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New Specializations in Accounting Profession

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ABSTRACT Humans have innumerable needs, and every economic unit that engages in activities to meet these needs is called a business. As a result of the activities of businesses, transactions must be documented and recorded. The concept of accounting has emerged for this purpose. Accordingly, the profession of accountancy has developed and people who do this job have been trained. Currently, professionals such as Certified Public Accountant and Sworn-in Certified Public Accountant have emerged. The field of accounting has been significantly impacted by the rapid advancement of information technologies and economies on a global scale, the phenomenon of globalization, and the intensifying competitive landscape. In response to the increasingly complex business activities, the content of transactions carried out by accountants has also become of paramount importance. Significant alterations have been observed in domains such as corporate governance, auditing, and financial reporting. In consequence of these developments, new areas of specialisation in accounting have emerged. This study begins with an examination of the concept of accounting and the evolution of the accounting profession. It also considers the emergence of new specializations within the accounting profession and selected topics within these specializations.

KEYWORDS
Accounting profession
New specializations in accounting

INTRODUCTION

The intensification of global competition, particularly in information technology and economic sectors, has prompted a transformation in accounting processes within enterprises. This has led to a shift in the nature of transactions conducted by accountants, with their role becoming increasingly pivotal in navigating the complexities of business operations. In addition to these developments, there have been advances in the areas of corporate governance, auditing, and financial reporting, among others. The winds of change in the fields of accounting have opened up new areas of expertise.

In light of these developments, professionals have been compelled to reconcile the divergent demands of financial statement users with the tenets of traditional accounting practices. The accounting profession has witnessed the emergence of numerous new areas of expertise, including independent auditing, internal auditing, business valuation, corporate governance and rating, forensic accounting, carbon accounting, environmental accounting, fraud auditing, financial reporting consultancy, and others. These developments have created new business opportunities for professionals to provide consultancy services. The capacity of accounting professionals to adapt to these developments in new areas and to implement changes will only be realized through training and self-development on these issues and areas. This study presents theoretical information and evaluations on the development of the accounting profession and new areas of specialization.

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ACCOUNTING CONCEPT AND DEFINITION

Humans are innately driven by a multitude of needs. Every economic entity that is engaged in the pursuit of these needs is designated as a business. Businesses are analyzed in two distinct ways: structurally and operationally. In the structural analysis of enterprises, certain elements are considered, including capital, labor, and organization. Secondly, the activities of businesses can be broadly categorised into three main areas: procurement, production and marketing. Enterprises engage in payments as a consequence of procurement activities and collections as a consequence of marketing activities. Consequently, it is imperative to maintain records of transactions that occur throughout the various stages of business operations (Şenol 2018). The commercial activities of enterprises result in the transfer of wealth and the occurrence of numerous changes and transformations. It is necessary to evaluate and document the results of these activities. In order to conduct this process in an orderly manner, it is necessary to consider the importance of the concept of accounting. The concept of accounting in its most general sense.

The field of accounting is defined as "a branch of science that records, classifies, summarizes, reports, analyzes, and interprets the financial transactions of enterprises that cause changes to their assets and resources" (Özkan 2020). In other words, it is an information system that produces financial information for information users.

DEVELOPMENT OF THE ACCOUNTING PROFESSION AND SYSTEM IN TURKEY

The evolution of the Turkish accounting system can be traced back to ancient times. The most significant development in the history of the accounting profession subsequent to the Tanzimat was the enactment of the Law of Commerce in 1850. This law was a translation of the first and third books of the *Code Commerce*, which entered into force in France in 1807. The first book addressed the subject of merchants and trade, while the third book dealt with the topic of bankruptcies and fraudulent bankruptcies. It is the inaugural legal regulation to impact our accounting practices (Sipahi and Küçük 2011).

The period during which Germany exerted influence on the development of accounting theories and practices in Turkey on a national scale is generally considered to have commenced after 1926. The Commercial Code No. 856, the inaugural commercial code of the Turkish Republic, was adopted and entered into force on May 29, 1926. It was prepared on the basis of the German Commercial Code. Consequently, the German influence began to be evident in the Turkish accounting system (Şenel and Arslan 2019).

