

## The Evaluation of the Risk and Opportunities of Information Technologies in the Scope of IEPS 2 by Professional Members: Sample of Izmir Province\*

Nilgün KUTAY\*\* Merve KIZGIN\*\*\* Hasan ŞAKA\*\*\*\*

### ABSTRACT

The accounting profession, in which the enterprises have a mutual interaction, has entered into a digital accounting process as a result of the developments. The digital accounting process made it necessary for the professionals to adapt to electronic applications without any resistance. However, considering the number of taxpayers and the number of users registered in the electronic invoice application; It is understood that the members of the profession resisted the electronic applications implemented in 2010 by the Electronic invoice application. It is considered that vocational trainings on Information Technologies, which are taken during the internship period, are important in terms of breaking the resistance and increasing the level of competence in practice. Information Technologies also present threats to the professionals. Information technologies to users; It offers competition and equal opportunity, control mechanism, long term cost advantage and flexible working opportunities. In addition to the opportunities offered by information technologies, they also carry important risk factors such as technical errors, planned actions and human-based risks. For this reason, it is considered that more attention should be paid to the risks and opportunities of information technologies compared to the other courses offered before licensing in order to increase the awareness level on the opportunities and risks of information technologies. IEPS 2 (Information Technology for Professional Accountants); IFAC member professional organizations are an accounting professional education program prior to licensing. Within the scope of IT component; current and future IT environment, IT strategy planning, IT experts, IT impact on business models, processes and solutions of the business, IT security management, IT organization, performance monitoring on IT resources, financial control and risks and opportunities related to IT comprising. In this study, the risks and opportunities related to IT in the content of IEPS 2 (Information Technology for Professional Accountants) are examined. Considering the e-trainee training given by TESMER, it can be seen that the courses that can create awareness about, Risks and Opportunities related to IT, within the scope of IEPS 2 courses are Information Technologies and Business Information System, Information Technology Supervision, Risk Management and Use of Information Technologies in Auditing. The aim of the study is to investigate the awareness level of the professionals about TESIS by taking courses at TESMER and their thoughts on IT risk and opportunity before licensing under IEPS 2. The sample of the study is composed of professionals with intermediate level knowledge in the field of information technologies related to the Chamber of Certified Public Accountants of Izmir. A semi-structured interview technique on the subject of IT Risk and Opportunity was made for professionals. According to the qualitative research findings made by the professionals working in the Chamber of Certified Public Accountants of Izmir; professionals believe that the risks posed by information technologies may be caused by technical errors, planned actions, and human origin, but minimizes data loss by systems such as cloud computing. Most of the members of the profession think that theyberattacksagainstcompanies can lead to the loss of data as a result of the loss of data. Responses to the advantages of information technologies can be listed as time, convenience, cost advantage and control.

**Keywords:** Information Technologies, International Education Standards, Accounting Education, IAESB, TESMER

**Jel Codes:** M40, M41

### Muhasebe Meslek Mensupları İçin Bilgi Teknolojisi (IEPS 2) Kapsamında Meslek Mensuplarının Bilgi Teknolojileri Risk ve Fırsatlarının Değerlendirilmesi: İzmir İli Örneği

