

LEVELS OF INDEPENDENT AUDITORS RESPONSIBILITY AGAINST
ERROR AND FRAUD: A STUDY IN ANKARA PROVINCE

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ABSTRACT

Keywords

Accounting,
Auditor,
Error,
Frauds

The aim of the study is to examine the approaches of independent auditors operating in Ankara regarding their level of responsibility against error and fraud. Another aim of the study is to determine whether approaches to this issue differ in terms of demographic variables. Frequency, T Test, ANOVA and Tukey Post Hoc test methods were used to achieve the objectives of the study. When the data obtained is analysed; It has been observed that respondents have the opinion that the responsibility of independent auditors in detecting errors and frauds is to provide reasonable assurance, that the responsibility in the audit should be shared with the parties related to the fraud, that fictitious sales should not be ignored, and that detecting fraud committed by managers may be more difficult than fraud committed by employees. In addition, the approaches of independent auditors regarding their level of responsibility against error and fraud vary in terms of their gender, titles, education level, age, experience period and working style. The fact that the study has not been researched from the current study perspective before supports its contribution to the literature.

BAĞIMSIZ DENETÇİLERİN HATA VE HİLE KARŞISINDAKİ
SORUMLULUK DÜZEYLERİ: ANKARA İLİNDE BİR ARAŞTIRMA

ÖZ

Anahtar Kelimeler

Muhasebe,
Denetim,
Hata,
Hile,

Çalışmanın amacı, Ankara ilinde faaliyet gösteren bağımsız denetçilerin hata ve hile karşısındaki sorumluluk düzeylerine ilişkin yaklaşımlarını incelemektir. Çalışmanın bir diğer amacı ise bu konuya yönelik yaklaşımların demografik değişkenler açısından farklılık gösterip göstermediğini belirlemektir. Çalışmanın amaçlarına ulaşmak için Frekans, T Testi, ANOVA ve Tukey Post Hoc testi yöntemlerinden faydalanılmıştır. Elde edilen veriler incelendiğinde; bağımsız denetçilerin hata ve hilelerin bulunması konusundaki sorumluluğunun makul güvence vermek olduğunu, denetimdeki sorumluluğun hileyle ilişkili taraflar ile paylaşılması gerektiğini, fiktif satışların göz ardı edilmemesi gerektiğini ve yöneticiler tarafından yapılan hilenin tespit edilmesinin çalışanlar tarafından yapılan hileden daha zor olabileceği görüşüne sahip oldukları görülmüştür. Bununla birlikte bağımsız denetçilerin hata ve hile karşısındaki sorumluluk düzeylerine ilişkin yaklaşımları cinsiyetleri, unvanları, eğitim durumları, yaşları, deneyim süreleri, çalışma şekilleri açısından değişiklik göstermektedir. Çalışmanın ele alınan perspektiften daha önce incelenmemiş olması literatüre sağlayacağı katkıyı destekler niteliktedir.

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1. INTRODUCTION

With the Enron scandal that emerged in the USA in 2001, accountants faced many negative accusations. The emergence of many accounting errors and frauds as a result of the lawsuit has completely shaken the trust of accountants. Of course, the main reason behind this scandal should not be attributed to only one professional group. One of them is Fortune magazine. Fortune magazine is the world's most consulted, most cited and most awarded business magazine with a readership of over 5 million in 120 countries around the world. Considering its international impact, the information contained in such a journal is of great importance to the readers. The magazine has named Enron energy company 'the most innovative company in the USA' for 6 consecutive years. On the other hand, this whole process started in 2001 when Bethany McLean, a columnist for the same magazine, published the article "Is Enron Overpriced?". McLean wrote that he did not know whether Enron was cheating at the time of writing, but the numbers announced were surprising. However, he questioned how Enron has been able to maintain its high share prices. Enron, which was chosen as the most innovative company in the USA and the 7th largest company in the USA, suddenly became a company known for scandals. The collapse of Worldcom, Parmalat, Ahold, Kanebo, Tyco and other big companies behind it has created a great disappointment and trust problem in people. All these events have revealed that more importance should be given to independent auditing.

All investors, both nationally and internationally, need accurate and reliable financial information. After the 2000s, the need for reliable information has gained more and more importance. In these years, scandals led to the emergence of the concept of external surveillance for the first time. In parallel with the developments in the world, the Commercial Code was amended in Turkey in 2011 and the Public Oversight Accounting and Auditing Standards Authority (KGK) was established, which has the authority to regulate and oversee the field of accounting and auditing. The main purpose of the KGK is to protect the interests of investors and to allow the preparation of audit reports accurately and independently. In addition, it is to ensure the presentation of accurate, reliable and comparable financial information while protecting the public interest. The purpose of the independent auditors is to monitor and audit the compliance of the financial information presented by the companies with the standards and regulations published by the Agency. In line with all these situations, both the interest and need for

the subject in the literature has increased, and in parallel with this, the studies and researches on the subject have gained a great momentum.

Enron Corporation was once ranked seventh among Fortune 500 companies. However, after the biggest scandal of the century and the revelation of many corruption and stock fraud, it went bankrupt. The Enron scandal was followed by companies such as Global Crossing, Tyco, WorldCom, Adelphia and HealthSouth, which pushed the US Congress to take steps to do something about it. This step was the passage of the law known as Sarbanes Oxley, or “SOA” for short, or “SOX” as it is more often used, in 2002. This law was enacted in 1933 and 1934 and became the most comprehensive market control law after the laws controlling the stock market. Perhaps the SOX Act can be seen as the most important economic regulation law in American history (Prentice, 2004). The SOX Act has brought some changes in the field of internal and external financial auditing to prevent the loose audit structure that caused major financial scandals from becoming a danger again. The law was enacted by the 107th US Congress in July 2002 in the form of eleven main articles, each with subsections (Library of congress, 2002). As a result of the increasing need for the concept of auditing, studies in the literature have gained momentum.

