

HOW DO ACCOUNTANTS PERCEIVE THE BAN OF ADVERTISING IN ACCOUNTING PROFESSION? A TURKISH EXPERIENCE

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Abstract

Advertising is forbidden for accountants in most countries including Turkey ethically. On the other hand, a tendency to lift this ban has increased gradually. This study aims to expose the perceptions of advertising ban relate to accountancy profession and determines the differences between people looking positively and negatively to advertising ban. The study involves 156 accountants who are selected by the method of simple random sampling. Data was collected by the method of personal interview. ANOVA, Discriminant Analysis and Structural Equation Modeling with LISREL (two-group invariance test) were used for analyzing the hypotheses. Research results show that most of the respondents expressed their opinion, as the advertising ban should continue. The most important differences between people looking favorably and looking negatively to the advertising ban relate to the thoughts as “being already done of hidden advertising”, “increase in the number of taxpayers in a positive way”, “transferring experiences to more people with advertisements”, “enhancement in tax awareness and social responsibility by means of advertisements”, “causing deceptive and misleading advertisements more”, “customization in advertisements”, and “causing arguments among colleagues”.

Keywords: Advertising ban, advertisement ethics, accounting, perception differences, Turkey

INTRODUCTION

Nowadays the rapid rise in global market economy has increased the interest in social issues such as justice and ethics in economic life. Applications of the accountancy profession are one of the most discussed issues ethically by all parts of society. Community wants accountants to give more secure information than before and to have enhanced social responsibility due to their servicing to public areas. High social responsibilities of this profession give prominence to ethics applications in accounting especially advertising ethics. As the competition intensifies, accounting professionals are heading to advertising even if customers don't know. There is evidence in literature about that customers also tend to looking positively to advertising in accounting profession (King and Label, 1987). Still, the issue of accountant advertising is not easy to discuss.

There are many studies in the academic literature about and how advertising will affect the image of accountants and the change advertising perception before and after advertising ban in the United States (Morley, 1979). In these studies, it was identified that before advertising bans people had negative thoughts about ads thinking advertising would distort with the idea of their profession but after advertising ban was lifted they had 61% positive thoughts about ads (Hodge and Lumpkin, 1990). People, who had said that if advertising had to be made, a corporate advertisement should have been made through the accounting room before lifting of the advertising ban, stated later that they wanted to advertise an advertisement by individual ways. It was determined that especially young accountants in the range of 0-5 years of experience and seniority were willing to advertising, as age and seniority increased they avoided advertising. It was found that small-sized businesses are more willing to advertising then to large enterprises (King and Publisher, 1987). In another study made by accountants to learn respondents' thoughts about advertising, they stated that they believed professional image of advertising and quality of services offered would affect 66% adversely (Sellers and Solomon, 1978).

This study aims to expose the perceptions about advertising ban in accountancy profession and determines the differences between people looking positively and negatively to advertising ban by handling the subject in terms of Turkey and Turkish culture. According to its authors this study is a first in Turkey and it is a subject that is investigated little in the international arena. That is, this study is thought to make a significant contribution to national and international literature. This study has the characteristics of shedding light on discussion of whether advertising made by accounting professionals ethically is right or not.

CONCEPTUAL FRAMEWORK

The word advertisement (we should mention that the Turkish equivalent is reklam) comes from the word réclame in French originally and it has many meanings as follows: 1. To promote something to the public; make them appreciate it, and thus every possible way to ensure the placing on the market. 2. Text, pictures, movies and so on that are used for this purpose (Turkish Language Association, Great Glossary). Considering the English equivalent "Advert" word has the meaning of "Drawing attention to a particular aspect". According to Kotler, advertising is one of the elements of the promotion of goods and services in marketing mix. Kotler stated that there are three purposes of advertising. They are informing, persuading and reminding (Kotler and Armstrong, 2001). "Three features that distinguish advertising from other promotional activities are payment, having mass messages and knowing the advertiser in order to promote a specific good or service"(Celebrity, 1985, 12).

