

A CONTENT ANALYSIS OF GRADUATE THESES ON ACCOUNTING STUDENTS: EVIDENCE FROM TÜRKİYE

ANÁLISE DE CONTEÚDO DE TESES DE PÓS-GRADUAÇÃO DE ESTUDANTES DE CONTABILIDADE: DADOS DA TURQUIA

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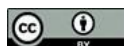
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Abstract

The aim of this study is to reveal research trends, thematic distributions, and methodological characteristics by examining postgraduate theses prepared for students studying in the field of accounting. To this end, a search was first conducted on the website of the National Thesis Center of the Council of Higher Education in Turkey using the keywords "accounting" and "student". A total of 63 theses were obtained, including 56 master's theses and 7 doctoral theses. These were then classified based on their publication year, University, thesis advisor title, data collection method, analysis program and methodology, subject, sample characteristics, and author gender. The findings obtained through content analysis show that the studies largely focus on accounting education, learning methods, and professional ethics; however, current topics such as digital accounting, sustainability, and innovative teaching approaches are addressed to a limited extent. Methodologically, quantitative approaches are dominant in the research, survey methods are widely used, and basic statistical analyses are preferred. This indicates limited methodological diversity in the field. Furthermore, the fact that the vast majority of studies are conducted using data from undergraduate students and are concentrated in specific universities is

Resumo

O objetivo deste estudo é revelar as tendências de pesquisa, a distribuição temática e as características metodológicas por meio da análise de teses de pós-graduação elaboradas por alunos do campo da contabilidade. Para tal, realizou-se inicialmente uma pesquisa no site do Centro Nacional de Teses do Conselho de Educação Superior da Turquia, utilizando as palavras-chave "contabilidade" e "aluno". Foram obtidas 63 teses no total, incluindo 56 teses de mestrado e 7 teses de doutorado. Estas foram então classificadas com base no ano de publicação, universidade, cargo do orientador, método de coleta de dados, programa e metodologia de análise, tema, características da amostra e gênero do autor. Os resultados obtidos por meio da análise de conteúdo mostram que os estudos se concentram amplamente no ensino de contabilidade, métodos de aprendizagem e ética profissional; no entanto, temas atuais, como contabilidade digital, sustentabilidade e abordagens inovadoras de ensino, são abordados de forma limitada. Metodologicamente, as abordagens quantitativas são dominantes na pesquisa, os métodos de pesquisa são amplamente utilizados e as análises estatísticas básicas são preferidas. Isso indica uma diversidade metodológica limitada no campo. Além disso, o fato de a



considered a factor that may limit the generalizability of the findings. Analyzing theses on accounting students, a frequently referenced sample group in accounting articles and dissertations, will provide a general overview of the issues relevant to this sample group.

Keywords: Accounting. Accounting Education. Accounting Students. Graduate Theses.

grande maioria dos estudos ser conduzida com dados de alunos de graduação e estar concentrada em universidades específicas é considerado um fator que pode limitar a generalização dos resultados. A análise de teses sobre alunos de contabilidade, um grupo amostral frequentemente citado em artigos e dissertações de contabilidade, fornecerá uma visão geral das questões relevantes para esse grupo amostral.

Palavras-chave: Contabilidade. Educação Contábil. Alunos de Contabilidade. Teses de Graduação.

1 INTRODUCTION

Data obtained from accounting students, who are central to accounting education, are used as a fundamental reference source in many academic studies. The highly variable and dynamic nature of accounting, and the need to update accounting education accordingly, make it crucial to identify students' views, attitudes, and awareness in order to acquire the necessary knowledge and competencies. Students' competencies and perspectives are important factors in achieving the desired level of proficiency in accounting information quality, tax ethics, and other related areas. Studies focusing on accounting students, who are potential future professionals, are particularly effective in shaping accounting education in parallel with developments in the profession. The acquisition of accurate, high-quality, and reliable information, as expected from the accounting system in the future, can only be achieved through effective accounting education. For lasting learning in accounting education, it is important to increase students' interest in and awareness of accounting courses and the accounting profession. To this end, it is necessary to first identify students' perspectives and perceptions on different issues. Furthermore, accounting course content and learning outcomes should be determined in a way that develops students' knowledge, skills, and competencies in terms of accounting legislation and practice. Thus, the effectiveness of accounting courses will increase, and students graduating from accounting programs will possess the necessary knowledge and skills in accounting practices.

