

Nevvar Hickmet: The First Cypriot to Qualify as a Chartered Accountant: A Biographical Note

Bir Biyografi: Nevvar Hickmet, Mali Müşavirliğe Yükselen İlk Kıbrıslı

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Abstract

Nevvar Hickmet (also Hikmet) was born in Cyprus in 1912 as the son of a schoolteacher. After receiving secondary schooling at the Turkish Lyceum in Nicosia, he studied accountancy in London. When he passed his Final Examination in November, 1936, he became the first Cypriot to qualify as a member of the prestigious Institute of Chartered Accountants in England and Wales (ICAEW). Not only did this chartered accountancy qualification confer benefits which he subsequently applied during an extensive commercial career, he also became an important role model and example for other Cypriots, especially those who aspired to pursue professional qualification in London. After qualification, he managed an impressive collection of restaurants in Soho (London) and, thereafter, established, what would now be referred to as a national hotel chain in the UK. He died in 1999 and his family currently resides in England and these include both prominent children and grandchildren.

Keywords: Cyprus, Accounting History, Nevvar Hickmet.

Özet

Nevvar Hickmet (Hikmet), öğretmen bir babanın oğlu olarak 1912 yılında Kıbrıs'ta doğmuştur. Orta eğitimini Lefkoşa'daki Türk Lisesi'nde tamamladıktan sonra, Londra'da muhasebe eğitimi alır. Nevvar Hickmet, 1936 yılının kasım ayında final sınavlarını başarı ile tamamladığında, İngiltere ve Galler'deki yeminli mali müşavirlerin kayıtlı olduğu kuruma (ICAEW) üye olarak kabul edilmeye yeterli ve değer bulunan ilk Kıbrıslı olur. Nevvar Hickmet sadece, kapsamlı ticari meslek hayatı boyunca uygulamış olduğu bu mali müşavirlik başarısı ile değil, aynı zamanda, özellikle mesleki başarıyı Londra'da hedeflemiş olan diğer Kıbrıslılara da ilham veren önemli ve örnek bir kişilik olmuştur. Almış olduğu yeterlilikten sonra, Londra'nın Soho Bölgesi'nde etkileyici bir restoran dizisini idare etmiş ve sonrasında bugün, Birleşik Krallık'ta ulusal hotel zinciri olarak sözü edilebilecek olan kuruluşu kurmuştur. 1999 yılında ölen Nevvar Hickmet'in çocukları ve torunlarından oluşan ailesi, bugün, toplumun önde gelen seçkin bireyleri olarak İngiltere'de yaşamaya devam etmektedir.

Anahtar kelimeler: Kıbrıs, Muhasebe tarihi, Nevvar Hickmet.

Introduction

Remarkably, in spite of some 10,000 years of the island's commercial history, only two significant papers have been published (in the English language) on the accounting history of Cyprus. The first paper, being pioneering in nature, highlights some of the important factors which influenced the development of accounting practice in Cyprus, up to the present time. Given this orientation, the paper did not deeply investigate specific eras or topics (Clarke, 2011). The second paper deals, specifically, with the development of accounting in Cyprus during the period immediately after World War I to the independence of Cyprus in 1960 (Clarke and Varnava, in press). However, one should also note another paper (Walton, 1986) which describes the export of British accounting legislation to Commonwealth countries and this paper included a short section on Cyprus, which, in 1951, adopted the UK Companies Act of 1948.

Various approaches have been adopted by various scholars investigating accounting history. One such approach is the focus on "the first". Thus, accounting history studies have researched the "first accounting book" (Sangster, 2010), the "first professional accountancy body" (Walker, 1988) or "the first limited liability company legislation" in the UK (Maltby, 1998). Other authors conduct biographical research on topics such as the "first Professor of Accounting/Accountancy" and this has been researched in many different countries such as Australia (Carnegie and Williams, 2001), England (Craner and Jones, 1995), Ireland (Clarke, 2005), Scotland (Lee, 1983 and Walker, 1994), and the USA (Zeff, 2000). In addition, some accounting researchers investigate groups of individuals who were influential in forming, say, the accountancy profession (e.g. Pryce-Jones and Parker, 1984) or groups of influential thinkers of accounting (Kitchen and Parker, 1984).

The paper is also concerned with an aspect of "the first". The name "Nevvar Hickmet" was

mentioned, casually, to this author during a conversation in Spring 2011, while undertaking a general research project into the historical development of accounting practice in Cyprus. During that conversation, it was clearly indicated that "Nevvar Hickmet" was the first Cypriot to qualify as a member of the Institute of Chartered Accountants in England and Wales (ICAEW) and this occurred sometime in the 1930s and that he also was an hotelier in England" (Tatar, 2011). This was the extent of the information provided during that interview. The significant achievement of being the first Cypriot to qualify as a member of ICAEW has not been widely acknowledged. Indeed, his subsequent success in establishing a number of highly-regarded restaurants and, thereafter, a nationwide up market hotel chain in England has been overlooked by, for example, an important publication *Business and the UK Cypriot Community* (Charalambous et al, 1991). Thus, the primary motivation of this paper is to rectify this omission by highlighting some aspects of the professional and business life of the late Nevvar Hickmet. The methodology involves consulting both primary and secondary sources together with interviews with some of those who knew him.

By being the first Cypriot to be awarded membership of the prestigious Institute of Chartered Accountants in England and Wales in 1937, Nevvar Hickmet became an important role model and example for other Cypriots. Not only was he the first to qualify as a chartered accountant but his professional training and studies in England took place some two decades before Cypriots began to arrive in the United Kingdom in significant numbers. For example, Oakley (1987) reports that there were only 1,000 Cypriots who had settled in the UK by the early 1930s – a time which corresponds with Nevvar Hickmet's qualification as a Chartered Accountant. In addition, most of these immigrants were almost exclusively Greek by ethnic group

who worked in the catering industry. In contrast, Nevvar Hickmet was a Turkish Cypriot who studied professional accountancy. Reflecting his leadership and example, the other Cypriots who subsequently qualified as accountants in the UK include, for example, (with their professional accountancy bodies and year of qualification in brackets) Xantos Sarris (ACCA, 1950) who subsequently established the Eureka Group; George Syrimis (ACCA, 1952) who served as the Finance Minister of Cyprus from 1988 – 1993, and Rustem Tatar (ICAEW, 1955) who became, in time, Auditor General of the Republic of Cyprus; (Clarke and Varnava, in press). Furthermore, by July, 2011, ICAEW has over 1,300 members in Cyprus – not all Cypriots – and over 500 students (ICAEW, website). In addition, one can argue that Nevvar Hickmet's professional and business achievements influenced other Cypriots to pursue professional studies in England and some of these are profiled by Charalambous et al (1991 and 1988). This paper profiles the life of the late Nevvar Hickmet, a Chartered Accountant, but, in presenting this story it is important to recognize the context of his achievement. In doing so, it is hoped to add to our knowledge of the accounting history of Cyprus.

