

**PERCEPTIONS OF ACCOUNTING PROFESSIONALS REGARDING DIGITALIZATION
AND REMOTE WORK DURING THE COVID-19 PANDEMIC****Asst. Prof. (Ph.D.) Mustafa Doruk MUTLU*** **Asst. Prof. (Ph.D.) Betül AÇIKGÖZ MAKEY**** **Asst. Prof. (Ph.D.) Elçin DALKILIÇ***** **ABSTRACT**

Covid-19 has spread all over the world and humanity faced with uncertain situations. These ambiguous conditions have also affected the public accountants in terms of their working schedules and social lives, as they have affected every sector. The public accountants have continued their key role between government and corporations with great effort during the Covid-19 period. Covid-19 has forced the accountants to quickly adapt to this change in work arrangement with the support of the rapid development of technology. This study aims to examine the responses of professional accountants in the frame of remote working due to Covid-19 and their adaptation to the digital transformation. In this research, the data was collected by semi-structured interviews, which are one of the qualitative methods. The interviews were conducted with 12 certified public accountants, and their responses were recorded. The results of the interviews were classified under six main themes within the framework of the answers of the participants. Accountants stated that digital transformation gained speed and remote work mounted during the pandemic period. Professionals who experienced working remotely, albeit forcibly during this period, stated that accounting can also be done from home, and that the regulation that requires obtaining an office should be updated. They also stated that during the period, there were various changes in the working schemes compared to the previous period and that they could not get enough support from the government agencies with decision authority.

Keywords: Professional Accounting Legislation, Accountancy, Digitalization, Covid-19, Coronavirus, Pandemic, Disease Outbreak, Remote Working.

Jel Code: M40, M41, M48.

* Yozgat Bozok University, F.E.A.S., Department of Business Administration, E-mail: mustafa.doruk.mutlu@bozok.edu.tr.

** Yozgat Bozok University, F.E.A.S., Department of Business Administration, E-mail: betul.acikgoz@bozok.edu.tr.

*** Yozgat Bozok University, F.E.A.S., Department of Finance and Banking, E-mail: elcin.eren@bozok.edu.tr.

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COVID-19 SÜRECİNDE MUHASEBE MESLEK MENSUPLARININ DİJİTALLEŞME VE UZAKTAN ÇALIŞMAYA YÖNELİK ALGILARI

ÖZET

Covid-19 tüm dünyada insanların hayatına bir anda girerek dünyayı belirsiz durumlarla karşı karşıya bırakmıştır. Bu belirsizlik her sektörü etkilediği gibi muhasebe meslek mensuplarının da hem iş hem de sosyal hayatlarını etkilemiştir. Muhasebe meslek mensupları, devlet ile işletmeler arasındaki kilit rolüne Covid-19 sürecinde de büyük ustalıkla devam etmiştir. Hem teknolojinin büyük bir hızla gelişmesi hem de Covid-19 kaynaklı değişimlerin yaşanması meslek mensuplarını değişime hızlı bir şekilde ayak uydurmaya zorlamıştır. Bu doğrultuda çalışmanın amacı, muhasebe meslek mensuplarının Covid-19 döneminde uzaktan çalışma şekillerini ve dijital dönüşümü nasıl deneyimledikleri konusunu onların bakış açısıyla incelemektir. Bu sebeple araştırmada nitel yöntemlerden biri olan yarı yapılandırılmış görüşmelerden faydalanılmış ve 12 meslek mensubunun konu hakkındaki görüşleri alınmıştır. Yapılan mülakatlar sonucunda, katılımcıların görüşleri 6 ana tema altında toplanmıştır. Elde edilen bulgulara göre, meslek mensupları pandemi döneminde dijital dönüşümün hızlandığını ve uzaktan çalışmanın arttığını belirtmişlerdir. Bu dönemde zoraki de olsa uzaktan çalışmayı deneyimleyen meslek mensupları muhasebeciliğin evden de yapılabileceğini ve yönetmelikte büro edinmeye yönelik maddenin güncellenmesi gerektiğini ifade etmişlerdir. Yine pandemi döneminde meslek mensuplarının çalışma şekillerinde önceki döneme kıyasla çeşitli değişiklikler olduğunu ve bunlardan bazılarının uyum sağlamaya çalışırken karar yetkisi olan kurumlardan yeterli destek alamadıklarını ifade etmişlerdir.

Anahtar Kelimeler: *Mesleki Muhasebe Mevzuatı, Muhasebecilik, Dijitalleşme, Covid-19, Koronavirüs, Pandemi, Salgın Hastalık, Uzaktan Çalışma.*

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1. INTRODUCTION

World Health Organization (WHO) had previously announced multiple pandemics after the outbreak of swine flu (H1N1) in 2009, Ebola in 2014, and Zika virus in 2016. H1N1 pandemic influenza virus has spread to more than 214 countries worldwide, and the fatality rate was over 18.449. Those outbreaks were assumed to be international emergencies. Once more, WHO declared a new outbreak as a global health emergency in January 2020, following a surge of cases in China, where the Covid-19 virus first emerged. This viral disease continues to spread around the globe. Covid-19 illness has a higher fatality rate for elderly people and those with underlying health conditions. As of May 2022, the number of cases has reached over 530 million, and almost 6.3 million patients have died all around the World. In order to control the disease and reduce casualties, governments have taken significant measures such as closing off schools, providing distance education, adopting flexible working hours at government

offices, and announcing curfews. Corporations have adopted home-office working arrangements to protect their employees from the Covid-19 disease while sustaining the flow of operations.

The manufacturing models and working classes that emerged with the industrial revolution have evolved over decades with the advent of technological developments. The transformation of the production processes has also influenced the working classes and brought new types of occupations with varied skills and qualifications. In her research, Roe (2001) indicates white-collar employees as knowledge workers and blue-collar employees as manual labourers. Similar vein, Kelley and McAllister (1985) described blue-collar workers who do manual work at factories to get hourly payment while white-collar workers who do knowledge work in an office on salary. The position of the accounting profession in this classification is referred to as a white-collar job, which includes bookkeeping, producing financial data and releasing them to the stakeholders. This profession, which was only concerned with bookkeeping in its early days, has also evolved over time in response to the needs that emerged in the economic conjecture and taken its current form. This is how disruptive technological development and the pandemic working affect the accounting profession, and the working conditions of professionals to adapt will be discussed together with the Turkish Accounting Profession Legislation.

