



Efficiency in accounting education: evidence from Turkish Universities

Orhan Celik^{a,*}, Alaattin Ecer^b

^a *Department of Business Administration, Faculty of Political Sciences,
Ankara University, Turkey*

^b *Capital Markets Board of Turkey, Turkey*

Received 19 March 2006; received in revised form 19 August 2007; accepted 1 January 2008

Abstract

It is important to see efficiency of accounting education in order to fully understand the operational environment of companies. In this study, the 45 public universities in Turkey was investigated by using Data Envelopment Analysis [DEA]. In order, some definitions for the outputs and inputs are required for the model. The criteria developed by American Assembly of Collegiate Schools of Business (AACSB) is used as definitions for inputs, is used and the result of the Selection Exam for Public Personnel [SEPP] is used to measure efficiency in accounting education. According to our results, Turkish universities are successful in producing the most appropriate output. They are usually using their input components in a favorable way. According to our model accounting education delivered in the undergraduate programs of the higher education system in Turkey is generally effective. But universities are using resources excessively to get the output. On the departmental basis, Turkish universities are technically effective to a great extent. It is determined that the departments of labor economics, industrial relations and partially public finance are more effective departments. According to resource usage, while the most effective departments are departments of public finance, departments of business administration are the most ineffective ones.

© 2008 Elsevier Ltd. All rights reserved.

Keywords: Accounting education; DEA; Efficiency; Higher education; Turkish Accounting education

* Corresponding author at: A.U. Siyasal Bilgiler Fakultesi, İletme Bölümü, 06590 Cebeci/Ankara, Turkey.
Tel.: +90 312 319 77 20; fax: +90 312 319 77 38.

E-mail address: ocelik@politics.ankara.edu.tr (O. Celik).

1. Introduction

The sustainability of competitive advantage depends on the quality of education. This statement is true for almost all but especially developing countries. It is needed to eliminate barriers in front of efficient education system to educate people in a more appropriate way. The first step to resolve the problems is to determine the components of education system. In other words, the determination of whether the resources are effectively employed, and in which areas they are used or not used in an effective way in our higher education system, will be the first step in resolving the problem. Possible solutions for the problem of “efficiency” should be a priority for the institutions and individuals who are playing a role in education system. Economic efficiency is a general term for the value assigned to a situation by some measure designed to capture the amount of waste or “friction” or other undesirable and undesirable economic features present. The term microeconomic reform refers to any policy designed to increase economic efficiency. There are several measures of economic efficiency, including allocative efficiency. Allocative efficiency is the market condition whereby resources are allocated in a way that maximizes the net benefit attained through their use.

The questions of to what extent the higher education system is qualified and adapted with the changing conditions are discussed and examined in several studies. The results of those studies can be used to develop solutions for problematic areas. In Turkey, admission to higher education is centralized and based on a nation-wide single-stage examination administered by the Student Selection and Placement Center (SSPC) every year. The examination, named the Student Selection Examination (SSE), consists of verbal and quantitative parts. Candidates with scores between 105 and 120 points are offered a restricted choice of higher education programs. Placement of the candidate is based upon the composite score calculated by taking into account the score of the entrance examination as well as the high school grade-point average, normalized nationally using the success of the classmates of the candidate in the entrance examination and also using a factor which depends on the high school type and the program of the candidate. In 2004, a research conducted by Sabanci University for the purpose of revealing the elements of the university preferences of the first 5000 students who have the highest scores in SSE showed that 54% of the successful students were not feel happy with their universities and academic programs. In this framework, 23% of the students expressed their intention of changing their academic programs. 16% of students have a tendency for changing in both university and academic program. 10% of the students who were willing to change their universities complain about lack of good and qualified education. On the other hand 14% of them complain about the lack of desirable facilities in their universities. This shifting preferences of most successful students is a signal to investigate overall efficiency in undergraduate level education in Turkey.

European Union (EU) and Turkey started accession negotiations in October 2005. This is a milestone for the Turkish economy. It is expected that the level of the foreign investments will continue to rise more and more in the coming decades. The quality of accounting professionals will be much more important for the foreign firms. This study gives important information about efficiency in accounting education in an emerging economy. One of the chapters in negotiation process with EU is higher education system. This study provides ex-ante information about efficiency in accounting education in undergraduate level. In the

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات