

The Disciplinary Process of Accounting Professionals and Comparison of Disciplinary Process Between Two Union The ACCA in United Kingdom with TURMOB in Turkey

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Extensive Summary

1. Introduction

As a result of accounting tricks occur worldwide respect and confidence for the profession has declined. Winning corporate and independent identity of Professional Associations and regulations must be put into practice in a transparent manner. Therefore, the behaviour of professional accountants in the framework of ethical principles that directly affect the public interest is an important value for the individual and society. Adopt a common code of ethics created for professionals to acquire this value and professional life in line with the principles are intended to be sustainable. The tool to achieve this goal is discipline. Regulatory Authorities via give disciplinary authority intend to scare their members and keep under control. In this respect, it differs from the state penal system. The main reason to have the disciplinary rules of the regulatory authority is to protect the public interest, maintain professional reputation, ensure the continuity of public confidence in the profession, ensure the implementation of professional and ethical standards. By means of discipline law as of an administrative function is intended to reduce or the elimination of service defects and tricks. In fact, discipline is the meaning of the concept for it. The whole of the operation rules accomplish by disciplinary proceedings. Disciplinary processes in place for professional accountants may vary from country to country.

2. Research Methods and Limitations

This study is a descriptive study. Problems of the research; disciplinary proceedings of TURMOB and ACCA put forth in a detailed manner and to identify differences in between the disciplinary process of two Union. The basic assumption of the study is trade associations depend on TÜRMOB that properly apply accounting

discipline process in accordance with the laws and regulations and that reflects the real situation the information in the web pages of the country is examined.

Research while the profession of law and disciplinary regulations in force in Turkey, information concerning the disciplinary process of ACCA is obtained rulebook 2016 on the official website et al. Arrangements.

Data to be a source of research is Profession Act 3568, disciplinary regulations which came into force in 1990 and made changes in 2000, 2007and 2015, the ACCA official website.

After determining in which sources take places of legal regulations pertaining to disciplinary proceedings that form the basis of the study, so as to collecting data from relevant sources, combining the data, the conversion of data to be suitable for the analysis steps occur data preparation. It can be demonstrated more clearly the differences between the countries.

3. Finding and Evaluation

The accounting profession has gained legal status with no. 3568 Independent Accountants in issued on June 13, 1989 Independent Accountants and Certified Public Accountant and Chartered Accountant Law. TURMOB professional organizations gathered under the roof carries out its activities with 77 Chamber of Certified Public Accountants and Chartered Accountants 8. In Turkey, Board the profession's disciplinary process is carried out both Disciplinary Council of chambers and Union disciplinary within the power-sharing. In ACCA, this authority is conducted in a centralized way in a general sense rather than to given the 95 local offices.

In TURMOB, complaints are taken in the form of a petition written and signed by 85 Professional Chamber. A rule concerning which complaints will be accepted, which the complaint will be rejected is out of question. A written order concerning archiving by chambers or reporting TURMOB information regarding the number of complaints, classification, how much of the rejection of the accepted is out of question.

All complaint applications through forms organized by institutions is carried out on the web in ACCA. Thus, all complaints made to one central location and detailed statistics can be created on the complaint. Thus, complaints can be sorted for ensuring uniformity, Rules complaints will not be accepted and will be considered in the book of complaints can be expressed in writing. Since complaints are able to be classified while having uniformed, the complaints that will be accepted and will be not accepted in rulebook can be expressed as written.

Chamber decide whether to accept the complaint taking receive complaints the agenda at the first Board of Directors meeting of chambers and determined person or persons are appointed to be perform investigation. By discussing the first investigation report in the Disciplinary Board Room, it is decided whether to start the disciplinary proceedings.

According to the severity of the disciplinary offense ACCA prefer the path analysis using different methods in investigation stage. If small problem is to reconcile the two sides “consent order method”, if minor issues such as wage disputes or misunderstandings “conciliation method”, serious problems "investigation method" solves a hearing as required by investigation method. If the Disciplinary Committee or

Admissions and Licensing Committee thinks that the completion time of hearings will harm the public interest, member is aware of the detention operations temporarily through Interium Order Committee.

If prosecution in TURMOB is in question, at the results of disciplinary hearing in board of discipline of chambers the profession is imposed on one of the disciplinary action as "condemnation", "retention of the temporary activities", "training cancellation", "dismissal" and "the abolition of sworn adjective". The Board of Directors of the Chamber send Union's Disciplinary Committee for take final decision concerning disciplinary penalty. Union's Disciplinary Committee can confirm, changes or call off disciplinary penalty that has been given by the chambers. Finally, by sending to the Ministry of Finance the final decision that Union's Disciplinary Committee takes, by publishing in the Official Gazette provides announcement interested parties all information users.

Members profile of the ACCA is quite large. Professionals, companies, students, affiliate are accepted as a member. Membership punish many different penalties such as warning, "condemnation", "severe reprimand", "dismissal or removal from the register", "£1,000 - £50,000 in fines" "test ban, to accept the test results inadequate". However, given the place would be given to the rules on the conditions under which this criminal, it can be provided transparency and justice between who to be punish. The decisions that taken in the Committee are published on ACCA's web page.

TURMOB of professional disciplinary penalty is published in the Official Gazette as depending on where the chambers, title, name, and punishment that he/she received. Start and end date of the disciplinary penalty is explained from June of 2012. When analysed announcement in the Official Gazette, It don't appear that any statement concerning that disciplinary penalty was approved by Union's Disciplinary Committee. Decision on disciplinary penalty is declared as decision of Union's Disciplinary Committee. In addition, "warn" and "condemnation" penalty/punishment given to professionals publish neither Official Gazette nor TURMOB's web page or web page of chamber, it is only stored in the archives of the chamber.

Disciplinary penalty of ACCA's members are published on the web page. The name of the member, the hearing date and place names and occupations of the members of the Committee, the name of legal adviser, the name of ACCA attorney, legal representatives, committee officers and observers, the complainant claims, hearing, the decision and reasons taken on the claim, given the disciplinary action with reasons, costs and reasons, the effective date of the penalty is report. By receiving the sound and the camera records of the trial. is also stored in the digital archive.

If the parties wish to appeal to decision that TÜRMOB's Disciplinary Committee take, first it has to appeal to the administrative court and then the Supreme Administrative Court. Thus disciplinary process become disjoins the sovereignty of the regulatory authorities. ACCA's members apply for appeal ACCA's dependant appeal committee. By this way the appeal stage in the disciplinary process is also carried out under the rule of the regulator.

Although topics related to the stage of the disciplinary process in TURMOB and ACCA institution are same,

Steps that is implement from receipt of the complaint to connect the decision to publish are significant differences. Taking into account the international scale ACCA disciplinary processes more systematic, organized, supported with written rules, that is at the forefront of transparency and is seen as fully independent regulatory agency.

Rather than written rules in TURMOB that take decisions according to the behaviour of previous experience model, that decisions which take in chambers aimed to provide justice with decision that take by the Union's the Disciplinary Committee, which could still achieve full independence with support from state and should be more effort to institutionalization is seen as a regulatory agency. Therefore, the application of international institutions such as the ACCA must be harmonized according to the conditions in Turkey.

All of these differences between the two institution generally are seen that result from have an organization that works around the world and the presence of its members in different countries. Therefore, the institution tries to solve the most complaints with consent order and conciliation methods and appropriate sanctions / penalties. But serious issues such as the removal of membership is decided by summing the Disciplinary Board.