The aim of this study is to examine the approaches of independent auditors towards the level of responsibility for error and fraud. Another aim of the study is to determine whether the approaches to this issue differ in terms of demographic variables. In this context, the study was carried out in the province of Ankara. Questionnaire forms were used in the research by using the quantitative method. The analyzes of the data obtained from the study were done in the SPSS program (Frequency, Anova and Tukey Post Hoc tests). It is expected that the findings from this study can contribute to the related literature.

2. LITERATURE REVIEW

When the national and international literature is examined, it is possible to come across various studies on this subject. When the studies on the subject are examined;

Hackenbrack and Knechel (1997) conducted a survey on employees of a public accounting firm in their study examining the auditing literature. They examined the effects of client size, client sector, client complexity, ownership structure, internal control confidence and provision of consultancy services factors on assignments in audit

activities. As a result of the study, they determined that audit activity assignments differ between levels and that task characteristics reveal differences in workforce mix between audit activities.

Akgül (2000) also included Audit Process and Standards in Independent Audit Institutions in his book titled Turkish Audit Institutions. In the book, the basic concepts on the subject, audit institutions and systems in foreign countries, the division of Turkish audits in terms of the laws they are subject to, the functions of Turkish audits, the audit process of public audits and the standards they apply, and finally the audit process and standards in independent audit institutions are explained.

Kaval (2003) discussed the general framework of accounting auditing in his work. In addition to discussing the conceptual framework on the subject, it includes explanations about audit processes, evidence collection and evaluation techniques, evaluation stages, and how the audit should be carried out within the framework of ethical rules. He also touched upon the standards applied in our country regarding this matter.

Rezaee et al. (2004) aimed to determine the perceptions of both academicians and students towards forensic accounting education and the importance they attach to it, in their study conducted at a university in America. According to the results obtained from the study; The demand and interest in forensic accounting is expected to continue to increase; that more universities plan to offer forensic accounting education; They revealed that they think forensic accounting education is beneficial for accounting students, the business world, the accounting profession and accounting programs.

Hamilton et al., (2005) conducted a study on Audit Partner Rotation and Earnings Quality. It is argued that the costs associated with changing the lead auditor are very low, as audit work can be continued without significantly changing the audit team. It is possible that the costs will be higher for the audit firm than for the auditor leaving the audit engagement.

Dönmez and Ersoy (2006) discussed the Evaluation of Turkey's Independent External Audit System. Firms assigned by the CMB formed the sample of the study. According to the results of the research, the idea that the regulations regarding independent external auditing in our country are insufficient came to the fore.

Blokdijk et al., (2006) in their study where they investigated the time spent during auditing and how the audit was carried out; The allocation of audit effort to different audit phases (planning, risk assessment, substantive testing, and audit completion) differs between the big five and non-big five audit firms, according to the study. The big five audit firms spend more effort on planning and risk assessment.

Selimoğlu and Uzay (2007) studied the years 1995 and 2006 and published a total of 310 articles and papers on independent auditing. In the study, 85 conference papers and 225 articles published on independent auditing in Turkey were examined. As a result of the study, they presented theoretical and compilation information on professional ethics, fraud auditing, internal control and internal auditing issues related to independent auditing. As a result of the study, it is seen that there are few studies on audit planning and evidence.

Uzay and Selimoğlu (2007) presented a study as "The Development of Auditing in Turkey: From the Past to the Future 1 and 2". In the study, History of Accounting Audit and First Practice Examples in Turkey are included.

Bell et al., (2008) investigated the use of labor and wages within the scope of business risk control. The sample group consisted of 165 audits from four large companies. According to the results of the study, a 10% decrease was observed in audit hours levels after the adoption of independent risk audit.

Önce and Başar (2010) analyzed the Articles written in the Field of Accounting between 2000 and 2008 in their studies published in 2010. According to the study, they determined that 163 articles were written in the field of audit. The most studied topics are; independent audit and auditors, Internal Audit-Auditors, Risk-Cheat issues.

In their study, Schelleman and Knechel (2010) investigated whether and how financial reporting risk is related to workforce, pricing and profit margins. According to the study results, audit fees and customer accruals are not associated with profit margins due to higher audit hours.

Okunbor and Osasumwen (2010) investigated the Nigerian Banking Sector in their study. In the results of the study, they stated that the management of Nigerian banks should adopt an effective internal control audit system, cash management and basic banking transactions should be subject to forensic accounting.

Kurt and Uçma (2011) reviewed 612 articles published in the Journal of Accounting Science World between 1999 and 2011 and in the Journal of Accounting and Auditing between 2000 and 2011. In the study, "Accounting Audit" was the subject of 83 of 612 articles.

Zureigat (2011) investigated the impact of audit quality on financial structure by collecting data of companies operating in Jordan. The study found a positive and statistically significant relationship between audit quality and financial structure.

Chukwunedu and Okoye (2011) conducted a survey on academics in 8 higher education institutions in Nigeria in their study on forensic accounting. As a result of the study, they found that forensic accounting techniques can increase the auditor's ability to detect fraud and thus help close the audit gap in Nigeria.

Miettinen (2011) studied the relationship between audit quality and financial performance. As a result of the study, it was determined that the audit quality, the size of the audit firm, has a significant impact on the financial performance.

Bezirci and Karasioğlu (2011) systematically studied the historical development of auditing in Turkey and the legal and structural changes in the field of independent auditing.

