

THE ROLE AND IMPORTANCE OF ACCOUNTING-FINANCE KNOWLEDGE AT THE CONTEMPORARY ENTREPRENEURSHIP TRAINING: A COMPARISON OF TRAINER-ENTREPRENEUR

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ABSTRACT

The main objective of entrepreneurship training is to ensure that act entrepreneurs independently by setting up their own firm by giving the basic entrepreneurship and firm skills. One of the competencies that are necessary to sustain successful entrepreneurial work is accounting and finance information. In this study, importance of accounting and finance should be in the context of a good entrepreneurship training has been evaluated by the perspective of academicians and entrepreneur and has been tried to identified the level of accounting and finance knowledge that entrepreneur will need to be a successful. In this context; questionnaires has been sent both all academicians who work in public and private universities in Turkey at the field of management and organization and all firm owners who registered to chambers of commerce and industry in Turkey. In this manner, to what extent accounting and finance training in the entrepreneurship training is important has been tried to determine by the perspective of both training providers and participants of this training. As a result, it has been observed that trainers give more importance than entrepreneurs to subject of accounting and finance. In addition participants of both groups have been considering that financial informations are more important than accounting informations.

KEYWORDS

Entrepreneurship
Training, Entrepreneur,
Accounting and Finance.

JEL Codes

M40, M41.

INTRODUCTION

The level of today's developed countries in economic aspect is the result of efforts in the field of training. With the increase in trainings at different fields, several different potentials of one country are revealed. Especially demonstrable efforts of trainings at the field of entrepreneurship, provide an important contribution to increase the number of ventures and economic added value at that country.

Entrepreneurial potential that entrepreneurs have is quite important by affecting the growth rate of the economy (Raposo and Paço, 2011: 453). Sustainability of entrepreneurship and the implementation of a number of new initiatives also constitute the basic dynamics of the economy. To promote growth and maintain macroeconomic contribution, success levels of initiatives are related with entrepreneurship training. On the other hand, in order to be considered as a good entrepreneurship training, it is necessary to answer how the curriculum has to be and whether the aim of this training with existing curriculum is achieved or not.

There are many definitions of entrepreneurship, but at first it is gained attention with Schumpeter's dynamic entrepreneurship concept. According to Schumpeter, dynamic entrepreneur is defined as a person who creates new supply sources, new sales markets, new products, new processes and applying new organizational forms that replaced the old with new one. Shortly, dynamic entrepreneur is defined as a person who makes "creative destruction" by leaving old ways, methods and uncovering new ones in sustained innovation process (Bilginöglü, 2008: 299).

Defining entrepreneurship, Drucker uses the expression; "Is entrepreneurship a mystical state? It is not magic, is not a mystery and not specifically linked to inherited genes. It is a discipline and how any discipline can be learned" (Yelkikalan et al., 2010: 53). According to the United Nations Conference on Trade and Development, entrepreneurship is a source of innovation, creating and change (UNCTAD, 2004: 3, quot. BOZ, 2008: 47). Entrepreneurship is a process of setting up a firm organization which provides products and services, creating job opportunities and contributing to economic development with national income. On the other hand, entrepreneurship training is mainly based on developing effective strategies towards innovation

(Bilic et al., 2011: 117). The main objective of entrepreneurship training is to enable individuals to work independently by establishing their own firm. In this context, the purpose of entrepreneurship training program, facilitate the entry to the private sector of people by providing basic entrepreneurship and firm information to establish their own firms. Also, this training program provides this process is successfully running (Patir and Karahan, 2010: 28; Tutar, 2008: 14). For this reason, entrepreneurship training should have the best content to provide people the ability to establish their own firms. In this context, it can be said that an entrepreneur educated with the contemporary level of entrepreneurship training should have a certain level of accounting and finance information (Yurtseven, 2007: 157). If the knowledge and experience to be required for an entrepreneurship supported by a basis of accounting and finance, uses of information comes from internal and external firm environment will be more effective. So that accounting and finance is very important in entrepreneurship training and every entrepreneur needs a sufficient knowledge of accounting and finance.

In this study, it is evaluated in terms of trainers and entrepreneurs, whether accounting and finance information that should be in a well designed entrepreneurship training is adequate. This paper, also touches on accounting and finance knowledge level required by the successful entrepreneur.