The enactment of Law No. 755 on earnings tax in 1926 marked the advent of the Republic period and represented the inaugural and most significant development in this era. Subsequently, it underwent numerous modifications with the enactment of the Earnings Tax Law, No. 2395, which was ultimately abolished in 1949. In lieu of the abolished earnings tax law, the income tax law, corporate tax law, and tradesmen tax law were adopted. In 1952, with Turkey's accession to NATO membership, the influence of the United States in the regulations increased. Nevertheless, the initial steps towards the implementation of the Uniform Accounting System were taken subsequent to these years. In the subsequent periods, international accounting standards exerted an influence on the accounting system and practices of our country, as accounting standards became a necessity to create a common language in economic and commercial practices and calculations worldwide. In Turkey, the principles and elements of the accounting profession were established and regulated by Law No. 3568 on Certified Public Accountants and Sworn-in Certified Public Accountants, enacted on June 1, 1989.

NEW AREAS OF SPECIALIZATION IN THE ACCOUNTING PROFESSION

The rapid development of information technologies and the economy, in conjunction with increasing competition and globalization, have had a profound impact on the accounting processes of enterprises. In response to the increasingly complex business activities, the content of transactions performed by accountants has become more diverse and significant. In particular, the impact of changes in areas such as corporate governance, auditing, and financial reporting has led to the emergence of new and distinct accounting specialization areas within the field of accounting (Yıldız and Akyel 2018). The new areas of specialization are discussed under six main headings: auditing, accounting standards, environmental accounting, valuation, accounting information systems, and strategic cost management. These are presented in the following paragraphs.

Auditing

The concepts of accounting and auditing are inextricably linked. The necessity of audit implies the necessity of accounting, and vice versa. The forensic accounting profession, which provides litigation support, fraud audit, and expert witness services, has developed new specializations in the field of auditing in the accounting profession, in collaboration with the internal auditor.

The provision of reliable and high-quality financial information and reporting is of significant importance for the healthy conduct of commercial relations between businesses and related parties in the context of economic decision-making. The assurance of the accuracy and reliability of the financial information of enterprises depends on the independent audit mechanism, which is carried out in accordance with ethical rules and professional standards (Yıldız and Akyel 2018). The implementation of rigorous and comprehensive regulations at the country level has facilitated the growth of independent audit services, paving the way for companies to demand a range of new services, including the establishment of internal audit and internal control systems, the valuation of assets and companies, corporate governance practices, consultancy on various issues, and the measurement of credibility (Sayar and Karataş 2017).

Environmental Accounting

Environmental accounting is an information system that produces data on the formation of resources related to the environment and the manner in which these resources are utilized, the fluctuations in these resources, and the environmental status of organizations, which are then communicated to the relevant individuals and organizations (Çetin *et al.* 2004). In accordance with the social responsibility concept of accounting, companies are obliged to disclose the impact of their activities to all segments of society, not only in terms of economic results, but also taking into account the social consequences (Atmaca 2020). The significance of environmental accounting, environmental costs, and environmental reporting has been on the rise in enterprises due to the mounting demand for information from shareholders and other stakeholders, in conjunction with the growing emphasis on corporate social responsibility. The incidence of environmental costs may vary according to the manner in which they are incurred. While some environmental costs are incurred as a consequence of activities undertaken with the objective of preserving the environment, others may arise as a result of the utilisation of environmental resources. Table 1 presents of these typess of costs.

Accounting Standards

By Turkish Commercial Code No. 6102, which regulates the application of accounting standards, all enterprises were required to comply with Turkish Accounting Standards (TAS) / Turkish Financial Reporting Standards (TFRS) in the preparation of their financial statements as of 2013. This requirement was further reinforced by the decision of the Public Oversight Accounting and Auditing Standards Authority (POA), as published in the Official Gazette dated August 26, 2014. The mandatory application of TAS/TFRS in the preparation of individual and consolidated financial statements of organizations of public interest (Yıldız and Akyel 2018). The preparation of Turkish Accounting Standards has been entrusted to the Turkish Accounting Standards Board since 2002. As of September 2011, the name of the board was changed to "Public Oversight Accounting and Auditing Standards Authority."