Chan et al., (2011) investigated the effect of auditor changes, which companies made in order to save audit fees, on company performance. From the analyzes made, the authors concluded that the return on assets and earnings performance of the companies increased after the auditor changes. They found no significant difference between the performance of companies with different types of auditor changes.

Bezirci and Karasioğlu (2011) discussed the historical development of auditing in the world and the historical development of auditing in Turkey, and discussed accounting auditing in Turkey separately as the pre-Republican and post-Republican periods. As a result of the study, they emphasized that legislation on the subject has become a necessity and that accounting and auditing corruption resulting from the ineffective functioning of the independent audit system can be prevented.

Şanlı and Özbirekli (2012), on the other hand, discussed the auditing profession in Turkey from the past to the present. In this study, which examines the time period from the 1990s to the day of the study, they examined the development of audit institutions,

legislation, practices and audit education. As a result of the study, they stated that the development process of independent auditing occurred as a natural result of economic developments in different sectors and that SMEs would be subject to independent auditing.

Fooladi and Shukor (2012) studied the relationship between independent audit quality and firm performance on 400 companies registered on the Malaysian Stock Exchange. In the results of working; It has been determined that there is a statistically significant and positive relationship between independent audit quality and company performance.

Oktaç (2013) focused on the US regulations in his work on increasing the effectiveness of independent auditing and dealing with quality in audit service. The study discussed the theoretical framework about regulations. As a result of the study, it was stated that the possibility of directly measuring the quality of the audit was perceived as a low and complex concept, that precautions should be taken to detect the factors that negatively affect the audit quality, and that the independent audit quality is affected by many factors.

Sulong et al., (2013) studied in their study whether there is any relationship between managers' commitment to the company and independent audit quality and financial performance, using data from companies traded in the Malaysian Market between 2007 and 2009. As a result of the study, they concluded that the relationship between independent audit quality and company performance is statistically significant and negative.

Alkan (2014) studied 656 postgraduate theses written in the field of accounting between 1984 and 2012 in the YÖKTEZ system. According to the results of the research, it was determined that 46 of these theses were written in the field of "Audit". This figure can be interpreted as approximately 7% of the articles shaped within the scope of the audit subject.

Hassan and Farouk (2014) investigated the effect of independent audit quality on financial performance on companies operating in Nigeria between 2007 and 2011. In the study, they concluded that auditor size and auditor independence have a significant effect on financial performance, but auditor independence has more impact on financial performance than auditor size.

Rezaee et al., (2014) stated in their studies on forensic accounting that forensic accounting education should be included in all curricula in the international framework.

Jusoh and Ahmad (2014) investigated the effect of independent audit quality on the performance of companies on companies registered in the Malaysia Stock Exchange between 2007 and 2009. In the study, they concluded that the effect of independent audit quality on the performance variable was statistically significant and positive.

Eshitemi and Omwenga (2016) studied the effect of independent audit quality on financial performance on Certified Public Accountants operating in Kenya. According to the results of the study, it was concluded that the effect of independent audit quality on financial performance is statistically significant and positive.

Osho (2017), in his study examining the effect of forensic accounting on the university financial system in Nigeria, revealed that the university financial system in Nigeria is significantly affected by the effect of all external variables.

Akçay and Bilen, (2018), aimed to provide information about audit quality and its importance, audit quality standards and audit quality indicators in their studies,. As a result of the study in which the conceptual framework was discussed, they stated that it is of great importance that the audits carried out are of high quality in order to provide accurate and reliable information to financial statement users and to establish an environment of trust in the market. In addition, they made suggestions to increase audit quality, such as applying the standards correctly, being impartial, acting ethically and paying attention to quality control.

Oruç (2019) studied the history of the Independent Audit Mechanism, its development, the regulations and the independent audit process in Turkey. The study also emphasized the importance of KGK (Public Oversight Authority).

In their study, Elewa and Haddad (2019) aimed to investigate the effect of audit quality on firm performance. The population of the study consists of thirty companies. The study covers the five-year period between 2010 and 2014. It has been concluded that external and internal financial statement users can benefit from the study only when they do business with highly profitable companies.

Bahşı (2019) looked at the research on the Awareness of the Standards Related to the Results and Reporting of Independent Auditing from Turkish Auditing Standards, and

found that the awareness of auditing standards was dependent on age, gender and education level, etc.

Lu (2020) reviewed the audit literature in his study. Factors affecting audit opinions were the focus of the study. In the article, the literature was divided into two as Chinese and international, categorized and audit opinions were analyzed.

Nerantzidis et al. (2020) focused on the questions of how research on public sector internal audit is developed, what are the issues and criticisms focused on the internal evaluation of the public sector in the literature, what is the future of public sector internal evaluation research, and sought answers in this direction. For this purpose, they analyzed 78 peer-reviewed journal articles published between 2010 and 2019. As a result of the study, the aspects emphasized by the 10 most cited studies, that is, the findings determined, determined that until 2017, there was an increase in publications, most of which were focused on a single country, especially on emerging markets.

Şitak and Şitak (2021) studied the Awareness Levels of Students for the Concept of Forensic Accounting during the COVID-19 pandemic period, and also investigated the relationship between students' awareness levels of the concept of forensic accounting and demographic characteristics. As a result of the study, it was determined that the students did not hear the concept of forensic accounting before, did not have knowledge about the profession of forensic accounting, and did not take courses on this subject at the university. As a result of the analyzes made in line with the purpose of the research, it was determined that the forensic accounting awareness levels of the students differed only in terms of the gender variable.

Uludağ (2022) studied Key Audit Issues in terms of Value Creation in Reporting Processes. According to the results of the research, it has been revealed that the reports of the independent auditors can be explained to the information users more effectively thanks to the key audit issues.