Accounting is a crucial profession for corporations, with a long history and continuous evolution. Accountants apply different financial functions to the field of business in compliance with various legislations. They are crucial as advisors to their companies where they are often expected to use the latest technologies to perform the financial transactions (Özyürek, 2012: 146). Further, accountants act as bridges between the state and taxpayers and play a key role in guiding the consultancy services. Healthy conduct of communication between the state and the taxpayers requires the accountants to perform their occupation actively under all conditions (Karyağdı, 2021: 22). Remarkably, Covid-19 did not prevent the accountants from successfully fulfilling their bridging task. That was done thanks to the ability to achieve most of their functions digitally without delay, such as short work allowances, epidemic loans, unemployment fund allowances, and financial declarations. Accordingly, they helped tremendously in the survival of many businesses during the pandemic (Selimoğlu et al., 2021: 16). Digital transformations that already existed before the Covid-19 pandemic have been greatly accelerated with the pandemic. It is known that the accounting profession is one of the professions that can adapt to digital transformations most quickly and efficiently. Digital solutions such as big data, cloud computing, and artificial intelligence are expected to further increase the quality and accuracy of accounting functions. In addition, thanks to these technological solutions, it will be possible to provide transparent and authentic financial information by reducing the rate of errors and cheats (Yelgen, 2021: 148). In short, the future of accounting is heavily integrated with technology.

One of the most prominent concepts related to working life during Covid-19 pandemic has been working remotely from home. Thanks to the latest technological developments, it has become possible for employees to access their computers at work and work remotely at surprising ease. That is especially

effective for accounting professionals, who easily adapted to work remotely to fulfil functions such as e-ledgers, e-invoices, e-declarations, e-archives, and e-self-employment receipts. It is notable that back in 2007, it wasn't possible for accounting professionals to choose to work from home; According to the 14th article of the Regulation on Working Procedures and Principles of Independent Accountant Financial Advisors and Sworn-in Certified Public Accountants, there is the provision stating: "Every member of the profession has to open an office in the information of the chamber to which he is affiliated before starting his professional activity". Pursuant to this provision, public accountants or certified public accountants are obliged to carry out their activities in their own accounting offices. On the other hand, it is known that there is no provision preventing working from home in the older "Law on Self-Accountant Financial Consultancy and Certified Financial Consultancy", dated 01.06.1989 and published in the Official Gazette no. 20194 (Çalışkan and Çınar, 2018: 177). Following that old law, TESMER made an initiative in 2014 in order to pave the way for accounting professionals to work from home. That was assumed to result in saving time and to ensure safety by working remotely. That also was expected to help accessing professional and work-related information from anywhere (Karakoyun, 2016: 151). Accounting professionals, like other professionals, dealt with several difficulties that had to be solved in a very short time in order to be functional remotely during the pandemic. One of which is that working remotely required having infrastructures at home such as hardware and software. For this reason, the accountants had to invest more in technology. However, thanks to the assistance delivered by the companies in providing communication platforms during the pandemic period, this problem was minimized (Mihai et al., 2020: 1136).

In the fight against the Covid-19 pandemic, some major restrictions have been imposed. Although these restrictions and measures are necessary to change the course of the epidemic, some sectors have been largely negatively affected (Akbaba and Bulut, 2021: 39). Within the Epidemic Management and Working Guide of the Ministry of Health, it is emphasized that it is important to limit the spread of the Covid-19 outbreak by working more from home instead of the closed work offices. In addition, it is stated that the work should be planned so that the minimum required personnel are present in the workplace (Covid19.saglik.gov.tr). One of the other problems experienced by accounting professionals during Covid-19 period is the difficulty they have in establishing communication with the taxpayers, most notably in the delivery of documents. Such difficulties are well expressed in (Karyağdı, 2021: 38). Further, during Covid-19, accounting professionals had, like all other people, psychological problems due to the fear of contracting the disease and infecting those around them (Topçu and Demirkol, 2021: 345). Some even feared contracting the disease by document handling with the customers.

Covid-19 is not the first nor the last outbreak. For this reason, societies will have to keep getting used to the new norms that already changed their social and working life.

2. LITERATURE STUDY

A careful study of how Covid-19 affected the accounting professionals shows that there were both negative and positive consequences to the new pandemic norms. We will expose both sides of the consequences along with a clear characterization of “working under Covid-19” in the following reference study:

In a study of post-Covid-19 working methods adopted by the accounting professionals, Tuğay and Dokur (2020) determined that 15.4% of employees adjusted to working fully from home, while 23.1% worked from home but with eventual visits to the office when needed. Papadopoulou and Papadopoulou (2020) study investigated how accounting professionals in Greece were affected by the Covid-19 pandemic. According to the study, accountants did not have problems in their own way when it comes to working remotely, but some problems were experienced due to the technological inadequacies of the customers. In addition, due to the lack of government support, accountants said to work under negative situations such as time pressure, stress, insecurity and anxiety related to work.

In Topçu and Demirkol (2021) study, it was investigated whether there was a difference between the way accounting professionals worked, their income, business stress and technological investments in the pre- vs. post-Covid-19 periods. At the end of the research, it was determined that the frequency of remote working by the professionals increased after Covid-19 and they had a better appreciation of the importance of their previous technological investments. It has also been stated that there are significant differences in business stress and relationships with customers. Akbaba and Bulut (2021) investigated the levels of burnout of the professionals during the pandemic process. As a result of the study, it was determined that the professionals faced more workloads and experienced stress, increased anxiety levels, as well as faced punishment as a result of forgetfulness and carelessness with a feeling of fatigue and exhaustion. In the (2021) study, it was determined that the pandemic negatively affected the members of the profession. In addition, it has been stated that there are problems with the delivery and collection of documents. A study by Erol and Ayboğa (2021) aimed to identify the difficulties faced by accounting professionals during Covid-19. As conclusion, it was determined that during the pandemic, the professionals were affected both professionally and personally. Particularly, their workloads increased, they had difficulties with document collection, and they were negatively affected psychologically. In addition, they faced problems in the communication with governmental institutions. Their productivity further decreased due to the change in working hours during the pandemic process.

