

## **Türk Muhasebe Tarihçilerinin Uluslararası Aktivelerde Sundukları Bildiriler (2000 - 2016)\***

Türk muhasebe tarihçileri 2000-2016 yılları arasında sayısı 20'yi bulan uluslararası kongre ve konferanslarda 400 dolayında bildiri sunmuşlardır. Bunlardan 16 aktivitede sunulan 357 bildirinin CD'si hazırlanmıştır. Hazırlanan bu CD'ler MUFTAV kütüphanesinde araştırmacıların istifadesine sunulmuş bulunmaktadır.

Bu 16 aktiviteden yedisi dünya muhasebe tarihçileri kongresi, 3'ü Balkanlar ve Ortadoğu Ülkeleri Muhasebe ve Muhasebe Tarihi Konferansı, 2'si Academy of Accounting Historians'ın uluslararası konferansı, kalanı Rusya, İtalya Romanya gibi ülkelerdeki aktivitelerdir.

Türk muhasebe tarihçilerinin üzerinde çalıştığı konular üç grupta toplanabilir.

1. Ortadoğu'nun muhasebe kültürü. Bu konudaki çalışmalar on asrı geçen bir zaman dilimine yayılmış araştırmalardan oluşmaktadır. Bu topraklarda 1100 yıl boyunca (770 – 1879) devlet muhasebesinde kullanılan *merdiven yöntemi* ağırlıklıdır.

2. İkinci grubu oluşturan bildiriler, Türk muhasebe düşüncesinin batılılaşma sürecini ilk evresini oluşturan çalışmalardan oluşmaktadır. Bu

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\*Bu bildiriler, [www.muftav.org](http://www.muftav.org) sitesinde görülebilir.

arařtırmalar, 1839 – 1923 yılları arasını ieren 80 yılı ařkın bir sredeki geliřmeler zerine yoęunlařmıřtır. Batı Avrupa lkelerinin muhasebe dřncesi ile entegasyon srecinin ilk zamanlarının incelenmesi sz konusu olmuřtur.

3. nc grubu oluřturan alıřmalar, batılılařma srecinin ikinci evresi olan Cumhuriyet dnemindeki geliřmelerin incelenmesini kapsamaktadır. Gen Cumhuriyet'in muhasebe dřncesini etkilemesini konu alan bildiriler 1923 – 2011 yılları arasına aittir.

Trk muhasebe dřncesi aısından 2011 yılında globalleřme sreci bařlamıřtır.

İzleyen sayfalarda, bildiriler nce aktivitelere gre gruplandırılmıř, sonra da 357 bildirinin konularına yer verilmiřtir.

**BIBLIOGRAPHY**  
**TURKISH ACCOUNTING HISTORIANS**  
**PAPERS ( 2000 – 2016 )**

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**I. 8<sup>th</sup> World Congress of Accounting Historians Madrid – Spain 2000**

- 1.Güvemli, O. (2000). Two Samples of the Recording Methods Used in Accounting Systems of the Ottoman Empire in 16<sup>th</sup> Century. *8<sup>th</sup> World Congress of Accounting Historians*, (s. 6-29). Madrid.

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30.07.2002 – 02.08.2002**

- 1.Güvemli, O., & Gücenme, Ü. (2002). The Government Accounting Profession During the Ottoman Empire Hazine-i Amire (1470-1839). *9<sup>th</sup> World Congress of Accounting Historians*, (s. 5-24). Melbourne.

**III. 10<sup>th</sup> Word Congress of Accounting Historians St. Louis – Oxford –  
USA August 1-5. 2004**

- 1.Güvemli, O., & Toraman, C. (2004). The State Accounting System Used in the Ottoman Empire: An Example of Transportation Accounting. *10<sup>th</sup> Word Congress of Accounting Historians*, (s. 5-44). Oxford.

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- 2.Gücenme, Ü., & Poray Arsoy, A. (2005). Changes in Financial Reporting in Turkey Historical Developments of Inflation Accounting from 1960 to 2005. *Academy of Accounting Historians 2005 Research Conference*, (s. 25-46). Ohio.
- 3.Toraman, C., Yılmaz, S., & Bayramoğlu, F. (2005). Estate Accounting as a Public Policy Tool and it's Application in the Ottoman Empire in the 17<sup>th</sup> Century. *Academy of Accounting Historians 2005 Research Conference*, (s. 47-70). Ohio.

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- 2.Örten, R., & Bayırlı, R. (2007). The Development of Accounting in Turkey in the Second Half of the 20th Century. *The Fifth Accounting History International Conference*, (s. 41-70). Banff.
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- 1.Jahdi, K. S., & Açıkıdilli, G. (2008). The Role of Accounting in Marketing: Brand Equity. *12th World Congress of Accounting Historians*. İstanbul.
- 2.Akay, H., & Najimudinova, S. (2008). Kyrgyz Accounting Law in Soviet and Independence Period. *12th World Congress of Accounting Historians*. İstanbul.
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9. Gücenme Gençođlu, Ü., & Poray Arsoy, A. (2008). The History of Transfer Pricing Regulations and Legal Developments in Turkey. *12th World Congress of Accounting Historians*. İstanbul.
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- 42.Şavlı, T. (2008). Development of Management Accounting in Turkey. *12th World Congress of Accounting Historians*. İstanbul.
- 43.Conkar, K., Keskin, A., & Kayahan, C. (2008). Banking Crises and the Financial System in Turkey. *12th World Congress of Accounting Historians*. İstanbul.
- 44.Öztürk, T. (2008). The Auditing Means of İcmal Registries in Ottoman Times: The Example of Trabzon (1700-1750). *12th World Congress of Accounting Historians*. İstanbul.
- 45.Sevim, Ş., Bozdoğan, T., & Topakkaya, A. (2008). Developments on Public Sector Accounting in Turkey; From the Beginning of the Republican Era until Present. *12th World Congress of Accounting Historians*. İstanbul.
- 46.Ayyıldız, M. S. Ü., & Hacıhasanoğlu, T. (2008). Turkish Republic Governmental Accounting System. *12th World Congress of Accounting Historians*. İstanbul.
- 47.Önce, S., & Başar, B. (2008). Analysis of Doctoral Dissertations Written in Turkey on the Area of Accounting: 1978-2006. *12th World Congress of Accounting Historians*. İstanbul.

