

The Academic Platform of Turkish Accounting Thought at the Second Half of XX. Century: Turkish Accounting Congresses (1957 – 2014)(*)

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Abstract

The first of the Turkish accounting congresses was held in Ankara, on account of the centenary foundation of Ankara University Politics, in 1957. The subject of that congress was stated as “economic development and accounting”. As mentioned in the subsequent congress, the aim of the congresses was identified as “determining the duties and responsibilities of governmental establishments, universities and professional accountants in increasing the benefits of accounting services to facilitate economic development efforts”.

(*) - Bu bildiri, 25 - 27 Haziran 2016 tarihlerinde Pescara (İtalya)'da yapılan 14. Dünya Muhasebe Tarihçileri Kongresi'nde İngilizce olarak sunulmuřtur.
- This paper is presented at the 14th World Congress of Accounting Historians in Pescara, Italy on June 25-27, 2016.

The second period of Turkish Accounting Congresses is the period in which the congresses were held non-uniform spacing (1969, 1976 ve 1980). During this period's congresses, many first was experienced, uniform financial statement seeking and social accounting issues were first handled with economic development subject in this period. Third period of these congresses, is the period which the congresses started to organize parallel with World Accounting Congresses. Third period congresses were held in the years 1987, 1992, 1997, 2002, 2010 and 2014 Just before the World congresses, last three congresses organized by TURMOB, intended for meeting the general needs revealed by time related to accounting, was handled in a new approach; it is remarked that it is tried to determine the direction of the developments of accounting and pave the way for expectations from modern accounting. In this study, accounting congresses held in Turkey is investigated in historical period.

Key Words: Accounting Congresses, Turkish Accounting Congresses.

Jel Classification: M41, N15

1 .Introduction

The scope of accounting congresses, conferences and symposiums are so large to force into a paper (Örten, 2006). This study aimed to present a view from Turkey. At the first part of XX. Century, both accounting academicians and practitioners did not have effective meetings commenting on public in Turkey. These meeting started as congress, conferences and symposiums at the second part of the century. The first one of these meetings was the First Turkish Accounting Conference, that was held in 1957. Second effective meetings were Turkish Accounting Education Symposiums, started in 1979 by the faculties of universities mainly engaged in training of accounting; and thirty fourth of these symposiums were held in 2015. There is a difference between them. Turkish accounting congresses are meetings handling accounting issues that are parallel to economics and implementing, and oriented to make the service provided by accounting better quality. Accounting Education

Symposiums, on the other hand, are meetings in which mostly accounting acedemicians come together and discuss educational problems. It is needed to be denote that, apart from those meetings, one another persisting meeting started in 1998 is Turkish Financial Education Symposiums, are continuing without breaks annually. This symposiums, first started by Professor Cevat Sarikamis from İstanbul University, presents third meeting subject which is started by business finance acedemicians and effected by Turkish accounting and finance acedemicians.

Except those, there are three more symposiums organised by trade associations in 1990's. Names of this three symposiums which are day bay day holding spaced are as follows:

- Turkish Accounting Auditing Symposiums – İstanbul Chamber of Certified Public Accountants, *starting 1995*.

Turkish Accounting Standards Symposiums – İzmir Chamber of Certified Public Accountants, *starting 1996*.

Accounting Practices and Tax Legislation Symposiums – Ankara Chamber of Certified Public Accountants, *starting 1997*.

In the first decade of these chambers' establishments (1989), three majör cities (İstanbul, İzmir, Ankara) chambers, started the mentioned symposiums in which the latest important accounting issues are discussed.

In this study, congresses organized in Turkey will be examined in the mentioned three parts. The first period, between the years 1957 and 1966 includes a period in which accounting profession had not reachead a legal status, and a period in which there were no regulation related to capital markets. Second period congresses consist of a time period in which the uniform chart of accounts had started to implement at governmental bodies

but also still a period in which no regulations could be found related to accounting profession and capital markets. Third period is the period in which accounting profession had reached a legal status and capital markets board was constituted. Remainder of the study includes detailed investigations of the congresses held at the mentioned three period.

2. Turkish Accounting Congresses: 1957-1966

The general picture is as follows: all the activities are started at the second part of XX. Century. And during the second part of the mentioned century, they are seen as effective organizations of Turkish accounting thinking. These activities also continued their effectiveness in the new century.