Table 1 Distribution of Environmental Costs (Alagöz and Yılmaz 2001)

Cost reduction	Utilization costs	Loss Costs
Environmental Planning	Air Cost	Air Pollution
Process Control	Water Cost	Water Pollution
Emission Measurement Instruments	Soil Cost	Visual Pollution
Environmentally Harmless Material Design Development	Noise Cost	Penalties and Compensations
Recycling Designs Environmentally Harmless Packaging Development	Image Cost	Environmental Cleanup
Environmental Development	Natural Gas Cost	Complaint Investigations
Environmental Education	Oil Cost	Bail and Warranty Expenses
Biologist, Chemist Services	Coal Cost	Sales Declines
Environmental Engineering Services	Energy Cost	Other Loss Costs
Environmental Reports		
Environmental Labels		
Environmental Reliability		
Environmental Management System		
Environmental Audit		

The POA has published many accounting standards, including Turkish Auditing Standards (TAS), Turkish Accounting Standards (TAS), Turkish Financial Reporting Standards (TFRS), Financial Reporting Standard for Large and Medium-Sized Enterprises (BOBİ FRS), Financial Reporting Standard for Small and Micro Enterprises, and Interest-Free Financial Accounting Standards (FFMS) (Atmaca 2020). For members of the accounting profession to overcome the difficulties they encounter when they comply with these standards, they must possess expertise in this field.

Strategic Cost Management

In the context of globalization, there have been notable advancements in the field of strategic cost management (SCM), which is closely related to strategic management. Strategic cost management is a field of study that focuses on the strategic elements related to strategic management. The primary objective of strategic cost management is to devise strategies to safeguard and enhance the competitiveness of the business in the context of a global competitive environment (Haşaşoğlu 2011). Strategic cost management is the application of cost management techniques to continuously improve the strategic position of businesses and reduce their costs. In this framework, several additional methods are employed, including activity-based costing, product life cycle costing, target costing, kaizen costing, and quality function deployment. These are used as auxiliary methods in value chain analysis, strategic position analysis, and cost drivers analysis of SMM.

The aforementioned specialization areas represent novel developments within the accounting profession, reflecting the evolving demands of the modern age. It is inconceivable for members of the accounting profession to remain indifferent to the new areas of specialization that are emerging within the profession. Otherwise, members of the accounting profession will be unable to keep pace with the evolving demands of the modern age and will be unable to meet the evolving information needs of financial information users, which are being shaped by technological developments and globalization (Atmaca 2020). A unifying characteristic of these specialization areas is that they utilize accounting data in their calculations and examinations.

Accounting Information System

An Accounting Information System (AIS) is an information system that transforms, reports, and presents historical and estimated data related to financial accounting, cost accounting, and managerial accounting into information that meets the expectations of information users. This is due to the characteristics and qualities of information that users require (Sürmeli *et al.* 2008). The components of a management information system (MIS) are presented in Table 2.

Evaluation

Valuation, which has been regarded as a fundamental aspect of the accounting information system throughout history, is also intricately linked to the taxation process. One of the key objectives of the valuation phenomenon is the determination of fair value, which is regarded as an essential tool for the accurate financial presentation and measurement process within the scope of TAS/TFRS. This process is underpinned by the concepts of transparency and accountability.

The valuation approaches employed in the context of tax law and commercial law diverge in terms of the objectives they are de-

Table 2 Accounting Information System Components (Kaynar 2010)

ACCOUNTING INFORMATION SYSTEM		
Knowledge Users	Financial Information Provided	Supported Resolutions
Investors	Profitability	Performance evaluation
Lenders	Financial Status	Securities investments
Managers	Cash Flows	Tax strategies
Shareholders		Labor relations
Customers		Resource allocation
Employees		Lending decisions
Regulatory Authorities		Borrowing decisions
CMB		
Revenue Administration		
Ministry of Environment		

signed to fulfill. Commercial law is founded upon the principles of mercantilism and is designed to elucidate the true circumstances of the merchant and to furnish pertinent and realistic data regarding the activities and outcomes of the enterprise to the individuals and entities associated with the enterprise. Conversely, in terms of tax laws, the valuation provisions are based on the tax, focusing on the tax base and organizing all its regulations on the full and correct calculation of the tax as the commanding officer of the tax. Following the Tax Procedure Law, valuation is defined as "the process of appraising and determining the economic value of assets related to the calculation of tax bases." (Güngör 2013).

