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Awareness Levels of Accounting Expertise Areas among Students Taking an Accounting Course: A Case Study of Malatya Province*

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ABSTRACT

Accounting courses are offered at associate, undergraduate, and graduate levels in many Turkish universities. The education students receive provides valuable knowledge for both the business world and academia. In recent years, the accounting profession has expanded beyond record keeping to include various areas of expertise. It is important to consider the level of awareness of these different areas of expertise as it can impact their professional choices and academic success. The study aims to evaluate the awareness levels of accounting specialisation areas among associate, undergraduate, and graduate students of İnönü University and Malatya Turgut Özal University who are taking accounting courses. The analysis of data obtained from 556 students using the questionnaire method revealed that students have a low level of awareness regarding specialisations in accounting. Significant differences in awareness were found based on gender, age, education level, prior accounting education in high school, career aspirations in accounting, and success in accounting courses. The study found that male students, students aged 26 and over, postgraduate students, students who received accounting education in high school, students who plan a career in accounting, and students who think they are successful in accounting courses have a higher awareness level than other students.

Keywords: Accounting, Accounting Education, Accounting Expertise

Muhasebe Dersi Alan Öğrencilerin Muhasebe Uzmanlık Alanları Farkındalık Düzeyleri: Malatya İli Örneği

ÖZ

Türkiye'de birçok üniversitede ön lisans, lisans ve yüksek lisans düzeyinde muhasebe dersleri verilmektedir. Öğrencilerin aldıkları eğitim, hem iş dünyası hem de akademi için değerli bilgiler sağlamaktadır. Son yıllarda muhasebe mesleği, kayıt tutmanın ötesine geçerek çeşitli uzmanlık alanlarını içerecek şekilde genişlemiştir. Mesleki seçimlerini ve akademik başarılarını etkileyebileceğinden, öğrencilerin bu farklı uzmanlık alanlarına ilişkin farkındalık düzeylerini dikkate almak önemlidir. Bu çalışma, İnönü Üniversitesi ve Malatya Turgut Özal Üniversitesi'nde muhasebe dersleri alan ön lisans, lisans ve lisansüstü öğrencilerinin farkındalık düzeylerini değerlendirmeyi amaçlamaktadır. Anket yöntemi kullanılarak 556 öğrenciden elde edilen verilerin analizi, öğrencilerin muhasebedeki uzmanlık alanlarına ilişkin farkındalık düzeylerinin düşük olduğunu ortaya koymuştur. Cinsiyet, yaş, eğitim düzeyi, lise muhasebe eğitimi, muhasebede kariyer hedefleri ve muhasebe derslerindeki başarıya göre farkındalıkta anlamlı farklılıklar bulunmuştur. Çalışma, erkek öğrencilerin, 26 yaş ve üzeri öğrencilerin, yüksek lisans öğrencilerinin, lisede muhasebe eğitimi alan öğrencilerin, muhasebe alanında kariyer planlayan öğrencilerin ve muhasebe derslerinde başarılı olduğunu düşünen öğrencilerin farkındalık düzeylerinin diğer öğrencilere göre daha yüksek olduğunu ortaya koymaktadır

Anahtar Kelimeler: Muhasebe, Muhasebe Eğitimi, Muhasebe Uzmanlığı

1. Introduction

The accounting profession emerged with the need for recording (Güvemli et al., 2013). It has evolved in parallel with global economic and technological developments, expanding its scope and improving the quality of the information it produces over time (Yıldız, 2010). The accounting profession has undergone significant developments. Previously defined as a science that only records, classifies, analyses and

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interprets financial transactions and reports the results, it is now understood that this definition is insufficient (Yücel, 2023). Currently, accounting is undergoing a rapid transition from a record-keeping function to a financial reporting function. In recent years, the accounting profession has been expanding its areas of expertise (Sayar, 2010), particularly in response to changes in corporate governance, auditing, and financial reporting. In recent years, the accounting profession has been expanding its areas of expertise (Sayar, 2010), particularly in response to changes in corporate governance, auditing, and financial reporting. As a result, new specialisations in accounting have emerged. In response to this change, professionals must adapt to new areas of expertise that have emerged in line with the different demands of financial statement users, in addition to traditional accounting practices. The accounting profession has expanded to include new areas of expertise, such as independent auditing, internal audit-internal control, asset-company rating and valuation, corporate governance and rating, forensic accounting, carbon accounting, environmental accounting, fraud auditing, integrated reporting, tax risk assessment, and financial reporting consultancy. These areas also offer new business opportunities for professionals to provide consultancy services (Yıldız & Akyel, 2018).