Meanwhile it is needed to be denoted that, in the first decade of the XXI. Century, Turkish academicians and practitioners held two World congress. First of them is XVII. World Accountants Conference that was held in 2006 in İstanbul by TURMOB (Union of Chambers of Certified Public Accountants of Turkey). Second one is, XII. World Accounting Historians Congress which was held in 2008 in İstanbul by MUFAD (Association of Accounting and Finance Academicians). The first conference was held by practitioners, and the second was held by academicians. Moreover, it would be appropriate to denote that, Balkans and Middle East Countries Conference on Auditing and Accounting History (2007, 2010, 2013) conferences are also held. These activities show that Turkish accountant and academicians move their national activities started in the second part of XX. Century to an international platform at the beginning of XXI. Century. It would also be appropriate to specify that, Turkish accountant and academicians joined international activities intensely at the first fifteen year of XXI. Century.

It would be beneficial to specify the matter that, occupational meetings became rised after the establishment of accounting chambers (1989). One more interesting point is that, at the activities of academicians and practitioners, both sides is in solidarity with each other. Especially TURMOB (Union of Chambers of Certified Public Accountants of Turkey) gives important support to academicians activities. In other words, academic environment and practitioners are organizing their activities in a solidarity. It would be helpful to give some information about the most important activity Turkish Accounting Congresses which was initiated by accounting practitioners and academicians in Turkey. It is necessary to firstly specify that, when the congresses started in 1957, in Turkey the new liberal economic policies had just began to be implemented (1950). And there were a small number of educational institutions engaged in undergraduate accounting education in such an environment. Those educational institutions which are pioneering are (Güvemli, 2003);

- Ankara University Politics (1857)
- Istanbul Higher Economy and Trade School (1883)
- Istanbul University – Faculty of Economics (1936)
- Izmir Higher Economy and Trade School (1944)
- Ankara Higher Economy and Trade School (1955)

It is necessary to add Turkish Accounting Specialists Association, which was established in 1942 by Turkish accounting practitioners and academicians and which is the first non-governmental organization of the Turkish accounting thinkers, to the mentoned graduate-level institutions. Hence, as will be handled below, Turkish Accounting Congresses were organized by this association from time to time.

This picture had changed so much by the end of XX. Century, the number of graduate-level institutions number had raised to twenty, and number of chambers exceeded to 70.

One important point is that, the year 1957, in which Turkish Accounting Congresses started, was the hundredth establishment anniversary of Ankara University Politics. And the first congress was held by the mentioned faculty on account of its centennial.

Professor Mustafa A. Aysan, from İstanbul University, gave great effort to Turkish Accounting Congresses during his presidency of Turkish Accounting Specialists Association, explained the aim of this congress as below at the opening speech of the 1980's Congress (Güvemli, Gücenme, Toraman, Sipahi, & Poroy, 2006);

The aim of Turkish Accounting Congress is to determine the duties and responsibilities of governmental institutions, universities and accounting professionals in improving the total benefit of accounting services that can facilitate the economic development efforts, in a scientific manner.

It is possible to denote that, with the awareness that accounting is a service sector, giving accounting service in accordance with the requirements of the era to businesses in both governmental and non- governmental sector which take place in economic development is always supported in these congresses.

The history of Turkish Accounting Congresses, nearly sixty years, can be handled in three parts (Güvemli, Gücenme, Toraman, Sipahi, & Poroy, 2006);

- 1957 – 1966 Period: This period is the period in which Turkish Accounting Congresses are alone active. Every year it is done regularly.

- 1969 – 1980 Period: In this period congresses were held in the years 1969, 1976 and 1980. It is intermittent congress period. But their subjects and the effect they created was decisive.

- 1987 – 2014 Period: This period is the congresses period which were held in parallel with World Accountants Congresses. They were held in the years of 1987, 1992, 1997, 2002, 2010 and 2014. In 2006, because the World Accounting Conference was held in Istanbul, a congress was not held.

It should be denoted that, as a natural result of outreach efforts of Turkish accounting thought, the congresses were started to be held earlier than World Accountants Congresses. And it should also be denoted that, the last five congresses were organized by TURMOB (Union of Chambers of Certified Public Accountants of Turkey).

