, H5" hypotheses were formed in order to determine whether the perceptions towards the independent auditor profession differ in terms of gender, title, educational status, age, and length of professional experience. In this context, T test, ANOVA and Tukey Post Hoc analysis were conducted. The results were evaluated in line with the data in the table below:

Table 5. Differentiation of Propositions in Terms of Gender (T Test)

GENDER	n	\bar{x}	ss	f	p
Woman	185	4,2544	,37714	,168	,682
Male	136	4,2201	,38491		

When Table 5. is analyzed; the participants' attitudes towards the profession of independent auditor do not differ in terms of gender variable. Therefore; H1 hypothesis is rejected ($p > 0.05$). This situation can be interpreted as that the perceptions about the independent auditor profession do not vary in terms of gender.

Table 6. Differentiation of Propositions in Terms of Title (T Test)

TITLE	n	\bar{x}	ss	f	p
CPA	254	4,3414	,35141	79,327	,000
CA	67	3,8550	,19382		

When Table 6. is considered; the participants' attitudes towards the independent auditing profession differ in terms of the title variable. Thus; H2 hypothesis is accepted ($p < 0.05$). This result can be interpreted that the perceptions of CPAs regarding the independent auditing profession are higher than those of CAs.

Table 7. Differentiation of the Propositions in terms of Education Level (T Test)

EDUCATION STATUS	n	\bar{x}	ss	f	p
Licence	158	4,1627	,41241	8,230	,004
Graduate	163	4,3146	,33064		

When Table 7. is analyzed; the participants' attitudes towards the independent auditor profession differ in terms of educational status. Hence; H3 hypothesis is accepted ($p < 0.05$). This result can be interpreted as that the perceptions of the participants with a master's degree about the independent auditing profession are relatively higher than those with a bachelor's degree.

Table 8. Differentiation of Propositions in Terms of Age (ANOVA)

AGE GROUP	n	\bar{x}	ss	f	p
24-30	67	4,3539	,34198	55,740	,000
31-37	115	4,3870	,33716		
38-44	73	4,0509	,24178		
45-51	27	4,5767	,19302		
52 and over	39	3,7308	,18282		

When Table 8. is evaluated; the participants' attitudes towards the independent auditing profession differ in terms of age. Thus; H4 hypothesis is accepted ($p < 0.05$). This can be interpreted as that the participants in the 45-51 age group have relatively higher perceptions of the independent auditor profession compared to the individuals in other age groups. Tukey Post Hoc test was conducted to determine which groups the differ. The results were evaluated in line with the information in Table 9 below:

Table 9. Tukey Post Hoc Test Table by Age

Monthly Income (I)	Monthly Income (J)	A. Difference (I-J)	S. E.	Sig
24-30	31-37	-,03301	,04503	,949
	38-44	,30306*	,04957	,000
	45-51	-,22278*	,06679	,008
	52 and over	,62318*	,05901	,000
31-37	24-30	,03301	,04503	,949
	38-44	,33608*	,04384	,000
	45-51	-,18976*	,06266	,022
	52 and over	,65619*	,05429	,000
38-44	24-30	-,30306*	,04957	,000
	31-37	-,33608*	,04384	,000
	45-51	-,52584*	,06599	,000
	52 and over	,32011*	,05811	,000
45-51	24-30	,22278*	,06679	,008
	31-37	,18976*	,06266	,022
	38-44	,52584*	,06599	,000
	52 and over	,84595*	,07335	,000
52 and over	24-30	-,62318*	,05901	,000
	31-37	-,65619*	,05429	,000
	38-44	-,32011*	,05811	,000
	45-51	-,84595*	,07335	,000

When the results obtained were evaluated, a significant difference was found between the age groups of 24-30 years and 38-44 years, 45-51 years and 52 and above ($p < 0.05$). On the other hand, a significant difference was found between the 31-37 age range and 38-44, 45-51 and 52 and above age groups ($p < 0.05$). Based on the same table, a significant difference was found between the 38-44 age range and the 45-51 and 52 and over age groups ($p < 0.05$). It was not found between other groups ($p > 0.05$). Table 10 shows that the highest level of perception of the profession of independent auditor is in the 45-51 age group (mean=4.5767), followed by the 31-37 age group (mean=4.3870), the 24-30 age group (mean=4.3539), the 38-44 age group (mean=4.0509), and the 52 and over age group (mean=3.7308).