Satır and Koca (2023) discussed the Relationship between the Positive Independent Auditor's Opinion and Profitability Rates with the TOPSIS Method. According to the findings obtained from the study, it has been determined that the ranking results based on the profitability ratio criteria differ by years.

When the relevant national literature is examined, it can be said that the studies gained momentum after 2000. The study has been handled from this perspective, in terms of being new and up-to-date and helping to improve the literature on this subject.

3. CONCEPTUAL FRAMEWORK

3.1. Accounting

Accounting; It is the application area in which professional accountants measure, recognize, prepare, analyze and explain financial and non-financial information. (IESBA, 2011: 7).

Professional accountants; It can be defined as a person who performs the accounting profession, records, classifies, summarizes, analyzes, interprets and reports transactions and events of a financial nature as expressed in money (Akin and Özdaşlı, 2014: 60).

The Law on Certified Public Accountant and Certified Public Accountant No. 3568 is the first legal regulation in which it is explained by whom the accounting profession can be practiced. Persons who are entitled to practice the accounting profession can have two different titles (Sayim and Usman, 2016: 107). These titles are; Certified Public Accountant (CPA) and Certified Public Accountant (Cengiz, 2008: 1).

3.2. Auditing

Auditing can be defined as setting standards in order to ensure that the results of an activity are in accordance with the plans as much as possible, comparing the results obtained with these standards and determining corrective measures at the points where the implementations diverge from the plan (Sanal, 2002: 4).

Independent auditing is the process of applying the necessary independent auditing techniques stipulated in the auditing standards, auditing them on the basis of books, records and documents, evaluating and reporting them. In addition, it aims to obtain sufficient and appropriate independent audit evidence to provide reasonable assurance regarding the compliance and accuracy of financial statements and other financial information with financial reporting standards (KGK, 2012).

In an independent audit, accounting records are the main subject of the audit. The audit determines whether the recorded financial and commercial transactions are

properly reflected in the statement. The main criterion in valuation is generally accepted accounting principles. Therefore, the auditor must know these principles. It is a requirement for the independent auditor to be an expert in accounting. In addition, he should be an expert in collecting and evaluating audit evidence (DEHA, 2020: 7) This expertise is exactly what separates the independent auditor from the accountant. Because in order to be an independent auditor, it is necessary to have either a SMMM or a YMM license. Not every professional is an independent auditor. Independent auditing exams are held and those who are successful can practice this profession. Persons who are successful in the exam and also fulfill the other necessary conditions and gain expertise are separated from the accountants in these aspects.

3.3. Error and Frauds Concepts

There are two main factors that can negatively affect the quality of accounting information. These are accounting errors and accounting frauds. These mistakes made are evaluated as an error or fraud by seeking the element of intent. If there is no intentional element in the mistake, it is considered as an error, while the intention element is seen as a fraud. accounting errors; It occurs as a result of negligence, carelessness or lack of knowledge. Accounting frauds, on the other hand, are consciously and deliberately showing the information different from the real one, for the purpose of gaining benefit (Özçelik et al., 2017: 198).

It is easier for independent auditors to detect accounting errors than accounting frauds. Because accounting errors do not contain an element of concealment in themselves. However, the person who resorts to accounting fraud will of course also engage in the act of concealment. When we evaluate cheating in itself, it is more difficult to detect cheating made by company executives than cheats made by employees. As the authority increases, the degree of concealment also increases in direct proportion to it.

4. METHODOLOGY

4.1. Purpose of the Research

All the scandals since the early 2000s have caused controversy in the literature. Studies on whether the audit is necessary, the effects of audit activities and the attitude, effectiveness, objectivity, line, fraud and responsibility levels of independent auditors towards auditing have increased rapidly since these years. The aim of the study is to

examine the approaches of independent auditors operating in Ankara regarding their level of responsibility against error and fraud. Another aim of the study is to determine whether approaches to this issue differ in terms of demographic variables.

4.2. Population and Sample of the Research

The population of the research consists of 2612 independent auditors operating in Ankara. Considering population size, According to Cohen et al. (2017) table, it was determined that a minimum of 322 people should be reached. The reason is that it is a guide for quantitative research designs. Within the scope of the study, a questionnaire was applied to 340 independent auditors. The questionnaires were hand-delivered and collected to the independent auditors between 01.01.2023 and 01.05.2023.

4.3. Data Collection Tool

In this study, a questionnaire form was used as a data collection tool. The scale of Kandemir, (2010) was used in the first 7 propositions of the questionnaire. The Karabayır and Cengiz (2016) scale was used for all the remaining propositions of the questionnaire form between 8 and 36. The scale is a 5-point Likert type scale aimed to measure the level of responsibility for error and fraud.

4.4. Research Hypotheses

The research hypotheses formed for the current research are as follows.

H1: The approaches of independent auditors regarding the level of responsibility for error and fraud differ in terms of their genders.

H2: The approaches of independent auditors regarding the level of responsibility for error and fraud differ in terms of their titles.

H3: The approaches of independent auditors regarding the level of responsibility for error and fraud differ in terms of their educational status.

H4: The approaches of independent auditors regarding the level of responsibility for error and fraud differ in terms of their ages.

H5: Approaches of independent auditors regarding the level of responsibility for error and fraud differ in terms of their experience.

H6: Approaches of independent auditors regarding the level of responsibility for error and fraud differ in terms of their working styles.

H7: Approaches of independent auditors regarding the level of responsibility for error and fraud differ in terms of monthly income.

4.5. Analysis of Data

Frequency, T Test, ANOVA and Tukey Post Hoc test methods were used to test the hypotheses of the study. In order to examine the reliability of the scales used in the study, Cronbach's Alpha values were considered.