- 48.Küçüksozen, C. (2008). The Development of Auditing in Turkey and Auditing Application in Turkish Capital Markets. *12th World Congress of Accounting Historians*. İstanbul.
- 49.Hatunođlu, Z. (2008). Assyrian Trade and Structure of Accounting in Anatolia. *12th World Congress of Accounting Historians*. İstanbul.
- 50.Özerhan Akbulut, Y., & Yanık, S. (2008). A Chronological Investigation on the Development of Financial Statements in Turkey (1923-2008). *12th World Congress of Accounting Historians*. İstanbul.
- 51.Sürmen, Y., Dařtan, A., & Aygün, D. (2008). Cash Awqaf in the Ottomans the Case of Ahmet Pasha Waqf in Trabzon (1713). *12th World Congress of Accounting Historians*. İstanbul.
- 52.Kurt, G., & Güçlü Marřap, B. (2008). Impacts of the Supreme Audit Board of Prime Ministry as Means of Public Audit on the Development of Accounting Practices in Turkey since 1938. *12th World Congress of Accounting Historians*. İstanbul.
- 53.Karabulut, Y., Erkuř, H., & Uđur, A. (2008). Financial Transactions in the Period of Assyrian Trade Colonies (2000–1500 BC) and Origins of Present Financial Terms. *12th World Congress of Accounting Historians*. İstanbul.
- 54.Sözbilir, H., Yılmaz, C., & Demirel, B. L. (2008). Serkiz Nihad and Kirkor Kömürcüyan in Turkish Accounting History. *12th World Congress of Accounting Historians*.
- 55.Kaya, U., & Pehlivan, A. (2008). Usul-U Defteri: An Accounting Teaching Book Published in the Early Years of the 20th Century in the Ottomans. *12th World Congress of Accounting Historians*. İstanbul.
- 56.Uçma, T., & Beycan, M. (2008). The Historical Development of Both Internal and Independent Auditing in State Banks from Past to Future. *12th World Congress of Accounting Historians*. İstanbul.
- 57.Haftacı, V., & Badem, A. C. (2008). Budget Concept and the History of Budget application in Turkey. *12th World Congress of Accounting Historians*. İstanbul.

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- 59.Erkuş, H., Karabulut, R., & Durmuş, A. F. (2008). Account Culture in the Period of Assyrian Trade Colonies (2000–1500 B.C.) and the Origin of The Present- Day Accounting Transactions. *12th World Congress of Accounting Historians*. İstanbul.
- 60.Apak, S., Üstüncöl, B., & Yıldız, F. (2008). The Evaluation of Stock Exchange Market Performance of Bank Shares Dealing in the Turkish Capital Market. *12th World Congress of Accounting Historians*. İstanbul.
- 61.Uzay, Ş., & Tanç, A. (2008). Internal Auditing in Turkey: The Historical Development. *12th World Congress of Accounting Historians*. İstanbul.
- 62.Yükçü, S., Yükçü, C., & Nalbantoğlu, R. (2008). Monitoring Labor Costs of the Ottoman Empire during the Sixteenth Century. *12th World Congress of Accounting Historians*. İstanbul.
- 63.Yükçü, S., Gönen, S., & Topçu, F. (2008). Applications of Management and Cost Accounting in the History of the Republic of Turkey. *12th World Congress of Accounting Historians*. İstanbul.
- 64.Yükçü, S., Uğurluel, G., & İrier, S. (2008). The First Money (Metal Coin) in Anatolia. *12th World Congress of Accounting Historians*. İstanbul.
- 65.Uzay, Ş., Tanç, A., & Erciyes, M. (2008). Financial Auditing in Turkey: Historical Context and Expectations. *12th World Congress of Accounting Historians*. İstanbul.
- 66.Ersoy, A., Angay Kutluk, F., & Ağvar, E. (2008). Literature Review of Accounting History Publications in the Period of 2000-2007. *12th World Congress of Accounting Historians*. İstanbul.
- 67.Örten, R., & Torun, S. (2008). Review of Accounting in the Middle East in Terms of Literature, Education and Application. *12th World Congress of Accounting Historians*. İstanbul.

- 68.Şamilođlu, F., Kaya, İ., & Ozan, M. (2008). The Statesman Who Balanced the Revenues and Expenditures of the Great Seljuks in 11th Century: Nizam Al -Mulk. *12th World Congress of Accounting Historians*. İstanbul.
- 69.Şensoy, F. (2008). Viewing Multi Directional Aspects of Awqāf from the Awqāf Books– An Example from the 17th Century. *12th World Congress of Accounting Historians*. İstanbul.
- 70.Yılmaz, C. (2008). Financial Transaction Types in the Istanbul Bourse in the 19th Century and the Vision of Abidin Pasha, First Chairman of the Bourse. *12th World Congress of Accounting Historians*. İstanbul.
- 71.Büyükşalvarcı, A., Uz, M. A., Bezirci, M., & Güven, M. (2008). Records of “Kadi” Principle of Accrual Accounting: A Research on the Judicial Records in Konya in the Year 1848. *12th World Congress of Accounting Historians*. İstanbul.
- 72.Pamukçu, F., Çetin, A., & Pamukçu, A. (2008). The Regulations on the Uniform Chart of Accounts in Turkey: A Review from 1923 until Today. *12th World Congress of Accounting Historians*. İstanbul.
- 73.Aslan, Ü., Subaşı, Ş., & Şensoy, H. (2008). A Historical Look at the High School Education for Commerce in the XX. Century in Turkey. *12th World Congress of Accounting Historians*. İstanbul.
- 74.Karakaya, M. (2008). An Overview of Accounting Applications in Agricultural Activities in Turkey in a Historical Context. *12th World Congress of Accounting Historians*. İstanbul.
- 75.Güvemli, B., & Selçuk, M. (2008). The Influence of the Western European Countries on the Turkish Accounting Thought in the First Half of the 19th and the 20th Centuries. *12th World Congress of Accounting Historians*. İstanbul.
- 76.Aydemir, O., Elitaş, C., Topal, Y., & Hançer, M. (2008). Incentive Practices and Investment Project Organization in the Practice of Stairs Method in the Ottoman State. *12th World Congress of Accounting Historians*. İstanbul.