Advertising has manipulative effects on transformation of social structures in the process of culturing of consumption. "The separation of good and bad messages encoded in the community is important considering advertising's place in methods of communication and ability to enter into life" (Sayımer and Yayinoglu, 2007, 291). Census and Yayinoglu states that accountants will have more desire to increase taxpayers and income due to increase competition. This type of advertising motives cause unfair competition in the market and can impair the image of the profession. It is expected that this situation will reduce confidence in the market by adversely affecting the reliability of information provided by accountants and negatively influence the economy.

Advertising ban in Turkey

Legislations related to the advertising ban in Turkey were carried out by The Association of Chamber of Certified Public Accountants and Sworn in Certified Public Accountants of Turkey (the abbreviation of it is TURMOB in Turkish) and Turkish Board of Capital Markets (the abbreviation of it is SPK in Turkish). Advertising ban is regulated in The Mandatory Occupation Decision related to Accountants Professional Code of Ethics in the Profession Act, The Disciplinary Legislations and Rules that Professionals Must Comply With and Own with the Law No.3568 by TURMOB. Advertising ban is discussed in the Community on Independent Auditing in Capital Markets by SPK. However, Legislations on Ethical Principles that Certified Public Accountants and Sworn in Certified Public Accountants Must Comply in Their Professional Activities and Legislations of Advertising Ban and Unfair Competition enacted in 2007 are certain regulations on this issue.

In general, it is understood by these legal regulations that advertising does not cause unfair competition, and advertising is allowed partially unless it gives deceptive and misleading information but in other cases advertising is banned completely.

METHODOLOGY

Research Objectives

1. To determine whether there is difference between the accounting professionals looking positively and looking negatively to advertising ban from the perspective of causal perception,
2. To determine the variables that discriminate both of the groups optimally,
3. To expose the causal perception dimensions of advertising ban,
4. To enhance the perception measure of advertising ban.