The capacity of accounting professionals to adjust to advancements in these fields and implement changes will only be feasible if they receive training and develop their skills in these areas. In recent years, the field of accounting has undergone significant developments. Therefore, it is crucial to update the courses taught in departments where accounting education is given intensively in higher education. This will ensure that potential professionals are well-prepared for new business areas and that course contents are developed accordingly. Furthermore, it is believed that gaining sufficient knowledge and expertise in new areas will alter students' perceptions of the accounting profession and its courses.

Studies conducted on university students in the literature suggest that accounting courses are often perceived as monotonous and boring (Kurnaz & Eyceyurt Batır, 2019). This perception may hinder students from pursuing a career in accounting. Therefore, it is crucial to raise awareness among students who are studying in departments where accounting education is given intensively in higher education and who are potential professional staff about these new business areas (Yücel, 2023). The objective of this study is to assess students' knowledge of the specialisation areas that have emerged in the accounting profession and their level of awareness of these developments.

2. Development of Accounting Expertise Areas

The accounting profession's areas of responsibility have expanded due to recent international developments and the Turkish Commercial Code No. 6102. Accounting is now a system that is influenced by all business environment developments and is constantly renewing itself. In accounting education, it is no longer sufficient to have knowledge of basic accounting principles and rules. The importance of professional specialisation in subjects such as auditing, forensic accounting, sustainability accounting, environmental accounting, strategic cost management and accounting information systems has increased (Yıldız & Akyel, 2018).

The accounting profession has undergone changes and innovations, with independent auditing being the most well-known. However, the profession's new application areas are not limited to independent auditing. Regulations on independent auditing have led to the establishment of new systems and committees, particularly internal audit and internal control systems. These regulations have also led to increased focus on the valuation of assets and firm value, orientation towards corporate governance practices, and the demand for new services such as consultancy on various issues and creditworthiness measurement (Sayar & Karataş, 2017).

As accounting transitions from a record-keeping to a financial reporting function, the profession has been expanding its areas of expertise (Sayar, 2010). This has led to an increased demand for expert consultancy services in these areas. Accounting professionals are expected to meet this sub-area of expertise (Sayar & Karataş, 2017).

The study evaluates new areas of expertise in accounting, including auditing, forensic accounting, environmental accounting, valuation, accounting information systems, and strategic cost management. Each area of expertise is briefly described below.

2.1. Auditing

Reliable and high-quality financial information and reporting are crucial for healthy commercial relations between enterprises and related parties when making economic decisions. In the independent audit activity, the auditor provides reasonable assurance that the business activities comply with legislation and that the financial reports accurately reflect the truth (Hayes et al., 2005). Internal audit helps companies operate in accordance with standards and regulations by evaluating controls and procedures. It ensures that the internal processes of senior management are adequate and functional (Radu, 2012). The involvement of internal audit in both day-to-day activities and financial reporting systems, as well as the internal control structure, provides internal auditors with the opportunity to comprehensively and timely assess high-risk aspects of the financial reporting process. Internal auditors can effectively prevent and detect accounting manipulations through their audit activities (Rezaee, 2002).

The auditing profession and auditor responsibilities in detecting and preventing fraud are being reconsidered due to the emergence of corporate scandals resulting from accounting manipulations. It is crucial that individuals working in fields such as independent audit, internal audit, and internal control, which are becoming increasingly significant, possess adequate knowledge and professional training in the field of accounting and auditing.

The new regulations have led to an increase in the importance of auditing, causing professionals to focus on this field. The expansion of the accounting profession is widely recognised to include the growing significance of auditing (Sayar, 2010).