77. Tunca Çalıyurt, K., & Özsoy, M. (2008). The Historical Development of the Legislation for Preventing the Accounting Fraud in Turkey. *12th World Congress of Accounting Historians*. İstanbul.
78. Solaş, Ç., & Ayhan, S. (2008). A Benevolent Artisan Organization, its Ethical Rules and Financial Practices. *12th World Congress of Accounting Historians*. İstanbul.
79. Öztürk, S. (2008). İslam Muhasebe Sisteminin Gelişim Sürecinde Fenn-i Siyakat ve Bunun Kayıt Düzeni ile İlgisi. *12th World Congress of Accounting Historians*. İstanbul.
80. Üstünel, B. (2008). The Development of Accounting Standards in Turkey. *12th World Congress of Accounting Historians*. İstanbul.
81. Yılmaz, C., Elitaş, C., & Erkan, M. (2008). From Accounting Scandals to Global Crisis (Scandals). *12th World Congress of Accounting Historians*. İstanbul.
82. Kardeş Selimoğlu, S., & Sanlı, N. (2008). The Renaissance of the Turkish Accountancy World: Formation and Development of the Professional Law Numbered 3568. *12th World Congress of Accounting Historians*. İstanbul.
83. Sağlam, N. (2008). Turkish Waqfs and Accounting. *12th World Congress of Accounting Historians*. İstanbul.
84. Şener, A. (2008). The Evolution of the Relationship between the Ottoman Tax System and Accounting (1839 – 1918). *12th World Congress of Accounting Historians*. İstanbul.
85. Tunçsiper, B., & Abdioğlu, H. (2008). The Ottoman Public Debt Administration (Opda) in Debt Process of Ottoman Empire. *12th World Congress of Accounting Historians*. İstanbul.
86. Şeyhoğlu, İ. (2008). A Review of the Units of Measurement and Their Usage in the Hittite Texts, Laws and Records. *12th World Congress of Accounting Historians*. İstanbul.
87. Aysan, M. A. (2008). National Adoption of International Financial Reporting Standards: The Turkish Case. *12th World Congress of Accounting Historians*. İstanbul.

- 88.Özince, E. (2008). Turkish Economy and the Banking Sector. *12th World Congress of Accounting Historians*. İstanbul.
- 89.Wagner, E., & Selvi, Y. (2008). Credit Default Swaps and Information Content. *12th World Congress of Accounting Historians*. İstanbul.
- 90.Mungan, Z., Ekinci, E., & Yüksel, E. (2008). Turkish Waqf Accounting and Auditing on Cyprus Island. *12th World Congress of Accounting Historians*. İstanbul.

**XI. 2<sup>nd</sup> Balkans and Middle East Countries on Auditing and Accounting History (2BMAC), İstanbul – Turkey September 15-18, 2010**

- 1.Ağyar, E., Angay Kutluk, F., Cengiz, E., & Demirel Utku, B. (2010). Ethics in the Accounting Profession: Research of Ethical Issues with Students Taking Accounting Courses. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 2.Albayrak, İ., & Erol, H. (2010). Observations on the History of Accounting in the Light of Kültepe Tablets. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 3.Altıntaş, T. (2010). An Exploratory Study on the Attitudes of Turkish Auditors to Audit Risk Models and Materiality. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 4.Apak, S., Erol, M., Uluyol, O., & Akcan, A. (2010). Waqfs in the Ottoman Empire and the Accounting Record System in the Waqfs. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 5.Apak, S., Erol, M., Uluyol, O., & Elagöz, İ. (2010). A Chronological Observation of Auditing Activities from the Ottoman Period until Today. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.

6. Arıkan, Y., & Aslan, Ü. (2010). The Biggest Enterprise of Turkey's Certified Public Accountants (CPA) Professional Group: The Chamber of Istanbul Certified Public Accountants. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
7. Arıkan, Z., Sirkeci, O., & Bahçe, A. B. (2010). Cornerstones of Accounting History. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
8. Aslan, Ü., Odabaş, Z., & Aygül, E. (2010). Developments in the Accounting Curriculums of a Higher Educational Institute in Turkey (1883 – 1933). *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
9. Aydın, N. (2010). Mehmet Cavid Bey (1875-1926) and his Thoughts. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
10. Aysan, M. A. (2010). The Development of the Independent Auditing Profession in Turkey and Current Problems. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
11. Batırel, Ö. F., & Güvemli, O. (2010). The Ottoman Empire Reformation Era (1839-1876). *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
12. Bayır, Ö. (2010). Accounting Records in the Ottoman Empire. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
13. Bayramoğlu, M. F., Ulucan Özkul, F., & Özel, S. (2010). World Congresses of Accountants during the Second Half of the 20th Century and Effects of Economic Developments on These Congresses 1952-1997. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
14. Büyüksalvarcı, A., & Abdioğlu, H. (2010). Corporate Governance, Financial Ratios and Stock Returns: An Empirical Analysis of Istanbul Stock Exchange (ISE). *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.



- 15.Çabuk, A., Yücel, E., & Saraç, M. (2010). Accounting Education in Turkey and Expectations of Professional Accountants from That Education. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 16.Çabuk, A., Yücel, E., & Saygılı, A. T. (2010). The Effects of Accounting Applications on Financial Crises Worldwide. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 17.Çelebiler, E., & Güvemli, O. (2010). The Finance Inspection Board - Ottoman Era (1879-1922). *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 18.Çetin, A., Pamukçu, A., & Yüksel, E. (2010). The Establishment Story of a School (Hamidiye School of Commerce) Giving Accounting Education in the Second Half of the 19th Century. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 19.Çetin, A., Yılmaz, N., & Küçük, İ. (2010). Papers Presented at the World Congress of Accounting Historians and Participating Countries 1970-2008. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 20.Civan, M., & Cenger, H. (2010). Accounting Education and Expectations in Vocational Schools. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 21.Civan, M., & Dayı, F. (2010). Role of Internal Auditing and Internal Auditor in Competition Strategies of Businesses. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 22.Civan, M., & Korpi, M. (2010). Expectations for Professional Accounting Practices and the Role of Vocational Schools to Meet Them. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.



- 23.Civan, M., Buyuran, B., & Büyükkonuklu, B. (2010). The Effects of Crises on the Implementation of the Accounting Profession. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 24.Civan, M., Kara, E., & Altun, M. Ö. (2010). Auditing Manufacturing Costs and Their Effects on Management Decisions in Manufacturing Enterprises: A Case Study in Industrial Organisations. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 25.Demir, M., & Şenol, H. (2010). The Impact of the Transition to the Modular System in Vocational Schools for Trade on Teaching Accounting, and the Evaluation of the System: An Empirical Study. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 26.Demireli, E., & Özgüven, N. (2010). An Evaluation on E-Commerce and Electronic Auditing Relationship: Theoretical Approach. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 27.Elitaş, C., Feyyaz, Y., & Elitaş, B. L. (2010). A Sample Implementation Related to the Mukataa System (Taxation for Cultivated Lands) in the Ottoman Empire and the Stairs Accounting Method. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 28.Ergun, Ü., & Gönen, S. (2010). The Importance of Quality Control and Quality Assurance Systems in an Independent Audit. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 29.Ertuna, Ö. (2010). Balkans Cooperation for Peace, Stability and Prosperity. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 30.Gençtürk, M., Tekşen, Ö., Tekin, M., & Binici, Ö. (2010). Evaluation of Accounting Education: A Research on the Students of Vocational Schools at Mehmet Akif Ersoy University. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.