#### ÖZET

İşletmelerin karşılıklı etkileşim sürdürdüğü muhasebe mesleği yaşanan gelişmeler sonucu dijital muhasebe sürecine girmiştir. Dijital muhasebe süreci ise meslek mensuplarının elektronik uygulamalara direnç göstermeksizin uyum sağlamasını gerekli kılmıştır. Ancak mükellef sayısı ve elektronik fatura uygulamasına kayıtlı kullanıcılar sayısı dikkate alındığında; meslek mensuplarının ülkemizde 2010 yılında Elektronik Fatura uygulamasıyla hayata geçen elektronik uygulamalara direnç gösterdiği anlaşılmaktadır. Oluşan dirençin kırılması ve uygulamada yeterlilik düzeylerinin artması noktalarında meslek mensuplarının staj dönemi süresince aldıkları "Bilgi Teknolojileri" konulu mesleki eğitimlerin önemli olduğu düşünülmektedir. Bilgi teknolojileri meslek mensuplarına sunduğu fırsatlar dışında tehdit unsuru da barındırmaktadır. Bilgi teknolojileri kullanıcılarına; rekabet ve fırsat eşitliği, kontrol mekanizması, uzun vadede maliyet avantajı ve esnek çalışma fırsatları sunmaktadır. Bilgi teknolojileri sunduğu fırsatların yanında teknik hatalar, planlanmış eylemler ve insan kaynaklı riskler gibi önemli risk unsurları da taşımaktadır. Bu nedenle bilgi teknolojilerinin fırsat ve riskleri konusunda farkındalık düzeyinin artırılması için ruhsatlandırma öncesi sunulan diğer derslere oranla bilgi teknolojileri risk ve fırsatları konusuna daha fazla dikkat çekilmesi gerektiği düşünülmektedir. Uluslararası Eğitim Uygulamaları Açıklamaları (UEUA) 2 ise, ruhsatlandırma öncesi IT (Bilgi Teknolojisi) bilgisi bileşeni ile ilgili olarak UES 2'nin uygulamaya konmasında muhasebe mesleği eğitim programlarının IFAC üyesi meslek kuruluşları ile diğer eğitimcilerle rehberlik sağlar. UEUA 2 (Muhasebe Meslek Mensupları için Bilgi Teknolojisi) kapsamında IFAC üyesi meslek kuruluşları ruhsatlandırma öncesi bir muhasebe meslek eğitimi programı IT bileşeni kapsamında ise; mevcut ve gelecek IT ortamı, IT strateji planlaması, IT uzmanları, İşletmenin iş modelleri, süreçleri ve çözümleri üzerine IT'nin etkisi, IT güvenlik yönetimi, IT organizasyonu, IT kaynakları üzerinde performans izleme ve finansal kontrol ve IT ile ilgili riskler ve fırsatlar gibi konuları içermektedir. Bu çalışmada UEUA 2 (Muhasebe Meslek Mensupları için Bilgi Teknolojisi) içeriğindeki IT ile ilgili riskler ve fırsatlar konusu incelenmiştir. TESMER tarafından verilen e-stajyer eğitimi dikkate alındığında UEUA 2 kapsamındaki "IT ile ilgili Riskler ve Fırsatlar" konusuna yönelik farkındalık oluşturabilecek derslerin Bilişim Teknolojileri ve İşletme Bilişim Sistemi, Bilgi Teknolojileri Denetimi, Risk Yönetimi ve Denetimde Bilgi Teknolojilerinin Kullanımı derslerinin olduğu görülmektedir. Meslek mensuplarının ruhsatlandırma öncesi TESMER bünyesinde aldığı dersler ile UEUA 2 kapsamında ruhsatlandırma öncesi IT risk ve fırsat konusu hakkındaki düşüncelerinin değerlendirilerek bilgi teknolojileri konusunda farkındalık düzeylerinin araştırılması çalışmanın amacını oluşturmaktadır. Çalışmanın örneklemini ise İzmir Serbest Muhasebeci ve Mali Müşavirler Odası'na bağlı bilgi teknolojileri alanında orta düzey yeterlilikte meslek mensupları oluşturmaktadır. Meslek mensuplarına "IT Risk ve Fırsat" Konulu yarı yapılandırılmış mülakat tekniği yapılmıştır. İzmir Serbest Muhasebeci ve Mali Müşavirler Odasına bağlı faaliyet gösteren meslek mensuplarıyla yapılan nitel araştırma bulgularına göre; meslek mensupları bilgi teknolojilerinin taşıdığı risklerin teknik hatalar, planlanmış eylemler ve insan kaynaklı olabileceğini düşünmekle birlikte bulut bilişim gibi sistemlerin veri kayıplarını minimize ettiğini düşünmektedir. Meslek mensuplarının çoğu ise şirketlere yönelik yapılan siber saldırıların veri kayıplarına yol açması sonucu şirketlerin sonunu getirebileceğini düşünmektedir. Bilgi teknolojilerinin sunduğu avantajlara verilen yanıtlar ise zaman, kolaylık, maliyet avantajı ve kontrol olarak sıralanabilir.