Ten meeting organized in the first period were the first congresses in which profession problems were discussed by Turkish accounting academicians and practitioners. Organizers and participants were giving importance to congresses and they were well prepared. The properties of these ten congresses are handled in different dimensions below:

The format of the congresses: Congresses were held in an interesting format. In every congress, the next congress organizer institution was determined, and this institution generally organizes three meeting during the year by creating a preparatory committee. This preparatory committee was determining the subjects, and reports to universities and other relevant public institutions; then collects the papers, and determines the congress place, and holds the congress in major cities because of better transportation opportunities.

At the opening of the congress, the preparatory committee presents their reports that include subjects, papers and the discussion group (VII. Turkish Accounting Congress Preparation Committee Report, 1963). In this way, firstly participants was separated according to the discussion subjects (Accounting Journal, 1965). This groups was called *specialized commissions* (Sayar, 1958). Sometimes the names of commissions was identified by very thick line. For instance, in 1964's Congress, the commissions were generated under the names of Treasury Commission, Finance Commission and Law Commission (Accounting Journal, 1965). Each discussion group discuss its own papers and prepares a group report. This group reports were discussed in the congress general assembly on the last day of the congress, then congress statement was prepared and offered to the public.

Participation to the congresses was nearly 150-200 in this period. These numbers were low compared to Turkish scholars and practitioners mass. But congresses were just begin. To each congress, expert academicians from the United States or Western European countries were brought who were affecting the idea of Turkish accounting, and they were giving speeches like conferences. The participation and giving a speech of Professor Paul Garner from Alabama University, USA to 1958 Congress was an important event (Accounting Magazine, 1959), 1959).

Subjects Handled: At the 1957's Congress, a first was experienced in Turkey and *the place of accounting in economic development* was determined as the main title of the congress. This subject was also handled at next meetings but was widely discussed in the first congress, and also was examined deeply in 1980's congress.

At the mentioned ten congresses, it can be observed that three subject not discussing today was leading. Organization of the profession was among the main issues in eight of ten congresses. Cost accounting was among the main issues in five congresses. Unity problems at accounting terms took place among main issues in four congresses. Apart from these, mechanization at accounting issue was first time handled in this congresses, in 1966 congress; uniform financial statements were handled ever so often. Auditing subject is also often handled under the name of control (Tosun, 1959). Besides, the responsibility of accountant subject, which then become increasingly important, was handled sometimes (Accounting Journal, Issue 6).

Time of congress and organizer institutions: First ten congresses were held on September. Potential participants generally know the congress will be hold on the first part of September, do their preparations according to this and contact with preparatory committee. In Turkey, September is a period in which summer is end, annual leaves are finished and intensive work starts, moreover universities open in September. These are the reasons why September is chosen for time of congress.

Nearly all of the organizer institutions were educational institution. According to the information given in Appendix 1, five congresses were held in İstanbul, two congresses were held in Ankara, again two congresses were held in İzmir and one congress was held in Eskişehir in mentioned period. One of the Ankara Congresses was held by Ankara University Politics and second was held by Ankara Economic and Commercial Sciences Academy (formerly Ankara Academy of Economics and Business School). İstanbul congresses were held by two different educational institution, too. Three congresses were organized by İstanbul Academy of Economics and Commercial Sciences and affiliated schools, and other two were organized by İstanbul University Faculty of Economics. In İzmir, the organizations were

held by Izmir Economics and Commercial Sciences Academy or affiliated schools. Eskişehir congress was held by Eskişehir Economic and Commercial Sciences Academy in 1961.

This table shows that, four Economic and Commercial Sciences Academy and two universities organized the first ten years' congresses. This educational institution, created by the conversion of Economy and Trade Schools into Academy, provides great contribution to the prosecution of Turkish Accounting Congresses. This situation emphasizes the important role of this institutions (that are transformed into a university by the 1982 university reform), in which most accounting academician are grown and which give particular emphasis on accounting education, at Turkish accounting thought. Both scientific and organizational performances at the congresses, took place among the achievements of these institutions.

Two events reflected outof the congresses: First one is, first participation of the Turkish delegation to the World Congress of Accountants is agreed in this Congress. Indeed, Turkish people participated into the VIII. World Accountants Congress held in New York was delegations of Turkish Accounting Congress. It is also known that, with the effect of publicity made in X. Turkish Accounting Congress in 1966, much participation from Turkey to the IX. World Congress of Accountants, 1967, was done.