2.2. Forensic Accounting Expertise

Forensic accounting is the application of accounting, auditing, financial, and investigative skills to unresolved issues within the framework of evidence. It is a profession that provides professional services to analyze forensic cases and ensure fraud control in businesses. Forensic accountants are professionals who use their expertise to prevent and detect fraudulent transactions and events in enterprises. They also provide services to ensure a fair conclusion of events before or during judicial cases, using their professional knowledge and experience. Forensic accountants are typically involved in divorce, commercial, personal compensation, bribery, corruption, and fraud cases (Toraman et al., 2009). Forensic accounting has three main application areas: fraud auditing and investigative accounting, expert witness, and expert witness within the scope of litigation support consultancy (Sanchez, 2012). Forensic accountants act as fraud auditors and fraud investigators when evaluating fraud-related requests from business owners, partners, managers, and third parties. They also provide litigation support to assist relevant lawyers in court and act as expert witnesses to help shape the opinions of lawyers and judges (Meriç & Erkuş, 2016).

2.3. Valuation Expertise

Valuation is a crucial aspect of the accounting information system, and it has a significant impact on the tax element. As Alpaslan (2015) notes, the valuation methods used for assets and liabilities can greatly affect the amounts reported in financial statements, as highlighted by Özbay (2021). Fair value measurement allows investors to make informed decisions by providing timely and relevant information, reducing inconsistency, and increasing transparency (He et al., 2018). The concepts of asset and company valuation have become more prominent with the widespread application of international standards, particularly to enhance the quality of audit practices. The concept of fair value necessitates the inclusion of valuation in financial statements, requiring special expertise in areas such as Real Estate Valuation, Patent Valuation, Brand Valuation, and Goodwill Valuation (Sayar & Karataş, 2017).

In addition, credit rating and corporate governance rating, which are sub-specialities of the accounting profession, are developing as new areas of expertise. Credit rating involves determining the degree of fulfilment of obligations or the quality of financial instruments issued by companies based on certain criteria and assigning a grade accordingly. Corporate governance rating is the assessment of a company's compliance with corporate governance principles using an appropriate rating methodology (Sayar & Karataş, 2017).

Both rating activities use audited financial statement data. Financial analysis methods, such as ratio analysis, percentage analysis, and sector analysis, are used to assess the creditworthiness of companies. These methods examine the items in the financial statements and the relationships between them. When determining the corporate rating, it is crucial to consider the fundamental components of corporate governance, such as transparency, accountability, equality, and responsibility, and their place in the accounting information system and financial reports (Yıldız & Akyel, 2018).

Identifying and managing risks is crucial for organisations to prepare for the future (Özer & Erdem, 2022). The recent market crises and fluctuations have highlighted the need for effective risk management processes, which involve defining, measuring, and evaluating risks. The rapid evolution of finance has hastened the advancement of risk management systems and techniques. Financial institutions and individual investors now place greater emphasis on risk management (Şahin & Öncü, 2015).

2.4. Strategic Cost Management

The growing significance of strategic issues in business management has resulted in a shift in the role of cost management from traditional product costing and control to a more comprehensive and strategic focus, known as strategic cost management (Blocher et al., 2005). This has prompted many business managers to think strategically and, as a result, to make radical changes to their organizational structures, production environments, methods, and management approaches. Intensifying competition, low cost, high quality, and diversification of goods and services, as well as customer satisfaction, have made accounting a tool for providing guidance on future plans and strategies. It is sensitive to various management requirements that may arise in the future (Aksu, 2020). Traditional cost calculation methods are no longer suitable for meeting the strategic and competitive objectives of modern enterprises.

Strategic cost management involves the use of cost management techniques to enhance the strategic position of enterprises and reduce their costs (Yalçın, 2006). The most important function of strategic management is to develop a sustainable competitive advantage, which provides long-term success for the business (Blohker et al., 2002). Accordingly, strategic cost management aims to develop cost management knowledge that facilitates the strategic management function (Blocher et al., 2002).