4.6. Analysis Results

The analysis of the obtained findings is as follows:

4.6.1. Frequency Analysis and Results

In this section, information about the demographic characteristics of the accounting professionals included in the sample is given.

Table 1: Distribution of Participants by Demographic Variables

Gender	Frequency	Percentage
Woman	226	66,5
Male	114	33,5
Total	340	100
Title	Frequency	Percentage
SMMM	264	77,6
YMM	76	22,4
Total	340	100,0
Education Status	Frequency	Percentage
Licence	145	42,6
Graduate	195	57,4
Total	340	100,0
Age Group	Frequency	Percentage
24-30	167	49,1
31-37	49	14,4
38-44	7	2,1
45-51	91	26,8
52 and over	26	7,6
Total	340	100,0
Experience Duration	Frequency	Percentage
1-5	186	54,7
6-10	34	10,0
11-15	51	15,0
16 and over	69	20,3
Total	340	100,0
Working Style	Frequency	Percentage
Independent	81	23,8
Affiliated to the Company	116	34,1
Work with the Accountant	143	42,1
Total	340	100
Monthly Income	Frequency	Percentage
10.000 TL and below	144	42,4

10,001 TL - 20,000 TL	72	21,2
20,001 TL - 30,000 TL	30	8,8
30,001 TL and above	94	27,6
Total	340	100,0

- Looking at the genders of the independent auditors participating in the survey, it was observed that 226 (66.5%) of the 340 participants were female and 114 (33.5%) were male. Accordingly, it can be said that the participants are mostly female individuals.

- Looking at their titles, it can be said that 264 (77.6%) of the 340 participants were CPA and 76 (22.4%) were CPAs.

- Considering their educational status, it was observed that 145 (42.6%) of the 340 participants had undergraduate education and 195 (57.4%) had postgraduate education. Accordingly, it can be said that the participants mostly consist of individuals with postgraduate education.

- Considering the ages of the participants, 167 (49.1%) of the 340 participants were between the ages of 24-30, 49 (14.4%) were between the ages of 31-37, and 7 (2.1%) were between the ages of 38-44. It was observed that 91 (26.8%) were in the 45-51 age range and 26 (7.6%) were in the age range. Accordingly, it can be said that the participants mostly consist of individuals between the ages of 24-30.

- Looking at the duration of experience, 186 (54.7%) of the 340 participants were 1-5 years, 34 (10.0%) 6-10 years, 51 (15.0%) 11-15 years, 69 It was observed that ten of them (20.3%) consisted of individuals with 16 or more years of experience. Accordingly, it can be said that the participants mostly consist of individuals with 1-5 years of experience.

- Looking at the way they work, it was observed that 81 (23.8%) of 340 individuals were independent, 116 (34.1%) were affiliated with the company, and 143 (42.1%) were individuals working with an accountant.

- Looking at their monthly income, 144 out of 340 participants, 8 (42.4%) are 10.000 TL or less, 72 (21.2%) are between 10.001 TL - 20.000 TL, 30 (8.8%) are 20.001 TL - It was determined that 94 (27.6%) had monthly income of 30,001 TL or more.

**Table 2: Findings Obtained from the Independent Auditors Perceptions
Regarding the Levels of Responsibility for Error and Fraud**

Propositions		\bar{x}	ss
A1	Its responsibility for detecting and reporting errors and frauds is limited to "give reasonable assurance".	5,000	,0000
A2	In line with the main audit objective, the independent audit should be held jointly and jointly responsible with the management for material misstatements.	5,000	,0000
A3	In case of transition to computer-aided control systems that can control the entire population, the responsibility should be shared with the management.	5,000	,0000
A4	Responsibility should be shared among the parties involved in fraud (management, internal audit, corruption reviewers, forensic accountants, and supervisory regulators).	5,000	,0000
A5	Since the independent auditor's contribution to the internal control structure is limited, he cannot be held responsible for errors and frauds.	4,597	,6993
A6	Since the main audit purpose does not include the responsibility of finding errors and frauds, this responsibility belongs entirely to the management.	3,297	1,6959
A7	The level of responsibility of independent auditors for detecting errors and frauds depends on the audit fee they receive.	1,000	,0000
A8	It is not a problem for the independent auditor to have a commercial or financial relationship with the firm after accepting the audit job.	1,724	1,0248
A9	The negligence of the independent auditors may be in question in the frauds that occur after the audit of the companies.	1,724	1,0248
A10	It is okay for the independent auditor to provide services to two separate companies with conflicting interests.	2,024	1,4244
A11	Professional skepticism is an indispensable element of independent auditing.	5,000	,0000
A12	The task of the independent auditor is to achieve reasonable confidence. It is not to eliminate inaccuracies caused by cheating or errors.	4,721	,4494
A13	The independent auditor should share the risk possibilities of fraud with the managers.	4,721	,4494
A14	The independent auditor should share the risk probabilities for error with the managers.	5,000	,0000
A15	No matter how much the audit frequency increases for employees or managers who want to cheat, it is inevitable that cheating will occur.	3,759	1,8194
A16	It is more difficult for the independent auditor to detect fraud by managers.	4,679	,4674
A17	If the independent auditor detects a conflict of interest, he must share the measures to be taken with the managers.	4,659	,4748
A18	Independent auditors should be careful not to ignore any fictitious sales when they audit.	4,721	,4494
A19	Independent auditors are required to use methods that reveal risks arising from fraud.	4,721	,4494
A20	Independent auditors are required to use methods that reveal the risks arising from error.	5,000	,0000