Academic studies and theses in the field of accounting in Turkey are constantly being updated in line with developments in the accounting discipline. Accounting students are frequently used as samples in numerous thesis studies on various accounting topics, ranging from students' expectations from accounting education and the effectiveness of teaching methods to student perceptions and awareness regarding professional ethics, sustainability, and factors influencing student success. For postgraduate students at the beginning of their academic careers, the choice of thesis topic is a crucial element for a sufficient and high-quality education in the field. Accounting research prepared within the framework of scientific methods is shaped qualitatively and quantitatively in parallel with changes in the accounting system and education. This research provides reliable and high-quality information that can solve problems encountered in theory and practice by students who use accounting knowledge and may use it in their future career choices. Studies prepared for this purpose have a wide range of topics, from education to cost accounting; from auditing to digital or behavioral accounting, due to the multi-functional nature of the accounting process, its interaction with different disciplines (law, economics, education, marketing, etc.), and the large number of stakeholders. Furthermore, in light of developments in financial reporting and accounting auditing, new areas of specialization have emerged in the accounting profession, such as forensic accounting, carbon accounting, sustainability accounting, integrated reporting, and financial reporting consulting. These developments have also highlighted the need to update education and training plans and programs. The changing and evolving role of accounting over time has also affected the perspective on accounting. Consequently, there have been changes in the perceptions of students studying accounting.

In Turkey, accounting education is provided at the middle school level in various vocational schools, primarily Commercial Vocational High Schools; at the associate degree level in Vocational Colleges; and at the undergraduate level in various faculties of universities. Accounting education is also available at Public Education Centers and various private courses. Postgraduate theses prepared for accounting students focus on issues such as the problems experienced by students during their accounting education (adequacy of technical and social structure, communication problems, faculty adequacy, examinations, etc.); identifying methods to increase efficiency and quality in accounting

education; determining the perceptions and opinions of accounting students on various issues (ethics, environmental accounting, digital applications, etc.); and identifying factors that will increase learning success.

Studies using different sample groups (accounting and finance academics, professionals, Istanbul Stock Exchange company data, etc.) exist in the literature. However, no study examining postgraduate theses focused on accounting students has been found. A holistic evaluation of theses aimed at students at the heart of accounting education could be beneficial for researchers and postgraduate students planning to conduct academic research.

2 LITERATURE REVIEW

In recent years, international studies on accounting education and accounting students have focused particularly on digitalization, online learning, ethical awareness, and professional competencies. In the accounting education literature, students' learning processes, motivations, and professional preparation are among the important research topics. Below are studies examining theses on various topics in the field of accounting in Turkey:

***Auditing:** Aksüt (2025), Çetin and Kılıç (2023), Özdoğan and Mollaoğulları (2020), Kaya (2019)

***Forensic Accounting:** Boztepe (2024), Karadağ (2024), Katı (2023), Altunay (2021)

***Management Accounting:** Ekinçi (2024) and Gümrah (2020)

***Cost Accounting:** Doğan (2022); Tosunoğlu and Çam (2016)

***Accounting Education:** Gül (2024), Gürbüz et al. (2021), Bayrakçıoğlu (2021), Cavlak et al. (2021), Oral (2021)

***Environmental Accounting:** Ekinler (2025), Hiçyorulmaz (2022), Şahin and Varol (2022), Apalı et al. (2022), Öztürk Yöndemli (2022), Zeytin (2021)

***Accounting Standards:** Ürgüp and Karyağdı (2023), Koç (2021), Doğan and Ercan (2021), Çelikdemir (2019), Durgut and Pehlivan (2018), Gönen and Rasgen (2017), Güngörmüş (2016), Yücel et al. (2015), Temel (2024)

***Accounting Information System:** Kurt (2025), Seyitoğulları (2022)

In addition, some studies have focused on accounting quality (Geçici and Can, 2022), fraud trees (Bayrakcioğlu and Bayri, 2024), company mergers (Baral, 2025), activity-based costing (Şahingöz and Dinç, 2021), integrated reporting (Doğan, 2020), neuroaccounting (Ağaç and Öztürk, 2024), Kaizen costing (Önder, 2024), income tax standards (Fındık and Sözbilir, 2024), inflation accounting (Parlak, 2025), fraud auditing (Cengiz and Çelebi, 2025), digitalization and accounting (Gök, 2024), internal audit and corporate risk management (Yaylalı, 2024), internal control (Bağdat and Erdost, 2023), manipulation (Fidan, 2022), and IFRS (Temel, 2023), as well as resource consumption. Theses prepared on topics such as accounting (Ağaç, 2025), contemporary costing approaches (Kızılyalçın, 2020), strategic cost management (Şahin, 2022), accounting history (Elitaş and Elitaş, 2016), and cooperative accounting (Kızılyalçın, 2021) were analyzed.