**Anahtar Kelimeler:** Bilgi Teknolojileri, Uluslararası Eğitim Standartları, Muhasebe Eğitimi, Uluslararası Muhasebe Eğitimi Standartları Kurulu, TESMER  
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\*\* Prof. Dr., Dokuz Eylül Üniv. İİBF, Türkiye, nilgun.kutay@deu.edu.tr, ORCID : 0000-0002-2611-3025

\*\*\* Öğr. Gör., Ondokuz Mayıs Üniversitesi, Veziroğlu MYO, merve.kizgin@omu.edu.tr, ORCID : 0000-0001-7441-5039

\*\*\*\* PhD, Dokuz Eylül Üniversitesi, sakahasann@hotmail.com, ORCID : 0000-0002-0573-1262

**Makale Türü: Araştırma Makalesi**

## **1. INTRODUCTION**

The International Federation of Accountants (IFAC) was established in 1977 as the top international organization of professional accountants organizations. TÜRMOB was a member of IFAC in 1994. TURMOB, professional development and for compliance with international standards "Education" was identified as the basic requirements and in 1993 "Turkey Certified Public Accountant and Certified Public Accountant Basic Education and Training Center" (TESMER) has created ([http://euse2.tesmer.org .tr](http://euse2.tesmer.org.tr) /, 2019). TESMER carries out training activities for pre-licensing professionals and post-registration professional accountants. The vocational training offered to candidates and professional accountants is carried out in accordance with the International Training Standards set by the International Federation of Accountants (IFAC), of which TÜRMOB is a member.

The International Accounting Education Standards Board (IAESB) within IFAC establishes and publishes a set of high quality standards that reflect good practices in the education, development and evaluation of professional accountants. The IAESB has so far published eight International Training Standards (IES) and three "International Education Practices Disclosures (TÜRMOB Yayınları, 2015).

IES 2, which is included in the International Education Standards, defines the content of the Accounting Profession Training Programs, the information content of the candidates who want to be registered as a professional accountant, the accounting profession training programs. IEPS 2 (Information Technology for Professional Accountants) provides guidance to IFAC member bodies and other trainers of the accounting profession training programs in the implementation of IES 2 in relation to the IT (Information Technology) component prior to authorization. IEPS 2, however; IES 7, Continuing Professional Development of IFAC member bodies related to the development of IT knowledge and competences after licensing; Through the Continuous Improvement of Lifelong Learning and Professional Competence Program, IES 8 guides the implementation of the Qualification Rules for Auditors. The guidance provided at IEPS 2 aims to assist all IFAC member bodies in implementing IES 2, but also takes into account the social context of the countries.

Within the scope of the IT component, IFAC member bodies under the IEPS 2 (Information Technology for Professional Accountants) are an accounting professional training program prior to authorization; current and future IT environment, IT strategy planning, IT experts, IT impact on business models, processes and solutions of the business, IT security management, IT organization, performance monitoring on IT resources, financial control and risks and opportunities related to IT comprising. The training program of TESMER, which is in compliance with the directives of the European Parliament and of the Council, is the training standard numbered 2 of IFAC's Accounting Professional Training Programs.

Considering the e-trainee training given by TESMER, it can be seen that the courses that can create awareness about the risks and opportunities related to IT within the scope of

IEPS 2 courses are Information Technologies and Business Information System, Information Technology Audit, Risk Management and Use of Information Technologies in Audit.