A21	Independent audit should be used as the most effective tool in detecting financial statement frauds.	5,000	,0000
A22	The independent auditor should consider criteria other than objective criteria when evaluating the risks arising from fraud.	4,794	,8372
A23	Independent auditors should take all reports of corruption seriously and consider them.	5,000	,0000
A24	Independent audit should be used as the most effective tool in detecting fraudulent misuse of assets.	5,000	,0000
A25	Independent auditors should analyze the account items in detail to ensure the accuracy of the entity's statement of financial position.	5,000	,0000
A26	Independent auditors should question the people they deem appropriate from the internal audit against the risks of fraud.	5,000	,0000
A27	Independent auditors should question the people they deem appropriate from the internal audit against the risks of error.	4,979	,1422
A28	In order for internal audit work to form a useful basis for independent audit work, the internal audit unit should specialize and its administrative autonomy should be secured.	4,441	,8987
A29	Independent auditors should share their suspicions with the firm's internal auditors when conducting fraud audits.	4,638	,5224
A30	Independent auditors should share their doubts with the firm's internal auditors when conducting a defect audit.	4,400	,8951
A31	Independent auditors should maintain their impartiality in the companies they audit.	5,000	,0000
A32	The independent auditor has to accept the records and documents as correct unless there are indications to think otherwise.	4,597	,6043
A33	The audit approach should be changed in the current year according to the developments.	4,018	1,3952
A34	The independent audit team's negotiation among themselves reduces the risk of fraud in the business.	4,956	,2057
A35	The independent audit team's negotiation among themselves reduces the risk of error in the business.	4,976	,1518
A36	Fraud risk is more difficult to detect than error risk.	5,000	,0000

When the answers given to the propositions as a result of the frequency analysis are examined as a whole, the responsibility of the independent auditors operating in Ankara for the detection of errors and frauds in the sample are as follows:

- To provide reasonable assurance,
- They should be held jointly with the management for material misstatements for the purpose of the audit,

- Professional skepticism is an indispensable element of independent auditing,
- All corruption reports should be taken seriously and evaluated,
- They should maintain their impartiality in the companies they audit,
- Their level of responsibility for the discovery of errors and frauds is not dependent on the audit fee they receive,
- The auditor's having commercial link with the company may cause problems after accepting the audit job.

4.6.2. Reliability Analysis and Results

Reliability means the consistency of the statements and questions in a test or questionnaire form and the extent to which the scale used reflects the problem (Kayış, 2010: 403). It is generally accepted that Cronbach's Alpha value, which is a method of determining internal consistency in scale development and adaptation studies, should be at least $\alpha=.70$ or above in scale studies (Seçer, 2015: 179). The reliability analyzes of the scales used in the research were made by calculating the internal consistency Cronbach's Alpha coefficients, and the results of this analysis are shown in Table 3. The results of the reliability analysis of the scales are as follows;

Table 3: Reliability Analysis Results of the Scale Included in the Study

Scale	Number Of Propositions	Cronbac Alpha
Perceptions Scale Regarding Level of Responsibility for Error and Fraud	36	.747

When the numerical data in Table 3 were evaluated, the Cronbach's Alpha value was found to be ,747 and the reliability of this value was accepted in the light of the references above.

4.6.3. T Test, Anova Analysis and Tukey Post Hoc Results

"H1, H2, H3, H4, H5, H6, H7" hypotheses were formed to determine whether the independent auditors' approaches to the level of responsibility for error and fraud differ in terms of their gender, title, education level, age, professional experience period, working style, monthly income status. In this context, T test, ANOVA and Tukey Post Hoc

analysis were performed. The results were evaluated in line with the data presented in the tables below:

Table 4: Differentiation of Propositions in Terms of Gender (T-Test)

Gender	n	\bar{x}	ss	f	p
Woman	226	4,4314	,15459	7,010	,008
Male	114	4,3165	,15231		

When Table 4 is evaluated; the approaches of the participants regarding the level of responsibility for error and fraud differ in terms of gender variable. In this context; H1 hypothesis was accepted ($p < 0.05$). This can be interpreted as the level of responsibility for errors and fraud is higher in women than in men.

Table 5: Differentiation of Propositions in Terms of Title (T Test)

Title	n	\bar{x}	ss	f	p
SMMM	264	4,4488	,13262	9,051	,003
YMM	76	4,1988	,09569		

When Table 5. is evaluated; The approaches of the participants regarding the level of responsibility for error and fraud differ in terms of the title variable. In this context; H2 hypothesis was accepted ($p < 0.05$). This situation can be interpreted as the responsibility levels of CPA's against error and fraud are higher than CPA's.

Table 6: Differentiation of Propositions in terms of Educational Status (T Test)

Gender	n	\bar{x}	ss	f	p
Bachelor Degree	145	4,2377	,12704	10,051	,000
Master's Degree	195	4,5083	,05508		

When Table 6. is evaluated; The approaches of the participants regarding the level of responsibility for error and fraud differ in terms of the education level variable.

Thus; H3 hypothesis was accepted ($p < 0.05$). This situation can be interpreted as the level of responsibility against error and fraud among professionals with postgraduate education is higher than those with undergraduate education.