Similarly, Kılılı and Işık (2022), Koç and Yüncü (2020), Güleç and Öztürk (2019), Yeşil and Akyüz (2018), Turan and Çelik (2017), and Alkan (2014) also analyzed postgraduate theses published in the field of accounting for different periods. In some studies, postgraduate theses prepared on the relationship between tourism and accounting (Sağdıç et al., 2021) and the relationship between health and accounting (Şenol, 2024; Terzi, 2022 and Koçyiğit and Şenay, 2018) were examined.

In the study conducted by Elo et al. (2024), the relationship between accounting students' expectations regarding skills for professional practice and their perceptions of the skill levels they acquired during their education was examined. Yaya et al. (2025) analyzed the effect of digital intelligence on the job readiness level of final-year accounting students. Mineiro et al. (2025) aimed to determine the technical, social, and managerial skills that a management accountant should possess, in line with the perceptions of accounting students, and to classify these skills as factors. In the research conducted by Gyekye and Amo (2024), the skills expected by employers were compared with the skills possessed by accounting graduates, based on data obtained from employers. Kercher et al. (2025) examined the beliefs of accounting and business students regarding finding employment.

In a bibliometric analysis conducted by Amin et al. (2025), it was found that the impact of emerging technologies on the digital skills of accountants is increasingly evident in studies in the field of accounting education. Accordingly, it is emphasized that

higher education institutions need to update their accounting curricula to include technologies such as blockchain, artificial intelligence, and data analytics in order to prepare their graduates for the digital age. Haidar (2025) analyzed the skills that accounting students possess in increasing their job opportunities, based on the information they declared in their resumes. Januszewski et al. (2025) presented survey findings regarding the self-perceived digital competency levels of finance and accounting students. Hidayat (2020); Ebaid (2020). Ali, Narayan and Sharma (2021). Halabi (2021). Reyneke et al. (2020); Williams and Kollar (2021). Alshurafat et al. (2021). Meade (2020). and Nasu (2020) have also examined students' views, perceptions, and motivations regarding online education.

3 RESEARCH AND FINDINGS

This study analyzed the content of 63 postgraduate theses (56 master's and 7 doctoral dissertations) prepared for accounting students in Turkey between 2006 and 2025. Theses focusing on accounting students were examined in terms of publication year, thesis type, University, thesis advisor title, data collection method, analysis program and methodology, subject matter, sample characteristics, and author gender. Table 1 shows the distribution of the 63 theses by thesis type and year.

Table 1

Distribution of Postgraduate Theses by Year

Years	Master's Degree	Doctorate	Total
2006	1		1
2007	1		1
2008	2		2
2009	1		1
2011	1	1	2
2013	3		3
2014		1	1
2015		1	1
2016	3		3
2017	5		5
2018	5		5
2019	12		12
2020	4		4
2021	2	2	4
2022	3		3

2023	5		5
2024	6		6
2025	2	2	4
Total	56	7	63

Looking at the distribution of accessible postgraduate theses by year, it is seen that the highest number of theses were prepared in 2019 (12), followed by 2024 (6); master's theses are predominant. Table 2 shows the distribution of theses according to the universities where they were completed.

Table 2

Theses Classified by the Universities Where They Were Prepared

University	Number	University	Number
Burdur Mehmet Akif Ersoy University	4	Sakarya University	4
Atatürk University	2	İstanbul Topkapı University	1
Dumlupınar University	5	İstanbul Aydın University	1
Anadolu University	1	İnönü University	2
Erzincan Binali Yıldırım University	1	Selçuk University	7
Muğla Sıtkı Koçman University	3	Ankara Hacı Bayram Anlı University	1
Fırat University	2	Dokuz Eylül University	1
Ağrı İbrahim Çeçen University	2	Kayseri University	2
Osmaniye Korkut Ata University	1	Van Yüzüncü Yıl University	1
Kastamonu University	1	Balıkesir University	1
Adıyaman University	1	Süleyman Demirel University	1
Sivas Cumhuriyet University	3	Afyon Kocatepe University	1
Kahramanmaraş Sütçü İmam University	1	Kırşehir Ahi Evran University	1
Karabük University	1	Gümüşhane University	1
Hasan Kalyoncu University	2	Bülent Ecevit University	1
Bilecik Şeyh Edebali University	2	Eskişehir Osmangazi University	1
Aksaray University	1	Çankırı Karatekin University	1
Ankara University	1	Çanakkale Onsekiz Mart University	1

