

Perception Studies on Accounting Professions and Courses During the Coronavirus Disease 2019 Pandemic: An Assessment

Covid-19 Pandemisi Sürecinde Muhasebe Mesleği ve Derslerine Yönelik Algı Çalışmaları: Bir Değerlendirme

Abstract


During the coronavirus disease 2019 pandemic, which affected the whole world and caused many economic problems, many institutions and organizations reorganized their education and working conditions and switched to the online life. The transition to online working and teaching has brought positive and negative situations. This study examines to what extent the accounting profession and accounting courses are affected by the online life since they have a structure that requires practice. For this purpose, survey studies conducted to measure the perception of the accounting profession and accounting courses during the pandemic were examined, and the results were evaluated in detail.

Keywords: Accounting courses, accounting profession, COVID-19, perception

Öz

Tüm dünyayı etkisi altına alan ve birçok ekonomik soruna sebep olan COVID-19 salgını boyunca birçok kurum ve kuruluş eğitim ve çalışma şartlarını yeniden organize ederek online bir hayata geçiş yapmıştır. Online çalışma ve eğitim hayatına geçiş ise beraberinde hem olumlu hem olumsuz durumlar ortaya çıkarmıştır. Çalışmada, muhasebe mesleği ve muhasebe derslerinin uygulama gerektiren bir yapıya sahip olması sebebi ile online yaşamdan ne derece etkilendiğinin incelenmesi amaçlanmıştır. Bu amaç doğrultusunda pandemi süresince muhasebe mesleğine ve muhasebe derslerine dair algının ölçülmesi amacıyla yapılan anket çalışmaları incelenmiş ve sonuçları detaylı bir şekilde değerlendirilmiştir.

Anahtar Kelimeler: muhasebe dersleri, muhasebe mesleği, COVID-19, algı

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Introduction

The coronavirus disease 2019 (COVID-19) epidemic, which affected the whole world, was first reported in our country in March 2020. This epidemic has affected human life politically and socially, especially in the health, education and economic sectors, and it has been made mandatory by the state to make various regulations both for the protection of human health and for the stability of the economy. These regulations required the revision of business and transaction processes that have been followed for a long time and the rapid adaptation to the new processes. The field of education was also affected by the epidemic, in which each segment and area was affected differently, and radical regulations were put in place. First, education was suspended for three weeks, distance education was started due to the continuation of the epidemic, and online education was started actively in Turkey. The Covid-19 pandemic has negatively affected many professions that involve intense relationships with people. For example, restaurant and cafe operators had to limit the number of customers due to social distancing rules and closure restrictions. Tourism and travel agencies have been hit hard by travel bans and quarantine requirements. Hairdressers and beauty salons faced closures and strict restrictions during the pandemic because they are businesses that require customer contact. Gym operators and personal trainers have experienced a significant decline in business due to the risk of exercising indoors. Additionally, event organizers faced a huge challenge as concerts, festivals, weddings and other mass events were canceled or postponed. Airline staff were at risk of losing their jobs due to the travel decline. Hotels and lodging operators have struggled with falling hotel bookings and lower occupancy rates due to travel restrictions. Theater and cinema operators have had a difficult time as they are frequently closed or have limited capacity. Additionally, transportation

and tourism guides had difficulty maintaining their jobs due to the decrease in tourists. The pandemic has had a huge impact on the business world, causing economic difficulties in many different sectors. Accounting has also been adversely affected by the pandemic. It is a profession where stressful, emotional, and physical wear is experienced due to workload, interactive communication with people, and the need to complete work on specific dates within stipulated times.

The necessity of digitalization during the epidemic period was not only limited to creating documents and documents but also impacted all areas, such as meetings, training, business negotiations, and issuing and signing contracts. In addition, written digital communication such as e-mail, SMS, and virtual meetings with applications such as Microsoft Teams, Zoom, and Skype was needed both to keep employees in touch with each other and increase productivity and to communicate with customers during the remote working process. In light of these developments, it has become inevitable that the workload of professional members has increased, and they will be affected financially and morally.

The state has taken many measures to minimize the adverse effects of the virus. However, among these measures, the professional members were seriously affected by the standards that directly impact the accountants. Most of the commercial incentives issued by the government for the pandemic have created an incredible workload and risk for financial advisors. Due to the measures taken within the scope of COVID-19, while many professional groups were sitting in isolation at home and waiting for the process to end, professional accountants were forced to go out on the street due to increasing workloads and continued to work. This has caused the members of the profession to be affected more physiologically and psychologically by the pandemic.

Today, digitalization plays an active role in every aspect of life. This situation has also changed the traditional way of doing business with people. The emergence of concepts such as Industry 4.0 has made this change necessary. As a result, many jobs are now done by machines rather than humans. As all sectors and professions are affected by this situation, accounting also gets its share of this digital transformation.

Material and Methods

The study group consisted of independent accountants and financial advisors who had knowledge and experience about the research subject and students who received accounting education in the undergraduate departments of relevant universities. In this study, in which both quantitative and qualitative methods were used, the snowball sampling method was used to determine the study group.

While qualitative methods are research methods that make sense of verbal or written data and emphasize qualitative features to make in-depth understanding, interpretation, and analysis, quantitative methods are research methods used to collect, measure, and analyze numerical data and to base

the results on statistical inference. The snowball sampling method is a sampling technique that expands the sample by detecting and adding other sample members over the sample members determined at the beginning. In this study, the snowball sampling method was used to determine the study group, since it is a matter of gathering the outputs obtained by examining the studies on assessing the perception of the accounting profession and accounting education during the pandemic.

Thematic content analysis is one of the content analysis techniques and one of the qualitative research methods. This method helps researchers identify key themes, patterns, and meanings by systematically analyzing text, images, or other data sources. In a thematic content analysis, researchers break the text into parts and reveal specific themes by identifying words, phrases, or phrases common to particular topics. These themes are the topics that are frequently mentioned in the content of data sources and are essential. The thematic content analysis method was used to examine perception studies on the accounting profession and education between the years 2020, when we experienced the most devastating days of the pandemic, and 2022, when we came out of the pandemic.

Review of the Literature

Özdemir et al.'s study in 2020 was conducted to review the opinions of professional accountants about the effects of the COVID-19 pandemic on the financial reporting process. For this purpose, a questionnaire was applied on 70 professionals registered with the Giresun Chamber of Certified Public Accountants. According to the results of this study, in which the impact of the pandemic process on financial statements was evaluated in terms of gender, length of professional experience and working status, it was determined that the gender variable had a more significant effect on perception differences than other variables. In addition, the duration of professional experience and independent working status also play an important role as factors that change the general perspectives of the participants (Özdemir et al., 2020).

In his study in 2020, Bağdat aimed to contribute to developing new models by revealing the teaching methods applied in accounting education during the pandemic period. For this purpose, semistructured interviews were conducted with 12 academicians who taught accounting courses from six universities, using the snowball sampling method. In addition, qualitatives were applied by revealing inferences about the education forms they lay within the framework of the research questions. The results obtained as a result of the study are as follows

- It is noteworthy that higher education institutions mainly applied the asynchronous and lecture grade method in accounting courses during the critical distance education period, that is, in the first period of the pandemic. However, in the following periods, it was observed that the synchronous education method, seen as more effective in education, was

put into practice. Thus, the learning efficiency increased in general terms and in accounting courses.