The need for companies to determine and manage strategies has increased due to competition and new business opportunities. The strategies of a company are founded on financial information, which in turn is based on financial statements that are prepared through company accounting. Strategy expertise, which encompasses the creation, execution, and control of strategies, is a derivative of the accounting profession (Sayar & Karataş, 2017).

2.5. Environmental Accounting

The phenomenon of globalisation brings new responsibilities for businesses to be more sensitive to environmental problems in the world, as well as financial targets such as rapid growth and high profits. This has caused an increase in the level of environmental responsibility in regulations. It is important for businesses to adhere to these regulations. Environmental responsibilities are evaluated within the scope of corporate social responsibility and sustainability. They are related to the impact of an enterprise's economic activities on ecosystems (Yıldız et al., 2016).

Enterprises, as economic units, operate within the environment, utilizing natural resources as production factors, and generating solid, liquid, and gaseous waste in the production process. Additionally, waste from product consumption, such as packaging, is also released into the environment. These interactions can lead to environmental pollution. Enterprises should be environmentally sensitive from the beginning of the production process, including raw material procurement and consumption. This requirement is reflected in their activity fields and management strategies, which in turn affect the accounting process. The concept of environmental accounting has emerged as a result of this effect. It enables the environmental impacts of business activities to be reflected in the accounting process. Environmental accounting is the adaptation of the recording, classification, summarising, analysing, interpreting and reporting processes of accounting to environmental concerns (Bulut Deniz & Çukacı, 2018).

Based on the concept of corporate sustainability, an enterprise's overall performance is determined not only by financial results but also by its social and environmental performance. Therefore, it is necessary to report environmental and social information in addition to financial information to all parties involved in business activities (Önce et al., 2015). Managers report environmental information for various reasons, including a sense of responsibility, compliance with borrowing conditions, meeting social expectations, managing stakeholder interests, attracting investment funds, winning reporting awards, and avoiding legal regulations for comprehensive reporting (Burgwal & Vieira, 2014).

2.6. Accounting Information Systems

The use of information technology in accounting systems has been a topic of debate, particularly in relation to commercial software products. To address this issue, general accounting programs have been developed for computerised processing of accounting functions. These programs have made bookkeeping, declaration preparation, and statement generation faster, more reliable, and less expensive. Over time, integrated programs have replaced general accounting programs. The use of integrated programmes has enabled the automatic creation of accounting records when information is entered into computers. The development of general accounting programmes has continued with Enterprise Resource Planning (ERP) solutions, which integrate all units and functions of enterprises into a computer system. Accounting has been included as a module within the integrated structure of ERP solutions (Ersoy, 2012). In the process of transitioning to the new system, the use of accounting and auditing practices in an electronic environment has increased. This is due to the development of software programs resulting from the integration of accounting with other systems, as well as the availability of professional staff who can use these programs (Tektüfekçi, 2012).

2.7. Sustainability Accounting - Integrated Reporting

Accountants who process and report financial data are now providing data for reporting non-financial information on environmental, social, and economic activities. Accounting plays a crucial role in corporate sustainability and sustainable development because it establishes rules for enterprises' responsibilities towards society. Therefore, accounting has a significant role in business (Eski, 2023). Sustainability reporting and accounting describe an organization's sustainability performance, including economic, environmental, and social aspects (Gil-Marin et al., 2022).

Sustainability accounting is a complementary component to financial accounting. Its purpose is to reduce costs, save resources, and identify, manage, and evaluate social and environmental risks by utilizing the financial opportunities presented by environmental, social, and economic activities (Tarakçıoğlu Altınay, 2016).

Integrated reporting is the practice of reporting on the social, economic, and environmental consequences of business activities as a whole. It is defined as a concise presentation of how an organization's strategy, management, performance, and future expectations create value in the short, medium, and long term. The purpose of integrated reporting is to better explain the value created by organizations to their investors and other stakeholders. Integrated reporting aims to reveal the impact of the information presented on the company's capacity to create value by establishing links between this information. The integrated report helps all stakeholders of an organisation, especially investors, make better decisions by providing a holistic perspective on the organisation (Aras & Sarıoğlu, 2015).