- 31.Gökdeniz, A.Ü. (2010). The Strategic Considerations for International Accounting in the Recent Global Economic Crisis. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 32.Gökten, S., & Okan Gökten, P. (2010). Basis Risk Oriented Hedging Education: An example of Futures Contract as a Teaching Method. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 33.Gücenme Gençođlu, Ü., İsseverođlu, G., & Ertan, Y. (2010). The Developments in the Accounting Culture and Financial Reporting in Turkey during the Republican Era. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 34.Gümüő, Y., Kurt Gümüő, G., & Kurnaz, N. (2010). A Survey on Determination of Accounting Department Students' Rationalization Tendency Regarding Unethical Behaviors Related with the Accounting Profession. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 35.Güney, A. (2010). The Importance of Financial Accounting in Accounting Education. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 36.Gürel, S. (2010). A Public Auditor in Turkey in the Middle of the Twentieth Century: Orhan Gürel (1916-2007). *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 37.Güvemli, O., & Çelebiler, E. (2010). Modernization Efforts in the Tanzimat Period and the Establishment of the Finance Inspection Board. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 38.Hatunođlu, Z., Eser, A., & Kılılı, M. (2010). The Application of two Similar Non-Profit Organizations: Cash Waqfs and Micro Credits. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.

39. İlhan, E. (2010). Banking in Anatolian Region During the National Banking Period: Case of Karaman National Bank Ottoman Corporation (1915-1965). *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
40. İlleez, H., & Güngör Tanç, Ş. (2010). A Survey of Financial Auditing Education at Universities in Turkey. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
41. İşseveroğlu, G., Gücenme Gençoğlu, Ü., & Ertan, Y. (2010). A Study on the Contribution of Vocational Education in Turkey to the Accounting Profession. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
42. Kanca, H. (2010). The Culture of Exhibition Holding in the Ottoman State and the 1909 Bursa Exhibition and the First Exhibition of the Republic in Izmir in 1923. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
43. Karabıyık, L., Ertan, Y., Yücel, E., & Kara, E. (2010). The Effects of the Interactive White Board Usage on the Students' Learning Level and an Application in the Financial Markets Courses. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
44. Karabıyık, V., & Teker, D. (2010). The Accounting Formation of the Ottoman Empire and an Auditing of a Corporation in Accounting in the Early 18th Century. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
45. Karakaya, M., & Marşap, B. (2010). Trade Education in Republic Period: The Examples of Trade Vocational Schools. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
46. Karakaya, M., Marşap, B., & Taş, İ. (2010). Research about the Existence of an Accounting System in the Hittite Culture. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.

- 47.Kaya, U., & Durgut, M. (2010). Historical Development of Human Resource Accounting. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 48.Kısakürek, M. M., & Alphan, N. (2010). Ethics of Accounting Profession and Application in the City of Sivas. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 49.Kutlu, H. A. (2010). Evaluation of Accounting Education in Turkey Based on Success in Professional Examinations. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 50.Meriç, E., Gümüş, S., & Temizel, F. (2010). Supporting of Accounting and Finance Education with E-learning Environments. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 51.Örten, R., Kurt, G., & Torun, S. (2010). Double Entry Bookkeeping in Accounting and Kitab-Us Siyakat. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 52.Özbirecikli, M., & Aslan, Ü. (2010). The First Course Books on Double-Entry Accounting in the Ottoman Era. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 53.Özbirecikli, M., & Şenol, E. (2010). The three institutions which created the socioeconomic structure of Turkish private entrepreneurs between the 13th and 19th centuries: Akhism, the Lonca System and the Gedik System. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 54.Özbirecikli, M., Ertaş, F. C., & Güvemli, B. (2010). IESs and the Developments in Education of Professional Accountants in Turkey: A Comparative Review from 1992 to 2009. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.

- 55.Özcan, U., Elitaş, L., & Kalkan, O. (2010). The Stairs Accounting Method and Cash Awqāf in the Ottoman State: A Case Study. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 56.Özerhan, Y., & Nazlıoğlu, B. (2010). A Research on the Role of Islamic Finance in Turkish Banking System. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 57.Öztürk, Y. (2010). The Establishment and Historical Development of the General Directorate of Public Accounts (Muhasebat Genel Mudurlugu). *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 58.Pehlivan, A., & Gerekan, B. (2010). The Consequences of Modernity and Accounting. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 59.Poroy Arsoy, A. (2010). Tax Accounting Culture during the Republic Period in Turkey and the Present Situation. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 60.Sadaklıoğlu, H., & Ertaş, F. C. (2010). “Bedesten” as a Shopping Center in the Ottoman Empire. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 61.Şamiloğlu, F., Akgün, A. İ., & Kaya, İ. (2010). The Process of Historical Development of Goodwill and Analysis of Goodwill According to Turkish Financial Reporting Standards. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 62.Sanlı, N., & Sipahi, B. (2010). The Establishment and Development of the Professional Accounting Organization in Turkey. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 63.Saraç, M. (2010). The Reliability of Financial Statements in the Credit Rating Process in Turkey: An Application on a Bank’s Internal Rating System. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.

- 64.Sayar, Z., Türker, M., & Alp, A. (2010). Development of Audit Practices in Turkey and Future Expectations. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 65.Selimođlu, S. K., & Rende, Z. (2010). Audit Culture of Turkey from the Republican Era Establishment to Today and Legal Regulations. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 66.Selimođlu, S. K., & Rende, Z. (2010). Reconstruction Story of International Auditing Standards in Turkey: 1923-2009. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 67.Şengel, S., & Bahçe, S. (2010). A Survey on Continuous Training Facilities of the Institutions of the Accountancy Profession in Turkey. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 68.Şengür, E. D. (2010). Corporate Governance Rating Reports and Firm Performances. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 69.Şensoy, F., Kesik, A., & Ođuz, M. (2010). Financial Management in Ottoman Empire and Investigation of Illegally Acquired Assets at the End of XVIII Century. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 70.Şiřman, B., & Güvemli, O. (2010). A Pioneer Giant Who Has Given Direction to the Contemporary Tax Auditing in the Mid-20th Century: Ali Alaybek. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 71.Şiřman, B., & Güvemli, O. (2010). A Tax Auditing Body in the Turkish Republic-the Tax Inspectors Board: Foundation and Evolution. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 72.Tavřancı, A., & Apak, S. (2010). Tax Auditing in Turkey in the European Union Process. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.