- In addition, it can be stated that uploading the lecture notes to the online course system at least 1 week before the course, using interactive applications or boards in the courses, and doing the exams by using more objective methods will have a positive effect on the learning efficiency in the synchronous method of conducting accounting courses in distance education.
- In the execution of accounting courses through distance education, the main problems encountered are low participation of the students in the course, the inability to practice in applied courses, incompatible course environments with interactive education, the lack of objective measurement-evaluation systems, and the preliminary study of the students (Bağdat, 2020).

Karyağdi, with his work in 2020, aims to examine the problems experienced by academics who give accounting and finance group lessons during the pandemic period. In the study, the participants stated that the advantages of distance education are that it requires less effort, saves time, can attend classes from any environment without spatial restrictions, provides easy access to students who cannot find the opportunity for face-to-face education, and provides easy access to students who have difficulty understanding the lessons during the learning process through tools such as the internet and computers, they expressed. They talked about the disadvantages, such as the inability of some students to follow the lessons due to lack of knowledge, the inability to solve the learning difficulties encountered in the learning process immediately, the problems that may develop after this situation, and the adverse effects of the change in communication methods. In addition, looking at the study data, it was revealed that most of the participants advocated face-to-face education at the point of success. Most of the academicians participated the difficulties in perceiving the assignments given in distance education. They stated that since it is difficult for students to understand the lesson from a distance, it is difficult for them to perceive the homework given. In light of all these opinions, it has been determined that face-to-face education is more successful because the accounting and finance group courses are courses that require both theory and practice. It has been revealed that distance education has been unsuccessful, mainly because accounting and finance lessons are better understood with question-solving, and this is carried out more healthily in the classroom environment (Güngör Karyağdi, 2020).

In the study conducted by Serçemeli and Kurnaz in 2020, it was aimed to determine the perspectives of the students who took distance education accounting lessons during the COVID-19 pandemic period, their perspectives on the distance education system, their self-efficacy regarding the distance education system, and their views on the accounting lessons conducted with distance education. For this purpose, a questionnaire was applied on undergraduate students studying at Erzincan Binali Yıldırım University, Faculty of Economics and Administrative

Sciences, Department of Health Management, who had taken at least one accounting course before. It has been observed that a substantial part of the students lived in the village. They generally follow their lessons on a smartphone every day. It may be more difficult for them to follow their lessons on a smartphone due to the small screen size and problems such as Internet quota. They want to take accounting classes primarily by coming to school and returning to traditional methods after the COVID-19 pandemic. They always need a trainer to whom they can ask what they do not understand and with whom they will be in one-to-one communication. Those who want to follow the lessons before they come to school have a positive approach to distance education with flexible time and space opportunities. In distance education, they want to watch both accompanying lecture videos and asynchronous video recordings between 15 and 25 minutes. It was seen that they had difficulties understanding the technology and applications used in distance education at first. After getting used to the system, they could use it without technical problems (Serçemeli & Kurnaz, 2020).

The study conducted by Serçemeli and Kurnaz in 2020 aimed to determine the perspectives of the academicians who provide education in the field of accounting during the COVID-19 pandemic period, their self-efficacy regarding the distance education system, and their views on the accounting courses conducted with distance education. When the general thoughts of the academicians about the teaching methods and comprehensive education were evaluated, it was determined that more than half of the academicians did not teach online/distance education before. However, it can be said that the rate of those who teach this way is not underestimated. During the COVID-19 pandemic process, it is seen that they interacted predominantly with students synchronously and asynchronously, and they mostly used their resources for their lessons. This result can be considered a very favorable situation for students to understand accounting lessons better. In addition, it was determined that the academicians participating in the study conducted their classes both using the classical method and using PDF and slides before the COVID-19 pandemic period. In addition, it was stated that accounting courses should not be conducted using distance education methods after the COVID-19 pandemic period since accounting courses are practical. Therefore, when an evaluation is made in general, it can be said that the perspectives of the academicians toward the conduction of accounting courses with distance education were negative (Kurnaz & Serçemeli, 2020).

In the study conducted by Afşar and Büyükdoğan in 2020, it was aimed to determine the self-efficacy of undergraduate students regarding distance education and their perspectives on the distance education system during the COVID-19 process. The results of this study, which was carried out depending on the importance of the process, are as follows:

- Eighty-five percent of the students participating in the study followed the lesson with their computers and 55% with their

smartphones simultaneously. In addition, 15% of the students followed the lesson using someone else's computer, tablet, or smartphone.

- Sixty-one percent and 22% of the students followed the lesson every day and every other day, respectively.
- Half of the students preferred distance education, while the other half preferred face-to-face education on campus.
- Nearly half of the students (46%) stated that they would prefer distance education for specific courses after the pandemic process was over.
- More than half of the students said that there was no need to make up for the courses they took in distance education.
- Eighty-six of the students stated that distance education was accessible and understandable, and 80% stated that getting used to the system was not difficult.
- Half of the students stated they had technical problems, but the distance education center provided sufficient support.
- Ninety percent of the students stated that they have self-efficacy for distance education. In addition, 65% of them started to use the Internet resources better in this process, and 54% stated that distance education contributed to their individual development.
- Ninety percent of the students think that watching the videos of the lessons whenever they want contributed to their learning.
- Undecided about the answers given by the students regarding their self-efficacy is around 20% for all questions. This shows that there is a small amount of indecision about distance education among students (Afşar & Büyükdogan, 2020).

The study conducted by Akgün in 2020 examines the views of health management students at Ankara Yıldırım Beyazıt University, an institution that uses e-learning, on acquiring information about distance learning in the Accounting II course. The research results revealed that formal education students perceived high-quality educational interaction. When the research findings are evaluated, most female students who took the exam stated that distance accounting education offers a financial advantage to the student (it minimizes photocopying, printing, transportation and transportation costs and provides a significant benefit by contributing to the protection of natural resources). On the other hand, male students who took the exam considered their contribution to the provision of a standard education program as the first significant contribution. However, according to the study results, most female students who took the exam found that experiencing Internet interruptions and slow Internet speed sometimes caused the lesson video to freeze, which reduced their motivation to listen to the lesson. In this context, when we evaluate from the male students' perspective, it is seen that distance education is not effective in contrast to the advantages that formal education offers to students, such as explaining the subject or showing it on the board, and this has a negative impact on skills and attitudes. That is, distance education may negatively affect the understanding of subject matter and skill acquisition compared to formal education, especially for male students (Akgün, 2020).

The study conducted by Demir and Narlıkaya in 2020 aimed to determine the attitudes of the students who took accounting and finance courses during the COVID-19 epidemic toward distance education. Within the scope of the study, data were obtained by surveying the second-, third-, and fourth-year undergraduate students who were continuing their education at the Department of Business Administration at Elazığ Fırat University and who had taken accounting and finance courses at least once. The results show that undergraduate students taking accounting and finance courses had a positive attitude toward distance education. According to the research results, the attitudes of students taking accounting and finance courses towards distance education do not differ in terms of gender, that is, both male and female students have a similar attitude. However, grade level becomes evident as an important variable in this attitude. In other words, students' attitudes towards distance education may differ depending on grade level. Additionally, these attitudes may vary depending on academic success and duration of internet use. In other words, students' perspectives on distance education may vary depending on factors such as their academic success and internet usage habits (Demir & Narlıkaya, 2020).