ENTREPRENEURSHIP TRAINING AND ITS OBJECTIVES

One of the most important factors to expose of entrepreneurship potential is education. The aim of entrepreneurship training, ensure awareness by discovering the hidden qualities of the people and provide to be able to use resources more efficiently by preventing them to do wrong ventures (Balaban and Özdemir, 2008: 146).

Entrepreneurship training should be an independent program in higher training institution. It should not be the part of firm training. Because of the context of entrepreneurship is very comprehensive. In this way, creating of new and necessary information, revealing the entrepreneurship potential, creating an entrepreneurial culture and training centers, improving quality in potential students and converting existing potential becomes available will be easier and more effective (Akın and Zor, 2009: 117).

When reviewing the literature on the subject, studies conducted in the USA about entrepreneurship training have an important place. Entrepreneurship training was given for the first time at the Harvard Business School in 1947. Academic programs about this subject have been also opened in 1960s. By the year 1993 entrepreneurship training was taught at more than 400 university in USA. At the beginning of 2000s this number has reached to 1600. At first, entrepreneurship was given as an elective course in US universities then it was started to be educated as a compulsory. Even degree programs were opened under the name of entrepreneurship (Çetinkaya, [2011](#): 39).

In 2004; in order to facilitate communication among industry, students and universities National Council for Graduate Entrepreneurship has been established in England. Moreover; activities of this council was not limited to this and it has played an important role in many different initiatives. These initiatives have provided visible growth in the tertiary sector of England and contributed to the industry's growth (Pittaway and Cope, [2007](#): 479). When looking at the activities on entrepreneurship in Greece; entrepreneurship courses divided by two as a theoretical lectures and virtual firm management at Sivitaniolos Technical School. Entrepreneurship theory and preparation of firm plans are highlighted in theoretical courses. On the other hand; in the virtual courses, students learn how to manage a firm which was created as a virtual (Yelkikalan et al. [2010](#): 54). After the positive results obtained this technique, other technical schools in Greece have begun to work towards the dissemination of this system too.

Examining the study of Schumude, Welter and Heumann it is seen that great importance was given to the entrepreneurship training in Germany and researches on this subject are increasing by day by. Also G-Forum Conferences about entrepreneurship training have been held since 1996 and the number of conference participants is increasing from year to year (Schumude et al., [2008](#): 289).

There are specific characteristics of entrepreneurship in different regions. Culture is one of them. In some European countries such as West Germany, Sweden, Netherlands, the UK the rate of beginning entrepreneurship has begun to increase significantly over time and it is expected to continue to increase in the coming years too (Fritsch and Wyrwich, [2014](#): 956). One of the reasons of this increase is that there is a dynamic entrepreneurial culture ingrained in these countries. In last years, entrepreneurship training

activities which are almost for twenty years in the Europe has been increasing in Turkey too. In many trainingal institutions "Entrepreneurship" course has been teaching separate from the course of firm. For example; these courses have been taught 2 hours per week in Trade School and Industrial Vocational School, 3 hours per week at the Faculty of Economics and Administrative Sciences and 2 hours per week at the Faculty of Engineering (Küçük, [2008](#): 364).

IMPORTANCE OF ACCOUNTING AND FINANCIAL INFORMATION ON ENTREPRENEURSHIP TRAINING

Most small firms fail because of the wrong firm decisions. The major factors affecting the decision making are accuracy, reliability and neutrality of the information that is collected by personnel (Sharkas [1974](#), quot. Bruwer, [2013](#): 261, 262). Examining the documents which are used in decision making for firms, it is seen that most of them provided by the accounting and finance departments. For this reason it can be said that to understand and interpret these documents an entrepreneur should have the knowledge of accounting and finance informations. For example; although firms have bookkeepers and they prepare financial statements, responsibility is still belongs to entrepreneur. Therefore an entrepreneur should have learned accounting and finance very well to take right decisions and reduce risks (Erdağ (n.d.)). Main purpose of accounting training must be training people concerning with how accurate and reliable accounting information have to teach and lead them on this way (Yayla and Cengiz, [2005](#):153). Thus, an entrepreneur can manage settlement of account process among firms, third persons and the state thanks to enough accounting and finance.