The second matter is very important. Because Turkish Accounting Congresses created first Turkish accounting journal (periodical). This journal which initially published under the name of Accounting Magazine, later received Accounting Journal name. Appendix 2 includes the front page of one of these journals.

The Accounting Journal, which is Turkey's first accounting journal, worked as a media organ of Turkish Accounting Congresses between 1958-1968, begun its braodcast life in accordance with the decision taken in II.

Turkish Accounting Congress held in İstanbul in 1958 and its first issue was published after the second congress in 1958 fall.

The matter that made the journal Turkish Accounting Congresses' media organ was that, the maintenance of the journals' broadcast life was provided by the share of income allocated from Congress. Every year, a share was separated from the congress income, this amount was paid to the bank and the journal was published in İstanbul.

Accounting journal, not only announces congress preparations, and decisions taken in the congresses, but also published the papers presented in the congress, and also published the researches made on important issues related to accounting at the time. In other words, the journal was the meeting point of the Turkish accounting thinkers.

Ten Turkish Accounting Congresses held between the years 1957-1966 were the first meeting experiences of Turkish accounting academicians and professionals. Theoretical and practical accounting problems was first started to discuss in these congresses. First quality researches were issued in this period. Briefly, this ten years congress period, was the first period of announcing the thoughts and voice of Turkish accounting thinkers.

Three congresses were held after 1966, in the years of 1969, 1976 and 1980. This period was irregular congresses period. The three congresses were briefly discussed separately as follows:

3. Turkish Accounting Congresses: 1969-1980

The years between 1970 and 1980 were the years of the liberal economic policy rate. Private sector investments increased and major private sector institutions began to form. Accounting applications were in the effort of meeting the needs of increasing private sector institutions. By the institutions established with foreign capital channel, relationships started

to rise between foreign accounting applications and Turkish applications (Güvemli, Accounting History of Turkish States, Republic Period, 2000).

In this period, four more development that can be added to the before mentioned explanations, was effecting Turkish accounting world. One of them was the innovations brought by State Economic Enterprises Readjustment Commission' regulations related to uniform financial statement searches for Turkish Economic Enterprises. Second was the widespread use of computers in accounting of Turkish businesses. Turkish accounting professionals show a surprising growth in using computer in this period. Third development in accounting implementation world was, credit institutions and particularly investment and development banks' need of uniform financial statements from businesses' accounting information. Fourth was, started with environmental pollution, accelerated with economic development, the rise of accounting responsibility at paying regard to public interest in the concept of social accounting matter.

That is to say, both the tools of accountant was changing and the a period was started in which the functions of an accountant overflow from reporting and presenting the results to interested parties. In these circumstances, the congresses held in this period was congresses in which expectations from accounting was evaluated (Güvemli, Gücenme, Toraman, Sipahi, & Poroy, 2006).

3. 1. Turkish Accounting Congress – 1969

The subject of the XI. Congress held in İstanbul was, symbolizing the seeking for a uniform chart of accounts which would mark Turkish accounting world towards the end of XX. Century, was determined as *balance sheets and profit – loss tables in Turkey*.

In Turkey, during the second half of XX. Century, uniform chart of accounts and uniform financial statement seeking was continued. This subject had also discussed frequently at 1957-1966 period congresses. While entering the last three decades of the century, one of the most discussed subjects in accounting world was uniform chart of accounts (the other was organization of accounting profession).

The developments that effects and bring the solution searching to the agenda were as follows (Aysan & Sariođlu, 1998):

Private sector businesses' size was enlarged and initial public offering was started gradually. These developments required the financial statements to be prepared as same standards. Income statement notion instead of profit-loss table was started to discuss in both academic and accounting implementation field.

XI. Turkish Accounting Congress was gathering in such an environment. Five session were organized in the congress. Names of these sessions were as follows:

- I. *Session: Financial statements (balance sheet and profit-loss tables)*
- II. *Session: Financial condition information that is demanded from businesses by banks (Ziraat Bank implmentations)*
- III. *Session: Possibilities of improving current balance sheet*
- IV. *Session: Improving profit – loss tables (incomereport)*
- V. *Session: Profit and loss accounts using in Turkey*

It would be appropriate to denote that, there ia a decisive effect of this congress on the transition from profit – loss tablet o income statement in Turkey. One another matter that should be denoted about this subject is that,

the discussions of this congress, which was held 23 years earlier from the declaration date, were became advisor for General Declaration on Accounting System Applications and Uniform Accounting Plan (T.C. Başbakanlık, 1992) that ends the search for an uniform accounting plan and uniform financial statements issued by Ministry of Finance in 1992.