When the literature is examined, it was understood that the opinions of the professionals about the risks and opportunities of IT were not questioned after the training standard and E-trainee training. A qualitative research has been conducted to cover this gap in the literature.

## **2. METHODOLOGY**

The aim of the study is to investigate the awareness level of the professionals about the trainings by taking courses at TESMER and their thoughts on IT risk and opportunity before licensing under IEPS 2. The sample of the study consists of intermediate level professions in the field of information technologies related to Izmir Chamber of Certified Public Accountants. A semi-structured interview technique on the subject of IT Risk and Opportunity was made for professionals. The questions that are addressed to the professionals in the field of IT Risk and Opportunity are presented in Table 1.

**Table 1.**IT (Information Technology) Risk and Opportunity Questions

What do you think about the risks of information technologies? What are the implications of these risks on electronic applications?
What do you think of the Cyber Attacks that threatened companies in recent years? Can cyber attacks bring companies to the end?
Are the risks associated with information technology solely caused by technical errors (hard disk, hardware errors, etc.) and planned actions (hacking and so on)? What other resources may be?
1) Do Human-Risk Risks (the possibility of accidental file deletion) from the risks of Information Technologies affect the use of information technology-supported applications?
2) What are the vulnerabilities of the Information Technology system (lack of anti-virus programs, anti-virus software, spyware, identity theft, long-lasting user passwords, software-hardware, and so on)?
3) What kind of advantages-opportunities can the use of Information Technology create?
4) In the risk terminology, the positive event is called as an opportunity and the negative event as a threat. What opportunities can the positive risk of Information Technology cause?

## **3. FINDINGS**

Participants and research questions were included in the study as a result of a semi-structured interview with the professionals working under the Chamber of Certified Public Accountants of İzmir on the risks and opportunities of IT. It is coded as **IZMIRSM1, IZMIRSM2, IZMIRSM3, IZMIRSM4, IZMIRSM5, Question 1, Question 2, Question 3, Question 4, Question 5, Question 6 and Question 7.** Obtained research findings are reported as follows.

### **IZMIRSM1**

#### **Question 1**

**Response:** Although Information Technology is evolving day by day in the field of security, the lack of knowledge of the users in this field includes some risks such as complete

loss of data, deletion, unauthorized parties, commercial and personal secrets and documents. Electronic devices that provide access to information technologies, writing with voice keyboards, use of security methods such as cameras and eye retina, keys provided with fingerprints are possible risks in terms of creating a possible security gap and irreversible results by copying the identity of professionals in electronic environment. It is located.

### **Question 2**

**Response:** In recent years, cyber attacks have been organized more in units such as companies and financial advisory offices. Although the companies working in the enterprise scale have received both Web and Network Security support both inside and outside, it is not possible to talk about security measures at small scale enterprises and financial advisory offices. Therefore, cyber attacks can bring the end of companies, as the non-action will lead to irreversible consequences.

### **Question 3**

**Response:** Inadequate investment in this area, outdated software, exhausted hardware and planned actions can be listed as the most serious risks. However, the insufficient level of education can increase these risks. Information systems are opened by giving a password to the users but they can cause serious risks if their limits or duration are not regularly monitored. Especially carelessness in the use of web-based tools creates very risky results. For example, entering a site with a cloned com or different extension sites instead of a site with a gov.tr extension creates human resources risks. It is not enough for companies to employ only competent personnel in this field. It is important for each user to undergo a basic training and to keep this information up to date to minimize the risks. In short, Digital Literacy has become the most necessary need for today's people.

### **Question 4**

**Response:** All of the risks, including technical risks, are Human Resources risks. The loss of data due to technical reasons is due to the human factor that does not back up the data correctly. On the other hand, the security threat that we call cyber attack is a highly educated human activity.

### **Question 5**

**Response:** Software viruses are also under constant development as they are indexed to the development of anti-virus programs. Measures taken in practice are taken after the emergence of threats. Therefore, backup and encryption of data is very important. Research shows that the passwords used are composed of very easy algorithms to prevent forgetting. The risks of remote desktop software and shared passwords used for outsourced support, links to data sharing in cloud data areas, and permanent permissions can also be listed as risks.