Nevvar Hickmet resided both in Cyprus and England, but mainly the latter, during his working life. He died in 1999 but his immediate family resides in England, which includes wife, sons and a daughter and grandchildren. This paper is divided into four sections. The next section presents the early life of Nevvar Hickmet in the context of the British Administration of Cyprus (from 1878) and the island's Colonial status from 1925. The second section discusses his working life in England, around the early 1930s, in the context of his professional accountancy studies and the third section details his life, post-qualification, as a restaurant proprietor and significant hotelier, both during and after World War II. The final section outlines some other aspects and achievements of Nevvar Hickmet's life. A short summary, together with suggestions for future

research, concludes this paper.

The Early Years in Cyprus (1912 – 1930s)

The first task of this research was to establish a date and place of birth for Nevvar Hickmet as, otherwise, locating other official documents would be difficult (Fig. 1). Fortunately, the website entitled Find My Past UK has an extensive archive of births, marriages and deaths and many other records.² After searching this website (Findmypast, 2011), a document was found which indicated the date and location of birth of Nevvar Hickmet being “5 September, 1912 in Cyprus” and this date of birth and location was replicated in other certificates obtained as part of this study. Additional searches in commercial websites for company information and company directorships also confirmed Nevvar Hickmet's details of birth including his (subsequent) occupation as a chartered accountant (Lexisnexis, 2011). Obtaining the date of birth facilitated other searches and led to the discovery of his first marriage certificate on 22 August, 1942 (General Register Office, 1942), recording his age as 29 years which further confirms his year of birth. The certificate also indicates that his father was a “retired schoolmaster” by the name of “Ahmed Salaheddin”.

At the time of Nevvar Hickmet's birth in 1912, the island of Cyprus was a British protectorate and this arose from the Cyprus Convention (1878), more formally called The Convention of Defensive Alliance between Great Britain and Turkey, which was signed on the 4 June 1878. This was a secret agreement reached between the Conservative government of the UK (led by Disraeli) and the Ottoman Empire. According to the first article, Great Britain guaranteed to join the Sultan in defending them (Ottoman territories) from future Russian aggression and, in return, in order to enable England to make necessary provision for executing Her engagement, the Sultan further consents, to assign the island of Cyprus to be occupied and administered by England. An annex to the Convention provided

that if Russia restored to Turkey certain territories previously occupied then the island of Cyprus will be evacuated by England and the Convention would be at an end. Thus, the Cyprus Convention presented Britain's administration of the island as a temporary arrangement, because subject to certain specified conditions, the island would return to Turkish control – although this never happened (Varnava, 2009). The Cyprus base, it was hoped would end the threats to British interests, both strategic and economic, in the Near East and India, arising from a weak Ottoman Empire and an expansionist Russia. However, as a result of Turkey joining World War I on the side of Germany and the Axis powers, Britain annexed Cyprus and it eventually became a Crown Colony in 1925.

Extensive research identified that Nevvar Hickmet attended the influential Turkish Lyceum in Nicosia during the mid-1920s and most likely graduated in either 1927 or 1928, aged about 16 years of age. A subsequently dated and translated copy of his certificate (Fig. 2) from the school indicated that he completed the scientific section of his Lycee with Distinction; his conduct was excellent and he received top marks in a range of subjects including English, Turkish, Greek, various mathematical and a range of other subjects.³

At that time, Cyprus was very much under British control and, as has been reported in other country studies dealing with British influence, a competent knowledge of the English language would have been an important attribute for those seeking employment on the island and an important source of social mobility for individuals (Clarke, 2008). Alternatively, for those individuals seeking to work in England, a local Cypriot paper quoted from the report of the Liaison Officer for Cypriots in London in 1937 indicating that a Cypriot immigrant with a good knowledge of English is able to earn nearly double the wage obtained by those with only a smattering of the language (Embros, 24 June, 1937: 3). Thus, knowledge of the English language was an important source of economic advantage for

individuals at that time. Nevvar Hickmet sat and passed the (government) Ordinary Examination in English (May 1928) and was one of the about 350 students that passed the Ordinary with Distinction Examination in English (Figure. 3, June 1928) with a grade that placed him in the top twenty on the list of successful candidates (Cyprus Gazette, 21 Sept, 1928: 648). In addition, he was awarded passes in the (government) Preliminary Examination in Greek (July 1928), the Civil Service Qualifying Examination (July 1928) together with the Pitman's Shorthand test in which he achieved a competent 60 words a minute (July 1929).

In a broader context, it is interesting to note that during Nevvar Hickmet's schooling, the Curriculum offered at the Turkish Lyceum included book-keeping procedures (*kitabete*) and accounting (*muhasabe*) but none of these subjects are listed on his school certificate. However, it is worthwhile to note that the availability of the book-keeping/accounting discipline on the Lycee curriculum since the 1905/06 academic year (Oksuzoglu, 2008) predates the teaching of this subject at either the American Academy (Larnaca) or the Pancyprion Lyceum (Larnaca) – schools which are sometimes mentioned as being the “first” providers of the subject in Cyprus.

It is probable that Nevvar Hickmet enrolled at the English Commercial College in Nicosia after leaving the Lycee since he received two certificates (both dated June 1930) indicating that he was a candidate from this college. One certificate indicates that he passed the Stage II examination of the Institute of Book-keepers while the second certificate, on the notepaper of the English Commercial College, indicates that he completed the “Commercial section of this college...with special progress in Book-keeping and Shorthand”. It is interesting to note that the second certificate is signed by the Director (Canon) F. D. Newham, who founded the English School in Nicosia in 1900 and, in addition to acting as Headmaster of the school for a considerable number of years was also Director



Figure 1. Nevvar Hickmet

of Education in Cyprus. At the time of writing, no information has been uncovered regarding the English Commercial College except that it was based in Nicosia and its classes were divided into a lower and higher school with the latter concentrating on English preparation including the government English exam, together with both a commercial and collegiate section.

Qualification as a Chartered Accountant (the 1930s)

Sometime between 1930/31 Nevvar Hickmet travelled to England. No record of his entry was found in the migration records held by Find My Past UK. Even though Cyprus was a British colony since 1925, he would have required a valid passport to enter the UK.⁴ Extensive searches in Nicosia for his passport application were unsuccessful.

