

Conflicts of Interest and Ethics of Accounting Profession Members: Example of Kocaeli

Muhasebe Meslek Mensuplarının Çıkar Çatışmaları ve Etik: Kocaeli Örneği

ABSTRACT

Conflicts of interest arise when a professional accountant's personal or professional interests interfere or appear to interfere with his or her ability to act in the best interests of clients, employers or the public. Such conflicts can impair judgment, compromise independence, and undermine credibility. Ethics, which include principles and values, guide accountants' behavior and decision-making, helping them identify and resolve conflicts of interest, avoid fraud, and maintain professional competence and responsibility. Ethics protect accountants from undue pressure or influence that could compromise their integrity. Therefore, conflicts of interest and ethics are crucial for accountants to operate with integrity, care and professionalism, ultimately increasing the value, quality, respect and trust of stakeholders. This study aims to examine the ethical rules that accountants must comply with and their impact on conflicts of interest. The data discussed in the study was collected through a survey in 2023 and analyzed using Microsoft Excel and IBM SPSS Statistical 23. The analysis of the study included Independent Sample Test (Levene test), One-Way ANOVA and LSD (Scheffe Test) focusing on frequency, mean and standard. The findings show that the highest average conflict of interest is "remuneration received", while the lowest average is "level of religious belief". Differences in conflicts of interest and ethical reasons have been observed according to marital status, age, educational status, income level and professional experience. Especially accountants with 6-10 years of experience; It has shown positive results in terms of independence, transparency, environmental pressures and criminal sanctions. This study emphasizes the importance of ethics and conflicts of interest in accounting and reveals the necessity of codes of ethics to maintain professional standards and stakeholder trust.

Keywords: Public Accountant, Ethics, Conflict of Interest, Accounting, Kocaeli

ÖZET

Çıkar çatışmaları, bir muhasebe meslek mensubunun kişisel veya mesleki çıkarları, müşterilerinin, işverenlerinin veya kamunun çıkarları doğrultusunda hareket etme becerisine müdahale ettiğinde veya müdahale ediyor gibi görüldüğünde ortaya çıkar. Bu tür çatışmalar muhakemeye zarar verebilir, bağımsızlığı tehlikeye atabilir ve güvenilirliği zayıflatabilir. İlkeleri ve değerleri içeren etik, muhasebecilerin davranışlarına ve karar vermelerine rehberlik eder, çıkar çatışmalarını belirlemelerine ve çözmelerine, dolandırıcılığı önlemelerine ve mesleki yeterlilik ve sorumluluklarını sürdürmelerine yardımcı olur. Etik, muhasebecileri dürüstlüklerini tehlikeye atabilecek aşırı baskı veya etkilerden korur. Bu nedenle, çıkar çatışmaları ve etik, muhasebecilerin dürüstlük, özen ve profesyonellik ile çalışması ve sonuçta paydaşların değerini, kalitesini, saygısını ve güvenini artırması açısından çok önemlidir. Bu çalışma, muhasebecilerin uyması gereken etik kuralları ve bunların çıkar çatışmalarına etkisini incelemeyi amaçlamaktadır. Çalışmada ele alınan veriler 2023 yılında anket yoluyla toplanmış ve Microsoft Excel ve IBM SPSS Statistical 23 kullanılarak analiz edilmiştir. Çalışmanın analizinde Bağımsız Örneklem Testi (Levene testi), Tek Yönlü ANOVA ve LSD (Scheffe Testi) yer almıştır. frekans, ortalama ve standart. Bulgular, en yüksek ortalama çıkar çatışmasının "alınan ücret" olduğunu, en düşük ortalamanın ise "dini inanç düzeyi" olduğunu göstermektedir. Medeni duruma, yaşa, eğitim durumuna, gelir düzeyine ve mesleki deneyime göre çıkar çatışmaları ve etik nedenlerde farklılıklar gözlemlenmiştir. Özellikle 6-10 yıl tecrübesi olan muhasebeciler; Bağımsızlık, şeffaflık, çevresel baskılar ve cezai yaptırımlar açısından olumlu sonuçlar verdi. Bu çalışma, muhasebede etğin ve çıkar çatışmasının önemini vurgulamakta ve mesleki standartları ve paydaş güvenini sürdürmek için etik kodların gerekliliğini ortaya koymaktadır.

Anahtar Kelimeler: Mali Müşavir, Etik, Çıkar Çatışması, Muhasebe, Kocaeli

INTRODUCTION

In the field of accounting, accountants are required to follow ethical rules throughout their work. These ethical principles have two purposes: Demonstrating the importance of the accounting profession and ensuring that accountants act in accordance with ethical standards, thus promoting social welfare and trust. Accountants play an

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important role in supporting businesses and their taxpayers by promoting the integrity and transparency of financial reporting. For accountants to develop the trust of society, it is possible through conscious adherence to ethical values and fair fulfilment of their duties (A. Pieper, 1999: 18).

The concept of ethics includes the understanding of social norms related to morality, distinguishing between right and wrong, and determining what is good and what is bad. It serves as a guide for individuals on how they should behave in society. Since the ethical rules of public accountants affect all segments of the society, in case of an unethical behaviour, the trust of the society is lost in a way that cannot be regained again. Adherence to ethical standards, independence, and the ability to manage conflicts of interest are essential to maintaining the integrity of the profession and public confidence in accounting services (A. Pieper, 1999: 18).