Jabin (2021) explored how Covid-19 affects the accounting profession in Bangladesh. As a result of the study, it was determined that accounting professionals had no difficulty adapting to the new working norms but had problems adapting to the technological changes. In addition, it has been stated that they are struggling to do their jobs due to the economic crashes experienced due to the pandemic. The study further highlighted the negative effects due to the increase in cyber threats. Evaluating the

impact of Covid-19 on the accounting profession from the perspective of accountants, auditors, and tax experts, was done by Heltzer and Mindak (2021). The authors found that productivity; the ability to do business, and relationships with customers was certainly affected. It has been suggested that determining the effectiveness of internal controls for auditors was harder. Tax experts have however stated that there were no problems with issues such as reporting and tax evasion. Selimoglu et al. (2021) studied the impact of the pandemic on accounting professionals, and multiple pandemic-work issues were addressed. Namely, document collection problems, increasing working times, problems with social life restrictions, fear of carrying viruses home, and following the economic status of the customers.

3. THE NEED FOR UPDATING PROFESSIONAL ACCOUNTING LEGISLATION WITH THE PANDEMIC

In 1989, the Sworn-in Certified Public Accountant, Independent Financial Advisory and Independent Accounting Law came into force in order to establish and organize consultancy and the related chambers for the regulation of the execution of the accounting profession, to regulate and supervise their activities, and to regulate the principles regarding the elections within. This first regulation for the accounting profession was followed by other relevant regulations, circulars and compulsory professional decisions.

Turkish Accounting Professional Legislation has always been constructive in adapting to the situations that have arisen over time, and decisions have been made over time to make changes in this direction. For example, in the 15th article of the 20391 Regulation published in the Official Gazette on January 3, 1990, it is obligatory for professional accountants to hang signs in their workplaces. However, due to the problems related to visual pollution caused by the hung signboards on the facades of the buildings, the obligation to hang signage was reconsidered. Later, on 22 May 2015, a change was made and the obligation on the subject was optionally updated. Likewise, Article 9 of the Law No. 6460 published in the Official Gazette No. 28633 dated April 30, 2013 and Article 45 of the Law “According to the Law No. 634 on Condominium Ownership of 23/06/1965, the members of the profession are in the independent sections of a building that they indicate as residence. It has been emphasized that the flat owners can practice their profession without seeking permission and similar conditions.

In the relevant articles, the fact that hanging signage will no longer be compulsory due to visual pollution and the regulations that allow accounting activities to be carried out in the independent sections shown as residential are proof that the professional accounting legislation is in compliance with the current conditions. The curfew, which started to be implemented with the onset of the pandemic, and the measures to work from home to protect the health of employees are contrary to the current accounting professional legislation. The first of these is the obligation to have an office brought to the members of the profession, and the other is the relevant regulation that prohibits the use of the residence as an office.

3.1. Obligation to Obtain an Office

According to the 14th article of the Regulation on the Working Procedures and Principles of Certified Public Accountants and Certified Public Accountants, there is a provision that "Every professional member has to open a workplace acknowledged by the chamber he is affiliated with before starting his professional activity". Pursuant to this provision, freelance and certified public accountants practicing the accounting profession have to perform their activities in accounting offices. During the pandemic, T.C. Curfew restrictions are applied with measures taken in the circulars published by the Ministry of Internal Affairs. Despite this, on the days when the curfew was applied, professional accountants were exempted and allowed to go to their offices to carry out their work. This situation caused professional accountants and their assistants to work under risk. Instead, it should be possible to conduct business from home, to communicate with customers through online platforms, and to prepare and submit electronic returns to the tax office. For professionals who continue their profession without a break under the measures taken all over the world and the declared pandemic conditions, the acquisition of an office should be removed without obligation.

3.2. Prohibition of Using the Residence as an Office

Article 14 of the regulation on the working procedures and principles of the above-mentioned members of the profession includes the provision "Professional activities cannot be carried out in places that are used as residences" and regulations related to office standards. Two lawsuits have been filed regarding this regulation. These cases were based on the ground that this regulation trivializes the work done, brings additional economic burdens to the members of the profession, does not comply with the principles of equality and justice, and may cause the closure of the offices in the face of competition. As a common result of both lawsuits, there are reasons such as bringing the accounting profession in line with international standards, auditing the compliance of the activities with the rules, enabling the training of new accountants, and performing the service provided in an effective and high-quality manner in accordance with current conditions, in the regulations made by TURMOB. On the other hand, it was decided to reject the lawsuit on the grounds that it would not be possible to carry out inspections due to the immunity of the residence.

However, with digital transformation and technological developments, almost every home now has an office equipment. With the model of working-from-home, it is ensured that the taxpayers' jobs are tracked online and their services are not disrupted. Thanks to the pandemic and the technological infrastructure that allowed the work to be carried out from home, the way of using the residences as offices has been carried on. Following that, necessary changes should be made in the Turkish Accounting Profession Legislation and it should be ensured that the working-from-home model becomes legal.

4. RESEARCH METHODOLOGY

The aim of this study is to examine how accountants experienced remote working and digital transformation during the Covid-19 period from their perspective. For this reason, the data related to the research were obtained by using qualitative methods. The phenomenological approach was found suitable as the research design. For the purpose of the research, semi-structured interview technique was used to obtain data on how the participants perceived the changes in the Covid-19 period. It is worth noting that everyone involved in the research participated in this data collection process voluntarily, and the process was carried out at times and places approved by the participants.

In the phenomenological pattern-based studies, the sample should consist of individuals who experienced the phenomenon related to the research subject and from whom appropriate data can be obtained for the research (Yıldırım and Şimşek, 2011: 74). From this point of view, interviews were held with the accounting members who were active, working in Ankara, İstanbul and Urfa in the period of Covid-19, from which the findings related to the research focus could be obtained.

