

Eğitim ve Öğretim Araştırmaları Dergisi Journal of Research in Education and Teaching Haziran 2016 Cilt:5 Özel Sayı Makale No: 37 ISSN: 2146-9199



THE EFFECT OF AUDIT STANDARDS ON ACCOUNTING EDUCATION

Yrd. Doç. Dr. Aysel Güney Bilecik Şeyh Edabali Universitesi Uygulamalı Bilimler Yüksekokulu aysel.guney@bilecik.edu.tr

Abstract

Students who have taken the accounting education are required to have some skills in order to make a career planning in the private sector or the public sector. In addition to the skills and knowledge of accounting graduates, entrepreneurs, financial analysts, auditors, rating experts, appraisal export, and internal auditors must have the knowledge and skills as well. Students are able to produce solutions and be able to interpret and use this information as well as information and communication technologies beyond the accounting record-keeping function by taking career-oriented accounting courses.

Turkey Accounting and Auditing Standards Committee (TMUDESK) was formed by TÜRMOB on the 9th of February in 1994 in order to execute strictly the audit activities, to determine and to publish the national auditing standards. Turkey Auditing Standards Board (TUDESK), was formed on the 20th of February in 2003 within TURMOB, it came into operations on the 9th of May in 2003. This importance of career-oriented education on accounting education has highlighted once again.

After audit standards were put into effect, it has been raised to train professionals who can be auditors and audit expert in accounting education and can be successful in the examinations.

Keywords: Audit, Education, Accounting, Standards.