Scope of Research, Population and Sample Selection

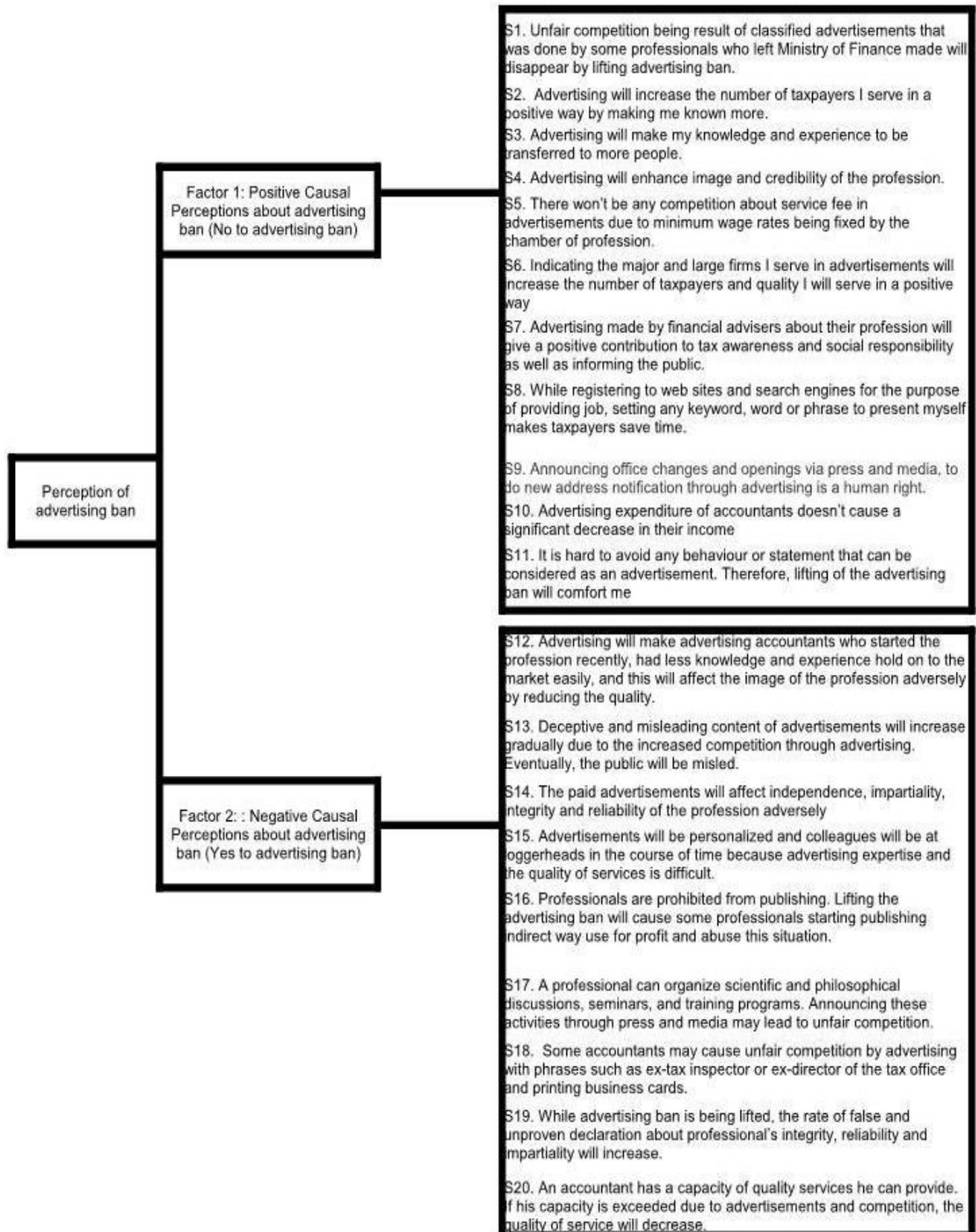
Population of this research which was aimed for determining causal reasons about advertising ban and exposing group differences consists of all accountants registered to Chamber of Certified Public Accountants of Mersin, Turkey. Therefore, the scope of this research is 156 respondents who have been selected among 1200 active professionals as of the date of March 2014 by the method of simple random sampling. The following formula was used to determine the sample size. The maximum variance value was chosen as 0.50 because the secondary data about p and q can not be reached. The value p represents the ratio of accountants who look positively to advertising ban; the value q represents the ratio of accountants who don't look positively to advertising ban. Tolerance level (e value) was eligible to be 8%. Confidence limits were taken as 95% ($z = 1.96$). The sample size is 156 people calculated using this formula.

$$n = p \cdot q / (e/z)^2 = 0.50 \cdot 0.50 / (0.08/1.96)^2 = 156 \text{ people}$$

Research Model

Research model and its variables were formed as shown in Figure 1 by the authors as a result of in-depth interviews with professionals and focused group discussions and by inquiring current academic literature. This research model has perceptions causing to look negatively and to look positively to advertisements. Including positive and negative perceptions, two factors and their sub-variables were defined in this model. These variables also enclose causal reasons. However, the variables that specify both of the factors at certain levels can exist in one person, in other words, the perception of having a dual structure is accepted which it can be found their explanation in Figure 1.

Figure 1: Model of advertising ban perceptions



Data Collection and Measurement

Questionnaire was used as research data collection method. Questionnaire used was self-designed and original. Its questions were prepared taking advantage from existing literature and doing many depth interviews with accountants. To measure clarity of the questionnaire to the respondents, the questionnaire was tested on ten people before. The questions were presented to real respondents without changing the original due to not being met any problem on this pilot study. The data were collected by personal interview. The response rate is 100%.