NEW SPECIALIZATION AREAS IN THE ACCOUNTING PROFESSION: SELECTED TOPICS

The following paragraphs will provide an overview of selected topics related to new specializations in accounting.

Carbon Accounting

The concept of "carbon accounting" has emerged as a sub-branch of environmental accounting as a result of the importance of accounting for carbon emissions, which play an important role in global climate change. These emissions are generated by human activities that cause global warming, and thus, they must be accounted for within the framework of the accounting information system (Demircioğlu and Ever 2020).

Carbon accounting is defined as the process of collecting detailed data on an organization's activity, calculating the carbon projection, in other words, carbon emissions, and converting this figure into carbon dioxide equivalent by taking into account the emission factors (Uyar and Cengiz 2011). The primary objective is to quantify the carbon emissions in a given region to facilitate the sustainability of enterprises engaged in the conversion of carbon emission amounts calculated by accounting methods into carbon dioxide equivalents (Duman *et al*. 2012).

Water Accounting

One of the most significant global challenges of the 21st century is the water problem, which has a profound impact on economic, environmental, and social sustainability. Severe droughts caused by climate change, prolonged periods of water scarcity, floods, and the excessive and unconscious use of water by the growing population, along with the ineffective management of water by managers, have collectively drawn attention to water as a source of life (Öztürk and Ceran 2022).

The field of water accounting encompasses not only the recording of direct and indirect water use by organizations and the amount of wastewater generated, but also the evaluation of the risks associated with water and the examination of the impact of these factors on stakeholders. In other words, it encompasses the measurement and reporting of the water used directly or indirectly, the effects of this use, and the contributions of the organization to water resources (Gökten 2017). The first organized instance of water accounting occurred at the United Nations Conference on the Human Environment in Stockholm in 1972. This marked the first time that the issue was addressed on a global scale as an environmental problem. Although water accounting is considered a sub-branch of environmental accounting, the GRI 303 Water Standard, published in 2016, treats water accounting as a separate branch.

The concept of the water footprint, which is essentially a metric for evaluating water resources in relation to human consumption, was initially proposed by Arjen Hoekstra at UNESCO-IHE in 2002. The term "water footprint" is defined as the total amount of clean water resources utilized for the production of goods and services consumed by an individual or society, or by the producer for the production of goods and services (Kayhan 2020).

Lean Accounting

The objective of lean accounting is to adapt lean thinking to accounting and performance measurement systems in a manner consistent with lean production. Businesses that prioritize processes and customer value, streamline transactions, processes, reports, and accounting systems, and embrace continuous improvement at all levels of the business can achieve this (Çeviren and Türk 2018). The foundation of lean accounting is lean production and lean thinking.

Lean production is a philosophical approach that is based on satisfying customers by producing quality products at the time they are needed, at the desired quality, using the minimum materials, tools, equipment, space, labor, and time (Atmaca 2020). The primary objective of this production system is to eliminate waste. In order to prevent waste, it is essential to understand the concept of zero error and zero stock.

Since the early 1990s, the lean manufacturing approach has emerged as the dominant paradigm for the creation of highly efficient production processes (Uluç 2022). The lean production system was developed by Taiichi Ohno and Eiji Toyoda in the 1940s and 1950s at the Motor Factory of the Japanese Toyota company. Its primary objective is to eliminate waste. For this reason, the term "lean production" was first applied to this system, known as the Toyota Production System, by researcher John Krafcik (Atmaca 2020).