Entrepreneurship training can be ensured from two different sources. While one of this is predisposition which comes from family the other is training (Balaban and Özdemir, [2008](#): 136). Moreover, giving entrepreneurship training before starting the initiative is very important for individuals to increase the chances of success they will do in future (Yelkikalan et al., [2010](#): 53). Accordingly, we can conclude that entrepreneurs should have a certain level of knowledge in accounting. Today, there are some examples of relevant topics. For example; Ahmet Nazif ZORLU who is Chairman of The Board of Directors of Zorlu Holding said that at the conference that he has kept firm journal at the age of thirteen while working

with his father (AA (2011)). As seen in this and other same examples; entrepreneurs who attain to carry their firms's become more succesfull level, have accounting and finance information.

Accounting and finance training is very important in terms of gaining people to identify problems and find reasonable solutions (Fidan, 2006: 76). Therefore, calculations about accounting and finance have to be in the content of firm plan. The financial information to be included in the context of the current firm plan will be as follows (Sanlı and Şahsüvar, 2005: 93):

- Calculation of the initial investment amount,
- Determination of operating costs and working capital,
- Examining total investment requirements and source of fund,
- Calculation of loan repayment,
- Investigation of financial movements and firm profitability,
- Profit and loss account,
- Cash flow analysis,
- Breakeven analysis,
- Profitability account,
- Net present value analysis,
- Internal rate analysis.

Calculation and analysis methods represented above are financial subjects that have to be known by a successful entrepreneur. Without doubt, entrepreneurs who know and aware these subjects and use for an initiative will be more successful than others. In addition to the financial information mentioned here, an entrepreneur has to know capital costing, ability to take into account of time value of money, being able to read a basic level of balance sheet and ability to manage decision making process. However; entrepreneurs should know to what extent which of these topics should be investigated separately.

Capability of acting independently and ability to take risks are main qualities of a person who has entrepreneurship training (Tağraf and Halis, 2008: 93). In order to have these qualities, content of entrepreneurship training needs to be designed according to the requirements. Stated in other words, entrepreneurs who have sufficient knowledge of accounting and finance by training are more successful than other entrepreneurs who don't educated on the subject of calculating risks and decision making (Özden et al., 2008: 229).

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Entrepreneurs need accounting and finance information in order to be able to take the right decision and to realize successful management. However, the subject of which accounting and finance information is more important that should be considered by trainers and entrepreneurs. On the other hand, the question of "which informations have to come forward in the content of training" is waiting response. In this paper, we have tried to find the answer of this question in terms of both educator and entrepreneur.

METHODOLOGY

In order to get more information on the issues mentioned above, a survey has been created by us. This survey was sent by e-mail to all academics who working in the field of management and organization at public and private universities in Turkey. 53 questionnaire returned but eight of them were not taken into consideration because of not being responded by adequate scientific responsibility. In this way, 45 questionnaire was evaluated which comes from the academicians who works in the field of management and organization. In other word, the abilities to get interpretations of academicians who works on entrepreneurship have been interpreted on the behalf of Turkey. The same survey was directed to the entrepreneurs who work in companies which registered to trade and industry chamber. Returned questionnaires were examined and it was found that 56 of them responded by sufficient scientific responsibility. Thanks to the new sample obtained from entrepreneurs, opinions of entrepreneurs on this subject have been evaluated as well. Finally, the results obtained from entrepreneurs were compared with the results which obtained from academicians who give entrepreneurship training. Questionnaire consists of three parts. Each part has been evaluated by using likert scale. Nine of the questions in the questionnaire are related to financing issues. These are (1) calculation of the initial investment amount, (2) identify funding source, (3) determining the cost of capital, (4) planning loan repayment, (5) working capital management, (6) cash management, (7) calculating

time value of money, (8) calculating net present value and (9) calculating intermal rate. Other ten of them are related to accounting issues. These are (1) income-expense calculation, (2) ability to read balance sheet, (3) decisions about leasing and purchasing, (4) costing and prizing, (5) separating costs as fixed cost and variable cost, (6) ability to setting up firm, (7) auditing of activities, (8) understanding the commercial documents and content of them and (9) calculation of tax base, (10) ability to make financial analysis. Also, there is one more part which includes questions about both

accounting and financing. (1) Profitability calculation and (2) breakeven analysis are the subjects which are related to last part of survey.