- 73.Teker, D. (2010). World Congress of Accountants and Issues Discussed in Parallel with Economic Developments, 1904-1952. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 74.Temizel, F., Toraman, C., & Yılmaz, S. (2010). Stakeholder and Investor Relations Management in a Sovereign Wealth Funds Context. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 75.Toraman, C., Abdioğlu, H., & Yılmaz, S. (2010). The Role of the Ottoman Public Debt Administration (OPDA) on the Progress of Accounting at the Ottoman Empire and the Influence of This Debt Management. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 76.Toraman, C., Elitaş, C., & Aydemir, O. (2010). The Merdiban (Stairs) Accounting System and Comparison with Present Day Accounting Rules: An Example about Kitchen Expenditures in Ottoman State. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 77.Toraman, C., Ülker, Y., Yüksel, M., & Kılıç, T. (2010). Measuring Burnout Level of Certified Accountants and an Application in Balıkesir. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 78.Tüzemen, T., & Atbaş, S. (2010). The Effects of the Regulations on the Turkish Banking Sector during the 2008 Global Crisis Period. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 79.Tüzemen, T., & Torun, M. (2010). The Effects of the Global Crisis on the Private Sector and Employment in Turkey. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 80.Ünsal, A. (2010). The Reason-Result Cycle Difference between Countries on Audit Quality. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.



- 81.Uzay, Ő., Őeker, S., & Serbest, Ő. (2010). A Survey on Searching for Quality in the Accounting Profession: The Case of Turkey. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 82.Yardımcıođlu, M. (2010). Advent of Banking in Turkey and “Karaman National Bank” as a Historical Case. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 83.Yeřilay, R. B., & Dolunay, E. (2010). Analysis of Ottoman Economy on the Basis of Imaret’s Accounting Records in 14th and 17 Th Centuries. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 84.Yetkin, Z. Ö., & Hınçal, T. (2010). The Establishment of the Central Bank of the Republic of Turkey. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 85.Yıldız, F., & Güvemli, B. (2010). Camiu-l Hesab: A Merdiban Style Accounting Instruction Book from the Early 14th Century Ilkhanate State. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 86.Yılmaz, C. (2010). The Ottoman Banks and Corporations in the Early 20th Century. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 87.Yükçü, S., & Atađan, G. (2010). Fraud Auditing in Accounting Practices. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 88.Yükçü, S., & Gönen, S. (2010). Fraud Auditing in Electronic Accounting Practices. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 89.Yükçü, S., & Özkaya, H. (2010). Can Financial Statements Insurance Be the Future Auditing System? *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.



- 90.Yükçü, S., & Yükçü, O. (2010). Birth of the First Money. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 91.Yüksel Mermod, A., & Göre, S. (2010). Historical Developments in Internal and External Bank Auditing: Milestones of Bank Internal and External Auditing from Past to Present. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.
- 92.Zozan, Ş. (2010). Corporate Governance Rating & Market Reaction Istanbul Stock Exchange Case. *2nd Balkans and Middle East Countries Conference on Auditing and Accounting History*. İstanbul.

**XII. II. International Conference Before and After Luca Pacioli 16-19 June 2011 Italy**

- 1.Güvemli, O. (2011). The Development of Accounting Thought in Luca Pacioli's Time in Turkey. *II. International Conference Before and After Luca Pacioli*. İtalya.
- 2.Özbirecikli, M. (2011). The First Course Books on Double-Entry Accounting in the Ottoman Era. *II. International Conference Before and After Luca Pacioli*. İtalya.

**XIII. Thirteenth World Congress of Accounting Historians Newcastle – United Kingdom July 17-19, 2012**

- 1.Özbirecikli, M., & Sanlı, N. (2012). The development process of the audit profession in Turkey: An investigation from past to future. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 2.Çelebiler, E., & Ertaş, F. C. (2012). The Regulations That Influenced the Formation of the Conception of Accounting in Turkey during the Beginning of the Republic Era (1923 - 1930). *Thirteenth World Congress of Accounting Historians*. Newcastle.

- 3.Duran, S. (2012). The Influences of the French Accounting Culture on Ottoman Accounting Thought in the Second Half of the XIX Century. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 4.Güvemli, B. (2012). Industrialisation and Investment Cost Calculations in the Ottoman State in the Mid 19th Century. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 5.Ertař, F. C., Őiřman, B., & Göncü, H. A. (2012). The Ottoman's Estate (Inheritance) Application and Accounting in the 16th and 17th Centuries - the Effects on Socio-Economic Structure and Inheritance Law -. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 6.Karabulut, R., Tař, O., & Kesik, A. (2012). A State Accounting System in the Middle East in the 14th Century: Example of Ilkhanid State (1256 - 1353). *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 7.Őensoy, F., Sözbilir, H., & Güvemli, O. (2012). The State Accounting Doctrine Book in the Middle East in the XIVth Century: Risale-I Felekiyye and Its Place in Accounting Culture. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 8.Saygılı, A. T., & Çabuk, A. (2012). Transition from the Stairs Method to Double-Entry Bookkeeping for State Accounting Applications in the Ottoman Empire - 19th Century. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 9.Toraman, C., Ata, A., & Akdemir, Y. (2012). The State Accounting Organization, Accounting Practices and Reform of mid 17th Century in the Ottoman Empire. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 10.Güvemli, B., Ekici, C., & Bayramođlu, F. M. (2012). 14th Century State Accounting in the Middle East and Particular Accounting Areas of Expertise Within This Scope: An Evaluation of Risale-I Felekiyye (1363 A.D.). *Thirteenth World Congress of Accounting Historians*. Newcastle.