When the academic literature is examined, the fact that there has not been a qualitative study examining the perceptions of professionals working in the period of Covid-19 specifically towards the remote working method makes this research important. The study here consisted of the participants (certified public accountants) who would best reflect the phenomenon related to the research subject. The participants are professionals who were personally active in the period of Covid-19. Polkinghorne (1989) argued that the number of participants should be between 5 and 25 people who have fully experienced the phenomenon related to such research. In addition, Merriam (2018: 22-23) stated that studies based on purposive sampling should continue until the saturation level, and data collection should be terminated when new information cannot be obtained from the participants. In line with the information above, this research includes interviews with 12 professional accountants in total. The data were collected from the participants by using online semi-structured interviews as the research was conducted during the pandemic period. With the permission of the participants, the interviews were recorded on the condition of paying attention to the confidentiality of the data provided in the one-to-one online interview. The interviews were included two sections first they started with questions related participants demographic data (gender, age, title) and continued with inquiries regarding the aims of the present research. They lasted for an average of 25-30 minutes. Since the research is based on qualitative methods, the researchers prepared the questions in the form in advance regarding the research aim. In addition, due to the nature of the semi-structured interviews, the researcher included additional new questions in the form in some interviews to enrich the research (Carruthers, 1990: 59-60). The data obtained in the form of qualitative method, one-to-one-interviews were subjected to the thematic content analysis. Thus, it is aimed to present meaningful information to the reader by organizing the similarities in the data obtained from the participants (Abuhamda, Ismail and Bsharat, 2021: 77). From this point of

view, the data obtained were coded, and the common main and sub-themes related to the research topic were formed.

Various measures were taken to ensure the internal and external validity in the study. First of all, the raw data were checked for the internal validity (credibility) of the research. In order to ensure the external validity, one-to-one citations of the data obtained in the research were included by using purposive sampling (Başkale, 2016). In addition, in order to increase the internal validity of the study, attention was paid to ensure that the research questions were compatible with the concepts in the literature. On the other hand, various measures were taken to ensure the internal and external reliability (consistency) of the research. First of all, each participant was subjected to similar data collection processes to ensure internal reliability. In addition, the discourses of the professionals were directly quoted and a purposeful sampling technique was used in order for the data to be leading to the research results. In order to ensure the external reliability, the data and comments of an expert academician about accounting professionals were checked (Yıldırım and Şimşek, 2011).

5. RESEARCH FINDINGS

In our study, which aims to understand how professional accountants experienced the developments in remote working and digitalization during the Covid-19 period, 6 main themes and 21 sub-themes emerged. Themes and sub-themes are shown in Table 2. In addition, demographic information for the research participants is presented in Table 1.

Table 1. Characteristics of Participants

Gender	Number
Male	8
Female	4
Age	
20- 30	1
30-40	4
40-50	5
50 +	2
Title	
Certified Public Accountant	12

As can be seen in the table above, 8 of the participants are men and 4 of them are women and their age ranges are quite wide.

Table 2. Themes and Sub-Themes Emerging in Line with the Opinions of Professional Accountants

Perceived Positive and Negative Effects of Digitalization on the Accounting Profession
<ul style="list-style-type: none">● Saving time due to electronic correspondence (Positive)● The risk of error has decreased with digitalization (Positive)● Facilitated the transactions (Positive)● Workload increased (Adverse)● Systemic problems (Adverse)

Experiences of Professional Members on Digitization and Remote Working in the Time of Covid-19

- The use of technology for digitalization has increased
- Confidence in digitalization increased after Covid-19
- Accountants whose accounting systems are not web-based could not work remotely, even in high-risk times
- Firms with Web-based Accounting System were able to work remotely (usually from home)
- Taxpayers do not invest in remote work and synchronization
- Mutual flexibility and understanding plus

Opinions on Obligation to Obtain an Office

- The obligation to open an office should be legislated away
- Accountants with few books should be able to work from home

Reasons for choosing an office over working from home

- Work adaptation is better and more efficient
- Office is more comfortable
- Meets the need to be somewhere different than home
- The difficulties of bringing home life and work life together

Relationships with Regulatory Authorities During the Covid-19 Pandemic Period

- Support is provided but not sufficient
 - Necessary extensions for tax reports were not made
 - Information provided is not sufficient
- Difficulty following the laws that are constantly enacted
- Communication problems with institutions
 - Although the Professional Chambers do express the problems of the members, they did not attract the attention of the relevant institutions
 - Problems were expressed using social media tools
 - Tried to get support from our own rooms and platforms

Relations with Taxpayers During the Pandemic Process

- Face-to-face meetings decreased and Interviews were mostly conducted via telephone or internet.

As can be seen in Table 2, most of the accountants have been affected by the digital transformation demands. A significant part of them have changed their working systems within the period of Covid-19 pandemic. Many of the professionals in Turkey have made a compulsory switch to the remote working system during the curfew, and some of them have continued to use the remote working system to the extent allowed by the accounting information systems. In this process, their opinions were collected about whether the accounting profession can be carried out by working from home, since they tried the remote, and especially the home, working system.

In this section the opinions of the participants were given under pseudonyms without giving their real names, on the basis of confidentiality. Additionally, in this part of the research the responses of the questions given in the online interviews have been evaluated.

5.1. Perceived Positive and Negative Effects of Digitalization on the Accounting Profession

In today's business world, there is a fast and dynamic digital transformation process, and this process also seriously affects accounting professionals. Interviews with professionals stated that digitalization has both positive and negative effects in terms of practicing the profession. Accounting systems and correspondence were developed in the sense of the positive effects of digitalization

movements in the profession. With the ability to handle transactions electronically, it has saved time, provided convenience and significantly reduced the rate of error for the members of the profession.