ANALYSIS AND EVALUATION

By using responses to questionnaires, the average score of following issues have been identified by using SPSS 15.0 for Windows.

Table 1: Avarage Scores of Training Subjects - Comparison of Trainer and Entrepreneur

Subjects of Accounting and Financing Training	Avarage Score	
	Trainer	Entrepreneur
Calculation Of The Initial Investment Amount	4,38	1,93
Identify Funding Source	4,49	2,14
Determining The Cost Of Capital (Return On Investments)	4,36	1,93
Planning Loan Repayment	3,82	2,14
Working Capital Management	3,73	2,50
Cash Management	4,51	2,07
Calculating Time Value of Money (Interest And Discount)	3,78	3,21
Calculating Net Present Value	3,82	3,00
Calculating Intermal Rate	3,80	2,36
Profitability Calculation	4,44	1,36
Breakeven Analysis	4,40	1,93
Income Expense Calculation	4,56	1,71
Ability To Read Balance Sheet	4,20	2,14
Decisions About Leasing And Purchasing	3,87	1,86
Costing And Prizing	4,13	1,71
Separating Costs As Fixed Cost And Variable Cost	3,82	2,29
Ability To Setting Up Firm	4,07	2,50
Auditing Of Activities (Building Internal Control System And Development)	3,56	2,50
Understanding The Commercial Documents And Content Of Them	3,71	2,50
Calculation Of Tax Base	3,24	2,86
Ability To Make Financial Analysis	3,98	2,50

Considering the results of trainers in Table 1, it is seen that subject of "*Income Expense Calculation*" is in the first place with highest score of 4,56. By looking at these results, it can be said that training subject accepted as a high level of importance if its score more than 4,00. Other training subjects which have more than 4,00 point are respectively; Cash Management (4,51), Identify Funding Source

(4,49), Profitability Calculation (4,44), Breakeven analysis (4,40), Calculation Of The Initial Investment Amount (4,38), Determining The Cost Of Capital (4,36), Ability To Read Balance Sheet (4,20), Costing and Prizing (4,13), Ability To Setting Up Firm (4,07). When the results are evaluated in terms of entrepreneurs it was determined that calculating net present value

(3,21), and calculating time value of money (3,21) subjects are high level of importance.

Trainers and entrepreneurs give different level of importance to training subjects. Importance of these subjects has been determined by the average value of results. Average point of financing training subjects in respect of entrepreneurs is approximately 2,23. Average point of accounting subjects in respect of entrepreneurs is 2,16 as well. On the other hand; when looking at the results in respect of trainers, it is seen that average point of financing subjects is 4,14 and average point of accounting subjects is 3,39. According to these results, financing subjects are more important than accounting subjects both for trainers and entrepreneurs.

Considering the results in general from Table 1, it is seen that results obtained from entrepreneurs is not high as the results obtained from trainers. These results cause such a perception that entrepreneurs give less importance to training subjects than trainers. This case can be tested as follows by the help of test statistic:

H_0 : Importance Level of Trainers = Importance Level of Entrepreneurs

H_a : Importance Level of Trainers > Importance Level of Entrepreneurs

For every question in questionnaire, test statistic has been calculated separately. According to test statistic; at %5 level of significance, there is no significant difference between samples of trainer and entrepreneur for the question of "Calculating Tax Base". This result shows that, common denominator between trainers and entrepreneurs about accounting and financing information in the entrepreneurship training is the question of "Calculating Tax Base".

Due to having different average of accounting and financing subjects, the presence of different groups is obtainable. Therefore factor analysis included in study too. According to factor analysis, five factors have been determined for trainers at the level of %68,13. Four factors have been determined for entrepreneurs as well at the level of %86,41. Factors of training subjects that belongs to trainers and entrepreneurs have been represented in Table 2.