Tuğay and Dokur aimed, in their study in 2020, to determine the coronavirus's effects on professional accountants' working habits. The research sample consisted of professional accountants and candidate professionals operating in the Bursa city center. The rate of those who started to work from home after the coronavirus was 15.4%, the rate of those who worked from home when necessary was 23.1%, and the rate of those who continued to work in the office was 61.5%. The most critical problem professional accountants faced in the coronavirus environment (69.6%) was the fear and anxiety of obligatory contact with the documents that taxpayers/customers deliver or send by courier and related disease transmission. While 38.5% of the participants stated that their working time decreased, 38.5% stated there was no change in their working time. The rate of those who did not go to work on weekends after the coronavirus was 23.1%. In this process, the first expectation of professional members from the state is the postponement of all declaration submissions and tax payment periods with a rate of 45.8%. One of the crucial findings obtained as a result of the study is that 47.8% of the professional members stated that their work stress increased due to the anxiety of catching the virus. Another finding is that 37.5% of the professionals stated that the short-time working allowance, one of the regulations made during the pandemic process, increased their workload. In comparison, 29.2% stated there was no change in their workload (Tuğay & Dokur, 2020).

The aim of the study carried out by Yarımoğlu et al. in 2021 was to determine the attitudes of the students who took accounting courses at Çankırı Karatekin University, Faculty of Economics and Administrative Sciences toward accounting education. The research was carried out with 330 students between May 1, 2020, and October 1, 2020, when the COVID-19 pandemic was expected. When the results obtained from the research were evaluated, it was determined that the students did not

find the accounting lessons enjoyable and motivating. On the contrary, they were anxious while studying accounting and could not stay relaxed and calm. However, at the same time, their statements that they consider accounting necessary for their chosen department and working life and that they find it essential for the profession they want to pursue in the future draw attention. Furthermore, according to the results of the hypothesis test created for the study, it was determined that the students' attitudes toward accounting education differ in terms of gender, age, income status, and academic averages. However, when the results of the other hypothesis were examined, the students' attitudes toward accounting education did not differ in terms of their city and class levels (Yardimcioğlu et al., 2021).

In the study they carried out in 2021, Şitaks aimed to determine the awareness level of the students who took accounting courses at Osmaniye Korkut Ata University Düzici Vocational School about the concept of forensic accounting. As a result of the data obtained by the survey method, it was determined that the students had not heard of the concept of forensic accounting before, did not know about the forensic accounting profession, and did not take courses on this subject at the university (Şitak & Şitak, 2021).

Süklüm, in his study in 2021, aimed to determine the opinions of the students who took accounting courses about the distance education methods during the COVID-19 pandemic period. Therefore, a survey was conducted with the students who took face-to-face accounting courses at Hitit University for at least one semester. As a result, it was determined that the students generally have positive thoughts about distance education, but they have negative and positive thoughts about distance accounting education (Süklüm, 2021).

In their study conducted in 2021, Yardimcioglu et al. aimed to determine the attitudes of students who took accounting courses at Osmaniye Korkut Ata University Düzici Vocational School toward accounting education during the COVID-19 pandemic process. As a result of the analyses made, it was concluded that the students found the accounting lessons fun and motivating, they found it essential for the profession they want to pursue in the future, but they were anxious. They could not be relaxed and calm while studying accounting (Yardimcioglu et al., 2021).

With their study in 2021, Topçu and Demirkol aimed to investigate how the Yalova Chamber of Independent Accountants and Financial Advisors (Yalova Serbest Muhasebeci Mali Müşavirler Odası [SMMM]) were affected by the COVID-19 epidemic. This study aimed to compare the situation of accounting professionals according to the pre-COVID-19 period, their income, working hours, work stress, technological investment, and pre-distance education. Due to businesses' complete or partial closure during the COVID-19 period, a significant difference was found in the incomes of professional accountants compared to pre-COVID-19 times. In addition, there had been an increase in the level of collecting professional wages, which was one

of the issues that professional accountants complained about the most. Although the government postponed some tax notifications, no significant difference in working hours could be detected compared to before COVID-19, as new notifications such as short-time working allowance and cash wage support were made by accounting professionals. These new notifications increased the workload of accounting professionals and did not affect their working hours. However, it is seen that there is a significant difference in the workload, work stress, and communication with customers of professional accountants compared to pre-COVID-19 times. In addition, another finding obtained in the study was that 89.8% of the participants did not purchase any accounting package program during the pandemic process. During this period, when professional incomes decreased significantly, and the frequency of remote work increased significantly, the importance of the investments made by professional accountants in technology was better understood (Topcu & Demirkol, 2021).

The study by Apalı and Çulcu in 2021 aimed to determine the sources of stress experienced by postgraduate students during the COVID-19 period using qualitative research methods. It is noteworthy that, according to the results of the interviews, the source of the stress experienced by the participants in this process was generally that their classmates did not comply with the simple rules they had to follow (such as wearing a mask, maintaining social distance) and were not aware of this responsibility. The common point of all participants in the study was that distance online education was inefficient and face-to-face education was more productive. During the COVID-19 period, some participants could not reach their advisors and could not communicate. While this situation caused the participants to search for solutions, it also caused them to experience stress during the course and thesis period. When lessons were held in distance education, both the participants' location and the weakness of the Internet infrastructures and the Internet interruption during lessons affected the participants' concentration levels and caused them to experience stress. The participants living in the city where the school is located caused them to think that they were more comfortable and away from the contagion effect of the virus compared to the participants who had to take the bus from another city. However, the fact that the students who came out for face-to-face education by bus were in a crowded environment created anxiety of being exposed to COVID-19 and made them feel more stressed (Apalı & Çulcu, 2021).

In their article in 2021, Taşkın and Çetin aimed to determine what kind of academic publications are generated in Turkey and the world and what the trends of these publications are. In this direction, the themes of educational research related to the pandemic period and which research methods were used were investigated. In this study, which was carried out with the thematic content analysis method, one of the qualitative research methods, studies on "distance education in the pandemic period," "pandemic education according to education level," "pandemic education according to disciplines," "right to

education in a pandemic,” and “education policy in a pandemic” were examined. It has been revealed that the methods of these studies are “quantitative,” “qualitative,” “mixed,” and “literature review” (Taşkın & Kuru Çetin, 2021).

In the study conducted by Beder in 2021, an analysis of the accounting profession and the individuals belonging to the profession is made within the framework of personal characteristics and professional qualifications in the face of change. Solutions have been developed for the problems experienced during this change process, especially the coaching system, and it has been tried to make a general analysis of the situation (Beder, 2021).

In the study carried out by Ezin in 2021, it was aimed to determine the strengths, weaknesses, opportunities, and threats (SWOT analysis) of the new form of education created by the distance education system, especially in accounting education, during the crisis period caused by the COVID-19 epidemic. For this purpose, SWOT analysis and Statistical Package for the Social Sciences (SPSS) Statistics 15 were used, using the data obtained as a result of a survey conducted on 406 students taking accounting courses at Adiyaman University Faculty of Economics and Administrative Sciences and Social Sciences Vocational School Business and Cooperative Programs. Statistical analyzes such as “t-test” and “ANOVA test” were performed with the program (SPSS Inc.; Chicago, IL, USA). As a result, it was determined that most participants agreed with the statements in the “Strong” and “Weak” dimensions of the four factors in the study. However, in general, the elements that can be considered as opportunities in distance education are positive in terms of self-development in accounting courses in distance education, the appropriateness of accounting courses for distance education, the quality of courses being better than those of face-to-face education, self-development in the field of digital literacy, and the development of analytical thinking skills in accounting courses. There was no participation. They only positively agreed with the statement of being able to communicate quickly and easily with the instructor and that they mostly do research for homework and exams during the distance education process. Therefore, it has been determined that using digital systems, which can be perceived as a threat, does not pose a problem for students. However, it is difficult to ask the teaching staff questions about education; therefore, there will be problems in business areas in the future with insufficient information (Ezin, 2021).