Previously, we were following our correspondence directly. In the following processes, we had the opportunity to correspond in electronic environment due to the conditions brought by the pandemic. In this way, we have somewhat reduced our burden on institutions in terms of expressing ourselves, and it has also made it easier for us to follow our work from where we sit in terms of time... (Mr. Kemal)

Of course, there was a serious digitalization after the pandemic process and most of applications were directed to digital media. Actually, it made our job easier. Why? It saved us time. If people everywhere have the necessary knowledge and equipment, my friend, there is no harm in digitalization. (Mr. Halil)

... of course, before digitalization, we were preparing the declarations manually and going to the relevant institution, we were standing in line on time and giving the declarations. There was a possibility of errors in the declarations we gave. There was feedback. System control was done by humans. But after digitalization, of course, we first saw this in tax offices. We filled out the declarations ourselves online. We sent it to the system... This has been a convenience for us and for the tax so that he has reduced his mistakes. It also reduced our error. (Mr. Sergen)

On the other hand, it has been observed that digitalization has also negatively affected the workload perception of professional accountants. That manifests in the continuous introduction of new legal regulations for the transactions that need to be done electronically, together with the digital transformation, increases the workload perception of the professionals. In addition, the fact that there are technical problems from time to time while making transactions in electronically designed systems is another issue that professionals feel uncomfortable with.

...While we used to make one transaction at a time, now we are doing 3 transactions. So they also brought some unnecessary efforts. So that makes us tired! In other words, while we were happy with digitalization, we started to encounter unexpected problems. Previously, we were only writing in our notebook and giving our statement, now the work does not end with that. (Mr. Alp)

... because the new regulations, introduced by the state, increased our workload even more. In particular, we had to work twice as much in terms of short-time working, cash wage supports, and credit incentives. In terms of following them, this is always the case. We have entered a busy business traffic, in fact, our workload has increased. (Ms. Lale)

...here's the e-ledger e-archive, you know, the fact that everything is done through the system, the internet tax office, these are all things that digitalization brings, but if you say that this is easier than the old application, it certainly has conveniences, but when there is a technical problem with the application, it becomes very difficult to solve it. (Ms. Peri)

...For example, there are deadlocks in the system and this is a big problem for us. Due to these accumulations, there are problems especially in the Ministry of Finance. Apart from this, the frequent legal regulations of the Revenue Administration cause problems in terms of the establishment of the system, with the new law coming out every day. Of course, the continuous renewal of the transactions made to us, the biggest difficulty in this system, I don't know, is already ours. On top of these, there are the technical problems with connections. (Mr. Kuzey)

5.2. Experiences of Professional Members on Digitalization and Remote Working in the Period of Covid-19

It has been observed that the impact of digitalization and the intensity of technology use to accounting professionals have increased during the Covid-19 pandemic process. Opinions have been obtained that the digitalization movements that started before the Covid-19 pandemic process in the industry increased inevitably in this process as well, and in this case, the intensity of digitalization and technology use increased, and even the members who were prejudiced in this regard renewed their trust in digitalization.

Our use of technology. As I said, our skills in correspondence have only improved in the digital environment or on the internet. At that point, we learned to adapt ourselves. (Mr. Kemal)

Of course, it has increased, that is, it has increased one hundred percent. Because like I said. Everything now is focused on digitalization and technology, focused on computers. Other than that, we can't do anything face to face, we always handled our business on the internet (Mr. Behlül)

There was not much trust in digital before, but this Covid-19 epidemic actually brought some trust to digitalization. (Ms. Lale)

In addition, in this period, a significant number of accountants had to change their working systems and they had to perform their responsibilities for their profession remotely by working from home. At this point, whether the accounting data processing systems used by the companies dealing with accountancy are suitable for remote working has emerged as an important determinant. It has been understood that some professionals whose accounting systems are not suitable cannot work flexibly, especially in the period of closure, etc., and they have to go to work at other risky times and cannot continue their transactions remotely.

Now, we couldn't develop a new working system. Because we have one main machine available here as a terminal and accordingly, we are working here with 3 friends. At this point, there was no question of working from home. We had to come to our current workplace and follow our work here. (Mr. Kemal)

...our digitization is actually not very suitable for working from home. If you ask why, the software we use can only be used on a single computer as the main computer. Could you do much? If you ask the

truth, we didn't always work remotely at the office in general, so we were always in the office in general. (Mr. Ceyhun).

On the other hand, it has been revealed that businesses that have a web-based accounting system generally continue their transactions by working remotely during the peak periods of Covid-19 or during the closing periods, generally on the condition that they work from home. As a result of this situation, it was stated that there was a significant decrease in face-to-face meetings with customers in this period.

Now, we can apply the system of working from outside the office with our employees, how can I say? Generally ledger entries. It changes the workplace of a large part. Entries of purchase and sales invoices received and current accounts. But besides that, notifications, I should say, Social Security Institution (SGK) notifications. Again, notifications to the Revenue Administration and tax offices can also be made with remote support. In other words, the employee can stay at home and connect to the system, send such documents and get answers. (Mr. Kuzey)

Some of our accounting package programs are compatible with the remote use. We had friends who were dependent on offices and had to go to their offices every day because some of them were unfortunately still using old-fashioned programs. For example, I was able to work remotely, but my package program was already integrated with the internet. I could connect from anywhere. (Ms. Lale)

First of all, we started doing most of the interviews online. All face-to-face visits, for example, we will collect documents from the customer. You know, in the past, there was a certain need for a visit to collect these documents. Tea and coffee were drunk, and if there was no work, food would be eaten. But right now we're only getting paperwork. We don't do anything else. Apart from that, all conversations are primarily on the phone, we video chat over Whatsapp in this way. (Ms. Peri)

Meanwhile, business owner accountants who invested in web-based systems stated that they were slow to switch to digitalization processes in their companies and did not make the necessary investments for the synchronization of transactions and to work more effectively, or they were closed to making effort.