Table 2: Factor Classification of Subjects in Terms of Trainers and Entrepreneurs

Accounting and Finance Training Subjects	Factors of Trainers	Factors of Entrepreneurs
Calculation Of The Initial Investment Amount	2. Factor	1. Factor
Identify Funding Source	1. Factor	1. Factor
Determining The Cost Of Capital (Return On Investments)	1. Factor	1. Factor
Planning Loan Repayment	1. Factor	1. Factor
Working Capital Management	1. Factor	1. Factor
Cash Management	1. Factor	1. Factor
Calculating Time Value of Money (Interest And Discount)	5. Factor	3. Factor
Calculating Net Present Value	1. Factor	3. Factor
Calculating Internal Rate (The Calculation Of The Internal Rate Of Investment)	3. Factor	1. Factor
Profitability Calculation	1. Factor	1. Factor
Breakeven Analysis	1. Factor	1. Factor
Income Expense Calculation	1. Factor	1. Factor
Ability To Read Balance Sheet	1. Factor	1. Factor
Decisions About Leasing And Purchasing	4. Factor	1. Factor
Costing And Pricing	1. Factor	1. Factor
Separating Costs As Fixed Cost And Variable Cost	1. Factor	1. Factor
Ability To Setting Up Firm	3. Factor	2. Factor

Auditing Of Activities (Building Internal Control System And Development)	3. Factor	1. Factor
Understanding The Commercial Documents And Content Of Them	3. Factor	1. Factor
Calculation Of Tax Base	1. Factor	4. Factor
Ability To Make Financial Analysis	1. Factor	1. Factor

Examining Table 2 in terms of trainers; three training subjects have different independent factors. These subjects are; “Calculating Time Value of Money – Factor 5”, “Decisions About Leasing And Purchasing – Factor 4” and “Calculation Of The Initial Investment Amount – Factor 2”. Other training subjects are gathered around two factor too. According to these results; designating Factor 1 as “Fundamental Accounting and Finance Training” and Factor 3 as “Project Analysis and Control” would be appropriate.

When Table 2 is examined in terms of entrepreneurs; “Calculating Tax Base – Factor 4” and “Ability to Setting up Firm – Factor 2” are independent factors. Also the name of Factor 3 is determined as “Phenomenon of Interest”. The name of Factor 3 is defined as “Accounting and Finance for Management Decisions” too.

CONCLUSION

In this study, role and importance of accounting and finance knowledge at the entrepreneurship training has been researched and it is compared in terms of trainer and entrepreneur. By the questionnaire that is prepared to embody study; importance of accounting and finance information that is indispensable part of entrepreneurship training has been tried to reveal. According to preliminary results obtained in this study; importance given to accounting and finance in terms of trainers is more than entrepreneurs. Also, it is understood from the survey results that both trainers and entrepreneurs pay more attention to financial subjects.

According to result of test statistics; there is no significant difference between samples of trainer and entrepreneur for the question of “Calculating Tax Base”. This result can be interpreted in that both trainers and entrepreneurs accept the truth of “Tax Accounting” in Turkey.

Classification of “Accounting” and “Financing” related to topics covered in the survey is arguable in terms of whether this is the correct classification or not. This subject has been evaluated by factor

analysis. According to results of factor analysis, five factor have been determined for trainers at the level of %68,13. Also four factor have been determined for entrepreneurs as well at the level of %86,41. In addition, it is clear that trainers and entrepreneurs have different perspectives to the accounting and finance subjects in the entrepreneurship training. For example; “Calculating Tax Base” is the subject that should be taught in the fundamental accounting and finance training in terms of trainers but in terms of entrepreneurs this subject is considered as a separate training category. Also, another subject “Decisions about Leasing and Purchasing” should be taught in the fundamental accounting and finance training to give true managerial decisions in terms of entrepreneurs but in terms of trainers this subject should be evaluated as a separate training category.

For successful and sustainable initiatives, dynamic and contemporary training plan should be made. But this plan should be made not only by looking at targets of trainers but also it should be made by considering the expectations of entrepreneurs from this training. Differences in approaches of trainers and entrepreneurs have the feature of guiding. Especially question of “Why some subjects should be considered in the independent factors?” has to be discussed. Hereby, expectations of trainers and entrepreneurs about necessity of accounting and finance in entrepreneurship training will be met.

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