The study by Tuğay in 2021 aimed to determine and share university students’ perspectives on the distance education system during the COVID-19 pandemic process and their evaluations of the accounting courses they have taken with distance education. The study was planned according to the quantitative research method, and the questionnaire technique was used as a data collection tool. When the opinions of the students participating in the study about distance education were evaluated, it was determined that they adopted the distance education system in general and saw it as equivalent to face-to-face education. On the other hand, it has been revealed that

students encounter some problems and experience difficulties learning and using the distance education system. Regarding the accounting courses, it has been determined that the students found the accounting courses by distance education not bothering them and even found it enjoyable and attractive. However, students of accounting courses stated that adequate preparations were not made for the courses and that the course content and duration were insufficient (Tuğay, 2021).

The study conducted by Metin et al. in 2021 aimed to determine teachers’ views on distance education. The research sample consists of 390 teachers working in different branches in the 2020–2021 academic year. As a result of the analysis, it was determined that teachers generally expressed negative opinions about distance education. Furthermore, it has been determined that teachers have difficulties maintaining classroom control, communicating effectively with students, increasing students’ motivation, and crying for their participation in the lesson (Metin et al., 2021).

The study conducted by Karyağdı in 2021 aimed to examine the effects of the COVID-19 pandemic crisis experienced worldwide and in our country on the accounting profession and the functioning of the profession in the process. In this context, a questionnaire was applied to the accounting professionals in Muş following the purpose of the study, and 43 questionnaires were evaluated. According to the findings obtained from the study, the pandemic process negatively affected the working system of professionals. In the process, it has been determined that many professional accountants have adopted the full-time working system and that there are professionals who have or have not experienced a decrease in the number of taxpayers. The main reason for this conclusion is that 22 professionals answered “Yes” to the relevant question; The fact that 21 people answered “No” was effective in creating this determination. In addition, when professional members who believe that the number of taxpayers has decreased are asked about the reason for the decrease, it is stated that a situation generally expressed as “temporary out of service” causes this decrease. This is seen as one of the main reasons for the decrease in the number of taxpayers and is accepted as a common opinion among members of the profession. Observations made on the methods of professionals who increased their professional communication with taxpayers during the pandemic period to obtain the documents they need for their work point to an interesting finding. During this period, tax experts and similar professionals communicated with taxpayers by making more phone calls. This communication played an important role in providing documents. Due to the difficulties brought by the pandemic, these professionals often obtained the documents they needed for their jobs by physically receiving them from taxpayers at the door. This situation reflects an important observation about how the pandemic process affects the working methods of professionals and the practice of document procurement. They stated that during the COVID-19 epidemic, there were severe problems with collection, which caused serious problems in terms of income (Güngör Karyağdı, 2021).

In the study conducted by Ünsal in 2021, a ZOGA (SWOT) analysis of distance accounting education with off-campus education, one of the formal education methods, was made during the extraordinary pandemic period caused by COVID-19. For this purpose, seven studies that were carried out using quantitative and qualitative research methods on accounting and finance courses during the pandemic examining the online education infrastructure in the course, exam, and communication processes were analyzed. The main purpose of the research is to analyze ZOGA components. In this context, ZOGA analysis of distance accounting education was conducted. This analysis aimed to identify the challenges, potential opportunities, strengths and shortcomings encountered in the distance education process. In this way, the effects of the distance education method on accounting education were evaluated in more detail. The results show that, in summary, although distance accounting education offers advantages in terms of time, space and method compared to face-to-face education, motivation in the teaching process may be at a low level. This method of teaching can inhibit active learning and tend to keep ethical standards in exams low. Additionally, distance education can have negative effects on biological health, cause limitations on equal opportunity, and contribute to increased social isolation, thus creating negative effects rather than contributing to the quality of education (Ünsal, 2021).

The study by Selimoğlu et al. in 2021 aimed to reveal the impact of COVID-19, an external stress factor, on accountants and the sources that caused stress in the professional context. In the context of research findings, deterioration of the functioning of the classical accounting profession and changes in the way of doing business, increased workload and workload, professional uncertainties due to legislative changes, document contact, and the risk of transmission of the virus are among the causes of stress caused by the pandemic in accounting professionals (Selimoğlu et al., 2021).

The study conducted by Kayağdı and Yolci in 2021 aimed to evaluate the perspectives of the students who took accounting courses through distance education during the COVID-19 crisis, both on the distance education system and the conduct of accounting courses with the distance education system. For this purpose, a questionnaire study was applied on the students studying in the Accounting and Tax Applications departments of Ağrı İbrahim Çeçen University Vocational School and Bitlis Eren University Social Sciences Vocational School. In general, it turns out that distance education is a complicated process for students. This situation, "Do you find distance education useful?" The extremely common answer to the question "No" supports this situation. However, "What is your opinion on offering accounting courses via distance education?" The answer to the question was largely "It is disadvantageous" and "Do you think distance education makes accounting courses easier?" The fact that no positive answer was given to the question shows that students generally prefer to take accounting courses through face-to-face education and that distance education has a negative perception on this issue. This can be considered as an important finding that shows

that the distance education method is not a preferred method for accounting courses and that students value traditional education in this field more. The fact that no positive answer was given to the question shows that students are generally in favor of taking accounting courses through face-to-face education. This indicates that the distance education method is not preferred for accounting courses and that students prefer education in the traditional classroom environment. It shows that students' physical presence in the classroom and face-to-face interaction with their teachers are important factors in their preferences in this field (Güngör Kayağdı & Yolci, 2021).

The study by Şeker in 2021 aimed to determine and evaluate the opinions of the students who took the accounting courses conducted with the emergency distance education system as an alternative method about the distance education system and accounting courses and to present suggestions. The study population consists of students who took the first-year accounting course at the Faculty of Economics and Administrative Sciences of Hitit University in the 2020–2021 academic year. It can be said that the students were generally more than moderately satisfied with the online/emergency distance education system. However, 54% of the students preferred the formal education system, 29% preferred the distance education method, and 17% preferred the mixed method. According to the findings of the study, students in formal education position formal education as more advantageous than distance education because they can ask their questions about the course in the classroom environment by communicating with the instructors more efficiently, they learn in a social environment in mutual interaction, and they can adapt to the course more. Their motivation level is higher in the classroom setting (Şeker, 2021).

The aim of the study carried out by Özçelik in 2021 was to investigate the changes in the way the accounting profession was presented due to the COVID-19 epidemic, the effect of the financial and economic measures taken by the state on the workflow of the accountant, and the problems that arose in this context, and to analyze the findings with the qualitative analysis method. The study group consisted of independent accountants and financial advisors who were knowledgeable and experienced about the research subject, and the participants were determined using the snowball sampling method. There was no physical space limit in the selection of the sample. The ages of the Certified Public Accountants (CPAs) participating in the research range from 26 to 66 years, with an average age of approximately 46 years. Their activity period ranges from 1 to 40 years, with an average of approximately 17 years. Seven participants attended from Ankara, one from Artvin, 11 from Erzurum, three from Istanbul, two from Kayseri, and five from Rize. In the study, as a result of the analysis of the data obtained from the answers given by the members of the profession in response to the interview form, 58.6% of the members of the profession continued to work from the office as they had in the past, and 34.5% of them applied a mixed working strategy with a business model involving both office and home-based work (Katkat Özçelik, 2021).