Table 10. Differentiation of Propositions in terms of Duration of Professional Experience (ANOVA)

EXPERIENCE DURATION	n	\bar{x}	ss	f	p
1-5	181	4,3686	,34464	46,281	,000
6-10	39	4,0788	,33334		
11-15	65	4,2703	,30449		
16 and over	36	3,7123	,13497		

When Table 10. is evaluated; the participants' attitudes towards the independent auditor profession differ in terms of professional experience variable. Therefore; H5 hypothesis is accepted ($p < 0.05$). This result can be interpreted as that the participants with 1-5 years of experience have relatively higher perceptions of the independent auditing profession compared to the participants in the other groups. Individuals with less than 1 year of professional experience were not included in the study. Individuals in this group will be evaluated in future studies. Tukey Post Hoc test was conducted to determine which groups the differ. The results were evaluated in line with the information in Table 11 below:

Table 11. Tukey Post Hoc Test Table in terms of Duration of Professional Experience

Monthly Income (I)	Monthly Income (J)	A. Difference (I-J)	S. E.	Sig
1-5	6-10	,28983*	,05624	,000
	11-15	,09826	,04607	,145
	16 and over	,65629*	,05814	,000
6-10	1-5	-,28983*	,05624	,000
	11-15	-,19158*	,06453	,017
	16 and over	,36645*	,07363	,000
11-15	1-5	-,09826	,04607	,145
	6-10	,19158*	,06453	,017

	16 and over	,55803*	,06619	,000
16 and over	1-5	-,65629*	,05814	,000
	6-10	-,36645*	,07363	,000
	11-15	-,55803*	,06619	,000

When the results obtained were evaluated; a significant difference was found between the group with 1-5 years of professional experience and the 6-10 group and 16 years and over ($p < 0.05$) groups. On the other hand, a significant difference was found between the group with 6-10 years of professional experience and the groups of 11-15 and 16 years and above ($p < 0.05$). Based on the same table, a significant difference was found between the group with 11-15 years of professional experience and the group with 16 years or more ($p < 0.05$). No significant difference was found between the other groups ($p > 0.05$). Table 11 shows that the highest level of perception of the independent auditor profession is 1-5 years of professional experience (Mean=4.3686), followed by 11-15 years (Mean=4.2703), 6-10 years (Mean=4.0788) and 16 years and above (Mean=3.7123).

4. CONCLUSION

The accounting profession has a strong moral base. For this reason, members of the profession face many moral problems brought about by the moral base. In some cases, even a lack of technical knowledge about accounting by members of the profession is now seen as immoral. Therefore, members of the accounting profession must strictly adhere to ethical rules in order to practice this profession and to comply with social norms. Because the dignity of the profession is directly proportional to adherence to moral rules. Especially the Enron scandal in the 2000s and the collapse of other large companies that followed the Enron scandal severely damaged the confidence in the profession. All of these have necessitated the need and necessity for control (Yeşil and Şitak, 2023: 238).

The aims of the research were determined in line with all these issues. Considering the first hypothesis of the research, there is no connection between perceptions about the independent auditor profession and the gender variable. Considering the second, third and fourth hypotheses, approaches to independent auditing profession vary in terms of titles, educational status, age and experience period. This result can be interpreted that individuals who are CPA, have postgraduate education, are in the 45-51 age group and have 1-5 years of experience are more sensitive in their approach to this issue. Another results obtained from the study can be summarized as follows;

- The participants agreed that the quality of accounting practices in audited enterprises would increase,
- Independent auditing activities should be expanded in order to prevent the unregistered economy,
- The profession of CPA and CA are complementary in the auditing profession,
- They agreed with the decision that the same business cannot be audited for ten consecutive years,
- It is a right decision to provide applied professional training alongside the auditor or in the auditor institution,
- The auditors who received the authorization have sufficient knowledge,
- They participate in the decision to authorize the KGK through the examination,
- They think that the income they will earn from the auditing profession will be more than the income they will earn while practicing as a CPA and CA,
- The image of the auditing profession in the society is better,
- They think that completing the training will increase professional success, but that it is not an appropriate decision for professionals with 15 years of professional experience to be exempt from the "applied vocational training" requirement.

It has been observed that interest in the independent auditing profession has increased since the 2000s.

In a world where new developments occur every day, the conditions for being subject to inspection are also changing. For this reason, it can be said that research on the subject should continue without losing momentum, both theoretically and practically. Like many studies, this study also has limitations. The most important limitation of the research is that it was conducted only in Adana and Osmaniye provinces. This situation creates difficulties in terms of generalizability of the research results. However, each study included in the literature sheds light on future studies. Although this study only dealt with Adana and Osmaniye provinces and specific occupational groups, it produced significant results in terms of determining the opinions of the province and occupational group investigated. It is recommended that future studies be carried out in different time periods, different provinces and with different data collection and data analyses methods.

Yazar Katkı Oranı Beyanı

Çalışma yazarların eşit katkısı ile yazılmıştır.

Çatışma Beyanı

Çalışmada yazarlar arasında çıkar çatışması yoktur.

Destek Beyanı

Bu çalışma için herhangi bir kurumdan destek alınmamıştır.

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