According to Table 2, 63 postgraduate theses related to accounting students were prepared at 36 different universities. The University with the highest number of theses is Selçuk University (7). This is followed by Dumlupınar University (5) and Burdur Mehmet Akif Ersoy University and Sakarya University with 4 theses each. Table 3 shows the distribution of the theses according to the advisor's title.

Table 3*Tez Danışman Unvanlarına Göre Tezler*

Title	Master's Degree	Doctorate	Total
Prof.Dr	24	6	30
Assoc. Prof. Dr.	19	1	20
Assistant Prof. Dr.	13		13
Total	56	7	63

According to Table 3. 47% of the doctoral theses prepared for accounting students were supervised by a Professor; 32% by an Associate Professor; and 21% by an Assistant Professor.

Tables 4. 5. and 6 present information on the data collection and analysis methods and analysis programs used in the theses discussed. Accordingly. the most frequently used data collection method in the theses is the survey (95%). Other methods include interviews and job posting reviews. The most frequently used analysis program in the prepared postgraduate theses is the SPSS statistical package program (92%). In addition. authors preferred to use AMOS and LISREL software for quantitative data analysis. The preferred programs for qualitative data analysis are NVivo and MAXQDA. The most frequently used analysis methods in the prepared postgraduate theses are the t-test and ANOVA (24%). Regression. correlation. Mann-Whitney U test. Kruskal-Wallis H test. and Chi-Square tests are also frequently used analysis methods.

Table 4*Theses by Data Collection Method*

Data Collection Method	Number
Survey	60
Interview	1
Survey + Interview	1
Survey + Job Posting Review	1
Total	63

Table 5*Theses in Terms of the Analysis Program Used*

Programs Used	Number
SPSS statistical software package	58
SPSS and Lisrel programs	1
SPSS and AMOS programs	1
SPSS and Excel	1

NVivo 11 Pro qualitative data analysis program	1
SPSS and MAXQDA program	1

Tablo 6*Analiz Yöntemine Göre Tezler*

Analysis Method	Sayı
T-test	7
T-test. ANOVA test	15
T-test. ANOVA and correlation analysis	5
T-test. ANOVA test. Tukey	4
T-test. correlation analysis	2
Frequency	2
Logistic regression analysis. t-test and One-Way ANOVA and correlation analysis	1
Tukey test. t-test and ANOVA test. Pearson correlation analysis	1
Factor analysis. t-test and ANOVA analyses	1
Structural equation modeling. correlation analysis	1
Structural equation modeling correlation confirmatory factor analysis	1
Mann-Whitney U Test t-test. Tukey test. Kruskal Wallis test	1
Mann-Whitney U and Kruskal Wallis H test	7
LSD test variance analysis	1
Post-hoc LSD test. T test. ANOVA	1
Chi-square. T test. ANOVA. correlation	1
Pearson Chi-Square test	1
T test. ANOVA. chi-square	2
Crosstabs analysis. t-test	1
Chi-square. T test. ANOVA. Kruskal Wallis Test	1
Correlation analysis. regression analysis and variance analysis	1
Scheffe. Tamhane's T2 Post-hoc test	1
Exploratory Factor Analysis (EFA) Confirmatory Factor Analysis (CFA) t ANOVA	1
Content analysis	2
t-test. one-way Analysis of variance. Tukey and LSD tests	1
One-Way ANOVA	1
Total	63