However, it was observed that he could not achieve permanent productivity at work and continued to work from the office. This made him realize that the work schedule at jobs was not productive for him and that it was more effective to keep him out of jobs. This situation showed that members of the profession needed help to adapt to remote working. The presence of digital technologies during the epidemic period has been of great help for the professionals. Thanks to e-government applications that were developed and implemented before the pandemic and became widespread, accountants could fulfill their customers' tax obligations in the digital environment without going to tax offices. While accountants with a cloud system could carry out their work remotely during quarantine periods, those who did not have this system faced problems. Therefore, while 34.5% of the participants had a cloud system before the pandemic, this rate increased to 51.7% during the pandemic period, and digital transformation accelerated (Katkat Özçelik, 2021).

The study conducted by Yelgen in 2021 aimed to determine the opinions of accounting students about digitalization and distance accounting courses in education accelerated by the epidemic through a survey. Findings from the answers given by 192 students who participated in the survey are as follows:

- Students stated that distance education is unsuitable for their learning styles and does not satisfy their educational needs, but they can manage the lessons as they want, thus gaining flexibility.
- Although distance education provided the necessary content regularly, the students could not receive the comprehensive and complete information they wanted.
- Most students were confident using the Internet, distance education system, and online communication tools.
- In distance education, having documents saved in the system and downloaded when needed is a highly preferred practice by students. In this way, students can easily access course materials and use these documents by downloading them to their computers or devices when necessary.
- Although a small portion of the students stated that they could not access the Internet even for lesson purposes, most students stated that they had Internet access at home.
- The majority of students thought that the Internet made it easier to find information about the course and to communicate with teachers and other students.
- Although most students stated that the Internet facilitates communication with teachers and other students, they also felt uncomfortable communicating through discussion and chat modules.
- According to most students, they did not find distance education enjoyable, even if it was easy to access and use (Yelgen, 2021).

The study by Akbaba and Bulut in 2021 aimed to show the burnout level of accountants during the COVID-19 pandemic process and to suggest solutions according to the result obtained. For this purpose, in the study, conceptual information was given, personal interviews were done with the

members of the accounting profession, and the level of burnout was determined by applying the qualitative research technique. In this study, the burnout of the professional members during the pandemic process was discussed, and it was concluded that the burnout levels of the profession were high. Professionals practicing their profession during the pandemic faced more physical and emotional fatigue than they did before it and encountered forgetfulness and inattention more often. As a result, some members of the profession received special irregularity penalties. We can say that the level of burnout increased since members of the profession got angry quickly, had increased depressive feelings, and experienced intense feelings of helplessness and pessimism. It has been observed that, in connection with the decrease in the prestige of the profession, individuals' self-esteem for their profession decreases and at the same time the feeling of burnout from work increases. In other words, the decrease in the value of their profession in society negatively affects their respect and self-esteem for their profession. At the same time, this situation causes them to feel more tired due to their work. Members of the profession faced more physical complaints during the pandemic period—these physical complaints included headaches and waist and neck pain. The level of anxiety increased with the prolongation of the uncertainty and the pandemic process. One factor that increased anxiety was the possibility of material and moral losses (Buyruk Akbaba & Bulut, 2021).

Köse et al., in their study in 2022, investigated how accounting professionals operating in the provinces of Isparta, Burdur, and Antalya were affected by the COVID-19 process. The study revealed the following results:

- Male accounting professionals were more affected by the changes after COVID-19.
- Male accounting professionals adapted to the new typical more quickly than female accounting professionals.
- The epidemic had a more positive impact on the incomes of female professional accountants than on the income of male accounting professionals.
- The ability to work remotely was higher in male accounting professionals than in female accounting professionals.
- During the pandemic, the importance of the accounting profession was felt more, and on the other hand, accountants did not receive the emotional and economic appreciation they believed they deserved.
- During the epidemic period, while the daily working hours, work-related stress levels, job demand intensity, and fear of losing their job increased, their average monthly income and communication quality with taxpayers decreased.
- It has been determined that Independent Accountant Financial Advisor (SMMMs), operating independently, had difficulties adapting to the conditions that emerged with the epidemic and expressed as the new normal and the teleworking system that developed along with it (Köse et al., 2022).

The study conducted by Altunal in 2022 discusses the usability of the metaverse concept, which is widely discussed today and expresses the three-dimensional virtual world as

an education model and makes some evaluations about its usability in accounting education. As a result of the literature research on the training given in the metaverse environment, the training in the metaverse environment has many advantages and disadvantages. The most significant disadvantages of the three-dimensional virtual environment are that students become antisocial and would encounter situations that are not suitable for general morality more often and that physical and psychological health problems may arise. On the other hand, it is known that the social media addiction of Z-generation students is increasing day by day (Altunal, 2022).

The aim of the study conducted by Şitak and Yeşil in 2022 was to determine the perceptions of professional accountants about COVID-19 vaccines and whether the perceptions regarding this issue differ in terms of demographic variables. When evaluations were made within the framework of the results obtained from the study, the accountants included in the sample believed that the vaccine was adequate to protect the health, that if everyone was vaccinated, diseases would decrease, that the vaccine was an important guarantee, but that they think that the vaccine could be harmful despite its benefits, that the side effects worried them, that they were afraid of autism and learning disabilities, and that they had religious beliefs. Therefore, it was concluded that they were hesitant about whether to get vaccinated. Another finding from the research was that the perceptions of professional accountants regarding COVID-19 vaccines varied in terms of their gender. However, it was observed that the level of opposition to the vaccine was higher in female individuals. Considering another factor, it has been observed that perceptions of COVID-19 vaccines vary and there is a significant difference in these perceptions between professional groups. A higher level of opposition and skepticism towards COVID-19 vaccines has been observed, especially among CPAs (Certified Public Accountants). This suggests that vaccine acceptance rates may differ between occupational groups and that factors that may influence anti-vaccine sentiment are occupationally focused. When an evaluation was made by considering the age factor, the perceptions of professional accountants regarding COVID-19 vaccines varied in terms of their age. However, it was observed that the level of antivaccination was higher in individuals between the ages of 31–37 years (Şitak & Yeşil, 2022).

The study conducted by Atabay in 2022 aims to determine the effect of the individual innovativeness, self-efficacy, and self-motivation of the students who receive accounting education through distance education on their satisfaction. For this purpose, the survey results obtained with 393 university students who received accounting education through distance education for at least one semester were analyzed with SPSS 25.0 and AMOS 23 package programs. According to the research findings, it has been seen that the dimension of resistance to change, one of the individual innovativeness dimensions, had a significant and negative effect on distance education satisfaction, while the dimension of openness to change had a significant and positive effect. According to these results, distance education, which represents an innovation compared to

traditional education methods, creates dissatisfaction in students who resist change. At the same time, it positively affects satisfaction in students who are open to change. Opinion leadership and risk-taking dimensions of individual innovativeness have yet to be found to affect distance education satisfaction (Atabay, 2022).

The study by Çetin et al. in 2022 evaluates social sciences students' views during the COVID-19 pandemic regarding the distance education system and distance accounting education, particularly the accounting course. In this study, the opinions of the students of the Faculty of Economics and Administrative Sciences of Kafkas University, Department of Business Administration, about the distance education system were evaluated. In this context, when the demographic characteristics of the student group participating in the research were examined, it was seen that there was a male density between the ages of 21 and 25 years, studying in the fourth grade, living in big cities, and having a grade point average of less than 2.00. In addition, it was also stated that the participants, who stated that they generally follow the distance education system on their smartphones, had the necessary knowledge and skills about the distance education system and found the lessons taught in this process fascinating. In addition, the participants stated that they were satisfied that the distance education system did not impose an additional burden on them compared to the traditional system. They even developed a more investigative personality in this system.