3. 2. Turkish Accounting Congress – 1976

XIIth Congress was the first congress which was held by a professional association except the educational institution. This association is, as mentined above, Turkish Accounting Specialists Association, established in 1942. This association became a member of IFAC in 1977. This association also held the next congress in 1980. As it can be monitored from the information given in Appendix 1, this congress would lastly organized by an educational institution in 1987, and the congresses would be held by TURMOB from 1992.

The subject of this congress that was held in Istanbul was, *social responsibilities of accountant in 1976's Turkey*. Turkish accounting world was firstly meeting for to discuss a different subject, the environmental pollution issue discussion in the world could not be extended to the more ancient history. Besides, accountants were facing with the public disclosure task which was brought by developing economy. This situation reveals that congress subjects were chosen in a period when the contemporary expectations from accounting profession was gradually came to the fore.

Papers submitted to the congress were classified into ten sessions. Each paper was interpreted by one commentator, and then discussed by participants. This order was implementing in the congresses for the first time. Session titles were as follows:

- I. *Session: Meeting the information needs of business managers*
- II. *Session: Fundamental objectives of accounting*
- III. *Session: Public disclosure task of accounting specialist in Turkey*
- IV. *Session: Implementation of accounting principles and rules in Turkey and measures that should be taken*
- V. *Session: Social responsibility of accountant and conservation of resources*
- VI. *Session: Social responsibility of accountant and calculation of national income*
- VII. *Session: Social responsibility of accountant and inflation*
- VIII. *Session: Social responsibility of accountant and tax auditing*
- IX. *Session: Social responsibility of accountant and consumer protection*
- X. *Session: Problems of accounting education in Turkey and measures that should be taken*

This congress was the first congress that shows convergence with the contemporary subjects handled in international congresses and also the first congress in which integration efforts to world congresses was shown. Turkish accounting world first met to the contemporary accounting subjects in this congress. This congress had been cited for long years because it handled social responsibility of accountant in different dimensions.

Last session of the congress was facing accounting education, and this opened the way to be taken the contemporary subjects discussed in the congress to universities. And opened the way to organize Turkish Accounting Education Symposiums to accounting academicians three years later.

Besides, accounting professionals and academicians started to deal with social responsibility concept closer, and this development continued up to point in which the contribution of accounting to sustainability reports discussion at the beginning of XXI. Century. In other words, 1976 Congress provided Turkish accounting thought to meet new concepts.

3. 3. XIII. Turkish Accounting Congress – 1980

As it was in the prior congresses, this congress is also held by Turkish accountants' first non-governmental organization, Turkish Accounting Specialists Association. Istanbul University School of Business Administration took place near the Association.

Subject of the conference was determined as *accounting and economic development policies*. In 1980, congress returned to the starting point, and the relationship of accounting - that is becoming more important day by day for Turkey- with economic development came to the fore again. The reason why accounting is handled in this way again was in every ten years period (1958-60, 1968-70 and 1978 – 80) Turkish economy had experienced economic crisis and faced with high inflation.

In his openin speech as Congress President, Professor Mustafa Aysan said followings:

.. representers of two hundred institutions participating to the congress believe that, one of the main reason of difficulties that face the economic development efforts which pass the economic

bottleneck in nearly every ten years of our Republic, is the deficiency in accounting implementations in our country.. heavy problems are encountered as high inflation, low production, unemployment.. to five-year development plans started in 1963, the importance given at the beginning do not given.. it is needed to establish economic auditing order.. it is needed to strengthen financial structure of both public and private institutions against crisis..

It is known that in an environment in which economy is driven with five year development plans, importance of accounting increases gradually. The desire of Professor Aysan was to feature this importance and to denote for avoiding economic crisis accounting must do its part.