The integration of sustainability reporting into integrated reporting requires a shift in the traditional accountant's approach to sustainability accounting. The accounting industry can benefit from the growth and advancement of sustainability and integrated reporting, which presents new business opportunities. The accounting profession is expected to have a significant and stable role in the transition, development, and institutionalisation of integrated report preparation in enterprises. This role can be referred to as the professionalisation of sustainability and integrated reporting practice (Eski, 2023).

3. Literature Review

There is a limited amount of literature that comprehensively addresses the areas of specialisation in accounting. The following studies focus on accounting specialisations:

Malthus and Fowler (2009) aimed to determine students' attitudes towards accounting courses in New Zealand. The study included focus group discussions and interviews with instructors and individuals who influenced students' career planning. Initially, students found accounting boring, but by the end of the course, they had a more positive attitude towards accounting and the accountancy profession. Intrinsic factors, such as the need for work/life balance and the desire for an enjoyable career, were found to be important.

Çelenk et al. (2010) aimed to evaluate the awareness levels of undergraduate, graduate, and doctoral students regarding the field of accounting. The study utilized a questionnaire to gather the students' perspectives on accounting, accounting education, the role of teachers in accounting, and professions related to accounting. The data analysis revealed that the majority of students (69.9%) associated accounting with financial consultancy, followed by auditing (17.5%), inspectorate (5.8%), and accountancy (5.8%).

Sayar and Karataş (2017) aimed to investigate the potential impact of recent developments and transformations on the accounting profession. The study explores new areas of expertise within the profession and provides recommendations for professionals to keep up with these changes. In this context, the text provides a theoretical explanation of international and national developments in the field of independent auditing. It evaluates their effects on the accounting profession, as well as different and new areas of expertise, and highlights the need for institutionalisation.

Çiğdem and Gül (2017) aimed to determine the level of awareness and opinions of students taking audit courses about independent auditing. Data was collected from students studying at the FEAS. The study revealed that the students' knowledge about the independent auditing profession is at a medium level.

Bianchi et al. (2019) aimed to determine the perceptions of students regarding accounting, forensic accounting and auditing. The study found that most students have professional experience, and those who work in auditing plan to continue in this field.

In their study on the awareness of 'Green Accounting', which falls under the scope of sustainability accounting, Apalı and Acun (2019) collected data from students at the Vocational Schools of Higher Education within Mehmet Akif Ersoy University using a survey method. The study revealed that the majority of students were not fully familiar with the concept of 'Green Accounting'.

Yücel (2023) aimed to determine students' knowledge of emerging areas of expertise in the accounting profession and how their awareness levels affect their perspectives on accounting courses. The study found that awareness of new specialisation areas in accounting was generally low. However, students who had received accounting education in high school, had professional experience, and wished to continue their accounting career demonstrated significantly higher levels of awareness compared to others.

4. Research

4.1. Model of the Research

This study aims to determine the awareness of associate, undergraduate, and postgraduate students studying accounting in both private and public sectors regarding the areas of accounting specialisation in which they can work. The study is significant in terms of comprehending the importance of accounting courses and providing suggestions to increase students' interest in pursuing a career in accounting. The purpose of this study was to use the relational survey model, a quantitative research method, to determine the relationship between students' demographic variables and their awareness of accounting specialisation areas. The model aims to reveal the existence or level of change between two or more variables together (Karasar, 2014).

4.2. Sample of the Research

The study's main population comprises students from Inönü University and Malatya Turgut Özal University who are enrolled in accounting courses at the associate, undergraduate, or graduate level in Malatya province. The study included a total of 2706 students in the main disciplines of accounting, finance, international trade, and econometrics at Inonu University, with 493 at the associate degree level, 1979 at the undergraduate level, and graduate students in the fields of accounting and finance, international trade, economics, and econometrics. Additionally, Malatya Turgut Özal University had a total of 755 students, consisting of 291 at the associate degree level, 436 at the undergraduate level, and 28 at the graduate level. Therefore, the total number of students included in the study from both universities was 3461.

The sample size of the study was calculated using the formula $n = \frac{Nz^2pq}{d^2(N-1)+z^2pq}$ based on a 95% confidence interval and 5% sampling error (Işık, 2008).

$n = \frac{3461(1,96)^2(0,5x0,5)}{(0,05)^2(3461-1)+(1,96)^2(0,5x0,5)}$ = 346, the resulting sample size was 346.

It has been determined that the number of students participating in the study (556) exceeded the sample size (346), thus supporting that the number of participants was sufficient.

The main limitation of the research is that the majority of the study participants were associate, undergraduate, and graduate accounting students from İnönü University and Malatya Turgut Özal University. The study excluded all students from İnönü University and Malatya Turgut Özal University in order to focus on determining the awareness of associate, undergraduate, and graduate accounting students on specialised areas of accounting expertise.

4.3. Data Collection and Analysis of the Research

The research data was collected using the questionnaire method. The questionnaire was distributed online through social media groups created for communication with students. The first section of the questionnaire includes statements about the demographic characteristics of the students, while the second section tests their level of knowledge in their fields of specialisation. The questionnaire form was prepared using a 5-point Likert scale (1: Extremely Low, 5: Extremely High) to assess accounting areas of expertise. The statements were based on the scale tested by Yücel (2023).

The study data underwent analysis using SPSS software. Reliability analysis, frequency analysis, normality tests, and difference tests were performed. The participants' answers to the first part, which includes their demographic information, and the second part, which deals with their areas of accounting expertise, were evaluated using frequency analysis. Skewness and kurtosis coefficients were analysed to determine whether the data were normally distributed. The reliability of the scales was assessed using Cronbach's alpha coefficients.

The Cronbach's alpha coefficient of the 13-item accounting areas of expertise scale was found to be above 0.90, indicating a very high level of reliability. This is consistent with the findings of Özdamar (2017), who stated that scales with a reliability coefficient $\alpha \geq 0.90$ are considered to be highly reliable. The reliability coefficient of the accounting areas of expertise scale is very high ($\alpha = 0.977$).

5. Findings

5.1. Findings Regarding The Sampling

The analysis was conducted on data collected from 556 student participants. Of these participants, 342 (61.5%) were female and 214 (38.5%) were male. In terms of age, 183 (32.9%) were 20 years old or younger, 296 (53.2%) were between 21-25 years old, and 77 (13.8%) were 26 years old or older. Of the participating students, 51.4% have an associate degree, 38.3% have a bachelor's degree, and 10.3% have postgraduate education. Additionally, 19.4% of the students received accounting education in high school, while 80.6% did not. Out of all the students, 59.5% find themselves successful in accounting courses, while 40.5% do not. Out of the total number of students surveyed, 355 (63.8%) reported making career plans in the accounting profession, while 201 (36.2%) did not.

5.2. Scale Frequency Distribution

Table 1. Awareness Level of Accounting Specialization Areas

	Accounting Specialization Areas	Mean	Std. Deviation
1	Forensic Accounting Expertise	2,032	1,0801
2	Tax Expertise	2,299	1,0892
3	Independent External Auditing	2,200	1,0542
4	Internal Audit Expertise	2,223	1,0470
5	Internal Control Expertise	2,263	1,3725
6	Mediation in Commercial and Tax Disputes	2,246	1,0128
7	Expertise in Commercial and Tax Disputes	2,275	1,0336
8	Strategic Cost Management Expertise	2,237	1,0369
9	Financial Mathematics Specialization	2,308	1,0573
10	Accounting Information System / ERP Expertise	2,284	1,0338
11	Sustainability Accounting- Integrated Reporting Expertise	2,169	0,9992
12	Valoation Expertise	2,165	0,9926
13	Rating Expertise	2,167	0,9932

Upon analysing the data presented in Table 1, it is evident that the level of awareness regarding areas of expertise in accounting is generally low. While the level of awareness among specialisation areas is similar, it is worth noting that the 'forensic accounting' specialisation area has the lowest level of awareness. This research result supports the study conducted by Yücel (2023).