Green Accounting

There is a divergence of opinion among scholars as to whether green accounting should be considered as the same concept as environmental accounting or as a different concept. The objective of both forms of accounting is to ascertain the value of natural resources and to prevent the inefficient use of these resources (Yılmaz and Şahin 2017). Green accounting is defined as the process of identifying, measuring, and communicating information about an organization's performance concerning the environment to inform economic decision-making. In another study, green accounting is defined as the recording of positive or negative impacts resulting from the use of environmental resources (Tanç and Gökoğlan 2015). Green accounting practices confer the following benefits to businesses (Yelgen 2022).

- This strategy enhances the reputation of businesses and their ability to garner the support of key stakeholders.
- Furthermore, it assists in enhancing the share value and enterprise value of businesses.
- Furthermore, it contributes to the long-term sustainability of operations by supporting the generation of corporate profits.
- Furthermore, it encourages the sustainable growth of businesses.

Creative Accounting

The concept of creative accounting first emerged in the Anglo-Saxon literature in the 1970s, when it was employed in the examination of bankrupt businesses. Nevertheless, the author Ian Griffiths published a book titled "Creative Accounting" in 1986, which contributed to the concept's prominence (Durak and Esmeray 2021).

In an optimal economic environment, managers would not possess the motivation to engage in creative accounting or fraud. Business activities are conducted by the expectations of managers and external stakeholders. In an ideal economic environment, managers would not have incentives to engage in creative accounting or fraud. Consequently, excellent operating results would not lead to high bonuses from the managerial point of view and high stock prices from the external environment point of view. However, in practice, businesses do not always meet expectations. This situation is regarded as the point at which problems arise and attractive opportunities for creative accounting emerge (Nazlıoğlu and Gürdal 2020). Creative accounting can be defined as the process of measuring and presenting financial information in a way that takes advantage of the existing flexibilities in accounting, provided that it remains within legal limits. This approach gives priority to the priorities of those who prepare this information rather than the needs of those who use accounting information (Aygün 2013). Some examples of creative accounting methods include increasing revenues, assets, and cash flows, as well as reducing expenses and liabilities.

Forensic Accounting

Forensic accounting has been acknowledged as a significant profession in developed countries, particularly in the USA, since the 1980s and has begun to emerge as a discipline. Forensic accounting is an integrated specialization that encompasses accounting, auditing, and research skills (Çankaya *et al.* 2014). Forensic accounting can be considered the nexus where the domains of law and accounting converge. Consequently, the majority of activities related to forensic accounting fall within the purview of civil and criminal law. Forensic accounting and forensic accounting investigations typically encompass financial crimes related to civil and criminal law, as well as the filing of lawsuits related to these crimes. Additionally, they encompass the accounting information utilized to conclude cases related to these crimes in the court process (Çeliker and Aygün 2018). The concept of forensic accounting is a relatively recent phenomenon in Turkey, with the United States of America serving as its primary source of inspiration. Forensic accounting has also been partially implemented in Canada and European Union countries. As a novel concept, there is no universally accepted definition of forensic accounting (Gülten 2010).

Forensic accounting is a profession that plays a pivotal role in the detection of fraud and the resolution of legal disputes. It can be defined as "a field that requires a good knowledge of accounting, law, and auditing, as well as having equipment, knowledge, and data in areas such as economics, finance, tax, quantitative methods, statistics, information processing programs and technologies, psychology, research techniques, and criminology, analyzing, evaluating, investigating, and revealing accounting facts in all aspects by using audit techniques and methods" (Altunay 2021).

A forensic accountant is an individual who possesses the requisite professional knowledge and qualifications to fulfill the duties and responsibilities of a forensic accountant. Forensic accountants, also known as forensic auditors or investigative auditors, are engaged in a diverse range of activities, including recovery, merger, compensation, and the reinterpretation of contracts signed between the parties involved in commercial relations, whether between individuals, businesses, or institutions (Çeliker and Aygün 2018). Although the forensic accountancy profession is similar to the auditing profession, there are significant differences between them. These distinctions are elucidated in Table 3.

The extensive range of forensic accounting activities has resulted in the categorization of the profession. In general, the profession is divided into three categories: fraud auditing, litigation support consultancy, and expert witness.