...So say that I am working with firm "A" and investment firm "B". You should also return to this system. In order for our ledger records to work better in a short time. You also need to install this program. Besides, you have to enter from the same place in commercial enterprise, stock etc. programs so that our current customers are one-to-one. When we say that we keep our book records exactly and let us help your business more (financially, your balance sheets, your loans, your banks, your work), you are asked directly what is the cost of this. (Mr. Kuzey)

...I mean, these people do not have anything like that, upload the documents on the internet, send them to me, scan them and send them to me. Nor do they have time. This time there is a

misunderstanding. They get into what do I need you thing. Then he says, there are other things to this as well, you never come, I'll do them myself. What good will your fee be to us this time? (Mr. Sergen)

Some accountants have underlined that this the remote work and the increasing in digitalization with Covid-19 have brought about significant changes in the thoughts and behaviours of professionals. First of all, it was emphasized that the mutual understanding increased due to the forced slowdown in workflows, especially in certain periods, due to the Covid-19 epidemic, and this situation was not at the initiative of any of the parties. Another development is that during the Covid-19 period, professionals think that the fact that they have to carry out most of their transactions in the digital environment breaks their prejudices against digitalization and increases their confidence.

In other words, there was a slowdown in everyone's mutual demands. In other words, while I was able to demand more from the other side a year ago, now people are trying to find a mutual solution. So they are trying to help each other better; at work, everyone is on the phone asking each other questions like are you at home today, are you at the office or are you available. (Ms. Peri)

5.3. Opinions on Obligation to Obtain an Office

It is expected that legal regulations will be updated in line with the changes in the working systems of professionals after digitalization and the Covid-19 pandemic. First of all, it was noteworthy that there were supportive opinions regarding the abolition of the obligation to open an office for the members of the profession practicing the accounting profession. Due to the serious costs of opening an office, they have expressed their opinion on this issue, especially for accountants who have just started a job or who have few customers.

So I think you can work from home, you can take the same tasks and do them at home. Because living conditions are very expensive. Now, whether it's rents or taxes, I don't know what these are. This pandemic has already worn out the tradesmen in the market. I mean, such things naturally affect you too. Now you pay rent, you have to pay the rent. You have to pay for electricity and water. You know, after you have a computer that we made at home, for example, you can carry out this work very easily in a room. The office thing wears out people, so I think it's also about the person working. For example, it depends on the number of ledgers of each accountant. This is what I'm saying for myself now, I have 19 notebooks, I can make 19 notebooks very comfortably at home. (Mr. Behlül)

Namely, already dependent employees and those working in the company are more available to work from home. Because there is only one taxpayer. He's pretty good at getting his files and working remotely from his home. He can somehow manage this process. (Ms. Sevgi)

I definitely think that the law on the obligation to open an office should be abolished. Especially for small companies, for example, there are giant financial advisors who have 500 - 600 files. You know, they have to go to their offices, but for example, 20 - 30 of them already bring a financial burden, it

already brings a burden in terms of workplace rent, heating expenses, lighting expenses, etc. I am speaking for our professional people. There is no such article in the law numbered 3568. We would love to see such a law come, I'm sure everyone will look at it positively (Ms. Lale).

5.4. Reasons for Choosing an Office over Working from Home

Although most of the interviewed professional accountants expressed their views on the abolition of the obligation to have an office and the amendment of the legal regulation, they preferred to work in the office instead of working at home. They stated that they preferred the office because of the high adaptation and working efficiency in the office, the perception of the office as a more comfortable environment in terms of working, the fact that the office meets the need to be in a different environment than home, and because it is difficult to bring home life and work life together.

My productivity is impaired you can't adapt to your job. There are a lot of things that distract me at home (Ms. Lale)

Now, it depends on the environment, but because we are used to the office environment, we can move more comfortably in the office and we can get more efficiency. In other words, in terms of business continuity, because your files or all other documents are in office, of course, the office environment is better for accessing documents and information. It's different, it's more useful. (Mr. Kemal)

I personally prefer to work from the office. If you think of it as a profession, we can do it at home, too, but due to my age, I would like to work in the office even to go out and socialize. You go to his office, so it's different, and you're sitting at a desk, so you don't want to lose that atmosphere. (Mr. Behlül)

In other words, the home environment and the work environment should definitely be separate. We are currently working from home because of the pandemic. It's like this all over the world, not just here. It makes sense for us to work from home for now because of the pandemic, but apart from the pandemic, the office is definitely better. So I'd say it's more efficient. Because you leave the house in the morning, you go to your office to take care of your business. Whether it is a man or a woman, when he is at home, there may be situations of delaying work, even if she enters a room of the house and uses it as a home office. That's my opinion. (Ms. Tansu).

5.5. Relations with Institutions in the Position of Regulatory Authority during the Covid-19 Pandemic Period

During the pandemic period, the interaction of professionals with regulatory authorities has also increased and followed a dynamic course. It is noteworthy that many of the interviewed professional accountants stated that their relevant institutions provided support, but it was not sufficient. Criticisms were brought about the policies followed for the extension of the declarations due to the disruptions,

delays and closures experienced in this process, and the lack of information assurance regarding how the process would work.

We are having a problem with timing, and in this timing problem, I am throwing the process of sending the declaration, what does it say in the last days? One day before vs. It is declared in similar processes. So I throw it 3-5 days ago, nothing like this is created 1 week ago. No time setting is made. In this process, of course, we are working very intensely by giving up on ourselves, of course, we get a little more stressed. In recent days, there have been dealing with issues such as extensions and such and such. Until then, we have already done the necessary work. As a result, they don't provide that comfort to us. (Mr. Kemal)

Unfortunately, here are the statements made on the last day at the point of postponing the obligations. Especially when they do it, you are psychologically affected. Also, as I said, when you your job too tightly, I mean you also have a life and you are worried about life. (Ms. Lale)

There is not enough support, we have our own platforms in this digitalization. There, everyone solves something by sharing information. With these regulations, we can no longer reach them and everyone says something different than the other. To put it simply, there is an incentive from insurance, there is another incentive, you can combine the two. But there is nothing explanatory underneath it. We usually look at it on the internet, yet making these redirects shouldn't be too hard. So everything should be simple. (Mr. Alp).

In addition, it has been observed that accountants have a very difficult time in the face of the new laws that are constantly enacted during the pandemic process, and the uncertainties and workload regarding the implementation of these laws.