Furthermore, they emphasized that the duration of the lessons should be more than 25 minutes and that the lessons should be supported with documents organized in formats such as PDF, PPT, and Word. They also stated that they get more benefits from accounting courses, mainly since they are recorded in the distance education system and can be watched in the desired repetition. However, despite all these positive perspectives, they also stated some problems within the distance education system. First, they reported the biggest problem that may occur in following accounting courses before going to school as "not being able to access the Internet" and that it affected the intention of working students to follow the courses, especially before going to school. In addition, despite all the advantages, the participants expressed that they would like to follow the makeup training face-to-face at school after the pandemic ended (Aslan Çetin et al., 2022).

Arslan stated that a study was conducted in 2022 to measure the level of professional accountants affected by the COVID-19 pandemic. This study aimed to examine in more detail the effects of the pandemic on accounting professionals and the difficulties faced by this professional group during the pandemic process. Professionals emphasized that the COVID-19 pandemic heavily impacted their business and professional activities. Following the COVID-19 pandemic, when professionals' workload, job stress and anxiety have increased significantly, it has been observed that there are serious problems in completing documents, declarations, invoices and similar transactions on time. This increased workload and stress has made it difficult

to manage transactions effectively and caused delays in professionals' work processes. This shows that the impact of the pandemic on the business world has negatively affected business processes, especially for accounting and finance professionals. When we evaluate how well professional accountants have adapted to these changes regarding the new workloads and measures taken caused by the COVID-19 pandemic, it has been observed that they have achieved a moderate level of adaptation. However, differences have been identified in how the measures taken regarding the COVID-19 pandemic and the importance of these measures are perceived and accepted. While some professional accountants evaluated the measures brought by the pandemic positively, others approached it from a different perspective. This reflects a different level of awareness and response among business professionals to the pandemic. Additionally, it is noteworthy that the level of assistance provided by the state and other institutions or organizations for the adaptation process is insufficient. The lack of support and guidance provided to professional accountants to deal with the new challenges brought to business by the COVID-19 pandemic may result in the adaptation process becoming more complex and mitigating the impacts of these changes difficult. Therefore, it is important that the government and other relevant institutions increase their support in this field and provide more assistance to professional accountants in the adaptation process (Arslan, 2022).

In the study by Ceylan and Hacıhasanoğlu in 2022, the primary purpose was determined as revealing the problems faced by professional accountants in this process. In the interviews, accountants explained why remote and flexible working models could not be implemented, and stated that the main reason for this situation was that the package programs used were not suitable for working outside the office. The functionality and data processing of these programs are designed for use in an office environment only and are therefore not suitable for remote working or flexible working arrangements. This makes it difficult for accountants to switch to a remote working option or make their work processes more flexible. These programs may need to be restructured or alternative solutions developed so that accountants can take full advantage of remote working opportunities. Accountants think that they can find a solution to the problem of working remotely in times of crisis by using the electronic archiving measure (documents can be scanned and saved in the cloud data system) and package programs that allow remote access in order to make the taxpayers' data accessible at any time. Various supports were provided to taxpayers with the laws and regulations enacted during the pandemic period. Taxpayers were asked to apply for support via e-government sites. However, taxpayers think that accountants should create these applications, which has increased professionals' workload (Hacıhasanoğlu & Ceylan, 2022).

The study conducted by Karcioğlu et al. in 2022 aimed to determine undergraduate students' perspectives toward accounting courses within the scope of distance education during the COVID-19 pandemic period and whether these perspectives differ based on demographic characteristics. For this purpose,

a questionnaire was applied on Atatürk University Oltu Faculty of Humanities and Social Sciences "Business" and "Banking and Finance" students and "Business Administration" students of the Faculty of Economics and Administrative Sciences. It was observed that most of the students included in the study were fourth-grade students. When the education and training course contents of the faculties were examined, it was determined that there was no accounting course for the fourth grade, and the students took the accounting courses from the bottom up. When we look at the lessons learned during the COVID-19 epidemic, it is seen that participation in cost accounting was intense. When the questions about the teaching methods were examined, it was determined that they did not have a problem with a distance education tool by following their lessons on their computers and tablets. They also wanted to take accounting lessons through distance education. It is seen that they want to follow the accounting courses through distance education because they cannot always come to the classes at school, and they want to take the classes at the appropriate time (Karcioğlu et al., 2022).

The study by Şahin and Kumaş in 2022 aimed to identify professional accountants' thoughts and solution proposals regarding the COVID-19 pandemic. The opinions of financial advisors about the pandemic and the difficulties they faced during it were summarized as follows:

- Coronavirus disease 2019 threatens the whole world. Professional accountants are concerned about its health and economic impacts and are pessimistic about the future.
- Professional accountants think that the pandemic will continue to spread and state that the medical and economic problems it causes will reach profound dimensions.
- While accountants are pleased with the efforts of healthcare institutions, they believe that the recent relaxations in the rules will make the situation even more difficult in society. While there is a prevailing opinion that the pandemic process has been managed successfully thanks to the efforts and measures taken by health organizations, concerns are expressed that the risk of re-spreading of the virus may increase due to the recent removal or relaxation of some restrictions. Therefore, accountants emphasize that society should take more responsibility and pay attention to pandemic measures during this period.
- Professional accountants think that the authorities are not clear, ambiguous, and not transparent in their explanations.
- Professional accountants state that our country is facing a bad period because of the pandemic in terms of economy and administration and that it will not be possible to pay foreign debts in the future due to the economic problems the country is currently experiencing.
- They think it is wrong to have conflicts with local governments about helping citizens in such a period (Şahin & Kumaş, 2022).

The study by Şitak and Yardımcıoğlu in 2022 aimed to determine the perceptions of professional accountants regarding the effects of digitalization on accounting-finance education.

When the results obtained from the research were evaluated, accountants operating in Adana province thought that the accounting–finance education given today was compatible with the technological developments in the field, that accounting–finance education had international standards in terms of digital systems and technological developments, and that the accounting–finance curriculum was sufficient when digitalization and new technological developments were taken into account. In other words, these accountants state that if a new education model is created, they can support this new model (Şitak & Yardımcıoğlu, 2022).

In the study conducted by Engin and Korucuk in 2022, it was aimed to determine the level of views of the students, which is one of the crucial elements of the distance education process implemented throughout Turkey in the spring of 2020 due to the COVID-19 pandemic. The study population comprises approximately 21,000 students studying at a state university in eastern Turkey. The convenient (easier) sampling method, one of the nonrandom sampling types, was used in selecting the sample. While there are statistically significant differences between the students' views on distance education implemented in the COVID-19 pandemic period and various variables (gender, grade point average, equipment used, and environment), no statistically significant difference was found between the teaching type variables. In addition, it was concluded that most students faced a problem in their participation during the distance education process for any reason and that they wanted to avoid retaking courses with distance education in the future (Engin & Korucuk, 2022).

