

THE EVOLUTION OF ACCOUNTING EXPERTISE IN TÜRKİYE: ORGANIZATION AND PROFESSIONALIZATION DYNAMICS DURING THE 1923–1989 PERIOD

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ABSTRACT

This study aims to examine the interaction between the organization and professionalization process of the accounting profession and the socio-economic and political dynamics in Türkiye, thereby understanding how the profession and its practices have evolved, along with the stages it underwent. To investigate the evolution of accounting expertise in Türkiye, the period from 1923 to 1989, the year when the profession was officially regulated, using the historical research method to investigate the stages the profession underwent in Türkiye. This study also examines the global developments in the accounting profession, thereby linking Türkiye's advancements in the field to the global accounting history and enriching the literature regarding the general evolution of accounting. This perspective sheds light on past developments and plays a crucial role in shaping future strategies.

Keywords: Organization of the Accounting Profession, Development of the Accounting Profession, Accounting Expertise, Accounting History, Accounting Profession.

Jel Classification: M40, M41, M48.

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TÜRKİYE'DE MUHASEBE UZMANLIĞININ EVRİMİ: 1923-1989 DÖNEMİ ÖRGÜTLENME VE PROFESYONELLEŞME DİNAMİKLERİ

ÖZ

Bu çalışmanın amacı, muhasebe mesleğinin örgütlenme ve profesyonelleşme sürecinin Türkiye'deki sosyo-ekonomik ve politik dinamiklerle etkileşimini inceleyerek mesleğin ve uygulamalarının Türkiye'de nasıl geliştiğini ve hangi evrelerden geçtiğini anlamaktır. Türkiye'de muhasebe uzmanlığının evrimini araştırmak adına 1923 yılından mesleğin yasal zemine oturduğu 1989 yılına kadar olan süreç tarihsel araştırma yöntemiyle incelenmiş ve mesleğin Türkiye'de hangi evrelerden geçtiği araştırma konusu edilmiştir. Çalışmada muhasebe mesleğinin global perspektifte geçirdiği gelişmeler de incelenmiş, bu sayede Türkiye'nin muhasebe alanındaki gelişmeleri dünya çapındaki muhasebe tarihiyle ilişkilendirilerek genel muhasebe evrimi açısından da literatüre katkı sağlamak amaçlanmıştır. Bu bakış açısı yalnızca geçmişte yaşanan gelişmeleri anlamaya yardımcı olmakla kalmayıp gelecekteki stratejilerin oluşturulmasında da önemli katkı sağlayacaktır.

Anahtar Kelimeler: Muhasebe Mesleğinin Örgütlenmesi, Muhasebe Mesleğinin Gelişimi, Muhasebe Uzmanlığı, Muhasebe Tarihi, Muhasebe Mesleği.

Jel Sınıflandırması: M40, M41, M48.

1. INTRODUCTION

Independent Accounting Specialists are professionals who create, classify, and verify the accuracy of all accounts and accounting systems, applying their expertise to benefit society. These specialists were expected to set up and plan the accounting system, organize balance sheets and profit and loss statements, prepare tax returns, guide businesses in tax disputes, organize business budgets, perform cost control, and engage in, such as expert witnessing and auditing tasks. There was an urgent need for these personnel, who would establish the traditions of the profession and give the profession the seriousness it deserved with their honesty and impartiality. These first personnel had to be meticulously selected by passing all the necessary general culture and professional tests.

In the period when there was no professional organization, students graduating from colleges and faculties providing vocational education did not encounter any professional discipline or regular practice in this field, which led to them either not working in this field or working under poor conditions among unqualified people. It became evident that the profession lacked the efficiency needed, resulting in significant wastage of human resources. On the other hand, the professional organization would play a key role in solving this.

The significance of professional organization is understood considering that it would not only assist public administrators in making healthy and correct decisions but would also increase the efficiency of the private sector and thereby public tax revenues. It would also prevent the errors made by the private sector due to ignorance and save businesses from unnecessary penalties.

Since the majority of the accountants and bookkeepers of the period who carried out the accounting affairs of the enterprises did not have sufficient knowledge and experience, it was

seen that a professional regulation was necessary for the taxpayers to be able to fully and completely fulfill their duties to the state. It became necessary for the members of the profession affiliated to the professional organization to be formed with this regulation to be complete in terms of knowledge and experience and to carry out their duties impartially.

Accounting and economics are closely interrelated disciplines. There is a significant correlation between a country's accounting practices and its level of economic development. Although the roots of the accounting profession date back to ancient times, the absence of an organized structure in the early years of the Republic of Türkiye can be associated with the country's economic and social development. This relationship is characterized by mutual interaction and reinforcement. In this context, disregarding the transformation of the country's economic and social structure while analyzing the development of the accounting profession would be inaccurate (Ertaş and Coşkun Arslan, 2025).

Although professional accounting practices in Türkiye date back to ancient times, the enactment of a professional law occurred much later than in countries, such as the United States and European nations, as well as Brazil, Argentina, India, Nigeria, and Mexico. The primary reasons for this delay can be attributed to the lack of private enterprise and the dominance of state-driven economic policies in Türkiye. Additionally, several other factors contributed to this postponement, including the limited scope of professional practice areas, the predominant focus on taxation within accounting, the insufficient support from institutions and professionals for organizational efforts, the inadequacy of explanations and representations regarding professional advocacy, and the involvement of individuals outside the profession in shaping its development (Özdemir, 2020).

Like the rest of the world, the accounting profession in Türkiye has undergone a significant evolutionary process. In this process, the organization and professionalization of the accounting profession have paralleled the development of the business world and the Turkish economy. This study examines the evolution of the organization and professionalization process of the accounting profession in Türkiye between 1923 and 1989. It provides a detailed analysis of the important developments during this period and the path leading to the profession's professional structure. This subject makes a crucial contribution to the literature in terms of examining and better understanding the critical periods of accounting history in Türkiye.

This study is critical in understanding how the accounting profession and its practices have developed and evolved in Türkiye by emphasizing the interaction of socio-economic and political dynamics during the organization and professionalization process of the profession. Especially, significant developments, legislative changes, and professional structuring during this period have played a major role in shaping professional approaches in accounting and in the development of the profession. Therefore, this study aims to provide a deeper understanding of the past and future of the accounting profession in Türkiye by presenting a specific analysis of its organization and professionalization process. Additionally, this analysis will also make an important contribution to the general evolution of accounting by linking Türkiye's developments in the field of accounting to the global history of accounting.