The first seven questions in the questionnaire are the questions to determine work experience, capacity and thoughts related to advertising of respondents. After questions asked to determine these properties, a question with two options (Yes-no) was asked whether they look positively to advertising ban. Judgments expressing their perceptions containing the reason of why they look positive or negative to advertising ban were asked in the following 20 questions. Five-part Likert scale was used for replies. On the perception scale related to judgments, at one end expression of "strongly agree" takes place and this judiciary is valued with a score of "5", and at the other end, expression of "disagree" takes place and this judiciary is valued with a score of "1". In this way, the average of the responses to the judiciary related to subject reveals respondents' perceptions on the issue. This study has identifying characteristics due to measuring perceptions related advertising ban and defining perceptual differences between the groups.

ANALYSIS

The data was analyzed by the 20th version of SPSS statistical program and LISREL 8.8 program. ANOVA, Discriminant Analysis, Exploratory Factor Analysis, Confirmatory Factor Analysis and Structural Equation Modeling (two-group invariance tests) were applied in this research.

Descriptive Information

Most of respondents (88,6%) is composed of certified public accountants. It is seen that 79% of the professionals have bachelor's degree about their educational status. 32.4% of accountants have 6-10 years seniority. 35.7% of the members of the professionals currently serves an average of 31-60 taxpayers.

When the upper limit of taxpayers' capacity they can serve asked to accounting professionals, they stated to have 131-180 taxpayers with a ratio of 26,1% first. If this advertising ban was lifted, accounting professionals would think about advertising via big illuminated signboards with a ratio of 92,4% first, and using brochures, newspapers and

magazines in the second place. Accounting professionals gave the answer of address and contact information first with a ratio of 92,4%, professional experience information in the second place with a ratio of 87,3%, and price third with a ratio of 85,4% to the question in which areas you would like to advertise if advertising ban was lifted.

When their point of view to advertising ban was asked to professionals, 64,3% of the respondents looked positively to advertising ban and 35,7 of them looked negatively to it. While the accountant rate of who totally agreed with the opinion of its being done by the chamber of profession in case of advertising allowance was 42%, the accountant rate of who totally agreed with the opinion of advertising in their own way in case of advertising allowance was 14%.

Group Differences-ANOVA Analysis

As a result of evaluation of data, **101 professionals approach advertising adversely (positive to advertising ban), 56 professionals approach advertising favourably (negative to advertising ban) have been observed.** In the ANOVA analysis, all values causal perceptions regarding advertising ban were different for both groups ($p < 0.01$). Levene test, all variables were found to have homogeneity of variance (Levene statistical significance varies up to 0.83 from 0.26). ANOVA results on findings are shown in Table 1:

Table 1: Average of Advertisement Ban Perceptions and Group Differences -ANOVA

Variables				Variables			
Positive Perceptions				Negative Perceptions			
	Mean	F val.	Sig.		Mean	F val.	Sig.
S1 Group1 101	1.51	725.5	0.0	S12 Group1 101	4.18	154.3	0.0
Group2 56	4.55			Group2 56	1.75		
Total 157	2.60			Total 157	3.31		
S2 Group1 101	1.66	690.5	0.0	S13 Group1 101	4.46	290.9	0.0
Group2 56	4.70			Group2 56	2.02		
Total 157	2.75			Total 157	3.59		
S3 Group1 101	1.53	657.9	0.0	S14 Group1 101	4.53	413.4	0.0
Group2 56	4.64			Group2 56	1.78		
Total 157	2.64			Total 157	3.56		
S4 Group1 101	1.71	548.8	0.0	S15 Grup1 101	4.63	392.9	0.0
Group2 56	4.61			Grup2 56	2.18		
Total 157	2.75			Total 157	3.76		
S5 Group1 101	1.58	537.2	0.0	S16 Group1 101	4.49	28.2	0.0
Group2 56	4.57			Group2 56	3.61		
Total 157	2.65			Total 157	4.17		
S6 Grup1 101	1.77	351.5	0.0	S17 Group1 101	1.41	400.3	0.0
Grup2 56	4.45			Group2 56	1.52		
Total 157	2.73			Total 157	3.38		