### **Question 6**

**Response:** Delivering information to very large audiences in a short time provides serious time and cost advantages for data collectors, accurate set up systems control, accurate

and fast reporting, competition and equal opportunity. Reduces dependency on physical businesses with mobility flexibility. Improves the security of data if the correct backup is provided.

#### **Question 7**

**Response:** As a result of increasing awareness of possible risks, cloud based office automation software creates a highly corporate image for financial consultancy offices. Member of the profession, the information and documents of the customers that serve customers via their web site, their tax obligations, mail, corporate SMS notification reminds, satisfaction surveys, celebration of special days with many applications such as customer loyalty and loyalty can create.

#### **IZMIRSMMM2**

#### **Question 1**

**Response:** The storage of data as a result of the use of cloud technologies may offer advantages to professionals, but in the case of attack or the capture of the data uploaded to them by others, it seriously affects the members of the profession. The idea that TÜRMÖB can present LUCA information to the Revenue Administration in the interactive environment is a risk factor especially for the older generation of professionals.

#### **Question 2**

**Response:** I would like to share a case study of a professional member of the cyber attacks. As a result of the opening of the mail sent to the company by the employee pointed to folders on all computers. As a member of profession used server program and did not make backups, they had to pay the money requested from them for the data to be given. Because restoring data to the system requires serious workload. In this sense, cyber attacks are important for professionals.

#### **Question 3**

**Response:** Security of the environment where information technologies such as theft, fire and flood are important. At the same time, other than technical errors, personnel-related problems may occur. It is also the experience that the personnel gets the backups as a result of sharing the jobs with the personnel and the records are erased by intentionally damaging the program.

#### **Question 4**

**Response:** Some competencies of staff need to be restricted. A backward-looking file can be submitted for approval by the top manager when it is desired to delete it. It is important to proactively prevent changes by which users make changes.

#### **Question 5**

**Response:** Nowadays, software companies are able to guarantee that professionals will be protected by their software against cyber attacks by hiding their information in two different cities (against possible earthquake risk) in a cloud environment.

### **Question 6**

**Response:** The biggest advantage of information technologies for the profession of financial consultancy is time. For example, it is possible to send companies' declarations with accounting programs. In addition to this, thanks to the Accounting Programs, taxpayers can automatically send their VAT, concurrent payments and control of the declarations. In summary, time and convenience can be provided for jobs that require serious time in offices.

### **Question 7**

**Response:** Qualified programs used in the offices of professional members form the image of institutionalization for taxpayers. Thanks to these programs, taxpayers who need a trial balance or signature circular can access data with a single click.

### **IZMIRSM3**

### **Question 1**

**Response:** There was a transformation from the use of different accounting programs that were previously produced by software companies to the use of state-supported electronic applications in the process of transitioning to Cloud Technology.

### **Question 2**

**Response:** The Netsis Program, which is used extensively especially when we look at the Aegean Region, has become very open to cyber attacks as it holds the accounting software in the computer case. These attacks do not end your company, as it takes a considerable amount of time to take back all your documents, regardless of the size of your company, even if it takes a considerable amount of time to process the attack. However, cyber attacks on industrial enterprises can bring about the end of these companies as a result of the acquisition of production prescriptions.

### **Question 3**

**Response:** It can be argued that as long as these data are not backed up, the risk is more likely to be due to planned actions, as there are attacks to prevent your data (the hard disk is stolen).

### **Question 4**

**Response:** The actions such as the deletion of all documents performed by the personnel or copying of the data when there are any disagreements with the personnel you

employ in the companies constitute a clear threat for the companies. The deliberate and planned actions of this kind indicate that the problem can be human.