In the following section of this study, a literature review on the subject is presented, focusing on research conducted regarding the efforts to organize the accounting profession. The third section examines the organization of the accounting profession from a global perspective. It compares developments in Türkiye during the same period, aiming to understand the reasons for the delayed professional organization in light of global trends. The fourth section discusses the initial attempts at professional organization in Türkiye during the early years of the Republic (1923–1950) and analyzes the reasons for their failure. The fifth section explores the initiatives undertaken between 1950 and 1989, highlighting their shortcomings and aiming to provide a clearer understanding of the path toward professional organization.

2. LITERATURE REVIEW AND METHOD

Güvemli (2013), in his study on the organization of the accounting profession during the Republic period, stated that the organization of the accounting profession in Türkiye faced difficulties that were rarely encountered in other countries. One of the main reasons for this, is the dominance of the statism mentality in Türkiye, which is also prevalent in the Middle Eastern geography where the country is located. He also stated that the private sector did not develop in our country for various reasons and that the accounting profession was born out of state practices. He stated that the subsequent efforts to organize the accounting profession did not yield the desired results due to the lack of qualified and sufficient accountants and that progress in the professional organization was achieved only towards the end of the 20th century.

Güvemli (2011) pointed out that efforts to create a professional law began in 1932 and that efforts towards this end were only successful with the ninth attempt in 1989, and that with this enactment, professional chambers were quickly established in many cities of the country. He mentioned that 61 chambers were established in the early years of this process, with 35,000 registered professionals, and by 2011, the number of chambers had reached 74 with 80,794 professionals.

Arıkan and Güvemli (2013) stated that the accounting profession, which originated from Ottoman state accounting, entered a significant development phase along with the business management approach based on the double-entry bookkeeping system emerging in the mid-19th century. However, they noted that this development was not completed due to the wars in the early 20th century. It was emphasized that with the establishment of the Republic, with the modernization initiatives in the understanding of taxation, taxation based on declarations, accounting information and taxation based on financial statements came into force, and it was emphasized that the association of accounting and taxation that would last throughout the 20th century came to the agenda. It has been stated that the increasing number of businesses with the liberalization that followed after 1950 increased the need for accountants and that to meet this, importance was given to business education and this made a significant contribution to the development of the profession. It was emphasized that such developments contributed to the organizational efforts that started in the 1930s and culminated in the legal regulation in 1989, and the processes that professional organizational initiatives went through were pointed out.

Aslan et al. (2023) pointed out that a new era started for the accounting profession with various legal regulations enacted in the first years of the Republic of Türkiye and that the process accelerated and developed with these regulations. They emphasized that the importance of accounting and auditing increased between 1930-1940 to increase tax revenue and prevent tax loss, and stated that there were important developments in the field of professional training and business. It was stated that, along with these developments, the state administration attempted to bring legal regulation to the accounting profession during this period and these attempts continued until 1989. It was emphasized that the enacted professional law made great contributions to the prestige and development of the profession.

Güvemli et al. (2013), in their study examining the development of the accounting profession and the first professional organization in Türkiye, stated that with the legal regulations made in the early years of the republic, the beginning of taxation according to the declaration procedure increased the importance of accounting practices and with this, the need for audit emerged. They stated that the accounting profession, which focused on business, began to emerge in large cities in the 1930s and that with these developments, the state's efforts to legally regulate the accounting profession began. They also emphasized that during the same period, a group consisting of academics, senior state administrators and accountants came together and established an association, and the importance of the contributions of this association, which continues its activities as the "Turkish Accounting Experts Association" today, to the organization of the accounting profession.

Güvemli (2018) stated that while efforts were made to make progress in many areas as the westernization movements, which progressed slowly during the Ottoman period, accelerated during the republican period, efforts were also made to organize the accounting profession, but all of these efforts were unsuccessful. He stated that the studies yielded results only in the 1980s and accountants gained their title and professional organization in this period.

Apalı and Çulcu (2023) pointed out that the fact that the merchants were not very powerful in the early period of the republic made the transition to new accounting practices difficult and this situation affected the organization of the profession. They stated that positive steps were taken in the development of accounting practices and the profession within the framework of tax laws in the early periods of the Republic, and emphasized that the need for the accounting profession increased in the 1950s, especially to avoid any disruptions in the field of taxes, with the increasing number of businesses in the private sector. They mentioned many regulations made for professional organization and stated that these initiatives succeeded with the law passed in 1989.

Altınbay (2023), in his study examining the organization of the accounting profession since the establishment of the Republic, emphasized that, alongside the establishment of public economic enterprises in the early years of the Republic, efforts were also made to develop an accounting system. He pointed out that the initiatives undertaken in subsequent periods were influenced by political events both in Türkiye and globally, noting that trends in global accounting systems also impacted the processes in Türkiye. He concluded that the developments and efforts reached their final outcome by the late 1980s, resulting in institutionalization.

Utku and Kurtcebe (2019), in their study on the historical development of the organization of the accounting profession in Türkiye and the current state of vocational training, analyzed the process from the initial initiative in 1932 to 1989. They further examined the vocational training activities conducted by the Denizli CPA Chamber to evaluate the role of professional chambers in vocational education. Their study concluded that additional training is necessary, particularly on Turkish Financial Reporting Standards and Turkish Accounting Standards.

Uzay et al. (2009), in their study on the development and future of accounting audits in Türkiye, sought to understand the current state and make future projections by examining the historical development of accounting audits in terms of practice, professional organization, and education. They discussed the initial examples that laid the foundation for legal regulations in the country and analyzed the dimensions of education and professional organization in the audit field. The study concluded that significant progress had been made in legal regulations and professional organization after years of struggle in the audit sector. However, it also highlighted existing deficiencies and emphasized that addressing these gaps would greatly strengthen both the accounting and auditing fields.

Güvemli and Özbirecikli (2011), in their study on the development process of independent accounting audit in Türkiye, stated that the developments in accounting standards and accounting audit in our country were led by the state, and that traces from countries with whom we have intense political and economic relations were evident in the practices and standards that emerged. They emphasized that the realization of professional organization has also significantly contributed to the development process of independent auditing in our country. They noted that the titles of certified public accountant and sworn financial advisor, which emerged as a result of professional organization, have been accepted in independent auditing. They mentioned that this aspect has played a significant role in the formation of independent audit practices and standards, together with the uniform account plan and standardized financial statements regulated by the Ministry of Finance.