Ethical values are extremely important in a professional context. The credibility of the business world and the accuracy of financial reports are protected by compliance with ethical rules and standards. Public accountants should abide by fundamental ethical values such as honesty, impartiality, responsibility, and respect (Bilen and Yılmaz, 2014: 59).

A public accountant is a person who has responsibilities in a very wide area. While doing his/her job, he/she should present the ethical rules related to his/her profession within the limits and explanations stipulated by the law. In doing so, they may encounter conflict of interest or unethical behaviour. For example, a dependent public accountant may be under pressure to provide inaccurate information in financial reports in order to maximise the employer's profits, or an independent professional member may be pressurised by the taxpayer into tax evasion. Such conflicts of interest are contrary to the principles of honest and impartial financial reporting and are unethical (Bilen and Yılmaz, 2014: 59).

Ethical standards are the cornerstone of the accounting profession. Accountants must comply with an established code of ethics, such as the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA). These set out the principles and rules that guide ethical behaviour in accounting.

Approaching their responsibilities from a questioning perspective and criticising knowledge is one of the core values of accountants. This allows them to practice professional scepticism and maintain ethical standards. In this way, they are more likely to detect possible errors in the information or evidence they encounter. Accountants have a responsibility to detect and prevent financial misconduct such as corruption and fraud in order to maintain ethical practices. A strong accounting career is vital for increasing employer confidence or attracting taxpayer opportunities. A reliable financial reporting system is the cornerstone of a healthy economy (IESBA, 2023: 96).

The financial information is checked and certified for accuracy and reliability by public accountants called auditors. Stakeholders are assured that external audits do not contain material misstatements. Many organisations rely on financial advisors' financial advice to control costs, balance sheets and strategic financial planning. Thanks to their advice, companies can make informed decisions about efficiency and profitability (Liu, Yao, and Hu, 2012: 678).

In summary, accounting profession members are indispensable in maintaining the financial health and integrity of businesses and organisations, promoting economic growth, and ensuring that financial information is accurate, reliable, and compliant with regulations. They act as trusted advisors providing expertise in financial management, reporting and decision-making. Every sector of the economy relies on the valuable contributions of accounting profession members (Celayır, 2019: 200). Turkish Financial Reporting Standards and regulations must be complied with to ensure that accurate financial statements and reports are prepared and maintained. These reports promote transparency, accountability, and legal compliance. Accountants play an important role in business and finance by fulfilling these tasks. Financial reporting plays an important role in all aspects of business and finance, including auditing, tax compliance, strategic financial planning and decision making. They are expected to adhere to ethical standards and keep abreast of the latest accounting regulations and industry trends (Sayim and Usman, 2016: 143).

Fiscal risks can be managed with the help of accountants who help both taxpayers and businesses ensure tax compliance and avoid excessive tax bills. The process of tax planning and preparation requires expert status, which has a significant impact on long-term financial health. Using their skills, accountants can assess the impact of financial decisions and develop a risk mitigation plan for the improvement of an organisation. They set financial targets, monitor performance, and draw future plans with the help of accountants preparing budgets and forecasts (Akpınar, 2019: 36).

Public Accountants often have sensitive financial and business information. They are subject to strict rules of customer confidentiality and must not disclose any information without permission. If he or she becomes aware of unethical or fraudulent activities in his or her office, he or she has an ethical obligation to report these issues

through appropriate channels, even if it is against the interests of the workplace. They may face ethical dilemmas that require careful judgement. It is important to seek advice and consider the possible long-term consequences when making difficult ethical decisions. Making sure that you are aware of the decision results will help to achieve the best possible result (Jackling, Cooper, Leung ve Dellaportas, 2007).

Independence is an important aspect of accounting ethics. Avoiding conflicts of interest, accountants need to be independent of the organisations they audit. Many studies have examined the relationship between auditor independence and audit quality. Studies have shown that auditors often face pressure from clients to act in ways that jeopardise their independence. These pressures may stem from the desire to maintain profitable client relationships, which may create ethical dilemmas for accountants (Süklüm, 2020: 25).

On the other hand, Enron and WorldCom were two major accounting scandals in the early 2000s that revealed the devastating consequences of conflicts of interest and ethical violations in the accounting profession. Both companies manipulated their financial statements and inflated their stock prices through fraudulent accounting practices, deceiving investors, employees, and regulators. Their collapse caused shareholders and creditors to lose billions of dollars and led to increased regulatory reforms. They also led to the enactment of the Sarbanes-Oxley Act of 2002, which aims to increase the accountability and transparency of public companies and their auditors and protect the interests of investors and the public (Ayalp, 2019:30).

It is extremely important to recognise, disclose and effectively manage conflicts of interest. This includes situations where an accounting profession member's personal or financial interests have the potential to influence the judgement process. It is essential to implement appropriate measures to mitigate or eliminate such conflicts. Where conflicts of interest are difficult to resolve, accountants should seek guidance from superiors, colleagues, or professional bodies. They may need to avoid some responsibilities if necessary. It is very important to keep abreast of current ethical rules and conflicts of interest. Accounting profession members should actively participate in continuing professional development to ensure that they have the knowledge and skills necessary to overcome conflicts of interest and ethical dilemmas (IFAC, 2006: 9, 19).

Personal interests, as the case may be, cannot overshadow the duties of an accountant to perform honestly without any manipulative tendencies. Accountants must remain impartial despite conflicting interests, otherwise they may create a conflict of interest with the client. In short, these conflicts arise when an accountant's loyalty is divided between his wallet and his job (Akay, 2002: 81).