Papers discussed in the congress towards this objective was like follows:

- Economic development policy and accounting
- Economic auditing order and problems in Turkey
- National income predictions and role of accounting in improving related income's distribution
- Role of accounting implementations at financing development
- Auditing order in private and public sector organizations from the view of improving accounting implementations in Turkey
- Properties of accounting at developing economies
- Economic development and uniform accounting
- International experiences and Turkey implementations at seeking uniform accounting

Relationship between accounting and economic development were not emphasized much except accounting congresses. Distinctly handling of the mentioned subject in the congresses prevented the discussions to be continuous. Hence, solution of main issues such as organization of the profession, constitution of the uniform chart of accounts took long time in Turkey. The main property of the three congresses held in 1969-1980 period was that they bring up the new and strategic subjects in Turkish accounting thought. These subjects arose as uniform chart of accounts - which was brought up by liberalization politics and developing economy, uniform financial statements, social accounting as a product of contemporary accounting thought and reawakened economics – accounting relations. It would be appropriate to denote that, all these issues were reawakened at the beginning of XXI. Century. In other words, 1969-1980 congresses took their part in history as pioneering debate.

4. Turkish Accounting Congresses: 1987-2014

In this period, congresses were held in 1987, 1992, 1997, 2002, 2010 and 2014. If attention is paid, it can be seen that these years are also the years that World Accountants Congresses were held. Because 2006 World Accountants Congress was organized in Istanbul, Turkish Accounting Congress did not hold in the mentioned year. The relationship of Turkish Accounting Congresses with World Accountants Congresses was established after the World Congress held in Tokyo – Japan in 1987. 1987 Congress was the last congress organized by educational institutions. In 1992, TURMOB (Union of Chambers of Certified Public Accountants of Turkey) which is also a member of IFAC, assumed organization of Turkish Accounting Congresses and 1992, 1997, 2002, 2010 and 2014 congresses were organized by TURMOB, in parallel with World Accountants Congresses, before these congresses.

It would be beneficial to take a glance at six congress held in this period briefly:

4. 1. Turkish Accounting Congress: 1987

This congress which was held by Ege University Faculty of Economics and Administrative Sciences in İzmir was the last congress held by an educational institution. Subject was determined as *development of accounting implementations in Turkey*.

Some of the session titles of the congress were as follows:

- The need for institutionalization concerning putting the accounting standards into practice in Turkey
- The compliance problem of Turkish businesses to international accounting standards
- The approaches of international auditing firms that operates in Turkey

These subjects were been discussed in the congresses for the last time. Because, in 1992 uniform chart of accounts and uniform financial statements were put into implementation. But in XXI. Century, subject would be on the agenda again along with globalisation and the implementation problems of international accounting standards would be discussed widely.

One more point that should be indicated is that, at the final declaration of the congress, organization of the profession matter was emphasized considerably. This subject would also took place as a last time discussed subject in the congresses. Because two years after the congress, in 1989, the

law allowing organization of accounting profession entered in force.

As it was revealed by the explanations above, 1987 Congress was the last congress that handled two subjects that would arrive at a solution in near future (uniform chart of accounts and organization of profession).

4. 2. Turkish Accounting Congress: 1992

This congress was the first congress that was held by TURMOB (Union of Chambers of Certified Public Accountants of Turkey). A long title was chosen for the mentioned congress held in Ankara: *The situation and qualifications of member of accounting profession in Turkey and in the world, auditing standards, European Community and profession standards in Turkey.* It was the earliest years of TURMOB, it was a period in which studies and searches were accelerated for giving a direction to the profession (T.C. Başbakanlık, 1989). Besides, there were seeking for adaptation to European Community, name of then. Because of these reasons, this congress was the congress in which the most foreign specialist was invited from abroad (Büyükbalkan, 1997).

Subjects discussed in the congress were as follows:

- *Duties and qualifications of enforcers of accounting profession in European Community*
- *Duties and qualifications of enforcers of accounting profession in the countries except the European Community*
- *Duties and qualifications of enforcers of accounting profession in Turkey*
- *Duties and qualifications of certified public accountants and chartered accountants in Turkey*
- *Duties and qualifications of enforcers of accounting*

profession and professional ethics Trade bodies and auditing of members of accounting profession in European Community

- *Trade bodies and auditing of members of accounting profession in the countries except the European Community*
- *Auditing of members of accounting profession and accounting profession associations in Turkey*
- *The role of accounting organizations in constituting international accounting and auditing standards*
- *The function of organization at determining the accounting and auditing standards at the European Community*

These subjects were demonstrating that, XV. Congress was a congress including both newly formed profession organization's title, duty and responsibilities of members of profession, and comparison of the newly formed profession organization with the developments of other countries, and discussion of determining the role of profession organization at constituting accounting and auditing standards. In other words, TURMOB desired to benefit from the congress organized by itself for designating the dimension of its own study. TURMOB would carry these subjects to the next congresses by revising according to the changing conditions.