This study explores the organization and professionalization process of the accounting profession in Türkiye from 1923 to 1989, analyzing its development across these periods using historical research methods. The study examines the relevant laws, the establishment of professional organizations, societal and economic changes, political transformations, and sectoral developments. It also addresses period-specific accounting practices and educational processes, providing a detailed examination of the transformations and influencing factors in the professionalization of the field. Data collection primarily relied on official sources, publications from professional organizations, archival materials from newspapers and magazines of the time, academic articles, and books. The findings aim to provide a historical framework of the organization and professionalization process of the accounting profession in Türkiye, contributing to the existing body of knowledge in this field.

3. GLOBAL PERSPECTIVE ON ACCOUNTING ORGANIZATION: COMPARISONS BETWEEN TÜRKİYE AND DEVELOPED COUNTRIES

By the 1920s, Western European countries had witnessed significant advancements in accounting thought. The double-entry bookkeeping method had made considerable progress in terms of both record-keeping structures and ledger systems. While the principles governing the asset-liability structure of the balance sheet had reached a certain level of maturity, the vertical income statement had not yet been introduced. However, the profit and loss statement had developed to its most advanced form. These innovations also needed to be introduced in Türkiye; however, the private sector had not yet reached a sufficient level of development. The primary reason for this was the economic weakness and poverty caused by the early 20th century's prolonged periods of warfare, which had hindered the private sector's ability to accumulate capital (Güvemli and Güvemli, 2015).

Birsel (1974) highlighted the importance of joint-stock companies in the economic growth of developed countries, asserting that significant economic progress would result from the accumulation of capital within these companies. As the share of joint-stock companies in private-sector economic activities grew, substantial amounts of capital began to be raised through shares or bonds. In parallel, lawmakers began to prioritize the audit of these companies, giving it as much attention as their management to ensure that investors and capital owners could invest with complete confidence and to protect the national wealth accumulated within these companies.

Birsel (1974) noted that the complex accounting systems of joint-stock companies, which operate across various sectors, can only be effectively audited by accounting specialists. He emphasized that auditing and accounting specialization to integrate. Furthermore, he highlighted that the increasing need for auditing of joint-stock companies directly influenced the evolution of independent accounting specialization in both England and France.

The quality of auditing is directly related to the personality, expertise, and abilities of those conducting it. With the growing recognition of the importance of auditing in joint-stock companies, a new group with specialized expertise began to emerge in many countries through various means. By the first quarter of the 20th century, the examination of the accounts of joint-stock companies was entrusted to specialists in the United States and the United Kingdom, abandoning the tradition of internal auditing performed by shareholders. Additionally, scholars in the field deemed independence essential for accounting and auditing practices.

Arkun (1974) noted that the accounting profession in developed countries was organized under titles, such as "Chartered Accountants" in the United Kingdom, "Accounting Experts" in France, "Economic Auditors" and "Tax Consultants" in Germany, and "Public Accountants" in the United States, with specific entry requirements for each. He emphasized the need for legislative-based regulatory frameworks in Türkiye to support economic development comparable to that of developed countries.

The accountancy profession was first formally organized as a freelance occupation in the United Kingdom. The Institute of Chartered Accountants in England and Wales was established on May 11, 1880. Thus, it can be argued that the chartered accountancy profession

in the UK achieved an advanced level, both in terms of technical expertise and professional ethics, significantly earlier than in many other countries. By the 1970s, chartered accountants in the UK predominantly conducted audits for joint-stock companies. Although it was not legally required for company auditors to be chartered accountants until the enactment of the Companies Act in 1948, a well-established tradition of appointing chartered accountants as auditors emerged, owing to their recognized expertise and moral integrity. The Companies Act of 1948 formalized this practice, mandating that auditors be members of an accountancy association approved by the Ministry of Commerce (Birsell, 1974).

By the mid-1900s, UK auditors were required to verify the accuracy of company records, compliance with accounting principles, and the legal and truthful representation of financial statements. In this context, the UK can be regarded as a model for other countries in establishing an independent auditing profession and ensuring the examination and certification of company accounts, balance sheets, and annual reports by qualified professionals.

In France, the importance of auditing joint-stock companies was recognized relatively late, during the Great Depression of 1929, when major companies began declaring bankruptcy one after another. In response, legal regulations were introduced in 1935 and 1937 to establish auditing on solid and independent foundations. The 1935 regulation outlined the selection process for auditors of publicly traded joint-stock companies and defined the qualifications they were required to possess. These regulations effectively established a specialized class of auditors in France. Since the accountancy profession had not yet been formally codified in 1935, it was anticipated that these regulations would confer the prestige and technical expertise necessary for auditors to fulfill their responsibilities. The need for professional organization in France was not addressed until the establishment of the “National Union of Accounting Specialists” in the 1940s. With the creation of this union, the right to practice the profession was restricted to individuals holding the title of accountant (Birsell, 1974).

In Germany, according to the 1965 German Stock Corporation Act, balance sheets and profit-and-loss accounts must be audited by auditors. Under this regulation, auditors are generally appointed by the general assembly. This selection can only be made from individuals with specific qualifications. At the same time, under Swiss law, companies whose share capital exceeds a certain amount or those that borrow money by issuing bonds and announce that they accept capital from third parties are required to have their balance sheets examined by certified accountants. In Italy, joint-stock companies with a share capital of a certain amount or more were obligated to have their accounts reviewed by an expert chosen from a list of certified accountants during the same period.

Historically, the development of joint-stock companies in Türkiye diverged significantly from the trajectory observed in Western countries. The liberal economic system in Western states achieved its greatest development through the establishment and growth of joint-stock companies. This economic development naturally influenced the field of law and led to the formation of corporate law for joint-stock companies. In Türkiye, while there were 581 joint-stock companies in 1955, the number in France in 1939 was 43,078. The fact that most economic activities in sectors, such as industry, mining, and transportation, were carried

out by the state in Türkiye can be seen as the reason for this difference. During this period, some of the relatively few joint-stock companies in Türkiye were established solely to avoid the unlimited liability found in limited partnerships or general partnerships, and these companies often remained family-run businesses. In such companies, auditing remains merely formal on paper, and the board of directors holds absolute power.