In general, ethical behaviour is crucial for accountants to maintain the public trust and integrity of financial information and to fulfil their professional responsibilities. Accountants play a pivotal role in promoting the best interests of their employers and the general public by identifying and resolving conflicts of interest. Ultimately, it is imperative that the accounting profession maintains his/her reputation, which is based on the public's trust in him/her. Any breach of ethical standards or conflict of interest can undermine this trust and potentially damage the profession as a whole (Jackling, Cooper, Leung and Dellaportas, 2008: 405).

LITERATURE REVIEW

The study conducted by Boyd, C. (2004) focused on analysing the various structural elements that contribute to conflicts of interest within the accounting profession. These include market concentration, wage structure, regulatory environment, and cultural norms. The article argues that these factors have a direct impact on the motivations and actions of accounting profession members. To address these conflicts, the study proposes several potential solutions, including promoting competition, diversifying revenue sources, increasing transparency and fostering ethical culture.

Finn, DW, Chonko, LB and Hunt, SD (1988) explored the complexities surrounding the management of conflicts of interest in public accounting in their publication. In particular, they address the unique challenges posed by the newly implemented regulations and guidelines put forth by the American Institute of Certified Public Accountants (AICPA). The article provides valuable insights, including practical advice and real-life scenarios, on how to effectively identify, assess and resolve conflicts of interest, as well as how to establish clear lines of communication with clients and external stakeholders.

Shafer, WE, Poon, MC and Tjosvold, D. (2013) examined the ethical climate and conflicts of interest within accounting firms in Singapore. Their study focuses on exploring accounting profession members' attitudes towards conflicts of interest and identifying factors that influence ethical decision-making. The study reveals that conflicts of interest are widely recognised as an important ethical issue among members of the accounting profession. Moreover, it reveals that many accountants face the dilemma of compromising their ethics in order to meet client

expectations or maintain business contacts. The ethical climate within accounting firms plays a crucial role in shaping individuals' ethical decision-making regarding conflicts of interest.

Daştan , A. , Bayraktar, Y., & Bellikli , U. (2015) addressed the ethical challenges faced by members of the accounting profession in Trabzon and explored the complexity of conflicts of interest. The study focuses on the impact of organisational culture, professional values, and ethical decision-making processes in solving these dilemmas. It is widely recognised that conflicts of interest lead to regular ethical dilemmas in accounting. The style set by the organisational culture, especially at the top level, significantly affects the ethical decision-making process. Daştan emphasises the importance of considering the interests of both customers and the public when making ethical decisions.

A study by Hakoum , MB, Anouti , S., Al-Gibbawi , M., Abou-Jaoude , EA, Hasbani , DJ, Lopes , LC, ... & Akl , EA in the field of health and social care examined the presence and adequacy of disclosures of both financial and non-financial conflicts of interest by the systematic review authors. The findings reveal that only 56 per cent of systematic reviews included reports of conflict of interest among authors and only 39 per cent included reports of conflict of interest in the studies reviewed. The article suggests that reporting of conflicts of interest needs to be improved and standardised, and that editors and reviewers should implement reporting guidelines.

Demir, E. and Çiftci, Y. (2016) investigated auditors' perceptions on ethics and conflicts of interest. The study sheds light on the obstacles faced by auditors and assesses the effectiveness of regulations and professional guidelines in overcoming these challenges. Auditors often face ethical dilemmas and conflicts of interest, underscoring the importance of ethics training programmes to improve their capacity to deal with such situations. It is imperative to strengthen regulations and professional guidelines to promote ethical behaviour and skillfully manage conflicts of interest. The article identifies the main themes, theoretical perspectives and research methods used in the literature and highlights future research opportunities.

Endenich and Trapp (2020) analysed the content of articles published in the Journal of Business Ethics between 1982 and 2016, focusing specifically on the ethical dimensions of management accounting and control. The researchers categorise these articles according to how management accounting and control information contributes to and influences decision-making, as well as the various stages involved in ethical decision-making.

Ishaque, M. (2021) reviewed the existing literature on how professional accounting firms manage conflicts of interest, using a framework that integrates the Risk Management Framework of ISO 31000:2009 and the International Code of Ethics for Accountants. The article identifies gaps in the literature, such as the lack of understanding of how conflict of interest operates at the individual level and the need for behavioural interventions to strengthen professionals' independence and ethical decision-making.

IMPLEMENTATION

Method of the Study

The aim of this study is to examine the ethical rules that accountants should follow while performing their profession and the effect of these rules on situations where conflicts of interest may arise. The population of the study consists of accounting profession members working in Kocaeli province. Profession members working in Kocaeli province were included in the sample of the study.

Study Design

In the study, an online questionnaire was conducted with the convenience sampling method, one of the non-random sampling methods, to 250 participants via Google Forms in November-December 2023. Analyses were carried out on 227 questionnaires after removing the questionnaires answered by the participants who were incomplete, incorrect and did not meet the criteria from the 250 questionnaires applied.