- 11.Özcan, U., Elitaş, C., & Elitaş, B. L. (2012). Accounting Education in the 14th Century: Model of Saadetname. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 12.Demirhan, D., Susmuş, T., & Gönen, S. (2012). Cash Waqfs and Their Accounting Applications at the End of the 18th Century in the Ottoman Empire. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 13.Güney, A., & Çekici, M. (2012). A Pioneer of State Tax Auditing and of Accounting Thinking in the Mid 20th Century in Turkey: Rasim Saydar (1901-1966). *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 14.Sayar, Z., Karataş, M., & Bölükbaşı, T. (2012). Development of Accounting Standards in Turkey within an Historical Perspective. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 15.Demirel, E., Sipahi, B., & Küçük, İ. (2012). Turkish Commercial Codes and Their Impacts on Accounting Thinking - 1850 to 2011. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 16.Apak, S., Erol, M., & Yerebasmaz, V. (2012). A Credit Institution That Introduced Turkey to the Double-Entry Bookkeeping Method and the Concept of Financial Statement in the Second Half of the 19th Century: The Ottoman Bank. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 17.Özerhan, Y., Okur, A., & Nazlıoğlu, B. (2012). The Relationship between Economic Expansion and Regulation in the Area of Accounting in Turkey (1990-2012). *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 18.Coşkun, A., & Güngörmüş, A. H. (2012). An Analysis of the Accounting History Research of Turkish Academicians: 2000-2011. *Thirteenth World Congress of Accounting Historians*. Newcastle.
- 19.Uluyol, O., Uğur, A., & Tetik, N. (2012). The Foundation of Turkish Capital Markets and the Importance of Galata Bankers in the Foundation of Turkish Capital Markets. *Thirteenth World Congress of Accounting Historians*. Newcastle.

**XIV. III. International Conference Luca Pacioli on Accounting History  
June 19-22, 2013 İstanbul**

1. Toraman, C., Güvemli, O., & Dede, B. (2013). The Regional Accounting History Studies Post 12th World Congress of Accounting Historians (2008). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 37-49). İstanbul.
2. Yükçü, S., & Gönen, S. (2013). Grade and Composition of the First Money in Anatolia. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 57-70). İstanbul.
3. Yükçü, S., Fidancı, N., & Soysal, U. (2013). The Importance of Temettuat Books in the 19th Century –Ottoman History: The Case of the Temettuat Registers of the Town Tire. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 71-93). İstanbul.
4. Yükçü, S., & Kaplanođlu, E. (2013). Accounting Concepts in the Ancient Village of Acharaca, Aydın - Sultanhisar. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 94-108). İstanbul.
5. Sürmen, Y., & Pehlivan, A. (2013). Maritime Trade and Accounting in Trabzon in 19th Century. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 109-131). İstanbul.
6. Öztürk, T. (2013). Trabzon Warehouse Director Osman Effendi's Expenditure Schedule (1743 – 1746). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 132-142). İstanbul.

7. Emir, O., & Durgut, M. (2013). The Development of Commerce and Accounting Transactions in the Eastern Black Sea Region throughout Ancient Period. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 143-150). İstanbul.
8. Sanlı, N., & Sipahi, B. (2013). Emergence and Advancement of Accounting Profession in Turkey and the Union of Chambers of Certified Public Accountants and Sworn-In Certified Public Accountants of Turkey (TÜRMOB). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 151-172). İstanbul.
9. Arıkan, Y., & Güvemli, B. (2013). Development of Accounting Profession in Turkey and Istanbul Chamber of Certified Public Accountants. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 173-195). İstanbul.
10. Bayır, Ö., & Erkan, M. (2013). Accounting Records of Ottoman Empire. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 196-219). İstanbul.
11. Özerhan, Y., Erkan, M., & Nazlıoğlu, B. (2013). Ledgers and Reports Written by Stairs Method in Ottoman Archives. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 220-245). İstanbul.
12. Somer, Ş. N. (2013). Reasons Behind the Survival of Ottoman Archival Documents until Today: Paper, Ink, And Binding Features. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 246-271). İstanbul.
13. Eker, F. (2013). Organization of Ottoman State Accounting. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 328-352). İstanbul.

14. Teker, O. (2013). Development of Turkish Government Accounting (2003 – 2013). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 353-372). İstanbul.
15. Yakupçebiođlu, N. S. (2013). Republic Era The Turkish Government Accounting System (1923 – 2004). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 373-388). İstanbul.
16. Güvemli, O., & Akman, N. (2013). The Ottoman Waqfs and Accounting Records in Cyprus. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 389-404). İstanbul.
17. Karabulut, R., & Baraçlı, H. (2013). The Pioneer Institution in Mass Transportation in Istanbul: Istanbul Electric, Tramway and Tunnel Companies (IETT) (XIX Century). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 479-501). İstanbul.
18. Kanca, H. (2013). International Ottoman Exhibition in the Second Half of the XIX Century: 1863 – Ottoman General Exposition. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 502-520). İstanbul.
19. Güvemli, O., & Çelebiler, E. (2013). A Crucial Period in the Modernization of Turkish Accounting Thought (1879 – 1885). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 967-987). İstanbul.
20. Özen, İ., Körođlu, Ç., & Sezer, D. (2013). The Development of Accounting Practices in Turkey from 1923 to 1950. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 988-995). İstanbul.

- 21.Güvemli, O., Elitaş, B. L., Aygöl, E., & Güreli, S. (2013). Developments in Turkey regarding the Taxation of Profit and their Impact on Accounting Thought. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 996-1012). İstanbul.
- 22.Şensoy, F., & Güvemli, O. (2013). The Accounting Records at Mukataas and the Example of Bursa Mukataa from XVII Century. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1132-1158). İstanbul.
- 23.Yardımcıoğlu, M., & Kocamaz, H. (2013). The Adventure of the Turkish Banking System and the National Bank of Karaman. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1181-1200). İstanbul.
- 24.Bayramoğlu, M. F., İşbakan, T. Y., & Güvemli, O. (2013). An Investment Bank Experience in Turkey in the Second Half of 20th Century: Industrial Investment Bank – 1963 – 2002. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1201-1223). İstanbul.
- 25.Bekçioğlu, S., Kaderli, Y., Köroğlu, Ç., & Sezer, D. (2013). A New Cost Accounting Concept by the End of 20th Century: Strategic Cost Management. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1255-1265). İstanbul.
- 26.Yükçü, S., & Atağan, G. (2013). The Dependency of the History of Cost Accounting on History of Manufacturing Technology. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1266-1284). İstanbul.
- 27.Kaya, İ., & Okumuş, O. (2013). Accounting Practice in the Management of a Mosque Waqf in Anatolia. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1294-1306). İstanbul.