In the 1960s and 1970s, the state of auditing in Türkiye was markedly different from any system found in Western countries. It was not possible for a joint-stock company to be audited by its shareholders or third parties. During this period, several proposals were made regarding this issue, which faced significant criticism. Some of the individuals working on this topic, in reports submitted to the Ministry of Commerce, suggested the establishment of an office composed of experts and recommended that audits be conducted by this office. Other proposals included adopting practices from the British, American, and German systems.

The most significant step regarding independent auditing in Türkiye was taken with the Draft Law on the Promotion and Indemnification of the Capital Market. Beginning with the first drafts prepared in 1964, this issue was given significant attention. The drafts aimed to create a new type of joint-stock company and establish a framework for auditing laws. The draft proposed complementing and integrating the external audits conducted by the Capital Markets Supervisory Board with the internal audits carried out by independent auditors.

The draft proposals indicate that the Turkish system bears significant similarities to those in the United States, the United Kingdom, and continental European countries, aiming to establish a supervisory and auditing body grounded in expertise and information. According to the draft, auditors were to be selected from an official list prepared and maintained by the Capital Markets Regulatory Board. This list, composed of respected professionals and organizations specializing in business and accounting, would be made available at commercial registry offices. While the draft made it a requirement for auditors to be chosen from this list, it did not mandate this condition in every instance. If the minimum number of auditors was two, both were required to be selected from the list. For more than two auditors, a majority had to be from the list. However, to avoid restricting companies from appointing internal auditors, the draft allowed the selection of non-specialist individuals as auditors in certain circumstances.

In the draft law, the phrase “reputable individuals specialized in business and accounting” signifies a profession characterized by specific qualifications and standards, implicitly referring to independent professional accountants from the moment this provision was introduced. The expectation that auditing would be performed by qualified experts dedicated themselves to this profession reflects the natural progression of the system envisioned and proposed in the drafts. The responsibilities assigned to auditors in the draft closely mirror those in many other countries. Tekinalp (1974) observed that the duties outlined for auditors—such as verifying the compliance of balance sheets and profit-and-loss accounts with the records, ensuring that the records were maintained honestly and in accordance with legal provisions and accounting principles, and reviewing whether the annual reports adhered to factual accuracy, legal requirements, and the articles of association—demonstrated significant parallels with international practices. The nature of the responsibilities assigned has demonstrated the impossibility of conducting audits through shareholders. It has made it

essential for the process to be carried out by individuals who have made this their profession and possess a certain level of expertise and skill.

Considering all these factors, it is evident that the accounting profession plays a crucial role in the functioning of businesses and is a specialized field based on knowledge and experience. From this perspective, the accounting profession requires an organization, similar to those in other specialized professions and the West, that cannot be easily entered by just anyone, has specific requirements, and grants its members distinct rights and responsibilities.

4. GLOBAL PERSPECTIVE ON ACCOUNTING ORGANIZATION: COMPARISONS BETWEEN TÜRKİYE AND DEVELOPED COUNTRIES

With the establishment of the Republic, contrary to global practices, the Republic of Türkiye adopted tax accounting, which led to the development of accounting thought in connection with taxation. On the other hand, although efforts were made to create the necessary conditions for merchants to become aware of and take ownership of accounting at the time of the Republic's establishment, these efforts remained largely unsuccessful for an extended period. In such a context, initiatives aimed at modernizing taxation and attempting to collect taxes through a declaration system based on record-keeping further integrated accounting with taxation, paving the way for its development within the framework of tax law throughout the century. Under these circumstances, no initiatives were undertaken to ensure the development of accounting within commercial law, as seen in global examples. Consequently, opportunities for the organization and advancement of the accounting profession were also missed (Güvemli and Aslan, 2019).

With the establishment of the Republic, an accounting profession began to emerge, primarily serving small Turkish enterprises and handling financial affairs in newly established or reorganized state-owned enterprises. This structure represented a profession prepared to provide accounting services, to the public and third parties. A rapid and qualitative advancement in managerial and business practices was necessary for this profession to gain recognition and develop. However, the small scale of enterprises, coupled with the lack of knowledge and experience among business owners, hindered the private sector from fully embracing and supporting the accounting profession. Additionally, the number and competency of accountants working in businesses were not sufficient to facilitate their own professional organization. Meanwhile, accountants employed in state institutions were able to improve their expertise and enhance their work quality, yet their position within government institutions prevented them from playing an active role in establishing a professional organization (Güvemli, 2013).

Ervardar (1974) stated that the accounting profession in Türkiye has a relatively brief history and has experienced limited progress. Following the declaration of the Republic, the number of professionals emerging across a small number of businesses, banks, and state institutions during this period increased, notably with the enactment of the Commercial Code, dividend and income taxes, and especially the income and corporate tax laws. As a result of

these developments, interest in higher education institutions and faculties providing vocational training in accounting grew. In this context, it can be said that the development of the accounting profession in Türkiye was initiated by state intervention and legal regulations. During this period, while taxpayers were forced to keep records, experts were trained under titles, such as "accounting specialist" or "accounting expert" to oversee the tax affairs and accounting of the taxpayers.

In the pre-legislation period, there was no standardized accounting system, and practices varied depending on the employer's discretion or the expertise and capabilities of the accounting staff. During this period, there were no legal regulations or competency requirements concerning entry into the profession or the use of professional titles. As a result of these circumstances, accounting departments within businesses were often ineffective, leading to the reassignment of underperforming employees from other departments to the accounting unit. Despite the potential for these employees to cause additional harm to the business in the accounting department, managers, often unaware of this risk, frequently resorted to this approach.

In this period, the selection of accounting professionals in the business world was primarily influenced by the employer's discretion and the references of potential candidates. Businesses or institutions in need of accounting staff would either conduct a seemingly trivial exam based on the knowledge and experience of their managers or, in some cases, forgo even this step and hire employees based on references or recommendations. At this point, it is essential to evaluate the practices of this period separately for the public and private sectors.

In public offices, where financial transactions are primarily related to budgetary allocations, it would not be entirely accurate to classify the staff as accounting professionals. On the other hand, although professional competence in accounting held significance within state-owned enterprises, these entities were not rigorously audited by the state, leading to the employment of non-professionals in such roles. Conversely, large private-sector firms hired accounting personnel based on their knowledge and expertise. However, outside these few large enterprises, smaller businesses tended to employ unqualified individuals at low wages.