It is possible that Nevvar Hickmet travelled to London on a scholarship but a search through the Cyprus Gazette for the period 1927–1930 did not uncover any advertised government scholarships. Indeed, scholarships to study in the UK for Cypriots only became a feature of the mid-1930s (Persianis, 1998) when Hickmet was already in London. Furthermore, when available, the Government of Cyprus scholarships usually carried the condition that the scholarship holder would return to Cyprus and work on the island for at least five years in order to contribute to the community for the public funds that were expended on his education (Cyprus Gazette, 29 November, 1956: 623). However, we do know that he travelled to London with “minimal funds” (Hickmet and Hickmet, 2012). We also know that he would, subsequently, pursue a successful business career.

According to Oakley (1989) a small number of Cypriot settlers began to arrive in Britain in the early 1900s and amounted to some 20 to 30 persons in all by the year 1911. However, due to the annexation of Cyprus by Britain in 1914, those born and resident in Cyprus automatically became British subjects (Orr, 1972). This conferred status made the UK a more attractive location for Cypriot migrants. Also, during World War I many Cypriots enlisted in the Allied Forces and their extensive dialogue with serving members from Britain and Commonwealth countries, would have made them aware of a variety of economic and social opportunities which lay beyond their native land, and encouraged Cypriots to migrate to the United Kingdom and on whom Oakley (1989) labels the ‘pioneer migrants’. Thus, Mitsides (1991) suggests that there may have been 300 Cypriots in London in 1928 and Oakley (1987), based on interviews with immigrants, reports that there were as many as 1,000 Cypriots settled in Britain by the early 1930s, virtually all of them employed in the West End of London and mostly in hotel and catering work. However, it should be noted that after the Treaty of Lausanne (1923), under which Turkey renounced all its claims

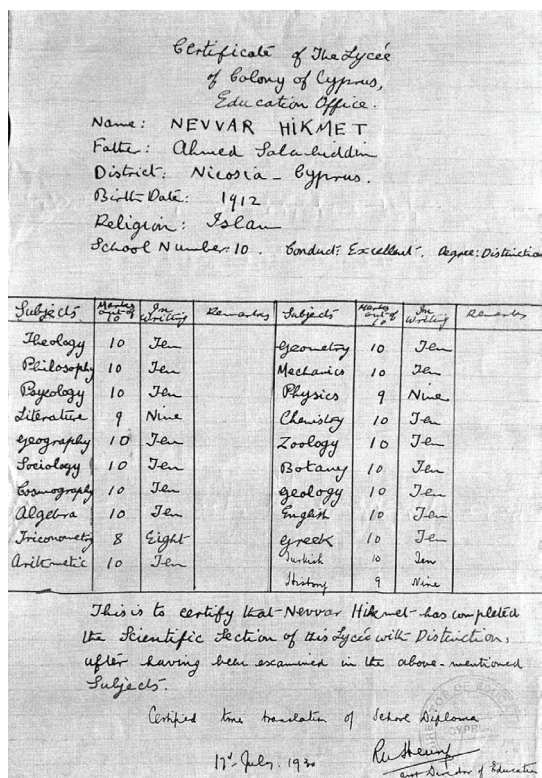


Figure 2. Certificate of the Lycee

over the island, the Turkish government attempted to encourage Turkish Cypriots to immigrate to the mainland and opened up a consulate in Nicosia in 1925 in order to provide Turkish Cypriots with information and assist them in migration to Turkey (McHenry, 1987). Clearly, for a Turkish Cypriot to pursue the qualification of an English Chartered Accountant would be a noteworthy exception for these 'pioneering migrants'. Indeed, Turkish-Cypriot immigration to Britain only became significant after World War II, and specifically after 1955 (Ladbury, 1984).

In some respects, Nevvar Hickmet was fortunate in that he entered England before the regulation of migration to Britain by the Cyprus Government was initiated in 1937. Oakley (1979)

reveals that before migrants could be issued with passports they had to meet a number of conditions: that they could speak an adequate amount of English; they required a surety bond amounting to £30 against themselves or their dependants becoming destitute and requiring financial aid, and they should have a job awaiting them on arrival in Britain – all matters investigated by the Liaison Officer in London.

The first evidence of Nevvar Hickmet in London is dated 14 February, 1931, certifying that he had matriculated as a student in the University of London at the January examination and that he had satisfied the examiners in English, Elementary Mathematics, Chemistry, Logic and Turkish – subjects that he had previously studied in the Lycee in Nicosia (Fig. 4). The following academic year (1931/32), he is listed as a student at Regent Street, Polytechnic – now the University of Westminster. He was one of the 59 students who passed Economics (Elementary) with a merit award. He also was among the 26 candidates who passed English Economic History – the syllabus of which could be described as rather dry – and the certificate indicates that his examination preparation involved 40 hours instruction over two academic terms. It is likely that these subjects were part of his studies towards a Diploma in Economics and Social Science and this was a four-year (evening) program (University of Westminster, 2012). However, before the Diploma could be finished, Nevvar Hickmet had turned his attention to more formal professional accountancy studies (Fig. 5 & 6). It is interesting to note that the latest of this certificate indicates the "Hickmet" spelling of his surname. The reason for this subtle change in the spelling of his surname is not known. (In the Turkish language, Hikmet means "wisdom/philosopher"). Perhaps it could be attributed to a mere Anglicization of the name and/or to facilitate pronunciation?

It is likely, on the basis of his subsequent chartered accountancy examinations, that he commenced his professional accountancy training