Table 7 shows the distribution of postgraduate theses prepared for accounting students according to their thesis topic. Accordingly, the highest number of theses were written on opinions and expectations regarding accounting education and teaching methods (7 each); this was followed by theses on awareness and perception of professional ethics (5) and skills training in businesses (5). Theses on opinions and expectations regarding accounting education generally addressed topics such as the evaluation of the curriculum; attitudes towards accounting courses and job-finding anxiety; accounting course phobia; expectations from accounting instructors; the efficiency and contribution of internship practices to accounting education; and the evaluation of distance education programs. In theses on accounting teaching methods, it

was observed that the flipped learning model, the intention to use metaverse, business simulations, and the use of social networks and visual materials were examined. In theses on professional ethics, the topics of students' ethical perception, ethical decision-making behavior, tendency towards fraud, and moral development were predominantly highlighted. In theses written on skills training in businesses, the contribution of practical application to accounting education in Vocational and Technical Anatolian High Schools and Commercial Vocational High Schools, increasing the efficiency of application, and problems encountered in application and proposed solutions are the main topics. Especially in recent years, students' awareness and perceptions of green accounting have been measured in parallel with sustainable practices. Theses written in the field of organizational behavior, on the other hand, focus on topics such as student motivation, personality traits, life satisfaction, self-efficacy, and communication skills.

Table 7

Theses by Subject

Subject	Number	Subject	Number
Digital Accounting	1	Accounting Education	
Views and Expectations Regarding Accounting Education	7	Views on Skills Training	5
Student Satisfaction	3	Gender Discrimination	1
Financial Literacy	2	Life Satisfaction-Self-Efficacy	2
E-Learning	4	Communication Skills	1
Teaching Methods	7	Mathematical Thinking Ability	1
Perception of the Profession	3	Educational Problems	2
Expectations from Instructors	1	Views and Expectations Regarding Internships	3
Accounting Information System	1	Forensic Accounting	1
Professional Ethics	5	Accounting Standards	3
Teaching Anxiety	1	Perception of Green Accounting	2
Tax-Accounting	1	Use of Social Networks in Education	1
Entrepreneurship and Innovation Skills	2	Using the Metaverse	1
Personality Traits	1		

Table 8 shows the province(s)/region(s) in which the application part of the theses examined in the study was carried out. Six of the theses were implemented in Konya province, and four were implemented in Kütahya. The surveys were generally conducted face-to-face.

Table 8*Theses by Province/Region*

Province/Region	Number	Province/Region	Number
Burdur and Isparta	1	Antalya	2
Kar and Artvin	1	Elazığ and Erzincan	1
Marmara region	1	Erzurum	1
Türkiye and Irak	1	Irak	1
Ağrı	1	Gümüşhane	1
Private Inci Anatolian Distance Education Course	1	Kütahya	4
Muğla	3	Elazığ	2
TRA2 Ağrı Subregion	1	İskenderun and Osmaniye	1
Kastamonu	1	Adıyaman	2
Sivas	3	Kahramanmaraş	1
Karabük	1	Gaziantep	2
Bilecik	2	Sakarya	3
İstanbul	3	Muş	1
Konya	6	Burdur	1
Ankara	1	Bursa	2
Kayseri	2	Afyon	2
Van	1	Balıkesir	1
Zonguldak	1	Aksaray	1
Çankırı	1	Kırşehir	1
Çanakkale	1	Throughout Türkiye	1

The distribution of theses according to sample title/characteristics (undergraduate, associate degree, graduate students, certified public accountant/intern, etc.) is shown in Table 9. The majority of theses (48%) were prepared for undergraduate students. This is followed by associate degree students with 16%. In addition, there are theses that deal with undergraduate and associate degree students together; theses focusing on secondary school students; and theses prepared for vocational high school students.

Table 9*Sample Theses by Title/Characteristics*

Sample Characteristics	Number
Undergraduate Students	30
Associate Degree Students	10
Secondary School Students	7
Distance Education Course Students	1
Certified Public Accountant and Undergraduate Students	1
Undergraduate and Associate Degree Students	3
Commercial Vocational High School Students	6
Certified Public Accountant Office Employees and Associate Degree Students	1
Associate Degree Students with a Commercial High School Background	1
Students Receiving Accounting Training in Vocational Training Centers	1
Master's, Undergraduate and Associate Degree Students	1

Students in the Field of Accounting Education in Private Educational Institutions	1
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Table 10 shows the distribution of theses by author gender. Accordingly, 56% of the theses were written by male authors and 44% by female authors.

Table 10

Theses by Author Gender

Gender	Number
Male	35
Female	28

4 DISCUSSION

The findings of this study reveal that postgraduate theses on accounting students tend to focus around specific themes and exhibit similar methodological trends. The prominence of issues such as views on accounting education, teaching methods, and professional ethics, in particular, indicates that accounting education is undergoing a transformation process both in Turkey and in the international literature.