- 28.Sirkeci, O., & Yurt, Y. L. (2013). Cornerstones of Accounting History – II. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1324-1333). İstanbul.
- 29.Yükçü, S., Atağan, G., Karakelleođlu, İ., & Altun, C. (2013). Gods were Cost Accountants! *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1334-1345). İstanbul.
- 30.Taş, O., Ođuz, M., & Ekici, C. (2013). Basis of Continuity of Turkish Waqf Culture: Accounting. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1358-1369). İstanbul.
- 31.Cinemre, İ. T. (2013). Tax System and Accounting in Ancient Roman World. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1370-1379). İstanbul.
- 32.Gökdeniz, A. Ü. (2013). The Role of the Unique Contributions of Accounting History within the Development of International Accounting. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1400-1408). İstanbul.
- 33.Susmuş, T., & Demirhan, D. (2013). Creative Accounting: A Brief History and Conceptual Framework. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1419-1432). İstanbul.
- 34.Özbirecikli, M., & Taş, İ. (2013). A Review on the Tools Used for Logistics in Maritime Transportation in the Late Bronze Age: The Case of the Uluburun Shipwreck. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1465-1478). İstanbul.



- 35.Öner, E. (2013). The First General Revenue and Expenditure Account of Ottoman Empire. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1487-1494). İstanbul.
- 36.Elitaş, C., Altınay, A., & Coşkun, A. (2013). New Trends in Public Accounting. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1495-1509). İstanbul.
- 37.Toraman, C., Bayraktar, H., & Bilen, A. (2013). Budget Practices in the Last Era of Ottoman State and the Jerusalem Budget Practice for the Year 1333 Hegira. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1528-1548). İstanbul.
- 38.Güney, A. (2013). State Accounting in the First Period of Republic 1923 - 1950. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1549-1560). İstanbul.
- 39.Güney, A., Güvemli, O., & Küçük, İ. (2013). A Leading Academician in the Ideation of Turkish Accounting in the mid-20th Century: Prof. Cevat Yücesoy (1908-1969). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1561-1580). İstanbul.
- 40.Yücel, G., Adiloğlu, B., & Güvemli, O. (2013). The Foreign Expansion Power of Turkish Accounting Academicians in the Second Half of the 20th Century: Prof. Dr. Mustafa Aydın Aysan. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1588-1603). İstanbul.
- 41.Pamukçu, F., Pamukçu, A., & Çekici, M. (2013). An Academician Influencing the Turkish Accounting Thought in the Second Half of the 20th Century: Professor Mehmet Yazıcı. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1604-1620). İstanbul.

- 42.Akbař, B. E. (2013). A Pioneer in Integrating Accounting and Finance in Turkey: Özer Ertuna (1940 -). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1621-1627). İstanbul.
- 43.Şiřman, B., Güvemli, O., & Aytulun, A. (2013). Development of the Accounting Profession in Turkey and the First Professional Organization: Expert Accountants' Association of Turkey – 1942. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1645-1633). İstanbul.
- 44.Abdioglu, H., Kızılgöl, Ö., & İřgüden Kılıç, B. (2013). The Events that Shaped the Development of Accounting in Turkey: A Chronological Review. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1716-1744). İstanbul.
- 45.Altıntař, T., & Sarı, E. S. (2013). The Role of the Capital Markets on the Progress on Accounting and Auditing Regulations in the Republic of Turkey (1922-2012). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1817-1830). İstanbul.
- 46.Abdioglu, N., & Abdioglu, H. (2013). The Impact of Compliance with Corporate Governance Principles on Foreign Investment: An Empirical Study on İstanbul Stock Exchange Firms. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1831-1840). İstanbul.
- 47.Yükçü, S., & Çukacı, Y. C. (2013). Applications of Storage and Consignable Goods in Aslantepe (2.000 B.C. – Malatya). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1851-1862). İstanbul.

- 48.Gürarda, Ş. (2013). Awareness Research about Corporate Governance Index Istanbul Stock Exchange Case. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1932-1946). İstanbul.
- 49.Can, A. V., Karabınar, S., & Küçüker, M. (2013). View of Corporate Governance Principles from Kutadgu Bilig. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 1947-1952). İstanbul.
- 50.Civan, M., Körpi, M., & Şahin, F. (2013). Valuation and Recognition of Investment in Associates under TFRS SMEs Section 14. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2034-2046). İstanbul.
- 51.Ataman Gökçen, B., Gökçen, G., & Akdemir, Y. (2013). Higher Education Institutions Providing Accounting Education at the Second Half of 20th Century in Turkey: Academies of Economic and Commercial Sciences. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2079-2101). İstanbul.
- 52.Angay Kutluk, F., Dönmez, A., & Tercan, E. (2013). A Research about the Awareness of the Students about Accounting Scandals in the World. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2146-2155). İstanbul.
- 53.Coşkun, A., & Öztürk, E. (2013). Accounting Education in a Transition Economy: A Study on the Universities in Bosnia and Herzegovina. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2156-2172). İstanbul.
- 54.Kaya, E., & Azaltun, M. (2013). Institutionalization of Accounting Education: A Case Study on Accounting Education Symposiums. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2173-2190). İstanbul.

- 55.Aktan, H. İ., Ünal, İ. E., & Güvemli, O. (2013). First Tax Inspection Organization of the Republic: Revenue Control Board. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2207-2225). İstanbul.
- 56.Ergin, E. (2013). Economic Crises and Independent Auditing since the 20th Century. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2266-2275). İstanbul.
- 57.Çabuk, A., Saygılı, A. T., & Yerebasmaz, V. (2013). The Three Eras of Turkish Tax Audit Based on the Accounting Record System. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2292-2311). İstanbul.
- 58.Durmuş, C. (2013). Auditor Independence in Turkey. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2312-2335). İstanbul.
- 59.Ayan, N. (2013). Practical Examples in Accounting for Provisions according to IAS 37 Provisions, Contingent Liabilities and Contingent Assets. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2412-2423). İstanbul.
- 60.Yükçü, S., & Karakelleođlu, İ. (2013). Investment Properties: Go Throughs and Applications Consistent with IAS 40. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2424-2436). İstanbul.
- 61.Örten, R., & Torun, S. (2013). Interpretation of Profit or Loss and Other Comprehensive Income Statements in IAS 1 and a New Proposal. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2437-2449). İstanbul.