The study conducted by Delice and Ezin in 2022 aimed to measure the perspectives of the Z-generation students on accounting education and their expectations from accounting education based on the accounting courses they had taken. The scope and boundaries of the research include Adiyaman University and the districts to which Adiyaman University is affiliated. In this context, a total of 1380 students who have attended at least one accounting course and graduated from vocational schools form part of a central population. That is, the research focuses on these students who studied at this particular university and the districts affiliated with this university. These students represent the participant group that forms the main focus of the research. In order to measure the population correctly, it is necessary to work on the correct number of samples. In this direction, an evaluation was made on a total of 446 students who could be reached and sent a complete form. In the study, when the perspective of the Z generation on accounting education and their expectations from accounting education were considered, no significant difference was found between the X, Y, and Z generations. It was seen that the participants were generally positive about their views on accounting education. However, most do not agree that accounting lessons are easy and enjoyable. Participants stated that they knew the importance of the information taught in accounting courses in their business life and therefore they had a high chance of finding a job in the future. It has been determined that the level of participation in the statements

regarding the perspective on accounting education was more positive as the education level of the participants increased. Considering the factor of the number of courses taken by the participants, which is in line with their education level, it was determined that the participants with moderate accounting knowledge had a more positive perspective on accounting education (Delice & Ezin, 2022).

The study conducted by Azaltun et al. in 2022 discusses the problems accountants experienced during the COVID-19 process, their working methods, the digital transformation of the accounting profession, and accounting-related issues. The research universe consisted of Certified Public Accountants, trainee professionals, and other accounting professionals operating in Turkey. By analyzing the data obtained through the survey, the following conclusions were reached:

- Coronavirus disease 2019 has had an impact on the technology-supported transformation of accounting. In addition to remote working, online training, and seminars, new forms of work have emerged in which technology-based hybrid methods are used in accounting processes.
- Coronavirus disease 2019 has had an impact on accounting service delivery. It has been determined that accounting has become more critical in the COVID-19 period and works such as interpretation, analysis, and consultancy have come to the fore instead of traditional accounting works (registration, trial balance preparation, etc.).
- Coronavirus disease 2019 has affected professional accountants psychologically. Professional accountants, in general, have worried about catching COVID-19 during their work in and out of the office.
- Coronavirus disease 2019 has affected the economic situation of professional accountants. Especially with COVID-19, they have faced a severe increase in their general expenses, such as personnel, consumables and cleaning materials, communication, computers, and software. The economic problems of accounting professionals, who typically deal with the drudgery that cannot be paid for, and struggle with problems such as collection problems and unfair competition, have increased in this process. Despite the concerns of losing their health and the closure of businesses, they made a superhuman effort and ensured the rapid implementation of ever-changing, complex legislative changes. On the other hand, many businesses were closed, and accounting professionals had difficulties meeting their fixed expenses due to increasing collection problems (Azaltun et al., 2022).

In a study conducted by Bülbül et al. in 2022, it was observed that with the suspension of face-to-face education and the critical period of distance education, distance education practices have become widespread in all fields of education, and higher education students have endeavored to carry out their learning processes through distance education. With the suspension of face-to-face education and with critical distance education, distance education applications have become widespread in all areas of education, and higher education students have tried to carry out their study and learning processes with distance

education. In this context, it was aimed to evaluate the learning and course efficiency of accounting courses based on the comparisons of distance education and face-to-face education of students who took at least one accounting course, and a questionnaire was applied to the students of the Department of Business Administration in the 2020–2021 spring academic year. The majority of students revealed that they prefer the average duration of numerical-based courses to be 40 minutes in the distance education process, that they disagree with the view that the courses in distance education are efficient and beneficial, and that they want all accounting courses to be held face-to-face after the pandemic. Furthermore, as a result of the questionnaire, the personal thoughts and evaluations of the students about distance education were also included. The notable points here are delays in infrastructure problems being resolved, some faculty members not responding to e-mails promptly, and unfairness in the assessment and evaluation of homework or online exams (Bülbül et al., 2022).

In the study carried out by Şitak and Yardımcıoğlu in 2022 on the accounting professionals operating in Adana province, it was aimed to determine the perceptions of the effects of digitalization on the accounting profession and accounting professionals. This study was supported by Kahramanmaraş Sütçü İmam University Research Projects and was conducted on accounting professionals operating in Adana within the scope of the scientific research project. The data of the research were hand-delivered and collected through a research company. This study was conducted to examine the opinions and experiences of professionals in the field of accounting and was supported within the scope of the research projects of Kahramanmaraş Sütçü İmam University. The data obtained was hand-delivered and collected by the research company to research professionals. This study was designed to understand and analyze the opinions of accounting professionals regarding the pandemic period and distance education practices. The study population consisted of 2356 professional accountants operating in Adana. The questionnaire form was distributed and collected by the interviewer's firm. Three hundred thirty professionals participated in the study. When evaluations were made within the framework of the results obtained from this study, it was inferred that the professionals who practiced their profession in Adana and were included in the sample cared about digitalization, followed the developments in their field closely, supported the developments and adapted to digital products. They even stated that digitalization could increase respect for the accounting profession and prevent unfair competition. In line with developments, the accounting profession may benefit from all these instead of disappearing in the future. In addition, they stated that a new accounting model centered on the radical changes based on the technological infrastructure to be made possible in the future is needed and that they will support it if it is redesigned (Şitak & Yardımcıoğlu, 2022).

The expression "Emergency structured period" refers to a certain period of time during which measures and procedures are urgently implemented and regulated during the COVID-19 pandemic. This period refers to sudden changes and emergency

measures caused by the pandemic. Especially when used in the context of education, it can refer to the period when schools suspend face-to-face education and measures such as distance education are rapidly implemented. During this period, students' experiences, perceptions, preferences and expectations seem to be examined. The scope of the research consists of first- and second-year students studying in different departments of Erzincan Binali Yıldırım University, Faculty of Economics and Administrative Sciences, in the spring semester of the 2020–2021 academic year. As a result of the study, the perceptions of students determined by using a 5-point Likert type scale were moderate but close to negative; The perceptions of the students who had already taken accounting lessons with the face-to-face teaching method toward distance education were more negative than those who had never participated in the face-to-face method; it has been determined that even the students who took courses only with the distance education method mostly preferred the face-to-face teaching method (Güner, 2022).

Discussion

The COVID-19 pandemic has brought essential changes in the economic and sociocultural fields, and restrictions on daily life have emerged with the preventive measures taken. Educational activities in our country were also affected by this transformation experienced all over the world and made the transition to the distance education method compulsory. However, during the implementation of these decisions taken by the relevant institutions and organizations, some higher education institutions with a large number of students needed help to prepare thoroughly and needed help to complete their technological infrastructure. While the institutions that previously had distance education experience and infrastructure passed this process more efficiently, it was inevitable that some practical problems would arise in institutions that needed the necessary hardware and system infrastructure. In this context, after the distance education decisions were taken, the necessary technical infrastructure works for universities were quickly started. These studies were carried out to expand and improve online education opportunities. In addition, course contents were adapted to the distance education environment and materials to be presented to students were prepared. During this period, the use of different technologies in teaching courses and teaching methods was also encouraged. In this way, it was aimed to provide students with a more effective distance education experience. This process reflects the efforts of educational institutions to adapt to rapidly changing conditions and provide students with an uninterrupted education opportunity.

Necessary measures have been taken with the recommendations made by the Scientific Committee, with the coordination of the Ministry of Health, during the COVID-19 pandemic process, where each segment and area is affected differently. One of the most critical areas to be taken into consideration is education. A serious situation arose in the first week of the training process, which led to a short break in order not to affect the training. Then, it was decided to use this break to switch

to distance education. The reason for this decision is to ensure that the current situation does not lead to further education interruptions and to offer students an uninterrupted education process. Distance education was preferred as a method adopted to ensure the continuity of education in this difficult period, and technical preparations were completed quickly. In this way, the training process began to continue without interruption. With this decision, students were faced with applications they did not know before, and they started to take accounting courses, which were generally practical, through distance education.