**Question 5**

**Response:** With the change of a single letter, this kind of anti-virus software leaves clear the threat in the application because it can be done similar to the site or application you want to see. As electronic signatures or seals, which provide ease of use for operations, can be imitated, they pose a threat to all operations that may be done on your behalf. The best way to ensure your system security is to develop applications approved with Fingerprint.

**Question 6**

**Response:** The continuity of the service is increased. Access to all documents allows for immediate response to all questions of the taxpayer as it is available everywhere. The workload is reduced by flexible working hours.

**Question 7**

**Response:** The software used in companies such as Parachute can be presented to the manager's computer as the software made to the accounting program.

**IZMIRSM4**

**Question 1**

**Response:** Adherence to information technologies today brings about security vulnerabilities in which individual and institutional transactions are dependent on information technologies and the Internet. It is obvious that the members of the profession cannot make the necessary arrangements about information security but if they make the right choice in line with their needs, the measures regarding the risks will be taken. The same circumstance applies for electronic applications.

**Question 2**

**Response:** It is more important to take measures against these risks rather than the intensity of cyber attacks. The measures taken by the company against cyber attacks will be minimized. It is important to make the necessary researches in order to use the information technologies that are appropriate to their structure and minimize the risk, and to establish a unit interested in information technologies or to take consultancy services in this issue.

**Question 3**

**Response:** Not only the risk of information but also the need for growth, increased productivity, increasing demand, changing business conditions, the inadequacy of the system used in the face of changing competition conditions constitute the sources of the risks related to information technology.

**Question 4**

**Response:** It does not affect the use of applications. Nowadays, it has become possible to recall information and documents that have been taken into consideration by taking into account the human-induced risks. In this way, man-made errors are also minimized.

#### **Question 5**

**Response:** All these points can be classified under two main headings as threats and measures. Although we do not have the technology to avoid threats, we need to pay attention to the necessary measures to protect them from threats. Measures that are not taken are the open points of the information system.

#### **Question 6**

**Response:** The biggest advantage is thought to be “time savings”.

#### **Question 7**

**Response:** Quality and continuity are the main opportunities and the positive image and compliance with the legislation is the result of this opportunity.

#### **IZMIRSMMM5**

#### **Question 1**

**Response:** Loss of data as a result of confidentiality violations of financial data or deletion of financial data carries a risk factor.

#### **Question 2**

**Response:** Since the technological applications are internet based, it is open to cyber attacks that can be done over the internet. The loss of financial data in which the company information is stored as a result of cyber attacks weakens the power of the company economically. In the case of cyber attacks against companies traded on the stock exchange, the rapid reaction of investors to the instant decline of stocks can bring the end of the companies.

#### **Question 3**

**Response:** The self-improvement of the programs enables the data to be recorded at different points in a systematic manner immediately without the possibility of technical error. In short, the risks can also be caused by human origin.

#### **Question 4**

**Response:** The cloud information systems used to protect the data are minimized by the risks that may occur.

**Question 5**

**Response:** The disclosure of identity information in electronic applications is a threat to security. The lack of anti-virus software in the accounting programs used also poses a threat because it causes individual installation.

**Question 6**

**Response:** It provides simultaneous data transfer.

**Question 7**

**Response:** The data is stored in several places as the risks that are experienced provide the awareness of saving the data.

**4. RESULTS AND CONCLUSION**

IEPS 2 (Information Technology for Professional Accountants); IFAC member professional organizations are an accounting professional education program prior to licensing. The guidance provided at IEPS 2 aims to assist all IFAC member bodies in implementing IES 2, but also takes into account the social context of the countries. Within the scope of the IT component, IFAC member bodies under the IEPS 2 (Information Technology for Professional Accountants) are an accounting professional training program prior to authorization; current and future IT environment, IT strategy planning, IT experts, IT impact on business models, processes and solutions of the business, IT security management, IT organization, performance monitoring on IT resources, financial control and risks and opportunities related to IT comprising. In this study, the risks and opportunities related to IT in the content of IEPS 2 (Information Technology for Professional Accountants) are examined. The professional training offered to candidate professionals and professional accountants TÜRMÖB is a member of the International Federation of Accountants (IFAC).