Graduates from vocational schools and faculties offering professional education in this field often found themselves without exposure to any professional discipline or consistent practices. Consequently, they either refrained from pursuing careers or worked under poor conditions alongside unqualified individuals. Under such circumstances, it was frequently argued that the profession would fail to deliver the desired efficiency level and would result in a significant waste of human resources. In addressing this issue, the importance of professional organization was highlighted as a critical solution.

Professional organization is noted to have significant benefits in aiding public administrators with accurate and informed decision-making processes and enhancing the efficiency of the private sector, thereby increasing public tax revenues. Furthermore, it is emphasized that such organization can prevent mistakes arising from ignorance in the private sector and shield businesses from unnecessary penalties resulting from such errors.

It has been observed that most accountants and bookkeepers of the period, responsible for managing business accounts, lacked the necessary knowledge and experience. As a result, the establishment of a professional regulatory framework was deemed essential to ensure that taxpayers could fully and accurately fulfill their obligations to the state. Furthermore, it was emphasized that members of the professional organizations established through this regulation should possess comprehensive knowledge and experience, and carry out their duties impartially.

Independent Accounting Specialists refer to specialists who have become experts in the creation, classification, and verification of the accuracy of all accounts and accounting systems, using their knowledge and experience for the benefit of society. These specialists were expected to provide services, such as setting up and planning the accounting system, preparing balance sheets and profit and loss statements, preparing tax returns, offering guidance in tax disputes, organizing business budgets, performing cost control, and acting as experts and auditors. During this period, there was an urgent need for individuals who would establish the traditions of the profession and bring the necessary seriousness to the field through their integrity and impartiality. It was emphasized that these initial professionals should be meticulously selected after passing all required general cultural and professional tests.

Ervardar (1974) mentions two attempts aimed to organize this profession as an independent field of practice and notes that these attempts were largely influenced by the requirements of tax practices. The first was an initiative to organize the profession under the title of "Tax Expertise" within the Tax Procedure Law No. 5432 framework. Although this proposal was supported with counterexamples, it faced opposition, particularly from lawyers in the Turkish Parliament (T.B.M.M.), because it violated representation rights and lacked precedents in other countries. During the discussions, the importance of the profession and the necessity of its organization for the country were acknowledged. However, it was deemed more appropriate to present it under a separate law, and thus the proposal was not accepted.

Ervardar (1974) noted that the second draft law was titled the "Draft Law on Independent Accounting Specialists," and, as previously suggested during the rejection of the first draft, it was introduced as a separate law. He further explained that the draft was prepared with the input of professional organizations, universities, and chambers of commerce through a preliminary consultation process. This proposal, drafted by the Ministry of Finance, aimed to divide the profession into two categories: "Independent Accounting Specialist" and "Certified Independent Accounting Specialist." However, the proposal faced criticism from lawyers, who claimed it would again create issues of representation, as well as from accounting professionals lacking sufficient knowledge and experience in the field.

Tosun (1974) noted that the inability to legally regulate the profession of independent accounting expertise in Türkiye, as in Western countries, and the emergence of this issue as a significant problem stem from several key reasons. According to Tosun (1974), one such reason is the influence of certain interest groups—such as lawyers, individuals already practicing the profession independently, and those intending to enter the field following regulation. These groups feared that their acquired rights would be compromised and therefore advocated for the

profession to be legislated in accordance with their preferences. Failing that, they favored continuing the existing system and were ultimately successful in their efforts.

Another important reason, as defined by Tosun (1974), is the lack of a class of well-trained accounting experts in Türkiye comparable to those in Western countries. He observed that only a small fraction of those working in the market under this title possessed the requisite knowledge and expertise to qualify as true independent accounting experts. In this context, Tosun (1974) argued that establishing the accounting profession should be approached incrementally rather than abruptly. He emphasized the need for preparatory efforts in education, research, and publication and advocated for a gradual transition period before fully codifying the profession through legal regulations.

During the efforts to legislate the profession, a significant number of lawyer members of the Turkish Grand National Assembly expressed strong opposition, driven by concerns that their professional domain would be diminished. The primary basis of this resistance was the fear that the legalization of accounting expertise would result in the transfer of commercial and financial disputes and cases away from their purview. However, it is noteworthy that in countries where independent accounting expertise had long been established as a profession, even with representation rights in judicial and administrative courts, the professional opportunities and prestige of the legal profession had not diminished.

Drawing from the research of Prof. Dr. Mehmet Yazıcı and Prof. Dr. Mustafa A. Aysan, who conducted extensive studies on efforts to provide a legal foundation for the accounting profession in Türkiye, it is possible to discuss eight unsuccessful attempts between 1932 and 1980. Three of these attempts occurred between 1923 and 1949 (Güvemli, 2001).

The first initiative by the Ministry of Commerce is recognized as the “Accounting Expertise” draft law, introduced in 1932. During the period when this draft was prepared, significant state institutions, such as the Central Bank (1930), Sümerbank (1933), and Etibank (1934) were established, marking significant advancements for the Republic of Türkiye. Amid these developments, the draft law prepared by the Ministry of Commerce represented the first serious attempt to address the issue. However, it is reported that the draft stalled at the Ministry of Finance after being circulated among several ministries (Güvemli, 2001).

The second initiative, introduced in 1938, was again led by the Ministry of Commerce while drafting the attorneyship law. However, the proposed legislation, titled "Accountancy Expertise," included a provision granting accounting professionals the authority to represent clients in judicial proceedings. This sparked opposition from lawyer members of the Turkish Grand National Assembly, who formed the majority, leading to the proposal's rejection and preventing it from becoming law. According to Professor Yazıcı, additional reasons for the proposal's failure included the insufficient number and qualifications of accounting professionals at the time, as well as the limited presence of adequately scaled enterprises (Güvemli, 2001).

A third initiative was undertaken by the Ministry of Finance during the 1949 tax reform. In this process, which saw the enactment of the Corporate Tax Law, the Income Tax Law, and the Tax Procedure Law, the draft Tax Procedure Law included provisions for the organization

and regulation of the accounting profession. However, these provisions related to the profession were removed from the draft before the Tax Procedure Law was enacted. According to Prof. YAZICI, this was due to the recognition that establishing the profession on a legal basis required a separate law, considering the technical nature of professional legislation and the subsequent regulations and bylaws that would be developed based on such a law (Güvemli, 2001).