S7	Grup1	101	1.56	380.1	0.0	S18	Group1	101	4.45	23.4	0.0
	Grup2	56	4.41				Group2	56	3.63		
	Total	157	2.58				Total	157	4.15		
S8	Grup1	101	1.76	280.1	0.0	S19	Group1	101	4.46	603.5	0.0
	Grup2	56	4.32				Group2	56	1.43		
	Total	157	2.68				Total	157	3.38		
S9	Grup1	101	1.71	277.5	0.0	S20	Group1	101	4.38	220.8	0.0
	Grup2	56	4.32				Group2	56	2.09		
	Total	157	2.64				Total	157	3.56		
S10	Grup1	101	1.74	236.4	0.0						
	Grup2	56	4.29								
	Total	157	2.65								
S11	Grup1	101	1.84	260.7	0.0						
	Grup2	56	4.32								
	Total	157	2.73								

In the analysis of ANOVA, all the values about causal perceptions related to advertising ban were different for both of the groups. The mean positive perception about advertising of Group 1 (those who wants advertising ban) was low; its mean negative perception was high. It was the opposite of this result for the Group 2 (those who wants advertising ban to be lifted).

Variables that Best Distinguish Two Groups - Discriminant Analysis

Discriminant analysis was applied to determine the variables that discriminates two groups best. Stepwise method was used for the calculation of the discriminant function. In stepwise method, variables are included in the analysis depending on their discriminate power in order, the ones whose discriminate power are weak are removed from the model. Various statistics are available for weighing up the addition or removal of variables from the analysis, but the most commonly used is Wilks' Lambda. Discriminate function was tested separately at each stage with Wilks' Lambda (λ) because variables are taken into the model one by one. The significance of the change in Lambda when a variable is entered or removed is obtained from an F test. As the results, variables S1, S7, S2, S13, S15 and S3 are ordered as variables that are discriminating the two groups as shown in Table 2. The results below show that there are differences among the variables via the S1, S7, S2, S13, S15 and S3 which it can be found their explanation in Table 2.

Table 2: Variables Entered the Model

Steps	Variables Entered the Model	Wilks' Lambda		Exact F					
		Statistic	df1*	df2	df3	Statistic	df1	df2	Sig.
1	S1	.150	1	1	150	852.478	1	150.0	0.000
2	S7	.115	2	1	150	572.563	2	149.0	0.000
3	S2	.100	3	1	150	443.280	3	148.0	0.000
4	S13	.090	4	1	150	370.458	4	147.0	0.000
5	S15	.086	5	1	150	311.843	5	146.0	0.000
6	S3	.083	6	1	150	265.788	6	145.0	0.000

* degree of freedom

The eigenvalue of the discriminate function is 10,998 and explains 100% of the total variance. Canonical correlation is 95%. That is, 90% of variance in the dependent variable is described via this model ($0.95^2 = 0.90$). Wilk Lambda ($\lambda = 0.083$, $p < 0.01$) was significant. These results show that the predicted discriminate function is valid. Results discriminating independent variables from the trivial to the important right order according to their discriminate power are shown in Table 3. According to these results, the strongest variable discriminating the two groups was S1, and the weakest variable was S15.

Table 3 Canonical Discriminant
Function Coefficients

Variables	Function 1
S1	.647
S2	.462
S3	.276
S7	.352
S13	-.305
S15	-.346
(Fixed)	-2.201

Classification results shows that the discriminant function classified 100 observations right and 3 observations wrong out of 101 observations in the first group. That is, correct classification rate in this group is 99%. In contrast, 53 observations were classified right and 3 observations wrong out of 56 observations in the second group. Correct classification rate in the second group was 94.6%. The total correct classification rate is 97.5%. This result proves that discriminant function is a very strong (Nakip, 2013).