Data Collection Tools and Techniques

A questionnaire was used as a data collection tool in the study. The questionnaire questions of the study were prepared by considering the purpose of the research and the literature research of the research. The questionnaire used in the study consists of two parts. The studies conducted by Fidan & Subaşı in 2014 were used in the preparation of the parts. The first part includes the demographic characteristics of the members of the profession. In the second part, there are questions to determine the reasons affecting the accounting profession members in terms of conflict of interest and ethics. There are 21 statements measured with a 5-point Likert scale ((1) Strongly Disagree; (2) Disagree; (3) Neither Agree nor Disagree; (4) Agree; (5) Strongly Agree) in order to determine the opinions of prospective professional members about the statements determined about these reasons.

The data were analysed using IBM SPSS Statistics 23 Programme. In the analysis of the answers given to the questionnaire, Independent Sample-test (Levene's test) and One Way Anova were applied together with frequency, mean and standard deviation (SD) evaluations. Since we cannot show too many and large tables in our study, only the results found to be statistically significant ($p \leq 0.05$) are included. Although the ANOVA test shows whether there is a difference between the groups compared, it cannot state which group is the group that causes this difference. In this case, Scheffe test was applied to determine the source of the differences.

Cronbach's Alpha value was calculated for all questions in the questionnaire form and was found as $\alpha=0.905$. This value indicates that the questionnaire scale is a valid and reliable tool for measuring the profession members' views on conflict of interest and ethical reasons.

In line with the aim of the study, the hypotheses to be tested are formed as follows:

H1: Profession members' views on conflict of interest and the reasons affecting ethics differ significantly according to their gender.

H2: Profession members' views on conflict of interest and the reasons affecting ethics differ significantly according to age.

H3: Profession members' views on conflict of interest and the reasons affecting ethics differ significantly according to marital status.

H4: Profession members' views on conflict of interest and reasons affecting ethics differ significantly according to educational status.

H5: Profession members' views on conflict of interest and the reasons affecting ethics differ significantly according to income status.

H6: Profession members' views on conflict of interest and reasons affecting ethics differ significantly according to profession member status.

H7: Profession members' views on conflict of interest and reasons affecting ethics differ significantly according to professional age.

FINDINGS OF THE STUDY

Table 1: Demographic Characteristics of Profession Members

	Variables	N	%
Gender?	Female	114	50,2
	Male	113	49.8
Age?	25 and below	13	5.7
	Between 26-35	72	31.7
	Between 36-45	85	37.4
	Between 46-55	48	21.1
	56 and above	9	4
Please tick the appropriate option for the income group?	Minimum Wage	13	5.7
	Between 11,500- 20,500	64	28.2
	Between 20,501-29,500	45	19.8
	Between 29,501-38,500	46	20.3
	38.501 and above	59	26
Marital Status?	Married	142	62.6
	Single	85	37.4
What is your profession member status?	Dependent	95	41.9
	Independent	132	58.1
	Total	227	100

	Variables	N	%
Educational Status?	High school	3	1.3
	Associate Degree	7	3.1
	Undergraduate	161	70.9
	Master's Degree	54	23.8
	PhD	2	0.9
If you are independent, what is your number of taxpayers?	1 Dependent	95	41.9
	Between 0-50	78	34.4
	Between 51-100	31	13.7
	Between 101-150	13	5.7
	Between 151-200	8	3.5
	201 and above	2	0.9
How many years have you been working as a profession member?	1-5	77	33.9
	6-10	45	19.8
	11-15	34	15
	16 -20	26	11.5
	21 Years and above	45	19.8
	Total	227	100

Among the profession members participating in the study, 50.2% were female and 49.8% were male. According to the age of the participants, it is seen that most of the participants are in the "36-45 age" range. According to the income status, 28.2% of the participants are in the range of 11,500-20,500 TL, and according to the educational status, 70% of the participants are undergraduate. According to the status of profession membership, 58.1% of the respondents are independent, and according to the length of time they have been working in the profession, 33.9% of them have been in the profession for 1-5 years.

Profession members were asked about their views on conflict of interest and the reasons thought to affect them ethically. The answers given to these questions and mean values are provided in Table 2 in descending order. According to these results, the reasons with the highest average values were as follows:

Remuneration received (4.31)

Inadequate supervision (4.16)

The idea of not missing the customer (4.11)

Desire to earn more money (4.08)

The reasons with the lowest average value were as follows:

Level of religious beliefs (2.89)

The functioning of credit institutions (3.05)

Customs and traditions (3.23)

Environmental pressures (3.24)

Table 2: Distribution of reasons affecting profession members in terms of conflict of interest and ethics