Table 7: Differentiation of Propositions by Age (ANOVA)

Age Groups	n	\bar{x}	ss	f	p
24-30	167	4,5090	,05499	10,034	,000
31-37	49	4,4853	,05412		
38-44	7	4,4167	,00000		
45-51	91	4,1929	,08904		
52 and over	26	4,1667	,00000		

When Table 7. is evaluated; the approaches of the participants regarding the level of responsibility for error and fraud differ in terms of age variable. Therefore; H4 hypothesis was accepted ($p < 0.05$). This situation can be interpreted as the level of responsibility of professionals in the 24-30 age range against error and fraud is higher than other age groups. Tukey Post Hoc test was used to determine between which groups the difference was. The results were evaluated in line with the information in Table 8 below:

Table 8: Tukey Post Hoc Test Table by Age

Monthly Income (I)	Monthly Income (J)	A. Difference (I-J)	S. E.	Sig
24-30	31-37	,09232*	,02455	,002
	38-44	,31606*	,00829	,000
	45-51	,34232*	,01341	,000
	52 and over	-,02372	,01034	,149
31-37	24-30	,06859	,02571	,041
	38-44	,31859*	,01544	,000
	45-51	-,09232*	,02455	,002
	52 and over	-,06859	,02571	,041
38-44	24-30	,22375*	,02496	,000
	31-37	,25000*	,02709	,000
	45-51	-,29234*	,01127	,000
	52 and over	-,22375*	,02496	,000
	24-30	,02625	,01415	,344

45-51	31-37	-,34232*	,01341	,000
	38-44	-,31859*	,01544	,000
	52 and over	-,02625	,01415	,004
52 and over	24-30	,02372	,01034	,149
	31-37	,09232*	,02455	,002
	38-44	,31606*	,00829	,000
	45-51	,34232*	,01341	,000

When the results obtained are evaluated; Significant differences were found between the 24-30 age range, 31-37 age group, 38-44 age group and 45-51 age group ($p < 0.05$). Moreover, a significant difference was found between the 31-37 age range, 38-44 age group, 45-51 age range and 52 and over age groups ($p < 0.05$). A significant difference was also found between the 38-44 age range, the 45-51 age group, and the 52 and over age group ($p < 0.05$). It was not found among the other groups ($p > 0.05$). Looking at Table 8; The highest level of responsibility for error and fraud is between the ages of 24-30 (Average=4.5090), the age range of 31-37 (Average=4.4853), the age range of 38-44 (Mean=4.4167), 38 -44 age range (Average=4,1929), 52 and above (Average=4.1667).

Table 9: Differentiation of Propositions in Terms of Professional Experience

Professional Experience Period	n	\bar{x}	ss	f	p
1-5	186	4,5048	,05550	9,174	,000
6-10	34	4,4869	,05892		
11-15	51	4,2053	,09955		
16 and over	69	4,1836	,07399		

When Table 9 is evaluated; their approaches to the level of responsibility against error and fraud differ in terms of professional experience variable. Hence; H5 hypothesis was accepted ($p < 0.05$). This situation can be interpreted as the level of responsibility against errors and fraud of professionals with 1-5 years of experience is higher than other groups. Individuals with a professional experience of less than 1 year were not included in the study. In future studies, individuals in this group will be evaluated. Tukey Post Hoc test was used to determine between which groups the difference was. The results were evaluated in line with the information in Table 10 below:

Table 10. Tukey Post Hoc Test Table in Terms of Professional Experience

Monthly Income (I)	Monthly Income (J)	A. Difference (I-J)	S. E.	Sig
1-5	6-10	,01785	,01268	,495
	11-15	,29944*	,01074	,000
	16 and over	,32120*	,00958	,000
6-10	1-5	-,01785	,01268	,495
	11-15	,28159*	,01505	,000
	16 and over	,30335*	,01424	,000
11-15	1-5	-,29944*	,01074	,000
	6-10	-,28159*	,01505	,000
	16 and over	,02176*	,01255	,000
16 and over	1-5	-,32120*	,00958	,000
	6-10	-,30335*	,01424	,000
	11-15	-,02176*	,01255	,000

When the results obtained are evaluated; A significant difference was found between the group with 1-5 years of professional experience, the 11-15 group, and the 16 years and over ($p < 0.05$) groups. In addition, a significant difference was found between the group with 1-5 years of professional experience, the 11-15 group, and the groups of 16 years and above ($p < 0.05$). A significant difference was also found between the group with 11-15 years of professional experience and the groups of 16 years and above ($p < 0.05$). It was not found among the other groups ($p > 0.05$). Looking at Table 10; 6-10 years (Avg=4.4869), 11-15 years (Avg=4.2053) and 16 years of professional experience, with the highest level of responsibility for error and fraud (Average=4.5048). years and above (Average=4.1836).

Table 11: Differentiation of Propositions in Terms of Working Syle (ANOVA)

Way of Working	n	\bar{x}	ss	f	p
Independent	81	4,2013	,09081	7,136	,007
Affiliated to the Company	116	4,4037	,17436		
SMMM and YMM	143	4,4926	,05526		

When Table 11. is evaluated; the approaches of the participants regarding the level of responsibility for error and fraud differ in terms of working style. Thus; H6 hypothesis was accepted ($p < 0.05$). This can be interpreted as the fact that the levels of responsibility against error and fraud are higher than those of those working alongside CPA and CPA, even though very small differences are observed. Tukey Post Hoc test was used to determine between which groups the difference was. The results were evaluated in line with the information in Table 12 below:

Table 12: Tukey Post Hoc Test Table in Terms of working style

Monthly Income (I)	Monthly Income (J)	A. Difference (I-J)	S. E.	Sig
Independent	Affiliated to the Company	-,20243*	,01690	,000
	SMMM and YMM	-,29132*	,01623	,000
Affiliated to the Company	Independent	,20243*	,01690	,000
	SMMM and YMM	-,08888*	,01458	,000
SMMM and YMM	Independent	,29132*	,01623	,000
	Affiliated to the Company	,08888*	,01458	,000

When the results obtained are evaluated; A significant difference was found between the groups working independently, working with the company and working with CPA-CPA ($p < 0.05$). Looking at Table 14; It is seen that the responsibility level against error and fraud is listed as Affiliate (Avg=4.4037) and Independent (Avg=4.2013), with the highest level of responsibility for SMMM and CPA (Avg=4.4926).