The success of the distance education system is directly related to the suitability of the technology used and the access opportunities of the parties to this system. In addition, the design of the teaching processes and the correct planning of the education process have an important place in terms of minimizing the losses that may occur in learning. In this context, compliance with the needs of the parties in the system, competence/competence in the users, robustness in the infrastructure, and sustainability have come to the fore. Therefore, for distance education to become compulsory due to the pandemic and for this process to be carried out successfully, it has been critical to make the necessary information and communication technologies available within the universities, and the necessary infrastructure has supported the use of the system.

Distance education provides several advantages and disadvantages to both the teacher and the learner. Advantages of distance education can be listed as follows: putting students at the forefront, saving time and money, standardizing education processes, providing access to school for students who have difficulty accessing school, providing flexibility in time, and allowing educational processes to be personalized. In addition to these advantages of distance education, there are also disadvantages, such as low student motivation, problems accessing lessons for students with low economic status, insufficient use of body language in lessons, and problems experienced in practice lessons. When the advantages and disadvantages of distance education are evaluated, the developing technological opportunities and individuals' desire to learn more show that distance education will meet with increasing interest.

The following results can be obtained in general when we evaluate all of the studies carried out during the COVID-19 pandemic period to determine the perspectives of the students who took distance education accounting courses, their self-efficacy regarding the distance education system, and their views on the accounting courses conducted with distance education.

- While continuing the accounting education with remote methods, watching the video recordings again, and flexible training opportunities were found to be positive, negative aspects such as difficulties in accessing the Internet and the trainer and feeling socially isolated were also identified.
- The majority of students who participated in the studies followed the daily lessons via their computers. While more than

half of these students preferred distance education, they found the distance education system easy and efficient, even though the most problematic issue in the process was technical issues. According to the determined data, it has been seen that students mostly had positive thoughts about distance education. Still, they also had negative thoughts about distance accounting education and positive reviews.

- While undergraduate students' attitudes toward distance education in accounting and finance courses did not differ significantly according to gender, significant differences were determined regarding academic performance, class level, duration of Internet use, and distance education prior knowledge level variables.
- Students who found accounting lessons fun and motivating stated that they were anxious and not comfortable while working. They also emphasized that they considered accounting to be essential for their chosen department and their future professions. According to the studies' results, the fear of not completing education life and health problems due to the epidemic stand out among the stress sources of graduate students.
- According to the observation results, most participants followed the distance education system with their smartphones daily. It was observed that students especially expressed their intention to follow the lessons with the phrase, "I am working" before they came to school and stated that the most significant disadvantage of following accounting lessons remotely is "not being able to provide Internet access."
- According to the studies' results, students in the Z generation range had a positive perspective on accounting education. Expectations from accounting education include gaining analytical thinking skills, creating job opportunities, and positive statements about personal development, social status, and career success.

In the pandemic period, when we look at the general studies carried out to measure the perceptions of the students who took accounting courses with distance education and the academicians who taught the course, it can be seen that there is no significant difference in the expectations of X, Y, and Z generations from accounting education. There may be multiple reasons for this situation, for example, the use of technology. During the distance education period carried out during the pandemic, technology may have been used similarly by generations X, Y, and Z. In addition, the platforms and tools used in the distance education process may have been accessible and usable at a similar level between the three generations. Another aspect is common expectations; accounting education aims to provide the determined knowledge and skills, and these goals can be shared among X, Y, and Z generations. Expectations from accounting courses may have been perceived and evaluated similarly across generations. Another factor could be teaching methods; teaching methods and tools used in the distance education process may be designed following different generations' learning needs and learning styles. Therefore, there may not have been a difference between the X, Y, and Z generations. For these reasons, similar perceptions can be seen among the X, Y, and Z generations

regarding the accounting courses taken with distance education during the pandemic. However, conducting more research and examining different factors is crucial to understand such studies' results better.

The fact that a significant part of the students participating in the studies lived in the village and followed their lessons using smartphones can reveal two crucial situations. First, students living in villages may have restrictions on accessing the Internet and distance education platforms. Poor Internet access or frequent interruptions can disrupt the distance learning process and reduce students' willingness to attend classes and complete assignments. Such technical limitations may prevent students from accessing educational materials promptly and effectively and negatively affect the learning process. For this reason, educators and decision-makers must try to make the distance education process more efficient and effective by taking measures to improve the technological infrastructure. The second point is that students follow the lessons via their smartphones, showing their competence in using technology in their education. This also affects the quality of the efficiency they get from distance education, depending on whether they can adapt to modern educational environments where technology is widely used. Students who have problems using technology should focus on technology education, provide printed materials, apply understandable education methods without using technology, provide technological assistance, and encourage solidarity so that they can get better efficiency from the distance education process. These steps can contribute to students benefiting from the distance education process more effectively and providing education opportunities equally.

In addition, it should be remembered that students living in villages may experience educational inequalities since internet infrastructure and technological resources are more limited than in cities. In this case, it is vital to take the necessary measures to make distance education processes more inclusive and accessible and offer equal education opportunities.

The COVID-19 pandemic has taken the whole world under its influence, creating adverse effects not only in terms of health but also economically. Due to the pandemic, many people had to work under challenging conditions while performing their profession. One of these occupational groups was financial advisors. Many businesses had to take economic measures as they were in a difficult situation due to the crisis caused by the COVID-19 pandemic. The state issued various precautionary and incentive packages for businesses to overcome this crisis with minor damage. Businesses had to consult their financial advisors to learn how to benefit from these packages. Financial advisors had to update themselves against new legislations for such reasons constantly. For the accountant, the pandemic created a series of challenges, such as evaluating the economic consequences and the effects of uncertainties arising from the measures taken on financial statement elements, solving complex incentive plans, adapting to new technology, leading staff and customers in this climate of uncertainty, and protecting both themselves and their clients' jobs.

From the statements of the taxpayers, it was understood that the working culture and habits were the main reasons for the nonadaptation of the professionals to work remotely, followed by the organizational structure. Thanks to the exemption of the professional members from the curfews, they could continue working in the office as before. The presence of digital technologies during the epidemic period was of great help to professionals. Thanks to e-government applications, which started before the pandemic and developed and became widespread, accountants could fulfill their customers' tax obligations in the digital environment without going to tax offices. While accountants with a cloud system could carry out their work remotely during their quarantine periods, those who did not have this system had problems. Delivering documents by hand made the members of the profession uneasy about contracting the disease because the participants stated that they think that paper delivery carries a risk of COVID-19 infection and emphasized that they use the incoming documents by holding them for a day after disinfecting them.

The practice that most affected the workflow and workload of the professional members during the pandemic process was the "partial work allowance," which was introduced to protect the current employment and prevent the dismissal of workers due to compulsory reasons. Another practice that affected the workflow of professionals was the postponement of tax declaration, declaration, and payment periods, which was introduced to relieve taxpayers financially. However, this practice resulted in late delivery of documents, a backlog of work, overtime work when it was time for declaration, and difficulty tracking taxpayer-based declaration and notification periods.

As a result, although the remote working model, which has rapidly transitioned in other countries during the pandemic process, has not been adopted in our country, the way the accounting profession does business and its communication with customers has been affected, the importance of the effective use of modern technology in accounting has been understood, and digital transformation has accelerated. However, in the realization of digital transformation, difficulties have been encountered in adapting to technology and meeting the cost of new technology.

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