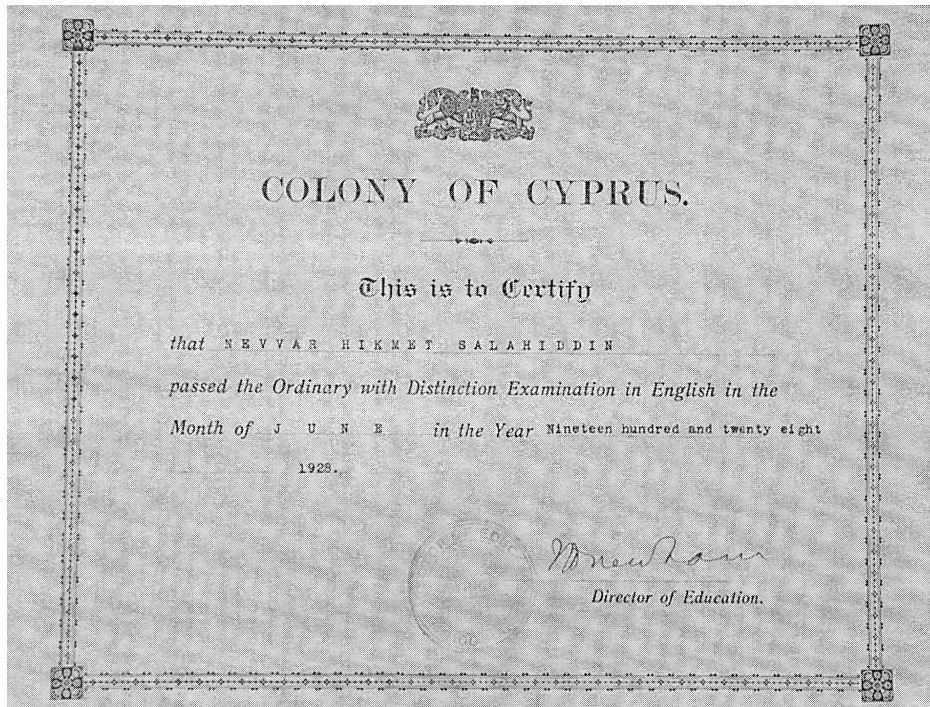


Figure 3. Certificate of Distinction Examination

“articles” in late 1931. This research effort did not discover any evidence regarding why Nevvar Hickmet chose the accountancy profession in contrast with many of his countrymen who worked in the hotel and catering industry. However, there are a number of possible explanations. For example, drawing on Oakley (1989) the work in the catering industry was seasonal and also there was the adverse impact of the Great Depression in the early 1930s. In addition, it will be recalled that Nevvar Hickmet had already proved his considerable ability in English, Book-keeping and Mathematics – subjects that he excelled at and had certificates to prove this. Another factor may have been the impact of legislation in Cyprus around that time. It is distinctly possible that Nevvar Hickmet (and/or his advisors) was conscious of the growing need for accounting skills in general and also for professional accountants and auditors on the island. It was suggested that Gilbert

Harding (subsequently of the BBC) who was a teacher in Nicosia in the 1930 encouraged Nevvar Hickmet to study in England and pursue a career in accountancy (Hickmet and Hickmet, 2012). Certainly, company legislation, in the form of The Companies (Limited Liability) Law was enacted in Cyprus in 1922 - modeled on similar consolidating legislation enacted in the UK in 1908 – and this Act contained the statutory provisions which would impact on accounting practice in Cyprus and which provided, for example, that:

- Every company shall appoint an auditor or auditors
- The auditors shall make a report to the shareholders and this report shall state whether the balance sheet referred to in the report is properly drawn up so as to exhibit a true and correct view of the state of company’s affairs.
- Every auditor of a company shall have a

right of access at all times to the books and accounts and vouchers of the company.

Yet, at that time there were very few professionally qualified accountants resident and working in Cyprus. For example, between 1921 and 1939, there was only one qualified chartered accountant (ICAEW) listed under the Cyprus location - Kenneth Charles Jacobs, who qualified in 1927 and between 1930 and 1933 his address in Cyprus is given as c/o Forestry Department in Nicosia (ICAEW 2011 and 2012). The need for accountants can be concluded from a Commission appointed to enquire into the system of taxation in Cyprus around that time and which noted that there were very few traders who kept proper accounts and concluded that they knew “of no country in the world less suitable for the imposition on an income tax than Cyprus” (Commission on taxation in Cyprus, 1930: 9). Some years later, the (now defunct) Embros newspaper contained a letter on the front page of its inaugural edition, fully endorsed by the Editor, (1 January, 1937: 1) which argued that “the establishment of Chartered Accountants in Cyprus was and is considered as a necessity which can render good services to the shareholders of limited liability companies and to the government at large...we all know that the audit of accounts of limited companies and other institutions, including the municipalities, is done by persons who no doubt have not the knowledge and experience of chartered accountants”. It was only subsequent to this that the first professional accountancy firm was established in Cyprus, with the formation of Russell and Company in 1937, and which is now part of the world-wide Ernst & Young professional accountancy firm (Clarke, 2011).

Nevvar Hickmet was “articled” to William Ashley Oakes, a Chartered Accountant about whom very little is known except that he qualified in 1912, became a partner in Baggaley, Oakes & Co and was awarded the Freeman of the City of London and acted as liquidator to a number of companies during the late 1920s (Accountant, 1939). The ICAEW’s

records indicate that Baggaley, Oakes & Co. was located in Spencer House, 4 South Place, Moorgate, EC2. And Nevvar Hickmet received an exemption, awarded in May 1931, from the Institute of Chartered Accountants Preliminary Examination (figure. 5). This exemption was awarded due to his matriculation from the University of London a few months previously, in accordance with the Institute’s bye-laws. At that time, the Institute’s preliminary Examination consisted of the following subjects: Dictation and English essay, Arithmetic, Algebra and Geometry, Geography, History and two optional subjects including Languages and Science options (ICAEW, 1930). However, he used this leisure additional time generated by this exemption to further his studies. In Autumn 1932 he was awarded the Senior Examination Certificate of Distinction by the London Chamber of Commerce in Book-keeping and Accountancy and, subsequently he passed a series of commercial examinations (at Advanced Stage) of the prestigious Royal Society for the Encouragement of Arts, Manufactures and Commerce – an institution now more commonly known as the Royal Society of Arts – and he passed in the subjects of Bookkeeping, Economic Theory and Company Law. Under the Institute’s Bye-laws, Nevvar Hickmet was entitled, after the expiration of one-half of his (five-year) period of articles to “present himself for the Intermediate Examination to test the progress he had made in professional knowledge” (ICAEW, 1930: 61). He passed the Intermediate Examination of the Institute in July 1934 (figure. 6) and was one of the 343 individuals, out of 748 candidates who were successful, representing an overall pass rate of 46% (Accountant, 1934: 81).

