THE COMPARISON OF ACCOUNTING EDUCATION GIVEN IN TURKEY AND IN THE USA: CASE OF MARMARA UNIVERSITY AND THE UNIVERSITY OF TEXAS

The most crucial indicators of the importance given to accounting education in a certain country and its calibre are the number of accounting lectures in the curriculum of the programs offered in the universities and the content and credit of these lectures. Therefore, in order these accounting educations to be compared among countries these three fundamental factors should be taken into consideration.

The purpose of the study is to present the similarities of and differences between undergraduate-level accounting education in the higher education institutions located in Turkey and the United States of America. For this reason, the numbers, contents and credits of accounting classes of Marmara University Economics and Administrative Faculty “Business Department” and the “MC Combs School of Business” in the campus of The University of Texas at Austin as prominent universities of Turkey and United States, examined carefully at undergraduate levels separately. The quantitative data acquired are analysed on the basis of universities and the undergraduate accounting educations offered in both countries are compared within the light of these data.

Keywords: Accounting, Accounting Training, Undergraduate Accounting Education

JEL Codes: M41, M49