Table 13: Differentiation of Propositions in Terms of Monthly Income (ANOVA)

Monthly Income Status	n	\bar{x}	ss	f	p
10.000 TL and below	144	4,4923	,05521	20,566	,054
10,001 TL - 20,000 TL	72	4,5262	,04931		
20,001 TL - 30,000 TL	30	4,2694	,14110		
30,001 TL and above	94	4,1779	,05751		

When Table 13 is evaluated; the approaches of the participants regarding the level of responsibility for error and fraud do not differ in terms of monthly income. Therefore; H7 hypothesis was rejected ($p > 0.05$). This situation can be interpreted as liability for error and fraud is not related to monthly income status.

5. CONCLUSION

The accounting profession has a strong moral base. For this reason, members of the profession face many moral problems brought about by the moral base. In some cases, even a lack of technical knowledge about accounting by members of the profession is now seen as immoral. Therefore, professional accountants have to strictly adhere to ethical rules both in order to practice this profession and to comply with social norms. Because the dignity of the profession is directly proportional to adherence to moral rules. Especially the Enron scandal in the 2000s and the collapse of other large companies that followed the Enron scandal greatly affected the confidence in the profession. Recently, the increase in the number of professionals, the volatile nature of the market, the ever-increasing competition, the goals of reaching the number of customers from which professional members can earn more, have revealed the risk of professional accountants to interpret ethical rules more flexibly. These behaviors may cause significant losses for both the profession and society in the long run. All these have necessitated the need and necessity of control.

The main purpose of the audit was to determine whether the prepared financial statements comply with generally accepted accounting standards, to report on the financial statements, to reveal errors and frauds and to prevent possible errors and frauds. Auditing is not only an effective tool but also a key element in detecting misappropriation of assets and fraud. Of course, it is not a mandatory element imposed by law except in some cases, but it is an indispensable need for today's businesses. The most valuable information for financial information users, investments, company management, employees, creditors and regulatory bodies is transparent, clear and understandable information, which is only possible with independent auditing. The aims of this study were determined in line with all these issues.

Looking at the results from this study, it has been observed that the levels of responsibility for error and fraud are higher in women than in men. Considering the second, third, fourth and fifth hypotheses, independent auditors' approaches to the level of responsibility for error and fraud vary in terms of their titles, educational status, age, experience period and working style. In the seventh hypothesis of the research, there is no connection between their approach to the level of responsibility against error and fraud and the monthly income variable. In the related literature, Karabayır and Cengiz

(2016) divided the factors into four groups in their survey conducted in the Northeastern Anatolia region. It was concluded that there are no significant differences between the first factor, the duty and responsibility of the independent auditor and the sharing of this responsibility with the managers, and the fourth factor, the flaw of the independent audit and the benefit of the internal audit work factor, and the gender variable. However, they stated that significant differences were observed between the second factor, the audit fee, the independent auditor's company relations factor, and the third factor, the effectiveness of the independent audit in detecting fraud and correct analysis of account items, and the gender variable. In our study, where we considered the factors as a single dimension, it was observed that the levels of responsibility for error and fraud differ in terms of gender, and that women have a higher level of responsibility than men. This situation shows the impact of regional differences on gender. Again, in the same study, although there were no significant differences between the second factor, third factor and fourth factor and the educational status variable, significant differences were detected with the first factor. In our study, significant findings were found between the level of responsibility for error and fraud and the education level variable. Karabayır and Cengiz (2016) also found that there was no significant difference between the first factor, the third factor and the fourth factor and professional supervision periods, and stated that there were differences with the second factor. In our study there was a significant difference between the levels of responsibility against error and fraud and the duration of professional auditing. In addition, Karabayır and Cengiz (2016) emphasized the differences in perceptions according to provinces, and statistically significant differences were detected between the perception of the second factor and Erzurum and Kars. In his study, Kiracı (2004) stated that cooperation with the internal auditor is important and provides time, cost and labor savings. In our study, the majority of the participants expressed their agreement about following statement;

- The independent auditors should share their suspicions with the company's internal audit staff while auditing fraud and error,
- The internal audit unit should be specialized and its administrative autonomy should be secured in order for the internal audit work to form a useful basis for independent audit work,

- The independent auditors should question the people it deems appropriate for internal audit.

In addition, the participants of our study agreed upon the following points; The responsibility of the independent auditors for the detection of errors and frauds is to provide reasonable assurance, it is not possible to give unlimited assurance, the audit is an effective tool in detecting the misuse of assets and fraud, the responsibility in the audit should be shared with the parties related to the fraud, the level of responsibility is not related to the audit fee received. It has been seen that they have the opinion that entering into a commercial relationship with the company after accepting the audit job may create ethical problems, that fictitious sales should not be ignored, and that it may be more difficult to detect the fraud perpetrated by the managers than the fraud perpetrated by the employees.

It has been observed that the interest in independent auditing and the profession of independent auditing has increased. Considering the fact that the conditions of being subject to audit change every year in the developing and changing world, it can be said that research on the subject should continue without losing momentum both theoretically practically. It is possible that the increasing interest will also be reflected in the studies carried out.

Like many studies, this study has some limitations. The most important limitation of the study is that the study was carried out only in Ankara. This situation creates difficulties in terms of generalizability of the research results. However, every study conducted in the literature sheds light on future studies. Although this study only addressed the province of Ankara and a specific professional group, it has produced significant results in terms of determining the opinions and attitudes of the province and professional group investigated. It is recommended that future studies be conducted in different provinces, involving different professional groups, different managers, and companies with different analysis methods. In addition to all these, the error, fraud, responsibility are handled as a whole in this study, thus future studies may look at each of them independently and compare the results. Moreover, it is recommended that responsibilities for fraudulent financial reporting be addressed comprehensively within a theoretical framework.

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