He passed his Final Examination of the Institute of Chartered Accountants which was held in November, 1936 and the results being announced in January 1937. A total of 652 candidates sat that exam of which only 322 were successful, representing a 49% pass rate (Accountant, 1937a). Such examination pass rates of less than half of all candidates were common in those days with, for

example, a letter writer to *The Accountant* (January, 1937a: 82) arguing that the “now customary 50 per cent passes and 50 per cent failures (are) very disheartening”. Nevertheless, it should be noted that over 600 candidates qualified each year under the ICAEW’s exams and, according to one letter-writer, such large numbers resulted in it being “increasingly difficult for a newly qualified accountant to find a good position (and) one of the results of this is that during the last twelve years the average salary of newly qualified accountants has dropped by 40 per cent” (*Accountant*, 1937b: 175). A subsequent letter-writer indicated that average salaries of qualified accountants in practice amounted to about £150 - £200 per annum (*Accountant*, 1937c: 299) and it is possible that this low rate of remuneration probably was a contributory factor in encouraging Nevvar Hickmet to pursue other commercial opportunities and this he did for the next four decades. Nevvar Hickmet, aged 29 years and resident at 15, Romily Street, married Ms. Haidee Albinia Knowles on 22 August, 1942 at the Register Office in the City of Westminster and this certificate confirms his father

as Ahmed Salaheddin, a retired Schoolmaster. Ms. Knowles, a manageress, was described as the daughter of the late William Knowles, a Captain in the H. M. Army. Nevvar Hickmet was listed as a “Restaurant proprietor”, rather than a Chartered Accountant. Indeed, Nevvar Hickmet spent the greater part of his life working in the restaurant and hotel industry. This is evidenced from the summarized professional details (Table 1) from the various ICAEW Members’ Directories which indicates that he lived in many locations and occupied a variety of positions with the first entry in the ICAEW’s list of members being the year of 1938 – the year after being formally admitted to the Institute.

Based on other information (see next section), the first two decades (c. 1938–1958) after qualification as a chartered accountant, Nevvar Hickmet was mainly involved with operating a small number of impressive restaurants in the Soho area of London. Thus, the ICAEW directories list him as a “Director/Director of Catering Company” (for 1947/55). There is no evidence of Nevvar Hickmet practicing, in his own name, as a

Table 1. Professional Details (self-reported) Regarding Nevvar Hickmet (Source: Summarized extract by author from ICAEW annual membership directory)

Year	Address	Description
1938	54 Kensington Gardens Square	Not in practice
1939	40 Melville Court, Goldhawk Road	Not in practice
1940	Parkway Court Hotel, 45/46 Lancaster Gate	Not in practice
1941/46	Unpublished lists due to WW II	
1947/49	Pinehurst, South Ascot	Company Director
1950/55	46 Frith St, Soho	Director of Catering Companies
1956/61	46 Frith St, Soho	In practice in Nicosia, Cyprus
1962	16 Lowndes St	In practice in Nicosia, Cyprus
1963/69	Gatwick Manor, Sussex	In practice in Nicosia, Cyprus
1970/72	Southways, Crawley, Sussex	In practice in Nicosia, Cyprus
1973/81	Southways, Crawley, Sussex	Chairman, Hickmet Hotels
1982/84	Southways, Crawley, Sussex	Chairman, Gatwick Hickmet
1985 +	Crawley, Sussex	Retired

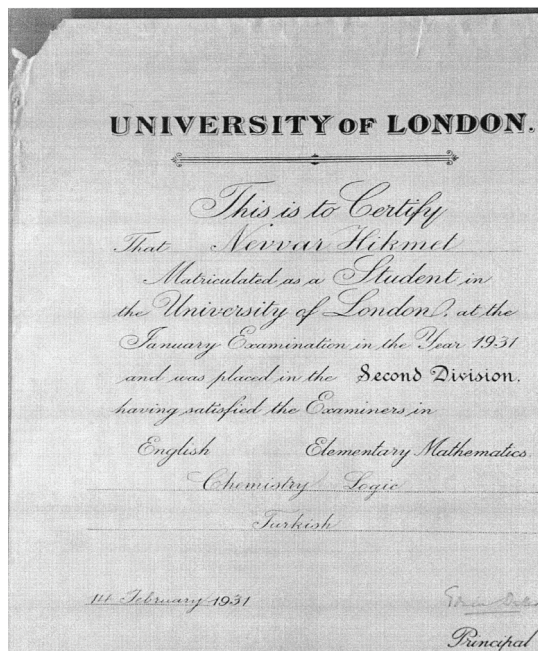


Figure 4. Certificate of University of London

Chartered Accountant in London. While the self-reported details provided in Table 1 indicate that he was in practice in Nicosia, Cyprus between 1956 to 1972, this research did not uncover evidence of this (Karrotsakis, 2011). Indeed, he only visited Cyprus for short periods during that time, largely due to the simmering tensions on the island associated with the beginning with the armed liberation struggle in 1955 (Hickmet and Hickmet, 2012). Nevvar Hickmet was fully aware of and had firm opinions on the political and security situation of the island during these important years and he outlined these views in letters (from his London address) to both *The Times* and *Guardian*. In addition, to owning an impressive chain of restaurants in London, Nevvar Hickmet would subsequently establish one of Britain's national hotel chains during the 1960s.

Life post-qualification (c. 1940s onwards)

For the first two decades (c.1940- 1958) after qualification as a chartered accountant, Nevvar Hickmet was involved with operating an impressive chain of restaurants in the London (Soho) area. Initially, he opened, with his brother who was a chef, a restaurant in Greek Street and this was probably before the War (Hickmet and Hickmet, 2012). During the War years, he started his most famous restaurant, which was the high-end *Chez Auguste* located in Old Compton Street/Frith Street which was opened in the early 1940s and he also had an involvement in several other restaurants (Hickmet and Hickmet, 2012). It is said that many Greek and Turkish Cypriot waiters trained there, and the restaurant provided good value and service with an attractive ambience and the business was so successful that Nevvar Hickmet was sometimes referred to by his friends as a millionaire (Muftizade, 2011).

In addition to providing good value to customers in an attractive setting, it is possible that another reason for the success of this string of restaurants was the decline in popularity of Italian restaurants during the War. The effect of Italy's declaration of War was to transform Italians into *persona non grata* generally with the British public (Palmer, 1977). Thus, due to war-time internment and resentment among the British public, the Italian restaurant trade suffered adversely and provided Cypriots, and others, with the opportunity to replace them. However, Mitsides (1991: 12) suggests that this explanation is an over-simplification. Nevertheless, during the war years and thereafter, the (London) retail catering trade grew and this opportunity was exploited by Nevvar Hickmet.