Reduction the Number of Variables of Advertising Ban Scale

-Exploratory Factor Analysis and Confirmatory Factor Analysis

The assessment of measurement properties (reliability and validity) for the scale and reduce items for developing shortest scale are the key tasks in the measurement analysis. This assessment process was carried out in an iterative procedure described as follows: 1. After data entry, the raw data were assessed for missing data, outliers, skewness, kurtosis; 2. Conduct an exploratory factor analysis for determining dimensions of scale; 3. Delete items that are poorly related to their factors or that are associated with more than a single factor; 4. Item-total correlations were examined and the reliability of the items measuring each factor was examined by using Cronbach's alpha coefficient and estimations, 5. Items that values of modification indices suggest are eliminated from the measurement model in confirmatory factor analysis.

Initially all 20 items were included in the exploratory factor analysis. Two dimensions were obtained in the results of the first exploratory factor analysis. The items S16 and S18 forming the second dimension removed from the scale because factor loadings were insufficient. The analysis was repeated with the remaining 18 items and a one-dimensional structure was obtained. It has been shown that the factor analysis gives reliable and satisfactory results in terms of these items and their sizes. Single factor is determined according to Eigenvalues greater than 1 rule and Screen Test. The Maximum Likelihood Method and Direct oblimin rotation was used in the analysis (Simsek, 2007). This is because the majority of the correlations between the items and the data with the normal distribution is greater than 0.20 (Castello and Osborne, 2005). Single factor explains the 79.543% of the variance. KMO test coefficient was 0.963; Chi-square (χ^2) value 4158,856; df: 153 and sig: 0.000 was found in the Bartlett test results.

However, in the next step, 20-items structure was subjected to confirmatory factor analysis. As the modification indices suggest, adjustments and item deletions were carried out and the analysis was done again using the program LISREL 8.8 (Jöreskog and Sorbo, 1993). After a series of repeated analysis, 10 reliable items and two-factor structure were acquired eventually. These structures were named as Positive Perceptions (Olumlu) and Negative Perceptions (Olumsuz). Items were defined as S1, S2, S3, S4, S5 for positive perception factor and S13, S17, S18, S19, S20 for negative perception factor. Overall fit of the model were quite good (Figure 2). Fit indices of our model were found as RMSEA: 0.05 (Root Mean Square Error of Approximation), AGFI : 0.90 (Adjusted Goodness of Fit Index), CFI:0.99 (Comparative Fit Index), NFI:0.99 (Normed Fit Index) and IFI :0.99 (Incremental Fit Index).

Factor loadings for convergent validity were evaluated and all of them were found over 0.70 and significant ($p < 0.05$) (Bagozzi and Yi, 1991). Factor loadings respectively were as S1:0.94, S2:0.95, S3:0.95, S4:0.94, S5:0.95 and S13:0.83, S17:0.81, S18:0.87, S19: 0.94, S20:0.86. Discriminant validity among two dimensions of scale was examined by conducting chi-square difference tests between a model in which a factor correlation was fixed at 1.00 and unconstrained model. In all cases, the constrained model showed a significantly poorer fit to unconstrained model. This suggests that the two dimensions are discriminate of one another. Furthermore, any adjustment wasn't observed in the analysis of the modification index is stipulated between observed variable and latent variable at the end of the confirmatory factor analysis. This shows that there is discriminant validity in our model.

Cronbach's alpha values of both factors were found as 0.97 for positive perception factor and 0.90 for negative perception factor.

