The Analysis of Accounting – Culture Values: A Study On Accounting Profession Members Abstract

In this study, it is aimed to determine accounting professions’ current attitudes on accounting values that is based on Hofstede’s (1980) “cultural dimensions” approach and pioneered by Gray (1988). Accounting values suggested by Gray consist of “Professionalism versus Statutory Control”, “Uniformity versus Flexibility”, “Transparency versus Secrecy”, “Conservatism versus Optimism” dimensions. In this study, firstly, a survey has conducted in order to measure accounting-cultural values of accounting profession members in Isparta. Then, we have tried to specify in which degree the cultural values of accounting profession members affects their professional activities. For this purpose, the data has been analyzed statistically and has been focused on the accounting – culture dimensions of accounting profession members.

Keywords: Accounting, Culture, Accounting and Culture, Accounting Values