On 25 February, 1956, Nevvar Hickmet married Ms. Hatice Sabahat Suoglu at the register office in the City of Westminster in the presence of "B. Samy and H. S. Hyland" – the latter likely being the program organizer for the BBC Foreign service, where Ms. Suoglu formerly worked (Hickmet and Hickmet, 2012). The marriage certificate states that he resided at 46 Frith Street and was "formerly

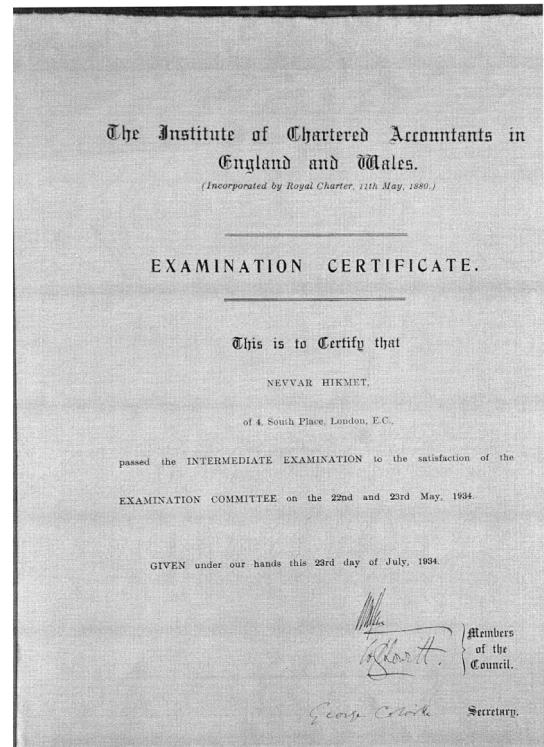
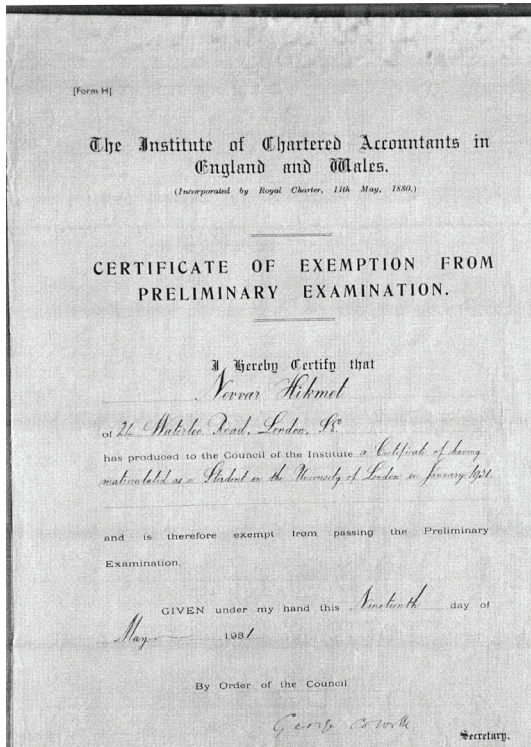


Figure 5 & 6. Certificate of Exemption from Preliminary Examination & Institute of Chartered Accountants Examination Certificate

known as Nevvar Hikmet”.

Shortly after this, when Nevvar Hickmet heard that the second London airport was to be located in Gatwick he told his friends that he was going to take the gamble of his life and this is when he purchased the Gatwick Manor, which was a 13th century coaching house on the London-Brighton road. At time of purchase, in 1959, the property was “just a disused farm house on 50-odd acres of land. With care and attention, not to mention a heavy injection of cash, he has built up into a £250,000 a year catering business” (Times, 20 March 1969). The Gatwick Manor became a famous restaurant and had a great reputation throughout the south of England and offered excellent dining and cuisine.

However, within a decade, another commercial opportunity was forthcoming. In 1969,

Hickmet sold the Gatwick Manor for £250,000 to Berni Inns and he reinvested the proceeds on the South Coast of England, by buying both the Queen’s and the Royal Victoria hotels in the anticipation of an “invasion of continental tourists, resulting from Britain’s joining the, then, Common Market and the Channel tunnel materializing” (The Times, 20 March, 1969: 27). The next decade (c. 1960s) saw Hickmet invest significant amounts to acquire and upgrade the facilities in a chain of hotels in the south of England, which traded under the label of the Hickmet Hotel Group. Other hotel acquisitions followed and by the early 1970s, Hickmet Hotels had accumulated an impressive array of hotels in England, which included the previously mentioned Queen’s (Hastings) and Royal Victoria (St. Leonard’s-on-sea) hotels, the Victoria Hotel

(Torquay), Continental Hotel (Plymouth), Nayland Rock Hotel (Margate), Granville Hotel (Bexhill), Wellington (Tunbridge Wells), Palace (Torquay) and Alexandra (St. Leonards) (Another Hickmet hotel was located in Turkey). By any means, this was an impressive collection of hotels, with in excess of 1,000 bedrooms; all hotels had good facilities and occupied excellent seaside locations and the Hickmet Group presented itself as a relaxing place for both week-end breaks and holidays. A former colleague indicated that his philosophy was to offer a five-star service in a four-star hotel, which would ensure that clients were always satisfied. In contrast, he argued that a five-star hotel was always liable to disappoint its customers because their expectations were so high! (Collins, 2011).

Modern business analysts would argue that the (successful) business model offered good value to customers, based on excellent facilities with one general advertisement offering a stay “from Friday nights through to Sunday afternoon – for £8 all in – including a Dinner-Dance on Saturday night (and all) hotels have central heating and are situated on the more attractive parts of England’s coastline with good winter sunshine records” (Observer, 12 November, 1972: 39). Other advertisements mentioned specific hotels, for example that the Nayland Rock Hotel was “a large comfortable hotel with magnificent views of the bay (being) “situated on the sea-front”, and the Queen’s hotel “is well-known for its international-class food and wine and has the finest central location you could wish for” (The Times, 10 February, 1973: 29). Another advertisements indicated that the “Victoria Hotel provides 4-star luxury all year round (with) the nursery, children’s games area, and paddling and swimming pools, ensure that both children and their parents fully enjoy their holiday” and another hotel – the recently acquired Gatwick Hickmet Hotel was described as having “sophisticated sound-proofing and air-conditioning, situated 2 minutes from the busy airport/railway station (and has) 84 luxury bedrooms, all with bathroom, TV and radio”

(Times, 16 February, 1974: 28). Generally, the hotel advertisements contained various limericks, such as:

*“A high-pressure salesman called Knoll
Thought the rat-race was taking its toll.
The best place to unwind
He was clear in his mind
Was a Hickmet Hotel for his hole”.*

(Guardian, 4 March, 1973)

Additionally, advertisements appeared in, for example, the Irish Independent (18 June 1974) seeking employees at reasonably generous salaries, for example, housemaids (£18 per week) and chefs (£35 per week) among other positions with the staff house being equipped with TV and heated swimming pool. Clearly, there was a commitment to look after all the employees of this hotel chain.