5.3. Scale Normality Test

To determine the appropriate analysis techniques for a study, it is necessary to first establish whether the data follows a normal distribution. This can be achieved by checking the 'Skewness' and 'Kurtosis' values (Yazıcıoğlu & Erdoğan, 2007). According to George and Mallery (2016), if the 'Skewness' and 'Kurtosis' values fall between -2.00 and +2.00, it can be concluded that the data follows a normal distribution.

The accounting areas of expertise scale passed the normality test with a Skewness value of 0.736 and a Kurtosis value of 0.144, indicating a normal distribution. Parametric tests, specifically the independent sample t-test and ANOVA test, were used to analyze the data.

5.4. Statistical Analysis Results of Hypotheses

Hypotheses were formulated regarding the change in awareness of areas of expertise in the accounting profession based on demographic characteristics. The following hypotheses were proposed:

H_1: There is a difference of opinion among the participants according to gender regarding the awareness of specialisation areas in the accounting profession.

H_2: There is a difference of opinion among the participants regarding the awareness of specialisation areas in the accounting profession according to age.

H_3: There is a difference of opinion among the participants regarding the awareness of specialisation areas in the accounting profession according to their educational background.

H_4: There is a difference of opinion among the participants about the awareness of specialisation areas in the accounting profession according to whether or not they received accounting education in high school.

H_5: There is a difference of opinion about the awareness of specialisation areas in the accounting profession according to the participants' plans to make a career in the accounting profession.

H_6: There is a difference of opinion about the awareness of specialisation areas in the accounting profession according to the level of success in accounting courses among the participants.

An independent sample t-test was used to analyse whether there is a statistically significant difference between the scores obtained by male and female students on the accounting areas of expertise scale.

Table 2. T Test According to Gender Variable

	Gender	N	Mean	Value of t	p
Accounting Specialization Areas	Female	342	10,7483	-2,591	0,010
	Male	214	14,0991		

*p<0,05

The analysis reveals a significant difference in the level of awareness of areas of expertise in accounting between genders (t = -2.591, p = 0.010 < .05). Male students (14.0991) exhibit higher awareness levels than female students (10.7483) in the scale of specialisation areas in accounting. The hypothesis "H_1: There is a difference of opinion among the participants on the awareness of specialisation areas in the accounting profession according to gender" has been accepted.

Table 3. One- Way Variance Analysis According to Age Variable (ANOVA)

	Age	N	Mean	Value of F	p
Accounting Specialization Areas	Under 20 years old	183	26,0984	33,381	0,00
	20-25	296	28,1356		
	Over 26 years old	77	38,6494		

*p<0,05

The study found a significant difference in the level of awareness of accounting areas of expertise based on age (F = 33.381, p < 0.05). The results indicate that awareness increases with age. Tamhane T2 was conducted to understand the differences between student groups. The results showed a significant difference between students aged 26 and over, students under the age of 20, and students aged 21-25. The hypothesis "H_2: There is a difference of opinion among the participants on the awareness of specialisation areas in the accounting profession according to age" was accepted.

Table 4. One- Way Variance Analysis According to Education Status Variable (ANOVA)

	Education	N	Mean	Value of F	p
Accounting Specialization Areas	Associate degree	286	28,5895	41,094	0,00
	Undergraduate degree	213	28,6526		
	Graduate degree	57	41,5965		

*p<0,05

The study found a significant difference in the level of awareness of accounting specialisation areas based on educational status (F = 41.094, p = 0.000 < .05). The results indicate that the level of awareness increases with higher levels of education. The Tamhane T2 analysis revealed a significant differentiation between the associate and undergraduate student groups of graduate students. The hypothesis "H_3: There is a difference of opinion among the participants regarding the awareness of specialisation areas in the accounting profession according to their educational background" was accepted.

Table 5. T Test According to the Variable of Receiving Accounting Education in High School

	Education H.S	N	Mean	Value of t	p
Accounting Specialization Areas	Yes	108	32,4907	3,033	0,003
	No	448	28,0604		

*p<0,05

The analysis reveals a significant difference in the level of awareness of accounting expertise between students with and without high school accounting education (t = 3.033, p = 0.003 < .05). On average, students who received accounting education in high school (32.4907) have a higher awareness level than those who did not (28.0604). The hypothesis "H_4" has been accepted, which suggests that there is a difference of opinion among participants regarding the awareness of specialisation areas in the accounting profession based on whether or not they received accounting education in high school.

