

THE INVESTIGATION OF TURKISH TRADE LAW AND TURKEY ACCOUNTING STANDARDS APPLICATIONS WHETHER IT OVERLAPS WITH ACCOUNTING PRACTICES

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Abstract

Provided any theoretical information related to any office adequacy aspect, the preference level of taught subjects in the practice is also important. The criticisms are widely mentioned about theoretical knowledge and the emphasis topics/method which transferred in accounting education did not overlap with the application or behind the application. This criticism are especially mentioned by people who are applying and learning. When we observed the lack of interest in accounting lesson a part of student , the other part practitioners exhibit tendencies not to give the deserved value to graduate students who wish to work in the accounting unit. These disadvantages are drag on the idea that our labor is not being appreciated and lead to willingless to teach.

The standards applied on accounting and changes in the application of Turkish commercial law is closely related to accounting education. We focus on the necessity of a different approach is related to both content and course in accounting education.

In this study, issues and practices whether supports or not each other related to Turkey Accounting Standards and the Turkish Commercial Code applications will be discussed in accounting education.

Key Words: Accounting, Standard, Education, Method, Comparison.