- 62.Yükçü, S., & Yaşar, Ş. (2013). Implementation and Applications of IAS 10 – Events after the Reporting Period (Balance Sheet Date). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2450-2461). İstanbul.
- 63.Apak, S., Erol, M., & Elagöz, İ. (2013). Organizations that Contribute to the Progress of Accounting Standards in Turkey. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2462-2472). İstanbul.
- 64.Civan, M., Buyuran, B., Büyükarpaç, R., & Cenger, H. (2013). Recognition of Financial Leasing Transactions under TAS (Turkish Accounting Standards) Section 17. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2488-2500). İstanbul.
- 65.Yükçü, S., & Altun, C. (2013). Examining and Evaluating the Turkish Accounting Standard 21 TAS 21: “The Effects of Changes in Foreign Exchange Rates” with Applications. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2501-2512). İstanbul.
- 66.Demir, Ş. (2013). The Assessment of Related Party Disclosures in Terms of IAS 24 and Tax Legislation. *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2513-2523). İstanbul.
- 67.Yılmaz, C. (2013). What the “Skyscraper Index” Suggests? *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2536-2544). İstanbul.
- 68.Alkan, G., & Özkaya, H. (2013). 20 Years of Turkish Finance and Accounting Literature in Social Science Citation Index (SSCI). *III International Conference on Luca Pacioli Accounting History and III Balkans and Middle East Countries Conference on Accounting and Accounting History*, (s. 2563-2573). İstanbul.

**XV. Yaraslov Sokolov Konferansı 2013 S.Petersburg**

- 1.Çapkıner Tosun, E., & Atai, G. (2013). Accounting Records that are kept by the Waqfs in Cyprus under British Colony and the Development of Accounting Records during This Time. *Yaraslov Sokolov Reading*. St. Petersburg.
- 2.Güvemli, B., & Güvemli, O. (2013). Recording Order and Journal System in the Ottoman State Accountancy. *Yaraslov Sokolov Reading*. St. Petersburg.

**XVI. Fourteenth World Congress of Accounting Historians Pescara – Italy June 25-27, 2016**

- 1.Güvemli, B., Sanlı, N., Toraman, C., & Yaz, D. A. (2016). The Evolution of the Auditing Profession in Turkey: The Union of Chambers of CPA's and Worn-in CPA's (TURMOB) History and Background. *Fourteenth World Congress of Accounting Historians*, (s. 1-46). Pescara.
- 2.Kaya, M. A., Güvemli, O., & Göreke, A. (2016). Significant Changes in Accounting Thought of the Ottoman Empire in the Mid-19th Century (1839-1885). *Fourteenth World Congress of Accounting Historians*, (s. 47-76). Pescara.
- 3.Türker, M., Türker, İ., & Aslan, M. (2016). An Analysis of the Turkish Accounting Education Symposiums: Influential Meetings on Accounting Education and Practice in Turkey. *Fourteenth World Congress of Accounting Historians*, (s. 77-116). Pescara.
- 4.Güvemli, B., Marşap, B., & Çatıkkaş, Ö. (2016). Interactions of Turkish Accounting Thought with Socio - Economic and Politic Developments and the Social Structure. *Fourteenth World Congress of Accounting Historians*, (s. 117-138). Pescara.
- 5.Özerhan, Y., Sanlı, N., Nazlıođlu, B., & Güvemli, O. (2016). The Academic Platform of Turkish Accounting Thought at the Second Half of XX. Century: Turkish Accounting Congresses (1957 – 2014). *Fourteenth World Congress of Accounting Historians*, (s. 139-174). Pescara.

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7. Çapkıner Tosun, E., Atai, G., & Küçük, İ. (2016). The Innovations Introduced by British Administration into Turkish Accounting Philosophy towards the End of 19th Century – Accounting of Foundations - 1878-1905. *Fourteenth World Congress of Accounting Historians*, (s. 209-246). Pescara.
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9. Sürmen, Y., Bayraktar, Y., & Güvemli, O. (2016). Multi Ledger Period in Turkish Accounting History: 1926-1949. *Fourteenth World Congress of Accounting Historians*, (s. 279-312). Pescara.
10. Apak, S., Erol, M., & Çelebiler, E. (2016). A General Approach to the Middle East Accounting History (3000 BC – 2000 AD). *Fourteenth World Congress of Accounting Historians*, (s. 313-356). Pescara.
11. Şensoy, F. (2016). The Philanthropies of the Sultan's Daughter Ayşe Sultan from the Beginning of the 17th Century, and Her Waqf's Accounting Records. *Fourteenth World Congress of Accounting Historians*, (s. 357-402). Pescara.
12. Hatunoğlu, Z., & Tüm, K. (2016). Maras Waqfs (Endowments) in Dulkadirs and Ottoman Empire Period. *Fourteenth World Congress of Accounting Historians*, (s. 403-458). Pescara.
13. Çabuk, A., Saygılı, A. T., & Oğuz, M. (2016). Auditing of a Waqf in the Ottoman Empire in the Beginning of 19th Century. *Fourteenth World Congress of Accounting Historians*, (s. 459-488). Pescara.
14. Karabulut, R., Kaya, C. T., & Solak, B. (2016). The Advices of Accountants and the Precautions Taken in State Accounting During the Economic Crisis in the XVII Century Ottoman Empire. *Fourteenth World Congress of Accounting Historians*, (s. 489-522). Pescara.



- 15.Karatař, Ö. N., Bekçi, İ., & Apalı, A. (2016). Accounting Culture of the State and Private Sector in the Middle East at XI. Century. *Fourteenth World Congress of Accounting Historians*, (s. 523-588). Pescara.
- 16.Ertař, F. C., Alpaslan, H. İ., & Akdemir, Y. (2016). Establishment Period of the Anatolian Accounting Culture (1350-1500 AD). *Fourteenth World Congress of Accounting Historians*, (s. 559-594). Pescara.
- 17.Chambers, N., Chambers, G., & Sellik, H. (2016). An Educational Institution or the Provision of Accounting Education in the Second Half of Twentieth Century Turkey: The Case of the Economic and Commercial Sciences Academies (1959-1982). *Fourteenth World Congress of Accounting Historians*, (s. 595-628). Pescara.
- 18.Topçu, M., Aydın, S., & Güvemli, B. (2016). Accounting Culture in Trade Relations between Assyrians and Hittites in the Middle East 2000 BC – 1700 BC. *Fourteenth World Congress of Accounting Historians*, (s. 629-664). Pescara.

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Yöntemin düşünsel dizgesinden türeyen niceliksel görünümü ile ticari muhasebe, işletme muhasebesi, maliyet muhasebesi, yönetim muhasebesi gibi çeşitli dallarında, hiç başarılammış bilgi düzeyine tırmanarak milyonlarca kişiye sürekli bilgi sunarken ..... kapitalistik kültürle donanmış toplumsal bir yaşam biçiminin oluşumunu etkilemektedir.

Dr. Ekrem Yavuz - 1988