

## The Students' Awareness about TAS and TFRS who are Educated in Business Administration: An Example of Afyon Kocatepe University

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**Yusuf Topal**

*Afyon Kocatepe University, Afyon, Turkey*  
ytopal75@hotmail.com

**Zübeyde Kaya**

*Afyon Kocatepe University, Afyon, Turkey*  
zkaya64@hotmail.com

When we look over to the history of Turkish Accounting Standards (TAS) and Turkish Financial Reporting Standards (TFRS), it is predicated on the World Accounting Conference which was performed in Australia–Sydney in 1972. Because of these accounting standards that are shaped by making many changes until now are far out from recent accounting standards and bring many innovations, there are difficulties in implementing of the standards.

In the study, it is aimed to measure the level of students' interest and awareness about Turkish Accounting Standards and Turkish Financial Reporting Standards who are educated in Accounting and Finance Program in Afyon Kocatepe University. In this purpose, a survey was applied to the students. The results obtained from survey were analysed by using SPSS Package program. At the end of the study, by grouping the students, it was tried to determine which group has high level of awareness.

**Keywords:** Turkish Accounting Standards; Turkish Financial Reporting Standards.