In addition to the investment in hotels along the south coast of England during the 1960s, other hotel acquisitions would be made during the 1970s which coincided with England’s economic recession of 1973-1975. The (closed down) Grand hotel in Birmingham, which had 220 bedrooms, was acquired (The Times, 30 September, 1972: 25). Despite its previous fame and prominent position in Birmingham life, the hotel had run into financial difficulties in the late 1960s and was closed in 1969. The Chairman of the Grand commented at the time “We tried everything we knew to pick the old place up but the truth is that this hotel is too antiquated for this day and age” and in 1972, Hickmet Hotels took over the lease. The hotel was extensively renovated, at a cost of £500,000, and re-opened with a Conservative Party dinner for 500 guests (Eplanning, Birmingham). A former business associate stated that the Grand Hotel was Hickmet’s biggest project as all rooms had to be converted to having private bathrooms and running costs inevitably rose (Stuckey, 2011).

Additional hotels were soon added to the Hickmet Hotel group. In March 1974 it was announced that Piccadilly Estates, the insolvent

London hotel operator, had agreed to sell the Montcalm and Rathbone to Hickmet Holdings for £1.25 million. Piccadilly's trading difficulties arose from the overcapacity of luxury class hotels in London, where most of Piccadilly's hotels were located. Like many other property-based operators the Piccadilly group was tempted into an ambitious expansion program with the financial backing of the prestigious Industrial and Commercial Finance Company (The Guardian, 16 March 1974). The acquisition of these two hotels, plus the recently acquired Grand Hotel in Birmingham, considerably increased the financial pressures on the Hickmet group at a time of general economic recession.

Therefore, it may not have come as a surprise to observers that, in August 1974, the Guardian newspaper reported the appointment of Mr. Martin Spencer of the chartered accountants, Stoy Hayward, as receiver of the Hickmet Hotel group which was experiencing "cash liquidity problems" and whose "12 hotels, included the Grand in Birmingham, and the Montcalm and the Rathbone in London" (and whose) "problems arose from a steep fall in custom in the group's hotels. However, no extra sources of finance would be sought and it was hoped the group would pull through of its own accord" (The Guardian, 9 August, 1974). In addition, The Times noted that the appointment to the Hickmet Hotel group was further signs of liquidity trouble in the hotel industry and added that it believed that a substantial amount of the money (£1.25 million) owing by Hickmet for the purchase of Piccadilly Estates' hotel interests a few months earlier had not yet been paid. The paper further reported that at the time of the Piccadilly deal, Hickmet was estimated to need an immediate cash injection of £400,000 (Times, 9 August, 1974: 23). Gradually, the hotels of the Hickmet Group were sold - some for low prices and which partly reflected the economic crisis at that time. Eventually, Nevvar Hickmet was left with the Gatwick Hickmet hotel, which was owned outside the Hickmet group and which continued to trade. Nevvar Hickmet retired from commercial life

in the mid 1980s, aged 70 years of age.

The Other Activities of Nevvar Hickmet

After qualification as a Chartered Accountant, and in November 1940 Nevvar Hickmet enlisted with the Royal Air Force. His RAF record confirms previously mentioned personal data such as his date and location of birth, and his occupation as a chartered accountant. His father is listed as next of kin with an address at "36, Vulgaroctomos Street, Nicosia, Cyprus" and Nevvar Hickmet's London address was listed at "46, Lancaster Gate". Having obtained a promotion and a war medal, he was discharged from the RAF in August, 1941 – just short of his 29th birthday. It is interesting to note that approximately 3,000 members of ICAEW, or over one-quarter of the membership, served with the Armed Forces during that war (ICAEW, 2011).

Above all, Nevvar Hickmet was an entrepreneur, not only in the restaurant and hotel industry but also in other areas. For example, in 1936 he established Hickmet Fine Arts more than a hobby rather than a full-time activity (Hickmet and Hickmet, 2012). It organized prominent auctions and, on one occasion the company held an auction of antique garden furniture, organized by Christies of London, with total proceeds being estimated between £60,000 - £75,000 (Observer, 11 May, 1986: 38). Hickmet Fine Arts still trades and is run by family members and is a very well-respected antique firm in modern times (Hickmet and Hickmet, 2012).

During World War II, Nevvar Hickmet was also in partnership with Muft Hassan Imsir, carrying on "business as Orchestral Concerts, Music Composers and Publishers at 11 Wardour Street, London, W1, and the Head Office of the said business and at 66, Jesmond Road, Newcastle-on-Tyne under the style or "Newcastle International String Orchestra" (London Gazette, 11 February, 1944). Extensive searches and correspondence has not been able to reveal additional information on

this enterprise. The notice in the London Gazette simply states that the partnership had “been dissolved by mutual consent as and from the 21 day of January 1944”. Furthermore, about 15 years later, and before Nigerian independence, Nevvar Hickmet had also invested in the Eastern Nigeria Television Studies but this investment was terminated shortly after Nigeria gained independence (Hickmet and Hickmet, 2012).

Nevvar Hickmet was also deeply aware of a potential political crisis in Cyprus, in the event of eventual British withdrawal from the island. However, a withdrawal seem unlikely since, around that time, it seemed probable that British forces would soon be obliged to leave Suez, as a result of terrorism there; then they would fall back on Cyprus, and flood the island with troops (Foley and Scobie, 1975). This opinion appeared valid because when the British Minister for the Colonies was asked in Parliament whether one day Cyprus could enjoy self-determination, he replied “it has always been recognized and agreed that there are certain territories in the Commonwealth, which, owing to their particular circumstances, can never expect to be fully independent (Hours of Commons, 1954a).⁵ However, as Hitchens(1984: 38) notes “the Greek Cypriots had decided to take a hand in making their own future (with) a guerrilla war of liberation, which was launched with a fusillade of bomb explosions all over Cyprus on 1 April 1955”.⁶

He was also a sincere advocate for the Turkish minority in Cyprus. It is estimated that around this time (1955) the total population of Cyprus amounted to 530,000 persons (United Nations, 2008). Of these, about 80 per cent of the population was of Greek extraction, just fewer than 20 per cent were of Turkish lineage, and there were small minorities of Armenians, Jews, Maronites and Europeans (Meyer and Vassiliou, 1962). Thus, for example, writing to The Editor of the Guardian newspaper he criticized the “stubborn policy of our Greek-speaking friends of refusing to heed and see the Turkish minority problem which makes us so