Legal regulations regarding the field of accounting in Türkiye have always been challenging to implement. For example, the establishment of Türkiye's oldest and largest institution for accounting education, the Commercial Academy of Higher Education (Ticaret Mekteb-i Alisi), only occurred in 1883 after the fourth attempt, illustrating that the challenges went beyond simply drafting a professional law.

5. THE ORGANIZATION AND PROFESSIONAL DEVELOPMENT OF THE ACCOUNTING PROFESSION IN TÜRKİYE DURING THE 1950-1989 PERIOD: CHANGE AND TRANSFORMATION

In this section of the study, the problems encountered during the organization process of the accounting profession in this period will first be addressed. Then, the effects of these problems on the failure of the proposals prepared during this process will be discussed.

The mixed economic model initiated by the Republic embraced an economic development approach that simultaneously promoted state-owned enterprises and encouraged the private sector. However, with the change in political power in 1950, a transition toward private sector-oriented liberal economic policies was observed. This shift led to an increase in the number of small-scale enterprises, resulting in a rise in the number of accountants. As the demand for accounting professionals grew, efforts were undertaken through higher education institutions to meet this need, and various initiatives were launched to facilitate the professional organization of the field (Güvemli et al., 2018).

In the second half of the 20th century, the fact that a significant portion of private sector enterprises in Türkiye were established as family-owned businesses resulted in the preparation of financial information primarily for internal use. In 1979, the number of joint-stock companies that prepared and published a readable, comprehensible, and auditable annual report did not exceed 100. This figure represented merely 1% of the 10,300 joint-stock companies operating that year. Moreover, there was no publicly available balance sheet or profit-and-loss information concerning State Economic Enterprises, which were established with state capital and, as of 1979, accounted for 10% of the country's national income, 40% of industrial value-added, and 40% of the non-agricultural industrial workforce. The need for reliable financial information for public disclosure in Türkiye emerged alongside the processes of industrialization and economic liberalization. The entry of multinational corporations, expanding international trade, and access to global financing opportunities amplified the demand for accounting and auditing in Türkiye (Gücenme and Poroy Arsoy, 2006).

During the process of legalizing the accounting profession, differences in attitudes towards the professional legislation can be observed among the members of the profession at

that time. The professionals of the period can be divided into those who practiced the profession either freely or under a fixed structure and those who would practice the profession after the law was enacted. While each group had different expectations based on their interests regarding the legislation, their common goal was to establish an organizational structure that was complete in every aspect, perfect, and capable of serving their interests to the greatest extent.

Even among those practicing the profession independently, there were differences in expectations based on higher education and experience. Those who considered themselves well-qualified in these areas did not focus much on the examination requirement, which was included in the proposals to make entry into the profession more challenging, and did not demand exemption. Conversely, those who felt inadequate in terms of knowledge and experience or believed that the examination would not be conducted objectively insisted on exemption from the examination.

Those practicing the profession dependently, either in the public or private sectors, had different interests and demands. Tosun (1974) categorized this group into three: tax inspectors and financial auditors affiliated with the Ministry of Finance, other public and private sector employees working in the field of accounting, and those involved in educational activities related to the profession.

Primarily, the fact that professionals in supervisory roles under the Ministry of Finance, especially accounting experts, regarded their work as the closest to accounting led them to assert exclusive rights over the profession. However, the scope of the proposed regulation for legalization during this period was broader than the tasks carried out by the Ministry of Finance's supervisory staff. Furthermore, the presence of professionals working in similar supervisory roles in both private and public enterprises indicated that such claims to exclusive rights were unfounded. In addition to being unrealistic, it can be argued that granting such privileges would pose problems in achieving the optimal balance among the interest groups that the legalization process aimed to establish.

Article 10 of the 1958 draft law exempted individuals who had worked for seven years in financial accounting or inspection roles, including time served as assistants, from internship and examination requirements. This provision was strongly criticized by various interest groups within the profession, particularly during accounting congresses. As a result of these critiques, Article 9 of the 1963 draft introduced exemptions from internships and examinations for faculty members and instructors teaching professional subjects, such as business economics, finance, and accounting at higher education institutions, as well as for those who had served as financial inspectors or accounting experts. The justification for this provision in the draft stated that individuals who had performed certain roles should be deemed to have already achieved the qualifications that would otherwise be assessed through examinations.

Tosun (1974) found the justification provided in the draft insufficiently explanatory and argued that, based on this reasoning, it could also be suggested that professionals conducting similar activities in the public or private sectors might have already attained the necessary qualifications. Tosun (1974) further emphasized that it would have been more appropriate to justify the exemptions by noting that the groups granted such privileges had undergone specific

examinations to attain their positions and by addressing the issue of how faculty members would be evaluated. Ultimately, Tosun argued that this draft article was not particularly fair to other professionals within the field.

According to Article 7 of the 1963 draft, individuals other than faculty members and Ministry of Finance experts and inspectors who were eligible for internship and examination exemptions, but who performed tasks within the profession's scope in the enterprises and institutions mentioned in the article could have one year of the two-year internship requirement waived if their service duration was at least three years. In the 1958 draft, the internship requirement had been set at three years, with provisions allowing the time spent in qualifying professional roles to be deducted from the internship period. In this context, while the 1958 draft paved the way for complete exemption from internships, the 1963 draft deemed partial exemptions more appropriate. In addition to this provision, which was disadvantageous for the individuals concerned, the 1963 draft also included a regulation that reduced the size threshold of the capital companies and cooperatives where those eligible for exemptions had worked.

In the 1968 draft, transitional provisions were added to safeguard the interests of those practicing the profession independently or underemployment before enacting the proposed law. Temporary Article 1 of the draft stipulated that individuals who had worked in the specified professional activities for a certain period and met the general requirements for entering the profession would be granted the title of "Certified Public Accountant" upon submitting the necessary documents to the commissions to be established under Temporary Article 2.

Another reason for lawyers' opposition to the legalization of the accounting profession, in addition to their general apprehension and resistance to previous regulations, was the provision in Article 2 of the 1958 draft. This article granted independent accounting experts the authority to "represent relevant parties before administrative and judicial bodies in matters falling within the scope of their profession." Lawyers, already concerned about the broader implications of the accounting profession's legalization, perceived this provision as a direct threat to their professional domain, fearing a significant loss of their work. Consequently, they opposed the legalization of the accounting profession even more vehemently.

