

Point of View from the Perspective of an Accountant to Independent Auditing with the New Turkish Commercial Code

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In 01 July 2012, the enactment of the Turkish Commercial Law (no 6102) led to significant changes, especially in the field of independent auditing. These changes include the determination of the persons or organizations for independent audit companies and auditors.

These regulations with the other regulations in the new Turkish Commercial Law, will mostly affect Professional groups. For this reason, 29 females, 64 males, including 93 public accountants registered in the Chamber of Certified Public Accountants of Antalya asked for expectations by a survey about the new Turkish Commercial Law. In the first part of the questionnaire includes demographic data such as age, education and gender, the second part includes multiple-choice questions concerning the audit process, the last part includes five-point Likert scale questions about how professionals will be affected. The results were analyzed by SPSS package program.

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