Now, in our field of study, we had a very difficult time following our first challenges, namely the new laws, in order not to be punished for penalties. Laws have changed constantly, new regulations have come out all the time. It was very difficult to follow them. (Mr. Alp)

There is a new document that comes out every day, for example, announced by the state. There was support for loss of turnover, for example, for clothing companies, for cafes, for coffee shops. As the law explains, our phone traffic begins. For example, they announced it again tonight. Because of this, we become unable to do our normal work. While the state is explaining the laws in these situations, we would like at least our Non-Governmental Organizations (NGO) to make our work a little easier as an opinion. The documents they requested, for example, require 15 items of paperwork. 15 items may cause difficulties in 10 of the documents. When the taxpayer is not paid, he blames us. Why didn't you prepare the required papers? Another certain person prepared them already, why didn't yours come out? Well, we had a lot of trouble. We are waiting for the edit. We really need this. If only they were at least a little more flexible. So it will be better for us. (Ms. Lale)

Apart from the situations mentioned above, it has been revealed as a result of the research that the members of the profession have serious problems in terms of communication and problem-solving with the relevant institutions. It is pointed out that although the feedbacks on accounting transactions are conveyed to the relevant institutions through the professional chambers of accounting, they do not have a response. It has been observed that members of the profession were trying to convey their problems to the relevant institutions, primarily through their chambers, social media and the Republic of Turkey Presidential Communication Center (CIMER). They stated that they are trying to solve the uncertainties in this process with their own communication and information-sharing platforms that they have established over the internet.

Our organizations always have rooms at work. Our room is related to the constant problems of finance and so on. It submits petitions to institutions where necessary. For example, they do not extend the declaration, they do not extend it, we work, we work, they extend the declaration after 6 pm on the last day. Now we go and talk about this, at the necessary places, finance, etc. rooms keep telling but we don't know why they do it like this? (Mr. Rasim)

All kinds of events were held via Facebook or Twitter. Making some regulations regarding our profession, especially making necessary extensions in the declaration periods (for example, we have to submit the previous month's declaration on the 26th of each month. For example, we started a new job today. We have to submit the declaration for April this month.) (Ms. Lale)

The Chamber is actually doing the necessary work. It is trying to take steps to make the profession a little more comfortable. But it is not enough. Of course, as I said, it is important to be able to make a better presentation and persuade the Ministry of Treasury and Finance at first. After all, the last word is because they have the authority. (Mr. Ceyhun)

There is not enough support, we have our own platforms in this digitalization. There, everyone tries to solve their problems by sharing in such online platforms. Otherwise, we can't reach the regulations anymore, and everyone says something different. (Mr. Alp)

5.6. Relations with Taxpayers during the Covid-19 Pandemic

During the pandemic period, there have been serious changes in the relations between taxpayers and members of the profession. Face-to-face interviews before the pandemic have evolved to more communication with telephone or internet-based applications (email, WhatsApp, etc.) post-pandemics.

We did not use the mail system much, there were no many mailings. Even electronically, we were doing the bills coming and going, by holding them by hand. You know, the phone bills are now in our e-mails. Previously, our customers preferred to bring those phone bills by hand instead of sending them to us via e-mail. I set out after such a simple example, but now what happened, we can't come, there are prohibitions. What shall we do? Let's send it via Whatsapp. Invoices started to come to us via Whatsapp.

This is beautiful technology obviously. On the one hand, it was helpful. Because we don't always have to see those people. Let's say in terms of our cost, it was an extra burden for us to have every taxpayer come every month to have a coffee, drink a cup of tea while bringing that bill, and have a staff member to serve him. But now that burden is gone, he does not bring his documents, we meet less often. The disadvantage was that we were able to meet and collect bills normally. Now, when we don't see a face, we find it difficult even to collect. (Ms. Lale)

I am giving an example. We preferred to continue the transactions by connecting remotely for our customers instead of visiting the taxpayer or going to the taxpayer and processing their declarations. (Ms. Sevgi)

6. CONCLUSION AND DISCUSSION

This study is aimed to examine how the accounting profession is affected by the digital transformation, and what changes have occurred in the execution of the accounting profession with a focus on digitalization under the Covid-19 pandemic. For this purpose, the opinions of professionals on digitalization and remote working, which have increased especially after the pandemic, were collected. In line with these interviews, it is thought that digital transformation has both positive and negative effects on the accounting profession. The fact that many jobs can be handled in a digital environment with electronic transactions has not only saved time but also provided great convenience for the members of the profession to be able to do their work from their own seats at home without going anywhere. In addition, as Yelgen (2021) stated, the participants of this research also stated that the handling of many transactions through a digital system significantly reduces the error rate of the professionals. However, in addition to these advantages, it has been underlined that this requires extra workload and efforts when digitalization and many new rules and procedures are introduced by the decision-making agencies.

In a study conducted by Topçu and Demirkol in 2021, it was stated that the frequency of remote work of professionals increased after Covid-19. In our study, the accountants stated that technology use has increased intensively with digitalization and the old-fashioned bookkeeping has begun to lag behind. In addition, it was emphasized that the trust in digitalization increased with the increase in the necessity of digitalization and remote working during the pandemic period. From this point of view, it can be said that the Covid-19 pandemic has led to a positive change in perceptions and attitudes towards digital transformation, as well as increasing activities for digitalization and remote work.

With the Covid-19 pandemic, it has been a great priority for professionals to work remotely in order to ensure safe working conditions and to not be caught in the pandemic. When asked about the opinions of accountants on this subject, they underlined that the package programs they have are the main determining factor in whether they can work remotely or not. Therefore, while companies using web-based accounting systems tend to work remotely during the pandemic period, it has been revealed

that the members who use package program that are not web-based and the members who do not tolerate remote working have to go to their offices as much as possible even in this risky environment. However, with the effect of the pandemic, it was also underlined that the parties acted flexibly towards each other and tried to show understanding under the pandemic conditions. In a study conducted in Greece, it was stated that accountants experience various problems due to the technological inadequacies of taxpayers (Papadopoulou and Papadopoulou, 2020). In the interviews conducted in the current research in Turkey, it was stated that taxpayer companies avoided making the necessary technological investments in order to synchronize their transactions with accountants.