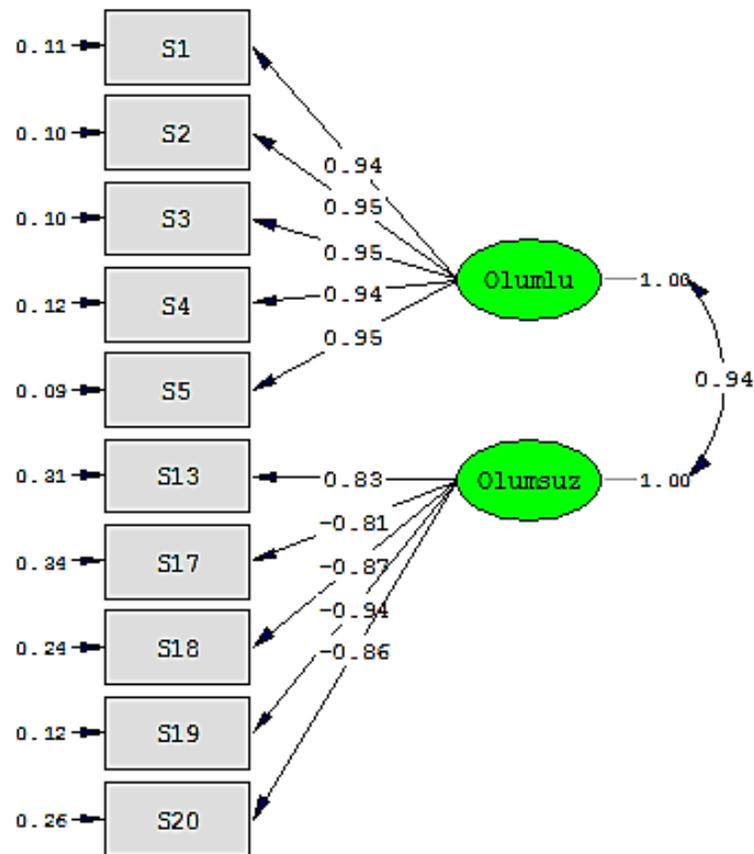
Determining Whether the Measurement Model Structure is the same for Both of the Groups (Two- group Invariance Test)

Two-group invariance test was performed to detect whether measurement model structure is the same between the groups or not. In the analysis, principally the situation that the factor structure of two groups in terms of three basic dimensions, that's factor loadings, the correlation between the factors and the error variance were assumed to be the same case were tested. (Bollen, 1989; Byrne, 1998; Jöreskog and Sorbo, 1993). If it is proved that the parameters of the model in each group has the same value the evidence that the model does not change in groups (invariant) is obtained.

At the same time it is also known that such tests are moderation tests. In this study, considering that there is a distinction in terms of group approach to advertising ban (positive and negative perspectives), it is clear that this variable is differentiator (moderator). Our assumption is that the approach to advertising ban for our model is a moderator variable.

Our results of the invariance test show that this model didn't have good fit indices. Chi-square statistics was significant ($\chi^2 = 266.24$; sd: 89; $p < 0.00$). The value of χ^2 / df was found as 2.99 (It is not at an acceptable level because it is larger than 2). Fit indices values were as follows: RMSEA: 0.16 (it's acceptable up to maximum 0.08); GFI: 0.82 (Goodness of Fit Index), CFI:0.58, NFI:0.49 and IFI: 0.58. The indices of overall fit of the model were below acceptable limits (Figure 3).