anxious for our future safety in the happily unlikely event of the union of Cyprus with Greece” and was critical of any solution to the then Cyprus problem which might be concluded solely on the basis of local numerical advantage. Also, with reference to the “murder, arson and terrorism now going on in Cyprus” he accused Archbishop Makarios of not having the “courage of his convictions, to denounce publicly such reprehensible outbreaks of lawlessness. He thus becomes a cogging and cozening slave in the hands of his Communist collaborators (11 October, 1955). A few months earlier he wrote to the Editor of The Times (8 August, 1955: 7) arguing that the “Turkish minority in Cyprus, and the Republic of Turkey, are perfectly happy with the status quo in the island of Cyprus (and) the union of Cyprus with Turkey, after a parting of some 80 years, is more equitable than handing it over to Greece. No argument has so far been expounded to establish any justification on historic, strategic or geographical grounds as to why Cyprus should be ceded to Greece, although on all three counts the Turkish claims would be incontrovertible”. The following year, again in a letter to the Editor of The Times he pointed out that there “has been a failure to give due regard to the Turkish aspect of the Cyprus dilemma. It is high time Britain invited the Turkish Government to share in the administration and the shaping the future policy of the island”. He further stated that “the Turks have repeatedly declared their intention of taking vigorous and immediate action to oppose the annexation of Cyprus by Greece in the event of Britain withdrawing from the island”. One activity which generated a great deal of publicity, including both BBC radio and BBC TV coverage, in 1959 for Nevvar Hickmet was the purchase of the neglected Jolesfield Windmill for £250, which was built about 1790. The intention was to dismantle the mill methodologically, move and re-erect it to full working order to coincide with the restoration of the newly-acquired Gatwick Manor. The story is told by Hickmet himself (Hickmet, 1964) and he reports the unusual purchase as follows: “In

August 1959, I was engaged in an intense effort to restore my beloved Gatwick Manor to something like its past glory. One day I spotted an unusual advertisement in the personal Column of The Times...the Jolesfield Windmill was for sale. I made an immediate appointment to view, and impulsively – not to say rashly – bought it on the spot”. It was intended to use the windmill for generating electricity and providing an added attraction at the hotel; the 50ft high mill with its 70ft sails would be dismantled and rebuilt at (the newly acquired) Gatwick Manor. However, such a high structure ran into planning issues on account of its proximity to Gatwick Airport which were finally resolved in 1964 and it was partially rebuilt in 1965.

However, another planning issue was not so successful, with an injunction being granted against Nevvar Hickmet and other defendants (Cawley Borough Council, 1997). The issue was that land owned by Mr. Hickmet at Crawley was used for car parking for business and holiday passengers flying out of Gatwick Airport. The land was originally used for storage purposes and this was within the permitted use already obtained. However, the local Council objected to the land’s subsequent use for, effectively, an off-airport car park at Gatwick, whose customers were charged a daily or weekly rate for this service and this did not constitute “commercial storage”. Eventually, the Court of Appeal held that there is a clear distinction between car parking and commercial storage and Lord Justice Millett colorfully suggested that a housewife who drives to the supermarket and leaves her car in the supermarket car park while she visits the store is parking it and not storing it. He subsequently noted that the defendants advertised the services as providing a secure and convenient car parking for holiday and business passengers of Gatwick Airport which could only be construed as parking and not commercial storage. Thus, the Court of Appeal granted an injunction to Crawley Borough Council prohibiting the continuance of the car parking use on the site.

However, by this time Nevvar Hickmet had, effectively retired from commercial life. Nevvar Hickmet died on 14 January 1999 at Oakhurst Grange Nursing Home in Southgate, Crawley from a stroke related illness, aged 86 years. He was survived by his brother (Ferid, who died in 2008), wife (Sabah), children (William, Nevin Sabina, David and Nevvar Joseph but was pre-deceased by another son, Peter) and several grandchildren. He also had many nieces and nephews.

Summary and Conclusions

This paper has tried to report on the life and considerable professional accountancy and business achievements of the late Nevvar Hickmet, who has the distinction of being the first Cypriot to qualify as a member of the Institute of Chartered Accountants in England and Wales. In this respect, he was a pioneer and his considerable accomplishments would have been an important source of inspiration to his fellow Cypriots. He was also an entrepreneur, seizing on opportunities for the restaurant business during the War years in London, followed by the Gatwick Manor in the late 1950s and his subsequent establishment of, what would now be considered as a national hotel chain in England in the early 1970s. Unfortunately, the considerable expansion of the Hickmet Hotel group, during a time of general economic crisis, was financed by borrowings, a situation that prompted a financial crisis within the group and resulted in a considerable reduction of his business interest. It is enticing to think about what could have been subsequently achieved had the financial crisis been avoided by less expansionary policies and the business continued to be run by a man, whom one former business associated described as “delightful to work for, intelligent... ebullient, very focused and knew his trade well” (Collins, 2011).

This paper is not without its limitations, chiefly due to its pioneering nature. Thus, the nature of this paper represents an invitation to others to

take up the challenge of further exploring aspects of accounting history in Cyprus. Such additional research could focus on other key personalities, companies and general factors that influenced the development of accounting practice on the island of Cyprus over various time periods.

Footnotes

1. Official records, initially, spell the surname “Hikmet” which is the correct Turkish presentation. While studying in London a more Anglicised spelling “Hickmet” was used. To avoid confusion the name Hickmet will be used through this paper.
2. Other records at Find My Past UK include those relating to travel and migratory information including a register of passport applications and various (outward) passenger lists, various education and military records and certain census information and is a valuable reference resource for researchers.
3. The personal attendance and other records of the lyceum for the period 1925 – 1930 could not be located and are presumed to have been destroyed or mislaid.
4. When Cyprus was declared a Crown Colony in 1925 it did not alter the citizenship status of the islanders, since the 1914 annexation had already provided them with British subject status. Their British subject status provided unrestricted right of entry to and settlement in Britain and, moreover, allowed Cypriots to obtain statutory welfare benefits if properly qualified.
5. Subsequently, the Prime Minister, being questions further on this matter replied that the word ‘never’ is one, which in politics, can only be used in its general relativity to the subject (House of Commons, 1954b).
6. The liberation struggle was launched in 1955 against colonial rule and for self-determination and union with Greece. On the basis of the basis of the London-Zurich agreements, Cyprus became an independent republic on 16 August 1960.

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Biographical Sketch

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Otobiyografik Öz

Profesör Peter Clarke, İrlanda'nın Dublin Üniversitesi Muhasebe Bölümü öğretim üyelerindendir. Araştırma alanı muhasebenin tüm boyutları ve muhasebe tarihi olan Profesör Clarke'ın akademik ve mesleki dergilerde yayınlanmış 125'in üzerinde makalesi vardır. Kendisi, European Accounting Review, Accounting Education, Irish Accounting Review ve IMA Educational Case Journal dergilerinin yayın kurulunda görev almıştır. İki defa Accountancy Ireland, ödülüne layık bulunup takdir edilen Profesör Clarke, 2003-2005 döneminde The Irish Accounting Review'deki en iyi makale ile Professor Edward Cahill ödülünü alan ilk kişi olur.