	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree	Mean
The remuneration received affects profession members in terms of conflict of interest and ethics.	5	10	9	89	114	4.31
Lack of supervision affects profession members in terms of conflict of interest and ethics.	6	17	15	86	103	4.16
The idea of not missing the customer affects profession members in terms of conflict of interest and ethics.	9	11	17	100	90	4.11
The desire to earn more money affects profession members in terms of conflict of interest and ethics.	5	19	13	105	85	4.08
Imbalances in income distribution affect profession members in terms of conflict of interest and ethics.	3	22	19	92	91	4.08
Failure to comply with ethical standards affects profession members in terms of conflict of interest and ethics.	3	23	21	96	84	4.04
Inadequacies in education and manners from the family affect profession members in terms of conflict of interest and ethics.	4	23	25	90	85	4.01
Characteristic features affect profession members in terms of conflict of interest and ethics.	8	17	29	98	75	3.95
The intensity of competition in the profession affects profession members in terms of conflict of interest and ethics.	6	26	14	110	71	3.94
The low level of professional prestige in the society affects profession members in terms of conflict of interest and ethics.	15	48	30	75	59	3.92
Lack of professional expertise and experience affects profession members in terms of conflict of interest and ethics.	6	29	25	93	74	3.88
The level of professional knowledge affects profession members in terms of conflict of interest and ethics.	9	34	24	97	63	3.75
The working environment affects profession members in terms of conflict of interest and ethics.	10	45	41	71	60	3.56
Frequent changes in legislation affect profession members in terms of conflict of interest and ethics.	13	51	31	67	65	3.53
Inadequacy of their professional training affects profession members in terms of conflict of interest and ethics.	15	48	30	75	59	3.51
Independence and transparency affect profession members in terms of conflict of interest and ethics.	14	51	38	77	47	3.41
Criminal sanctions affect profession members in terms of conflict of interest and ethics.	19	48	36	74	50	3.39
Environmental pressures affect profession members in terms of conflict of interest and ethics.	13	54	38	87	35	3.34
Customs and traditions affect profession members in terms of conflict of interest and ethics.	15	62	36	83	31	3.23
The functioning process of credit institutions affects profession members in terms of conflict of interest and ethics.	19	68	52	59	29	3.05
The level of religious beliefs affects profession members in terms of conflict of interest and ethics.	31	75	42	47	32	2.89

TESTING THE HYPOTHESES

Independent Sample T- Test Analysis Results

The hypotheses (H1, H3 and H6) to be tested regarding whether there are differences in the view of the reasons thought to affect profession members in terms of conflict of interest and ethics were tested with t-test.

According to the results of the Independent Sample T-Test conducted to determine whether the view of the reasons thought to affect the conflict of interest and ethics of the profession members differed according to gender, it was determined that there was no statistically significant difference according to the gender of the profession members ($p>0.05$).

According to the results of the Independent Sample T-Test conducted to determine whether the view of the reasons thought to affect the profession members in terms of conflict of interest and ethics differs according to professional status, it was determined that there was no statistically significant difference according to the professional status of the profession members ($p>0.05$).

According to the results of the Independent Sample T-Test conducted to determine whether the view of the reasons that are thought to affect the profession members in terms of conflict of interest and ethics differs according to marital status, it was determined that there are statistically significant differences according to the marital status of the profession members. When the results in Table 3 are analysed, it is found that there are differences according to the marital status of the professional members in the reasons thought to affect the professional members in terms of conflict of interest and ethics; education and manners from the family, inadequacies in education, frequent changes in legislation, customs and traditions, environmental pressures, independence and transparency, criminal sanctions, professional knowledge level and working environment ($p<0.05$).

According to the results obtained, among the reasons affecting professional members in terms of conflict of interest and ethics, the reasons with statistically significant differences according to marital status were found to be positive in favour of those who were single.

Table 3. Distribution of the view on the reasons affecting profession members in terms of conflict of interest and ethics according to marital status

Reasons	Marital Status	N	Mean	t	sd	p
Inadequacies in education and manners from the family affect profession members in terms of conflict of interest and ethics.	Married	142	3.89	-2.328	225	.017
	Single	85	4.21	-2.399	193.623	
Frequent changes in legislation affect profession members in terms of conflict of interest and ethics.	Married	142	3.37	-2.401	225	.016
	Single	85	3.79	-2.443	186.543	
Customs and traditions affect profession members in terms of conflict of interest and ethics.	Married	142	3.08	-2.479	225	.012
	Single	85	3.48	-2.532	188.716	
Environmental pressures affect profession members in terms of conflict of interest and ethics.	Married	142	3.12	-3.774	225	.000
	Single	85	3.71	-3.803	181.212	
Independence and transparency affect profession members in terms of conflict of interest and ethics.	Married	142	3.12	-4.786	225	.000
	Single	85	3.88	-4.933	193.788	
Criminal sanctions affect profession members in terms of conflict of interest and ethics.	Married	142	3.17	-3.435	225	.001
	Single	85	3.75	-3.508	188.704	
The level of professional knowledge affects profession members in terms of conflict of interest and ethics.	Married	142	3.60	-2.695	225	.007
	Single	85	4.01	-2.716	181.172	
The working environment affects profession members in terms of conflict of interest and ethics.	Married	142	3.42	-2.284	225	.022
	Single	85	3.79	-2.303	181.457	

According to the t-test results, H1 and H6 hypotheses are rejected and H3 hypothesis is accepted at 95% significance level.

One Way ANOVA Test Results

The hypotheses (H2, H4, H5 and H7) to be tested regarding whether there are differences in the view of the reasons thought to affect the profession members in terms of conflict of interest and ethics were tested with One Way ANOVA test.

When we applied One Way ANOVA and Scheffe Test to determine whether the view of the reasons thought to affect profession members in terms of conflict of interest and ethics differs according to gender, the results provided in Table 4 were obtained in the differences in the view of the reasons according to age ranges.