With this function congresses were became a platform that specify TURMOB's strategies and the communication organ with public bodies. But it should also be indicated that, the congresses that took effective part in determining accounting profession's development direction, were organized by TURMOB. And, especially new matters of accounting world, were handled in the congresses that will be handled below.

4. 3. Turkish Accounting Congress: 1997

This congress was the second congress organized by Turkey Profession Association (TURMOB). Congress was organized under the title of *Audit order of economy and accounting* (TURMOB, 1998).

Papers were classified under four titles:

- *Towards a sole accounting profession (international accounting and auditing standards) in the World*
- *Private sector economy and accounting profession (auditing of private sector institutions)*
- *Accounting profession and legal framework*
- *Public sector economy and accounting profession (in terms of recording and auditing)*

Auditing subject was distributed to the main titles that mentioned above. This congress had three important message. First message was determining and emphasizing the position of members of accounting profession in Turkish auditing environment Towards this objective, it can be seen that auditing enforced by member of profession handled extensively. The second message of the congress was emphasizing corruptions, and dimensions and effects of social pollution. Third message was, at the beginning of XXI. Century, with increasing globalisation phenomenon, that would extensively coming to the fore subject international accounting and auditing standards was handled by anticipating. Therefore a meaningful title was chosen: *Towards a sole accounting profession in the World.*

An evaluation session was held at the of the congress and this

implementation was a reminder of older congresses.

As it was in the previous congress, this congress was also held before the World Accountants Congress. But there was no much connection between the subjects. Because the subject of the 15th congress that was held in Paris was *foreign capital investments, international capital movement*.

4. 5. Turkish Accounting Congress: 2002

This congress was a big and important congress that was held in Istanbul by TURMOB. In terms of being well-attended the main title of this congress, which is at a different situation from others, was new approaches at accounting, tax and auditing (New Approaches at accounting, Tax and Auditing , 1999).

It is observed that, at this first congress of XXI. Century, from now on the agenda was changed and subjects such as *modernization of tax implementations, international accounting and auditing standards, new accountant identification, developments at accounting technique, independency and ethics at the profession, responsibility of accounting auditor and problems in tax auditing* started to be discussed in a new understanding.

It is seen that, subjects that were coming to fore frequently at the beginning of XXI. Century such as *international accounting and auditing standards and increasing tasks of accounting in information age* were also discussed.

In the previous two congresses TURMOB, notably accounting auditing, concentrated on the issues facing the implementation of profession'

law. In this congress and the next congresses, it is observed that more than current issues of member of accounting profession, expectations from accounting is also handled in discussions. This feature of the congress was supported by the greatness of the participant group.

The subject of the World Congress held in Hong Kong just after the Turkey Congress in 2002 was *information against economy and accounting*. Turkish congresses were dealing with this subject closely, too. The subject was little mentioned at this Turkish Congress, as well. But in general, it was noting that Turkey's priority was little bit different. That is to say, Turkish congresses were handling subjects more related to Turkey's needs.

4. 6. Turkish Accounting Congress: 2010

As it was indicated before, because WorldAccountants Congress was held in Turkey in 2006, Turkish congress that were holding in every four years did not held in 2006. It is observed that, to Turkey Congress that was held just before the World Congress in 2010, IFAC managers paid great attention moreover they attended to the congress and gave important speeches.

XVIII. Congress was held in 2010, 23-24th September. Congress had an assertive name: *revolution at accounting culture for a strong and independent country*. This subject was also a subtitle of one of the sessions' of the congress. Other subjects of the congress were determined concerning current accounting issues discussing in Turkey. Sessions titles were as follows:

- *Accounting and financial reporting standards*
- *Institutional management and postponement of bankruptcy
Rights of tax payers*
- *The role of members of accounting profession at public
management and auditing*
- *Credibility of small and medium sized enterprises*
- *New accounting culture*

25 papers were grouped under five main titles (Türker, 2011). First one of these main titles was the subject international standards at accounting reporting, which was on the agenda of Turkish accounting world at the beginning of XXI. Century. This issue would long be on the agenda and would form the most important matter of the second decade of the new century.

The last one of the main titles foregoing was at the same importance. Subtitles of revolution at accounting culture, that gave its name to the congress, were *environmental accounting and environmental reporting, new standardization concepts brought by global economy and accounting profession ethics*.

