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A comparative analysis of accounting education's effectiveness with the balanced scorecard method: A case study of KMU

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Abstract

The goals wanted to achieved after the accounting education process, in other words the efficiency in accounting education is required acting in accordance with the plans, politics and strategies which are constituted in the beginning of the process. Analogously it is so important for achieving the efficiency in accounting education that comparison of the point reached in particular terms with the goals wanted to achieve and the evaluation of outputs reached during the process. Balanced Scorecard (BSC) which is one of the performance measurement tools is a technique used for comparing the goals with the activities and evaluating of outputs. In this context the efficiency of accounting courses at Karamanoğlu Mehmetbey University (KMU), Faculty of Economics and Administrative Sciences, Department of Business Administration. Accounting education divides into four dimensions of the BSC and an questionnaire is applied to the students of department of Business Administration for customer size, internal processes' size, learning and growing dimensions. The data which acquired from the survey applied to the students who take course for four years and which is related to other dimensions of BSC is examined and interpreted.

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Introduction

Efficient accounting education is required for the students who take accounting courses in the universities to meet the expectations of the business world and to be successful in their professional careers. The efficiency is generally defined as the degree of accessing the results from the activities done by the short-term, middle-term and long-term aims. It is required for maintaining the efficiency that developing the detents in which comparing the current situation with objectives and reviewing the process by determining strengths / weaknesses of the process with the effective analysis and reorganizing it as needed.

It can be possible in accounting education that meeting the expectations of the business world and having the successful individuals in their professional careers by using the resources efficiently and making continuous

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improvements. For evaluating the output is required that determining and examining the factors affect the process and analyzing the process. By the process and the performance measurement tools which is effective in the process and which is used in analyzing, the data regarding the quality, attributes and the level of meeting the expectations can be gained and making regulations.

1. Accounting Education

The accounting education is the activities that teaching the using of paths, methods and techniques followed in the process of the collecting data which is so important for the business and can affect the decisions and monitoring, classifying, reporting and evaluating this data. Beside having the individuals gain these skills along their professional lives, one of the other aim in accounting education is setting the concept of continuous learning to the individuals. Whereby the individuals can be sufficient for meeting the expectations through following the current developments and updating their knowledge levels. In parallel to these purposes, the road map which determines the future of the accounting education are drawn in the declaration of the initial state of The Accounting Education Change Commission (AECC). It is declared that teaching how they learn by instructors is required for being professional accountants (AECC, 1990). Through teaching how they learn, it will be taught the way of developing their professional knowledge levels beside training the individuals who have the skill for meeting the business world.

Interactive learning techniques are heavily used in accounting education (Kerr ve Smith, 2003). In the transfer between the students who are in the receiver position and the instructor who is in the transmitter position, the students are in active status, and the instructor is in passive status. It is mostly referred in the workings that implementation of intensive teaching techniques are required about increasing the efficiency in accounting education. In the base of these learning techniques there is the thought of converting the students from the passive status to the active status.

The students is also an important factor in respect of efficiency in accounting education beside instructor factor. The students' learning characteristics, expectations and perceptions of the accounting profession affect the outcomes obtained from accounting education. Analyzing the students and so configuring the teaching techniques are included in the studies concerning the instructor factor for aggregating the quality of the outcomes obtained from the accounting education. For example, Fogarty and Goldwater (2010) find that there is no gender effect which can be considered serious over the students' success in accounting education and the success in accounting education is related mostly with personal characteristics and the effort.

The efficiency in accounting education is under the influence of numerous factors such as instructional techniques, student, physical facilities, course contents, course materials, financial possibilities and so on. All factors efficient in accounting education must be take into consideration at analyzing the efficiency in accounting education. Balanced Scorecard (BSC) method which is one of the methods that include all factors efficient on the process and the performance into the analysis process can be used as a tool for measuring the efficiency in accounting education.

2. Balanced Scorecard

BSC is an innovative performance measurement tool developed by Kaplan and Norton (1992). With versatile, fast and optimal number of performance indicators, BSC provides to the managers the measures that the business can make performance measuring. The occurrence purpose of the BSC is to use in the for-profit businesses. After it there were some studies about BSC can be used in the non-profit organizations like schools, universities (Papenhansen and Einstein, 2006; Pinen, 2007; Drtina et al., 2007; Farid, 2008). The private universities which are not belong to the state are used at the BSC works done over universities. The number of works done over state universities is quite small number (Aljardali et al., 2012).

Analyzing financially and reporting provide substantial results for the managers. However, only financial dimension is not sufficient for determining and evaluating holistically the business' performance and the strategic status (Sordo et al., 2012). Beside the data systems provided financial data which can be used in making and evaluating short-term and long-term plans and which can be used in analyzing businesses holistically, there are needed tools which can report non-financial data such as BSC.

BSC provides guiding tools as a tool of measuring the strategies of the business to the managers for gaining competitive advantage at the future. BSC has four dimensions. These are financial, customer, internal processes,

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