Table 4. Distribution of the Reasons Affecting Profession Members in terms of Conflict of Interest and Ethics by Age

Reasons	Age range	N	Mean	sd	Mean Square	F	p	Significance
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The idea of not missing the customer affects profession members in terms of conflict of interest and ethics.	25 and below	13	3.46	4	2.398	2.421	.049	Between 26-35 / 56 and above
	Between 26-35	72	4.26	222	.990			
	Between 36-45	85	4.02	226				
	Between 46-55	48	4.10					
	56 and above	9	4.56					
Independence and transparency affect profession members in terms of conflict of interest and ethics.	25 and below	13	4.00	4	3.690	2.561	.039	25 and below / Between 36-45
	Between 26-35	72	3.64	222	1.441			
	Between 36-45	85	3.14	226				
	Between 46-55	48	3.40					
	56 and above	9	3.22					
Criminal sanctions affect profession members in terms of conflict of interest and ethics.	25 and below	13	4.00	4	5.222	3.380	.010	Between 26-35 / 56 and above
	Between 26-35	72	3.65	222	1.545			
	Between 36-45	85	3.05	226				
	Between 46-55	48	3.48					
	56 and above	9	3.11					
The working environment affects profession members in terms of conflict of interest and ethics.	25 and below	13	3.62	4	7.647	5.746	.000	Between 26-36 / Between 36-45
	Between 26-35	72	4.06	222	1.331			
	Between 36-45	85	3.25	226				
	Between 46-55	48	3.46					
	56 and above	9	2.89					

Table 4 shows the reasons for which there is a significant difference in profession members' views on conflict of interest and ethical reasons according to age. According to the results of the LDS (Scheffe Test) test conducted to determine between which age groups the difference originated;

In the reason for the idea of not missing the customer; it was determined that there were statistically significant differences between those aged "26-35 years" and those aged "56 and above" and that the profession members aged 56 and above gave more positive answers to this reason.

In the reason for independence and transparency; it was determined that there were statistically significant differences between those aged "25 years and below" and those aged "36-45" and that profession members aged 25 years and below gave more positive answers to this reason.

In the reason for criminal sanctions; it was determined that there were statistically significant differences between those aged "26-35 years" and those aged "56 and above" and that profession members aged between 26-35 years gave more positive answers to this reason.

In the reason for working environment; it was determined that there were statistically significant differences between those aged "26-35 years" and those aged "36-45 years" and that profession members aged between 26-35 years gave more positive answers to this reason.

Table 5. Distribution of the view on the reasons affecting profession members in terms of conflict of interest and ethics according to educational level

Reasons	Education	N	Mean	sd	Mean Square	F	p	Significance
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The idea of not missing the customer affects profession members in terms of conflict of interest and ethics.	High school	3	2.67	4	2.652	2.690	.032	High School / Undergraduate and High School / PhD
	Associate Degree	7	3.71	222	.986			
	Undergraduate	161	4.18	226				
	Master's Degree	54	3.98					
	PhD	2	5.00					
Lack of supervision affects profession members in terms of conflict of interest and ethics.	High school	3	3.00	4	2.902	2.893	.023	Undergraduate / Master's Degree
	Associate Degree	7	3.57	222	1.003			
	Undergraduate	161	4.26	226				
	Master's Degree	54	3.96					
	PhD	2	5.00					
Lack of professional expertise and experience affects profession members in terms of conflict of interest and ethics.	High school	3	2.00	4	3.443	3.033	.018	High School / Undergraduate and High School / Master's Degree
	Associate Degree	7	3.29	222	1.135			
	Undergraduate	161	3.94	226				
	Master's Degree	54	3.87					
	PhD	2	4.00					
Independence and transparency affect profession members in terms of conflict of interest and ethics.	High school	3	2.00	4	4.837	3.405	.010	High School / PhD
	Associate Degree	7	3.57	222	1.421			
	Undergraduate	161	3.29	226				
	Master's Degree	54	3.74					
	PhD	2	5.00					
The level of religious beliefs affects profession members in terms of conflict of interest and ethics.	High school	3	3.33	4	4.105	2.570	.039	Undergraduate / Master's Degree
	Associate Degree	7	3.29	222	1.597			
	Undergraduate	161	2.71	226				
	Master's Degree	54	3.31					
	PhD	2	3.00					
The remuneration received affects profession members in terms of conflict of interest and ethics.	High school	3	3.00	4	2.998	3.816	.005	High School / Undergraduate
	Associate Degree	7	3.57	222	.786			
	Undergraduate	161	4.40	226				
	Master's Degree	54	4.19					
	PhD	2	5.00					

Table 5 shows the reasons for which there is a significant difference in profession members' views on conflict of interest and the reasons affecting ethics according to their educational level. According to the results of the LDS (Scheffe Test) test conducted to determine between which education groups the difference originated;

In the reason for the idea of not missing the customer; it was found that there were statistically significant differences between "High School" and "Undergraduate" and "High School" and "PhD" education levels, and that profession members with PhD education level gave more positive answers to this reason.

In the reason for lack of supervision; it was determined that there were statistically significant differences between those with "Undergraduate" and "Master's Degree" level of education and that undergraduate profession members gave more positive answers to this reason.

In the reason for lack of professional expertise and experience; it was determined that there were statistically significant differences between those with "High School" and "Undergraduate" and "High School" and "Master's Degree" education levels and that the undergraduate profession members gave more positive answers to this reason.

In the reason for independence and transparency; it was determined that there were statistically significant differences between those with "high school" and "PhD" education level and that profession members with PhD education level gave more positive answers to this reason.

In the reason for the level of their religious beliefs; it was determined that there were statistically significant differences between those with "Undergraduate" and "Master's Degree" level of education and that the profession members with Master's degree gave more positive answers to this reason.

In the reason for remuneration received; it was determined that there were statistically significant differences between those with "high school" and "undergraduate" education levels and that undergraduate profession members gave more positive answers to this reason.

Table 6. Distribution of the view on the reasons affecting profession members in terms of conflict of interest and ethics according to income level

Income	N	Mean	df	Mean Square	F	p	Significance
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Independence and transparency affect profession members in terms of conflict of interest and ethics.	Minimum Wage	13	3.15	4	3.624	2.513	.043	Between 11.500-20.000 / Between 29.501-38.500
	Between 11.500 - 20.500	64	3.75	222	1.442			
	Between 20.501 - 29.500	45	3.38	226				
	Between 29.501 - 38.500	46	3.04					
	38.501 and above	59	3.39					
The level of religious beliefs affects profession members in terms of conflict of interest and ethics.	Minimum Wage	13	3.46	4	5.982	3.826	.005	Between 20.501-29.500 / 38.501 and above
	Between 11.500 - 20.500	64	2.94	222	1.563			
	Between 20.501 - 29.500	45	3.31	226				
	Between 29.501 - 38.500	46	2.78					
	38.501 and above	59	2.46					
Criminal sanctions affect profession members in terms of conflict of interest and ethics.	Minimum Wage	13	4.15	4	4.838	3.117	.016	Minimum Wage - Between 20.501 / 29.500
	Between 11.500 - 20.500	64	3.66	222	1.552			
	Between 20.501 - 29.500	45	3.02	226				
	Between 29.501 - 38.500	46	3.28					
	38.501 and above	59	3.29					
The level of professional knowledge affects profession members in terms of conflict of interest and ethics.	Minimum Wage	13	4.08	4	3.932	3.180	.014	Between 11.500-20.500 / Between 29.501-38.500
	Between 11.500 - 20.500	64	3.97	222	1.236			
	Between 20.501 - 29.500	45	3.78	226				
	Between 29.501 - 38.500	46	3.26					
	38.501 and above	59	3.81					
	Total	227	3.75					

Table 6 shows the reasons for which there is a significant difference according to the income level in the profession members' views on conflict of interest and ethical reasons. According to the results of the LDS (Scheffe Test) test conducted to determine between which income levels the difference originated;

In the reason for independence and transparency; it was determined that there were statistically significant differences between the income levels "between 11.500-20.000" and "between 29.501-38.500" and that the profession members with an income level between 11.500-20.000 gave more positive answers to this reason.

In the reason for the level of their religious beliefs; it was determined that there were statistically significant differences between those at the income level "between 20.501-29.500" and "38.501 and above" and that profession members at the income level between 20.501-29.500 gave more positive answers to this reason.

In the reason for criminal sanctions; it was determined that there were statistically significant differences between "Minimum Wage" and "Between 20.501- 29.500" income levels and that profession members with minimum wage income level gave more positive answers to this reason.

In the reason for the level of professional knowledge; it was determined that there were statistically significant differences between those with income levels between "between 11.500-20.500" and "between 29.501-38.500" and that profession members with income levels between 11.500-20.500 gave more positive answers to this reason.

Table 7. Distribution of the view on the reasons affecting profession members in terms of conflict of interest and ethics according to professional age

	Occupational Age	N	Mean	df	Mean Square	F	p	Significance

The intensity of competition in the profession affects profession members in terms of conflict of interest and ethics.	1 - 5	77	3.95	4	3.513	3.418	.010	6-10 Years / 11-15 Years
	6 - 10	45	4.33	222	1.028			
	11 - 15	34	3.50	226				
	16 -20	26	4.00					
	21 Years and above	45	3.84					
Imbalances in income distribution affect profession members in terms of conflict of interest and ethics.	1 - 5	77	4.21	4	3.493	3.703	.006	1-5 Years / 11-15 Years and 6-10 Years / 11-15 Years
	6 - 10	45	4.31	222	,943			
	11 - 15	34	3.53	226				
	16 -20	26	4.08					
	21 Years and above	45	4.07					
Lack of supervision affects profession members in terms of conflict of interest and ethics.	1 - 5	77	4.32	4	3.239	3.248	.013	1-5 Years / 11-15 Years and 6-10 Years / 11-15 Years
	6 - 10	45	4.27	222	,997			
	11 - 15	34	3.62	226				
	16 -20	26	4.08					
	21 Years and above	45	4.22					
The low level of professional prestige in the society affects profession members in terms of conflict of interest and ethics.	1 - 5	77	4.19	4	6.277	4.623	.001	1-5 Years / 11-15 Years 6-10 Years / 11-15 Years and 11-15 Years / 21 Years and Above
	6 - 10	45	3.96	222	1.358			
	11 - 15	34	3.21	226				
	16 -20	26	3.73					
	21 Years and above	45	4.07					
Frequent changes in legislation affect profession members in terms of conflict of interest and ethics.	1 - 5	77	3.70	4	6.962	4.563	.001	1-5 Years-11-15 Years and 6-10 Years-11-15 Years
	6 - 10	45	3.96	222	1.526			
	11 - 15	34	2.88	226				
	16 -20	26	3.58					
	21 Years and above	45	3.27					
Environmental pressures affect profession members in terms of conflict of interest and ethics.	1 - 5	77	3.52	4	5.717	4.469	.002	1-5 Years / 21 Years and Above and 6-10 Years / 11-15 Years
	6 - 10	45	3.71	222	1.279			
	11 - 15	34	3.00	226				
	16 -20	26	3.42					
	21 Years and above	45	2.87					
Independence and transparency affect profession members in terms of conflict of interest and ethics.	1 - 5	77	3.60	4	4.811	3.386	.010	1-5 Years / 11-15 Years and 6-10 Years / 11-15 Years
	6 - 10	45	3.69	222	1.421			
	11 - 15	34	2.85	226				
	16 -20	26	3.46					
	21 Years and above	45	3.18					
Criminal sanctions affect profession members in terms of conflict of interest and ethics.	1 - 5	77	3.64	4	4.401	2.821	.026	1-5 Years / 11-15 Years
	6 - 10	45	3.49	222	1.560			
	11 - 15	34	2.82	226				
	16 -20	26	3.50					
	21 Years and above	45	3.22					