Fraud Audit An expert in the field of accounting possesses the requisite professional knowledge and qualifications and provides services for the prevention or detection of accounting fraud. Fraud auditing or investigative accounting services, which are applied in the event of uncertainty regarding the accuracy, reliability, and

Table 3 Differences between Forensic Accountant and Auditor (Aracı and Çevik Ozcan 2019)

Forensic Accountant	Auditor
1) The individual in question is responsible for investigating instances of fraud within companies.	1) Ensures that companies adhere to regulations and policies.
2) The individual in question is well versed in both audit techniques and criminological techniques.	2) Utilizes audit techniques to identify errors and deficiencies.
3) Possesses greater expertise in conducting interviews and gathering information from staff.	3) The individual in question lacks the requisite expertise to conduct interviews and gather information from staff members in the same manner as a forensic accountant.
4) It is not limited to the ability to examine accounting documents and books to ascertain whether the balance sheet has been prepared by accepted standards. The individual in question can identify criminal transactions within the financial records of any given unit.	4) Verifies the compliance of accounting documents and books with legislation, including the preparation of the balance sheet by established standards. He lacks the experience of a forensic accountant in the misuse of data.
5) In the process of gathering evidence, they possess a greater understanding of the most fruitful avenues for investigation, the types of evidence that should be sought, the most effective methods for extracting it, and the criteria for determining whether the evidence is relevant and valid.	5) In contrast to a forensic accountant, the role does not involve extensive research.
6) They are more familiar with how employees may misuse or abuse controls and processes, as well as the various fraud methods that may be employed to circumvent internal controls.	6) The individual in question is less familiar with how employees may misuse or abuse controls and processes, as well as the various fraud methods used to circumvent internal controls than a forensic accountant would be.

transparency of financial information, extend beyond the activities conducted in response to the occurrence of fraud and irregularities. They also encompass the activities that should be undertaken to prevent such occurrences (Şenel and Arslan 2019).

Litigation Support Consultancy Litigation support consultancy is a specialized service provided to the relevant judicial authorities or attorneys before or during a lawsuit, with the objective of assisting in the application of the forensic accounting profession. Litigation support consultancy is more concerned with the economic dimension of the case. A typical example of litigation support provided by a forensic accountant is the calculation of a financial loss resulting from a breach of contract between the parties or any negligence or violation (Çankaya *et al.* 2014).

Expert Witness A person whose evidence is accepted by a court or other judicial authority to help resolve a dispute or to reach the truth, and who reaches an opinion based on specific expertise and knowledge (Aracı and Çevik Ozcan 2019).

CONCLUSION

Furthermore, developments in financial reporting and accounting auditing have also affected the areas of responsibility of the accounting profession. Accounting has evolved from a system that primarily generates record and tax-oriented information to one that is increasingly influenced by developments in the business environment and that is capable of self-renewal. This transformation has elevated the significance of professional expertise in a multitude of domains, including auditing, financial reporting standards, valuation, accounting information systems, integrated reporting, environmental accounting, cost management, and others. It has also fostered the emergence of novel areas of expertise within the accounting profession.

Professionals must adapt to new areas of expertise that have emerged in response to the diverse needs of financial statement users, in addition to conventional accounting practices. Concurrently, the emergence of new areas of expertise within the accounting profession, including independent auditing, internal audit-internal control, valuation, forensic accounting, carbon accounting, environmental accounting, fraud auditing, and financial reporting consultancy, has created new job opportunities in the form of consultancy services.

In light of the evolving global landscape, it is anticipated that new accounting specializations will emerge in various fields, establishing themselves as prominent areas of expertise. The emergence of new specializations in accounting is of significant consequence in terms of fostering awareness in a multitude of domains. It will be possible for members of the accounting profession to adapt to developments in these areas and implement changes in these areas by receiving training on these issues and developing themselves in these areas.

Availability of data and material

Not applicable.

Conflicts of interest

The authors declare that there is no conflict of interest regarding the publication of this paper.

Ethical standard

The authors have no relevant financial or non-financial interests to disclose.

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