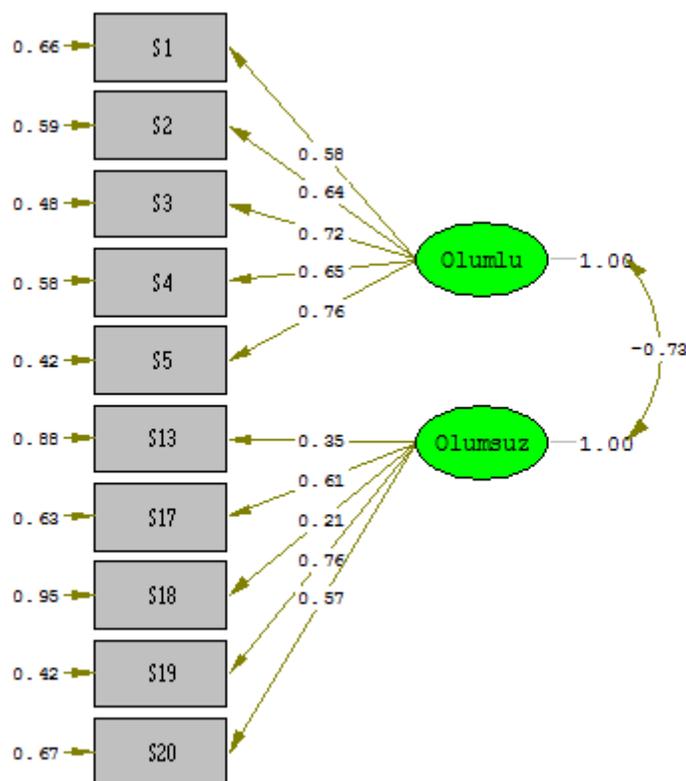
Figure 2. Measurement Model - Standardized Coefficients



*In the model, the relationship between Positive Perception Factor (Olumlu) and Negative Perception Factor (Olumsuz) seem high, but this relationship may be different than usual when factors are defined as the amount of implicit variables. So it is suggested that this relationship be calculated in the normal way (Simsek, 2007 p.127). The correlation coefficient has been found $r = -0.73$, when the relationship between two factors calculated in the normal way.

Therefore, our understanding is that the factor structure of the model varies between groups. This result is supported by what is found that the means of the mentioned variables between Group 1 and Group 2 was different in a previous ANOVA test. As a result, professionals approach to the advertising ban has proven to be a moderator, in other words, a discriminating variable.

Figure 3: Measurement Model for Group Differences-Standardized Coefficients



CONCLUSION AND RECOMMENDATIONS

This research has been carried out to determine the causal perception of accountants to advertising ban and to reveal differences between the groups looking positive and negative to advertising ban.

Research results show that a larger majority of respondents 64,3% expressed their opinion as advertising ban should have existed. It is found that there are differences between the respondents looking positively and negatively to the advertising ban about all the perception variables.

Accountants looking positively to advertising ban perceive that advertisements can be deceptive and misleading, can mislead the public, may lead to unfair competition through press and media, especially retired accountants may cause unfair competition by using the title of civil servant, the rate of false and unproven declarations will increase, his working capacity will increase due to advertising and increasing competition and this will decrease the quality of service he will give.

Accountants looking negatively to advertising ban perceive that unfair competition that hidden ads caused will disappear, will increase the number of taxpayers by being more

recognized, the professional experience will be transferred to more people, will enhance image and credibility of the profession, there won't be any competition about service charges.

It is found that the most important thoughts discriminate the two groups were "hidden advertisements", "the increase in the number of taxpayers", "transferring experiences to more people", "increasing tax awareness and social responsibility by advertisements", "causing deceptive and misleading advertisements", "personalized advertisements and causing colleagues to be at loggerheads with each other".

In light of these results, the following behaviours are recommended for protection of accountants and people against negative aspects of advertisements in case of future lifting of the advertising ban:

- TURMOB should define the upper limit of working capacity of professionals whose number of taxpayers increased by advertising. Thus accountant should be made to serve to an appropriate number of taxpayers without reducing the quality of service.
- Advertising Committee in TURMOB should be created by a new legal adjustment. Before accountants publish an advertisement they should report it, should make sure that advertisements are not deceptive and misleading and don't cause to unfair competition severely, and should publish an advertisement that is approved by Advertising Committee.

LIMITATIONS AND WAY FORWARD

For differences and scale of perception being considered valid and reliable these must be tested with different locations and scale samples. It is recommended that future researchers will test the scale using the same variables.

In addition, what has caused this difference can be identified by taking forward the finding that the factor structure of the scale is not the same in different groups. Exceeding the aim of our study these tests has not been performed. It is recommended to the future researchers.

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