Table 7 shows the reasons for which there is a significant difference in profession members' views on conflict of interest and ethically affecting reasons according to professional age. According to the results of the LDS ((Scheffe Test) test conducted to determine between which professional age groups the difference originated;

In the reason for the intensity of competition in the profession; it was determined that there were statistically significant differences between those who were in the professional age range of "6-10 years" and "11-15 years" and that profession members who had been in the profession for 6-10 years gave more positive answers to this reason.

In the reason for imbalances in income distribution; it was determined that there were statistically significant differences between those who were in the professional age range of "1-5 Years-11-15 Years" and "6-10 Years-11-15 Years" and that profession members who had been in the profession for 6-10 years gave more positive answers to this reason.

In the reason for lack of supervision; it was determined that there were statistically significant differences between those who were in the professional age range of "1-5 Years-11-15 Years" and "6-10 Years-11-15 Years" and that the professional members who had been in the profession for 1-5 years gave more positive answers to this reason.

In the reason for the low professional prestige in the society; it was determined that there were statistically significant differences between those who were in the professional age range of "1-5 Years-11-15 Years", "6-10 Years-11-15 Years" and "11-15 Years- 21 Years and Above" and that the professional members who had been in the profession for 1-5 years gave more positive answers to this reason.

In the reason for frequent changes in legislation; it was determined that there were statistically significant differences between those who were in the professional age range of "1-5 Years-11-15 Years", "6-10 Years-11-15 Years" and "11-15 Years- 21 Years and Above" and that the professional members who had been in the profession for 6-10 years gave more positive answers to this reason.

In the reason for environmental pressures; it was determined that there were statistically significant differences between those who were in the professional age range of "1-5 Years-21 Years and Above" and "6-10 Years-11-15 Years" and that profession members who had been in the profession for 6-10 years gave more positive answers to this reason.

In the reason for independence and transparency; it was determined that there were statistically significant differences between those who were in the professional age range of "1-5 Years-11-15 Years" and "11-15 Years-21 Years and Above" and that profession members who had been in the profession for 6-10 years gave more positive answers to this reason.

In the reason for criminal sanctions; It was determined that there were statistically significant differences between those in the professional age range of "1-5 years" and "11-15 years" and that the professional members who had been in the profession for 1-5 years gave more positive answers to this reason..

According to the results of One Way ANOVA test, hypotheses H2, H4, H5 and H7 are accepted at 95% significance level.

CONCLUSION

The study revealed that the majority of the professionals surveyed hold undergraduate degrees and practice their profession independently. The participants' age range is primarily between 34 and 45 years, with most having been engaged in their professional activities for 1-5 years. Regarding factors influencing conflict of interest and ethical considerations, "remuneration received" was identified as the most significant factor, while "level of religious beliefs" was deemed the least influential. No statistically significant differences were observed in the perspectives on conflict of interest and ethics based on gender, professional status, or the number of taxpayers ($p > 0.05$).

However, significant differences ($p < 0.05$) were found in the factors affecting conflict of interest and ethics when analyzed according to marital status. Notable factors included family education and manners, educational inadequacies, frequent legislative changes, customs and traditions, environmental pressures, independence and transparency, criminal sanctions, professional knowledge level, and the working environment. The study's findings indicate that these factors were more favorable for single individuals.

Age also played a significant role ($p < 0.05$) in influencing perspectives on conflict of interest and ethics. Among professionals aged 26-35, the factors of independence and transparency, criminal sanctions, and the working environment were perceived more positively. Conversely, the concern of "not missing the customer" was more positively viewed by those aged 56 and above.

Educational level was another variable that revealed significant differences ($p < 0.05$) in factors influencing conflict of interest and ethics. For professionals with PhD-level education, factors such as "not missing the customer," lack of supervision, insufficient professional expertise and experience, independence and transparency, level of religious beliefs, and remuneration received were more positively regarded. Among those with undergraduate education, factors like "not missing the customer," lack of supervision, professional expertise, and remuneration were viewed more favorably, while professionals with a master's degree favored independence, transparency, and religious beliefs.

Income level also led to significant differences ($p < 0.05$) in perspectives on conflict of interest and ethics. The factor of criminal sanctions was positively associated with those earning a minimum wage. Independence and transparency, as well as professional knowledge level, were more positively perceived by individuals earning between 11,500-25,000 TL, while the level of religious beliefs was more favorable among those earning between 20,501-29,500 TL.

Finally, the study found significant differences ($p < 0.05$) in the factors influencing conflict of interest and ethics based on professional tenure. Professionals with 6-10 years of experience reported more favorable views on factors such as the intensity of professional competition, income distribution imbalances, lack of supervision, low professional prestige in society, frequent legislative changes, environmental pressures, independence and transparency, and criminal sanctions.

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