In subsequent periods, it was deemed appropriate to amend the draft legislation, and the authority to represent, which was originally granted solely to sworn accounting specialists, was removed from the draft. Instead, the 1963 draft introduced the provision: "Independent Accounting Specialists and Sworn Accounting Specialists may, upon the request of the concerned parties or the initiative of the administration, provide written and verbal explanations to administrative authorities regarding the above-mentioned tasks—those within the scope of the profession. Furthermore, without encompassing the rights of natural and legal persons related to lawsuits and defenses, they may offer written and verbal explanations before administrative judicial bodies and conduct examinations on relevant files." This provision removed the authority to represent and instead granted the authority to provide written and verbal explanations. Furthermore, it revoked the authority to provide written and verbal explanations in judicial courts, limiting this right solely to administrative courts. On the other

hand, it extended the authority to make written and verbal explanations to sworn accounting specialists and independent accounting specialists.

Tosun (1974) argued that the legalization of independent accounting would bring order to business practices, have positive effects on both enterprises and the national economy, and, as a result, increase the demand for lawyers. He contended that independent accounting and law were not competitors but complementary professions and that if they cooperated, both parties would benefit.

One of the reasons some professionals opposed the legalization of the profession was their lack of the necessary qualifications to become Sworn Accounting Specialists. There were concerns that the legalization would eliminate the opportunity for professionals without higher education to practice independently and that the main beneficiaries of the law would be the sworn financial advisors. These beliefs led some groups to resist the legalization process. However, as business managements began to recognize the importance of professional activities, the growing demand for specialized experts showed that these concerns were not as significant as initially perceived.

During the period of the accounting profession's legalization, concerns were raised that dividing the profession into two categories—Certified Public Accountants (CPAs) and Sworn-in Certified Public Accountants (Sworn CPAs)—would hinder the establishment, development, and smooth operation of professional bodies. It was emphasized that achieving economic growth and expansion efforts would be highly challenging without the profession being legally regulated. In this context, it was highlighted that a legal framework capable of balancing the interests of various stakeholder groups was crucial for the benefit of the country.

The certification of declarations is the fundamental distinction between the two branches of the accounting profession, described as “independent” and “sworn.” Provisions concerning sworn accounting specialists were included in Article 20 of the 1958 draft, Article 19 of the 1963 draft, and Article 18 of the 1967 draft. These provisions stipulated that the certification performed by sworn accounting specialists would be regarded as an official review conducted by authorized public bodies while also preserving the auditing and inspection authority granted to public institutions. During the period when these drafts were prepared, the Ministry of Finance's supervisory and auditing bodies faced a shortage of personnel, highlighting the practical necessity of granting authority to sworn accounting specialists.

In the 1958 draft, the profession of sworn accounting experts was defined as a branch of independent accountancy with the nature of a public service, establishing a significant distinction among professionals. This differentiation sparked debates among prospective members of the profession, which led to the omission of this definition in the 1963 and 1967 drafts. In these drafts, both Certified Public Accountancy and Sworn-in Certified Public Accountancy were defined as a single independent profession, with both being attributed to the nature of public service.

In the draft prepared in 1967, professors teaching business economics, public finance, or accounting at faculties of political science, economics, law, commercial sciences academies, or equivalent schools providing the necessary cultural foundation for the profession—as well

as foreign faculties and higher education institutions recognized as equivalent by the Ministry of National Education—were exempted from the obligations outlined in Article 12. These obligations included "having practiced as an Independent Accounting Specialist for four years" and "passing the Sworn Accounting Specialist examination." Similarly, Ministry of Finance inspectors and accounting experts with seven years of professional experience were also granted this exemption. Furthermore, the draft extended this right to those meeting these criteria but who had left their positions by the time the legislation was enacted.

Since 1950, the new tax system based on actual income and declaration had reached many taxpayers, making it impossible for the Ministry of Finance's personnel to examine taxpayers' books and declarations. Considering economic necessities, the Ministry concluded that organizing the profession under the broader framework of "Independent Accounting Expertise" rather than the narrower scope of "Tax Expertise" would be more beneficial. Subsequent drafts were prepared in line with this broader perspective.

In their research on efforts to establish a legal framework for the accounting profession, Prof. Dr. Mehmet Yazıcı and Prof. Dr. Mustafa A. Aysan identified eight initiatives, five of which were undertaken after 1950. The first of these post-1950 initiatives was launched in 1956 by the Ministry of Finance; however, this effort also failed to reach a conclusion. There is no clear information regarding the reasons why the draft law prepared during this period did not become legislation (Güvemli, 2001).

After the May 27, 1960 coup, legal regulations were made on various issues. The Ministry of Finance initiated the fifth attempt at legal regulation for the accounting profession during this post-coup period. However, this attempt failed in becoming law. No explanatory information is available regarding why the draft prepared by the Ministry of Finance failed to become law (Güvemli, 2001).

In early 1966, the sixth attempt was made by the Ministry of Finance. The draft titled 'Certified Public Accountant Law' reached the Presidency of the Grand National Assembly of Türkiye but was not discussed in the General Assembly. On 16.3.1966, the Council of Ministers discussed the draft and accepted it as the 'Certified Public Accountant Law Draft.' It was submitted to the Presidency of the Grand National Assembly of Türkiye on 21.3.1966. Following a review by the temporary committees, the draft underwent amendments and was resubmitted to the Presidency of the Grand National Assembly on 29.6.1966, under the number 1/166 and decision number 2. However, it was not placed on the agenda afterward and could not become law (Güvemli, 2001).

The seventh attempt to legalize the profession occurred in 1980, with the preparation of the "Draft Law on Sworn and Independent Public Accountancy" by the Ministry of Finance. This draft, one of the legal reform efforts following the September 12th coup, was discussed in the Council of Ministers on November 22, 1980, and accepted, thereby becoming a draft law. On November 25, 1980, the draft was submitted to the National Security Council Presidency with reference number 101-657/07431 and was discussed in the Advisory Council's Temporary Committees. Later, on December 16, 1982, it reached the Presidency of the Advisory Council

with reference number 1/45 and decision number 19. However, it was not discussed there, and the opportunity for the draft to become law was missed (Güvemli, 2001).