When compared with international studies, the findings of this research show significant parallels. For example, studies by Halabi (2021) and Alshurafat et al. (2021) revealed that the impact of digitalization and online education on the learning processes of accounting students has increased. In this study, the increase in theses on e-learning, digital accounting, and new educational methods, especially in recent years, indicates a development consistent with global trends. Similarly, while Williams and Kollar (2021) emphasize that active learning approaches increase student success, the high number of theses focusing on educational methods in this study shows that pedagogical transformation is gaining importance in Turkey as well.

However, the findings also reveal that postgraduate theses in Turkey exhibit limited methodological diversity. The use of survey methods and the dominance of quantitative analysis techniques (especially t-tests and ANOVA) in the vast majority of theses indicate a homogeneity in research designs. In contrast, the international literature, particularly in recent years, shows the use of more advanced methodological approaches such as mixed methods, experimental designs, and large-scale analytics. This situation

demonstrates that accounting education research in Turkey is open to methodological development.

The increasing inclusion of topics such as ethics, sustainability, and green accounting in academic theses is a noteworthy finding. This trend demonstrates that sustainability and ethical awareness are gaining increasing importance in accounting education. However, the limited number of theses addressing these topics suggests that these areas require further research in the future.

Another important finding highlighted in the study is the concentration of theses in specific universities and the predominant use of undergraduate students as the sample. This situation may limit the generalizability of the findings. In international studies, comparisons between different countries and multi-center datasets are more common. In this context, it is suggested that future studies should be designed to include larger samples and different educational levels.

Finally, this study makes a significant contribution to the literature. By comprehensively examining postgraduate theses for accounting students, it both reveals current research trends and identifies gaps in the literature. Identifying less studied topics (e.g., digital accounting, metaverse applications, and behavioral accounting) is particularly guiding for future research. However, the study's limitation to theses in Turkey can be considered a drawback. Therefore, including studies from international databases in future research will contribute to more comprehensive and comparative results.

5 CONCLUSION

This study examines postgraduate theses prepared for accounting students in Turkey using a holistic approach, revealing research trends, methodological preferences, and prominent topics in the field. A search conducted using specific keywords on the thesis search page of the National Thesis Center of the Council of Higher Education in Turkey identified a total of 63 postgraduate theses prepared for accounting students between 2006 and 2025: 56 master's theses and 7 doctoral theses. The theses were classified according to publication year, university, thesis advisor title, data collection method, analysis program and method, subject, sample characteristics, and author gender.

The study revealed that the highest number of student theses were prepared in 2019 (12) and 2024 (6) at Selçuk University (7), followed by Dumlupınar University (5), Burdur Mehmet Akif Ersoy University, and Sakarya University (4 each). The majority of theses were written by male authors and prepared under the supervision of a professor with the title of Prof. Dr. (32%). The most frequently used data collection and analysis methods in the theses were questionnaires and T and ANOVA tests. Authors also preferred to use AMOS and LISREL software for quantitative data analysis. For qualitative data analysis, the preferred programs were NVivo and MAXQDA. The most frequently used analysis program in the theses was SPSS. In terms of subject matter, the theses most frequently focused on opinions and expectations regarding accounting education and educational methods (7 each). This was followed by theses written on awareness and perception of professional ethics (5 theses) and skills training in businesses (5 theses). Especially in recent years, students' awareness and perception of green accounting have been measured in parallel with sustainable practices. Addressing emerging topics such as digitalization, sustainability, artificial intelligence applications, and behavioral accounting more will significantly contribute to the development of the field. The majority of the theses were conducted in Konya (6 theses) and Kütahya (4 theses). The majority of the students included in the sample are receiving accounting education at the undergraduate level (48%).

The results obtained are limited to the Turkish context, and it is observed that the theses are largely based on quantitative methods. This situation both limits the generalizability of the findings and indicates the need to increase methodological diversity. It is recommended that future research include international databases (Scopus, Web of Science, etc.), conduct comparative analyses, and utilize mixed methods. Accounting-focused theses and articles prepared for different sample groups other than students (academicians, auditors, companies, interns, etc.) can be examined using bibliometric or content analysis.

In conclusion, it is clear that research on accounting students needs to improve both quantitatively and qualitatively. In this context, more innovative research designs and the inclusion of topics aligned with global trends will contribute to making the accounting education literature more visible and influential at the international level.

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Authors’ Contribution

All authors contributed equally to the development of this article.

Data availability

All datasets relevant to this study’s findings are fully available within the article.

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