Considering the e-trainee training given by TESMER, it can be seen that the courses that can create awareness about, Risks and Opportunities related to IT, within the scope of IEPS 2 courses are Information Technologies and Business Information System, Information Technology Supervision, Risk Management and Use of Information Technologies in Audit. In spite of the increasing importance of information technologies and electronic applications, the resistance of professionals against globalization has been the driving force of this research. Because, it is thought that interactive trainings on information technologies given before licensing will eliminate the resistance of professional members against globalization. In short, it is known that the number of interactive trainings prior to the licensing given by TESMER about Information Technologies is less than the other courses.

According to the findings of this exploratory research;

➤ About the risks related to information technologies and their impact on electronic applications; loss of data as a result of insufficiencies in knowledge level, disclosure of commercial and personal secrets and documents, electronic copying of the identity of professionals as a result of security vulnerabilities that may occur in writing with

electronic keyboards, In the event of a possible attack on the use of advanced technologies (cloud computing) in the storage of data, it can be listed as the failure of the professional members to take necessary measures for information security and to violate the confidentiality of financial data.

➤ The responses of the professions to the issue of cyber attacks differ. The views on cyber attacks are; In case of failure of the companies working in the enterprise scale to get the end of the companies due to not receiving Web and Network security support within their own body or from the outside, not being able to make cyber attacks for the programs which are used by the members of the profession and to create serious problems for the companies. not to receive consultancy services, to prepare the environment for cyber-attacks, especially in the case of cyber attacks against companies traded on the stock exchange, the rapid reaction of investors to the instant decline of stocks can bring the end of the companies, while the attack is lost, the data is lost to the ability to restore the cyber attacks will not bring the end of the companies. A different view on this issue is directed at cyber attacks against industrial enterprises. Cyber attacks on industrial enterprises can bring about the end of these companies as a result of the acquisition of production prescriptions.

➤ Sources of risks associated with information technologies; non-current software, lack of investment in information technologies, technical errors such as equipment that has run out of life and planned actions, not following the authorization and duration of passwords given to users of information systems; It is thought that the system used in information technologies may be caused by reasons such as insufficient system.

➤ The majority of risks, including technical risks, are considered to be human-induced. Deletion of data as a result of not limiting the powers given to the personnel and not submitting it to the approval of the top manager also leads to the emergence of human-induced risk. Other human-related risks are the intentional actions of the personnel from outside the company due to disagreement with the personnel employed. The point of view of the other participants is that human-based risks can be compensated by using systems such as cloud computing.

➤ Information technology system open points to threat; While the use of the same sites and applications is identical, the electronic signature or the seals can be simulated in terms of the operation, the measures taken in the application are not taken before the emergence of the threats, the user passwords are composed of easy algorithms and the anti-virus software is used in the accounting programs. Another point of view is that today's software companies will not leave a point in the threat as a result of the assurance that the professionals keep their information in two different locations.

➤ Advantages of information technologies; time, convenience, cost advantage and control.

➤ The opportunities for information technologies risks are expressed as follows: Qualified accounting programs such as “Irgat” and “Parasut” to create corporate image in terms of taxpayers, to ensure that the transactions made by employees are presented to the manager's approval, to ensure that customers' information and documents are reminded

through web-based applications, and to create customer loyalty. The data is stored in several places as the risks that are experienced provide the awareness of saving the data.

However, according to the findings obtained in the qualitative study, the level of awareness of the risks and opportunities offered by information technologies is higher than expected. As the research is qualitative, the results of the research cannot be generalized.

As it is known, understanding the existence or absence of a research problem in terms of exploratory level research provides valuable information for descriptive and descriptive research. Therefore, it may be suggested that the research sample should be expanded and deepened and also evaluated within a quantitative research.

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