Another aim of this study is to reveal the point of view of the professionals against this obligation, in the light of technological opportunities with the increasing digitalization and under the influence of the pandemic, against the issue of having an office in the relevant regulation. It was important to get the opinions of accountants, who had to work remotely and mostly from home, especially during the peak periods of the pandemic, after they experienced this working style. In this regard, it is important that almost all of the professionals stated that the obligation to have an office should be abolished, and that the accountants who are new to the profession or who have few books should be allowed to work from home after providing the appropriate conditions. At this point, it is expected that the legislator institutions in the position of authority to take these views into account and provide the necessary flexibility.

Interestingly, although the members of the profession think that it is necessary to remove the obligation to have an office and they have experienced working remotely during the pandemic period, they do not look forward to working from home or remotely. It has emerged that the offices provide many needs for professionals, such as being able to work concentrated, obtaining an optimum working environment, socializing, and avoiding the distractions of home-life. Considering these results, it is clear that the importance of offices for accountants cannot be denied, although it is supported that the necessity of acquiring an office should be abolished.

Another important aim of the current research was to try to understand how professionals were affected, especially in terms of work, through their perspectives during the Covid-19 pandemic. From this point of view, the opinions of the members of the profession about their relations with the public institutions and taxpayers, which are the first degree external environmental actors, were also taken. As mentioned above, with the encouragement of the Covid-19 epidemic, digitalization movements in the profession accelerated, and remote work has been employed by many professionals. Again, in the same period, the regulatory authorities had to enact new laws in order to keep up with these changes. Accountants, on the other hand, stated that this digital and pandemic-based transformation period was difficult and they had difficulty in following and adapting to new laws that are constantly emerging. Again in this period, the development of new and remote working systems on the basis of the pandemic made the efficiency and process of doing business difficult, and the members of the profession stated

that they had a very difficult time in raising their clients' declarations. At this point, it was revealed that the decision-making institutions made the necessary extensions too late and that the members of the profession were working under intense stress and workload in this period. These findings, Selimoğlu et al. (2021) and Erol and Ayboğa (2021), it coincides with problems such as increased workload, psychological strain, and inability to receive adequate support from official institutions with which they interact.

It has been stated that in this period, professional chambers tried to establish communication between accountants and public institutions, and conveyed the situations where members of the profession were victims to the decision-making institutions, but the feedback and support were not sufficient. For this reason, members of the profession tried to express their problems through internet-based communication tools and social media channels in this period. In terms of the relations with taxpayers, the results of the research revealed that the intensity of face-to-face meetings before the pandemic decreased significantly post-pandemic. This result is compatible with the finding of Topçu and Demirkol (2021) that the relations with taxpayers differed significantly between the pre-pandemic and post-pandemic periods. It also agrees with the argument made by Karyağdı (2021), regarding the difficulty of face-to-face communication with taxpayers due to the pandemic. For this reason, it has been understood that the members of the profession are trying to continue their relations and transactions during this epidemic period with internet-based communication tools. As mentioned above, there were slowdowns in business processes, especially in the early days of the Covid-19 new standards, but it was stated that mutual understanding also increased.

As a result, the digital transformation movements that had started before the pandemic gained serious momentum during the Covid-19 period. Accountants, who had to make a serious and rapid transition towards digitalization, benefited from the conveniences of digital transformation. However, they also faced serious difficulties, especially in terms of increased workload, staying up-to-date with and implementing new legislation. Again, during the epidemic period, many accountants were able to carry out their work remotely as long as the accounting systems they use work properly. Besides, they are united in the opinion that there is no need to open an office and that the profession can be carried out from home. In the light of new developments and in line with the opinions of members of the profession, the necessary updates should be made on the agenda by the decision-making institutions, especially regarding the abolition of the obligation to open an office in the professional accounting legislation. In addition, increasing the interaction with the chambers established by professional accountants who act as intermediaries between taxpayer companies and state institutions and thus solving problems effectively will make a serious contribution to the efficient functioning of the economic system.

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KATKI ORANI/ CONTRIBUTION RATE AÇIKLAMA	AÇIKLAMA / EXPLANATION	KATKIDA BULUNANLAR / CONTRIBUTORS
Fikir veya Kavram / Idea or Notion	Araştırma hipotezini veya fikrini oluşturmak / Form the research hypothesis or idea	Asst. Prof. (Ph.D.) Mustafa Doruk MUTLU Asst. Prof. (Ph.D.) Betül AÇIKGÖZ MAKEY Asst. Prof. (Ph.D.) Elçin DALKILIÇ
Tasarım / Design	Yöntemi, ölçeği ve deseni tasarlamak / Designing method, scale and pattern	Asst. Prof. (Ph.D.) Mustafa Doruk MUTLU Asst. Prof. (Ph.D.) Betül AÇIKGÖZ MAKEY Asst. Prof. (Ph.D.) Elçin DALKILIÇ
Veri Toplama ve İşleme / Data Collecting and Processing	Verileri toplamak, düzenlenmek ve raporlamak / Collecting, organizing and reporting data	Asst. Prof. (Ph.D.) Mustafa Doruk MUTLU Asst. Prof. (Ph.D.) Betül AÇIKGÖZ MAKEY Asst. Prof. (Ph.D.) Elçin DALKILIÇ
Tartışma ve Yorum / Discussion and Interpretation	Bulguların değerlendirilmesinde ve sonuçlandırılmasında sorumluluk almak / Taking responsibility in evaluating and finalizing the findings	Asst. Prof. (Ph.D.) Mustafa Doruk MUTLU Asst. Prof. (Ph.D.) Betül AÇIKGÖZ MAKEY Asst. Prof. (Ph.D.) Elçin DALKILIÇ
Literatür Taraması / Literature Review	Çalışma için gerekli literatürü taramak / Review the literature required for the study	Asst. Prof. (Ph.D.) Mustafa Doruk MUTLU Asst. Prof. (Ph.D.) Betül AÇIKGÖZ MAKEY Asst. Prof. (Ph.D.) Elçin DALKILIÇ

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