Table 6. T Test According to Accounting Career Plan Status Variable

	Accounting Career Plan	N	Mean	Value of t	p
Accounting Specialization Areas	Yes	355	30,9802	5,631	0,000
	No	201	25,2985		

*p<0,05

The analysis reveals a significant difference in the level of awareness of accounting expertise between students with and without an accounting career plan ($t = 5.631$, $p = 0.000 < .05$). On average, students who plan a career in accounting (30.9802) have a higher level of awareness than those who do not (25.2985). The hypothesis "H_5" has been accepted, indicating a difference of opinion among participants regarding their awareness of specialisation areas in the accounting profession based on their career plans.

Table 7. T Test According to Accounting Course Success Status Variable

	Accounting Course Success	N	Mean	Value of t	p
Accounting Specialization Areas	Yes	331	31,7030	7,157	0,000
	No	225	24,8444		

*p<0,05

The analysis reveals a significant difference in the level of awareness of accounting areas of expertise between students who perceive themselves as successful in the accounting course and those who do not ($t = 7.157$, $p = 0.000 < .05$). Upon examination of the averages, it was found that students who were successful in the accounting course (31.7030) had a higher level of awareness compared to those who were not successful (24.8444). The hypothesis "H_6: There is a difference of opinion among the participants regarding the awareness of specialisation areas in the accounting profession according to the level of success in accounting courses" has been accepted.

6. Conclusion

In recent years, the field of accounting has seen the emergence of new areas of expertise. In recent years, the field of accounting has seen the emergence of new areas of expertise. Familiarity with these specialisations is believed to alter perceptions of the profession and its courses. Therefore, it is crucial to raise awareness among students who are studying in departments where accounting education is most intensive in higher education and who are potential professional staff, about these new business areas.

The analysis of data obtained from 556 students using the questionnaire method revealed that students have a low level of awareness regarding specialisations in accounting. Significant differences in awareness were found based on gender, age, education level, prior accounting education in high school, career aspirations in accounting, and success in accounting courses. The study found that male students, students aged 26 and over, postgraduate students, students who received accounting education in high school, students who plan a career in accounting, and students who think they are successful in accounting courses have a higher awareness level than other students.

The results suggest that university students have a low level of awareness about areas of expertise in accounting, and further studies are needed to increase it. To enhance areas of expertise, it is important to raise awareness among accounting students. To achieve this, studies can be conducted with both students and academic staff to explore ways of increasing awareness.

Statement of Research and Publishing Ethics

Fort he implementation of the survey, approval was received from İnonu Üniversity, Scientific Research and Ethics Committee, Social and Human Sciences Scientific Research Ethics Committee, with the decision numbered 2024/2-4 on 08-02-2024.

Araştırmacıların Katkı Oran Beyanı / Contribution of Authors
Yazarların çalışmadaki katkı oranları Halime KARACA %50/ Arzu MERİÇ %50 şeklindedir.
The authors' contribution rates in the study are Halime KARACA %50/ Arzu MERİÇ %50 form.

Çıkar Çatışması Beyanı / Conflict of Interest
Çalışmada herhangi bir kurum veya kişi ile çıkar çatışması bulunmamaktadır.
There is no conflict of interest with any institution or person in the study.

İntihal Politikası Beyanı / Plagiarism Policy
Bu makale İntihal programlarında taranmış ve İntihal tespit edilmemiştir.
This article was scanned in Plagiarism programs and Plagiarism was not detected.

Bilimsel Araştırma ve Yayın Etiği Beyanı / Scientific Research and Publication Ethics Statement
Bu çalışmada Yükseköğretim Kurumları Bilimsel Araştırma ve Yayın Etiği Yönergesi kapsamında belirtilen kurallara uyulmuştur.
In this study, the rules specified within the scope of the Higher Education Institutions Scientific Research and Publication Ethics Directive were followed.

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