The "Draft Law on Independent Accountancy and Independent Financial Consultancy," prepared by the Ministry of Finance and Customs in 1984, is considered the eighth attempt regarding the regulation of the profession. In addition to this draft approved by the Council of Ministers, other drafts were also submitted to the Turkish Grand National Assembly. Prof. Yazıcı notes that, along with this legislative proposal, the "Draft Law on Sworn and Independent Public Accountancy" presented by the then Konya Deputy and his ten colleagues, the "Draft Law on Sworn and Independent Public Accountancy and Independent Accountancy" proposed by the then Adana Deputy, and the "Draft Law on Sworn Accountancy and Auditing" prepared by Prof. Yazıcı at the request of the State Minister, were all presented to the Grand National Assembly of Türkiye (Güvemli, 2001).

The draft and proposals prepared in 1984 were discussed in the Justice Committee of the Grand National Assembly of Türkiye (TBMM) and, after this discussion, were sent to the Plan and Budget Committee with the decision numbered 1/490, 2/114, and 64 on 19th March 1985. While waiting for the draft and proposals to be reviewed by the committee, the Tax Procedure Law was amended with the addition of two temporary provisions and one supplementary article by Law No. 3289 dated 4th December 1985. Although these amendments to the Tax Procedure Law marked the first significant step in the eighth attempt, as in the third attempt made in 1949 to legalize the profession, the lack of alignment with the technical requirements of a professional law prevented the completion of the legalization process.

The accounting profession in Türkiye has developed in line with the needs created by economic developments since the establishment of the Republic. Initially, this need was met by personnel trained within state economic enterprises. However, the delayed professional organization—an essential factor in the advancement of the accounting profession—hampered the expansion of its functions. It was not until the enactment of Law No. 3568 in 1989 that the current organizational structure of the profession was established (Aysan, 2006).

The "Law on Independent Accounting, Certified Public Accountancy, and Sworn-in Certified Public Accountancy" dated June 1, 1989, was published in the Official Gazette No. 20194 on June 13, 1989, and entered into force. This law, prepared by the Ministry of Finance, was approved by the Council of Ministers on March 23, 1989. The law was initially presented to the Grand National Assembly of Türkiye under the name "*Law on Independent Accounting and Financial Consultancy and Sworn-in Certified Public Accountancy.*" However, to enable financial consultants to work as independent accountants as well, the name of the profession was later changed to "*Certified Public Accountant.*"

In the general justification of Law No. 3568, it emphasizes that the economic developments, along with the implementation of tax systems based on declarations, such as corporate tax, income tax, and many other taxes, have led to complex tax relationships among millions of taxpayers. Furthermore, it emphasizes the growing importance of capital companies, which derive their economic strength from financial instruments, such as bonds and stocks in various sectors, which has made it necessary to audit the financial statements of these

companies and share them with the public to ensure trust and continuity. In this context, the increasing complexity of tax relationships and the difficulties in overcoming the economic problems caused by the ongoing economic developments are presented as part of the reasons for the enactment of the law.

Among the justifications for the law, it is emphasized that economic developments have necessitated a profession with advanced expertise not only in modern tax systems but also in accounting and business management. It is noted that the United States and most European countries recognized this reality long ago, emphasizing that professionals in this field play a crucial role in the success of tax systems.

It has been highlighted that the legal regulation of the accounting and financial consultancy profession was enacted in England in 1870, France in 1881, the United States in 1886, the Netherlands in 1895, Germany in 1899, Switzerland in 1941, Argentina in 1945, Mexico and Brazil in 1946, India in 1949, Greece in 1950, and Nigeria in 1955. The lack of a professional organization in our country that meets Western standards and addresses local needs has led individuals working in the fields of accounting and taxation to adopt various titles for themselves, such as tax expert, financial consultant, or independent accounting expert. This, in turn, has prevented professionals from organizing effectively and delivering services with consistent standards and qualifications.

In Law No. 3568, three primary duties are outlined: maintaining the accounting records, conducting audits in accounting and taxation, and certification of financial statements and declarations. The law also mentions three professional titles: independent accountant, certified public accountant, and sworn-in certified public accountant. While each title corresponds to a specific duty, the law also allows professionals to perform tasks associated with lower titles. In other words, certified public accountants are permitted to keep accounting records in addition to performing audit activities, and sworn-in certified public accountants are allowed to engage in audit activities along with certification tasks.

6. CONCLUSION

The organization and professionalization of the accounting profession in Türkiye have progressed in parallel with the development of the business world, the Turkish economy, and the socio-economic and political environment of Türkiye. During this period, significant developments, regulatory changes, and professional structuring shaped approaches in accounting and advanced the profession

Unlike previous studies in the literature, this study examines the professionalization process of the accounting profession in Türkiye compared to that of developed countries. In doing so, it enables a comparative analysis of Türkiye's development process with other countries and facilitates an understanding of the practices in developed economies. This study provides a holistic view of the organizational process of the accounting profession, illustrating how economic, social, and political factors at global and national levels have influenced this

process. This perspective not only aids in understanding past developments but also plays a crucial role in shaping future strategies.

It has been observed that the organization of the accounting profession and the development of accounting practices in developed countries were completed earlier than in our country, and this is related to the growing number of joint stock companies along with the liberal economic order adopted in Western countries. The growing number of corporations heightened the demand for information from shareholders, managers, investors, and the state, thereby creating a need for accounting specialists with expertise in accounting and auditing. These developments led to establishing professional accounting organizations and regulating accounting practices within a framework of defined rules.

The reasons for the delay in the professional organization of accounting in Türkiye can be attributed to several factors: the delayed development of the country's economic system with a focus on the private sector, the limited number of accounting professionals with sufficient knowledge and expertise, concerns among accountants practicing at the time that the laws and regulations being drafted would jeopardize their jobs, and the belief among other professions with strong political representation, such as lawyers, that the proposed legislation and regulations could lead to issues like representation challenges. These factors, along with the political and social circumstances of the time, reportedly delayed the establishment of professional organizations.

During the process of establishing a legal framework for the organization of the accounting profession in Türkiye, it can be stated that the increasing number of businesses over the years led to a growing demand for the accounting profession, particularly in the field of taxation, to prevent potential disruptions. This, in turn, underscored the necessity and importance of legal regulation. As a natural consequence of the rising demand for accounting practices and auditing, efforts were made to organize the accounting profession; however, these efforts were unsuccessful until 1989, when they ultimately succeeded with the publication and enforcement of Law No. 3568, titled "Law on Independent Accounting, Certified Public Accountancy, and Sworn-in Certified Public Accountancy Law on Independent Accounting, Certified Public Accountancy, and Sworn-in Certified Public Accountancy" in the Official Gazette No. 20194, dated June 13, 1989.

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