TURMOB, with this congress was bringing up the subject contemporary expectations from accounting and gave way to discussion of the subject to both members of accounting profession and Turkish academic field. This congress was an important step at integration of Turkish Accounting Congress with World accounting thought platform.

7. Turkish Accounting Congress: 2014

Subject of this last congress of Turkish Accounting Congresses is assertive as in the previous congress. This title partaking at the first page of congress program (appendix 3) was: *Designing the future in the light of past experience - Towards new horizon and initiatives at accounting profession*. This congress was held just before XIX. World Accountants Congress.

About twenty papers discussed in the congress were gathered under the following titles (TÜRMOB, tarih yok) :

- *Surveillance of independent auditing*
- *Financial reporting standards*
- *Institutionalization at the profession*
- *Future of the accounting profession*

Papers handled under the first title was the subject that were been discussed from the establishment of TURMOB. And also subjects that were always on the agenda in the intervening time, in the light of changing circumstances and new developments.

Second main title consisted of the evaluation of financial reporting from the view of international standards. In the papers, it was discussed that what to do for strengthening the infrastructure of financial reporting in Turkey.

Under the third main title, institutionalization at professions' specialty subject was opened to discussion with a new understanding and with papers investigating innovations.

This congress concentrated on current issues mainly. It can be seen that, the profession's most important subject standards was

discussed as a current subject.

The last main title was handled as a panel which was organized at the end of the congress and it was also a continuation of the discussion in the previous congress.

Because these subjects discussed at these last congresses are at a property to pave the way of Turkish accounting thought, increases the expectation excitement for the XX. Turkish Accounting Congress that will be held by TURMOB in 2018.

5. Conclusion

Accounting congresses have been the most important activity of world accountants at XX. Century. There are three important accounting congresses in the world. These are the World Congress of Accountants organized by IFAC, the World Congress of Accounting Historians organized by the Academy of Accounting Historians and the World Congress of Accounting Educators organized by IAAER (Güvemli, Gücenme, Toraman, Sipahi, & Poroy, 2006).

It can be observed that, Turkish Accounting Congresses were started at 1957 and 19 congresses were held up to the year 2014. It is understood that, first ten congresses that put economic development and accounting image forward were held regularly between 1957-1966. It should be indicated that, the first connection with World accounting congresses was done during these congress in 1962 and first accounting journal started its publication life during these congresses in 1958.

Second period congresses that were held in irregular times (1969,1976 and 1980) conducted toward handling the subject such as uniform financial statements and social accounting for the first time.

Third period of Turkish accounting congress include congress held, in parallel with World Accountants Congresses, in the years 1987, 1992, 1997, 2002, 2010 and 2014. Last five of these congresses, were organized by TURMOB (Union of Chambers of Certified Public Accountants of Turkey). It would be appropriate to denote that, especially the last three of the mentioned congresses attracting notice by handling the subject contemporary expectations from accounting and trying to determine the development direction of accounting profession.

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APPENDIX 1: Organization Dates, Organizer Institution on Turkish Accounting Congresses and the Subject of the Congress

| Number | Year | Organizer Institution | Subject of the Congress |
|--------|----------------------------|--|---|
| 1 | 2-4 September 1957 | Ankara University Politics | The place of accounting in economic development, education of accountant and |
| 2 | 10-13 September 1958 | Istanbul Highe Economy and Trade | Accounting implementations, terms, cost accounting and financial tables. |
| 3 | 9-12 September 1959 | Istanbul University Faculty of Economics | Accounting principles, cost accounting and organization of the profession. |
| 4 | 12-15 September 1962 | Izmir Academy of Economics and Administrative | Organization of accounting profession |
| 5 | 4-7 september 1961 | Eskişehir Academy of Economics and Administrative | Cost accounting, organization of accounting |

| | | | |
|----|----------------------------|--|--|
| 6 | 5-8 September 1962 | Ankara Academy of Economics and Administrative | Valuation issues, terms and implementation at foreign |
| 7 | 11-13 September 1963 | İstanbul Academy of Economics and Administrative Sciences | Role of accountant at economic deveoplment, organization of accounting profession. |
| 8 | 21-24 September 1964 | Istanbul University Faculty of Economics | Costs, terms, organization of the profession. |
| 9 | 6-8 September 1965 | İzmir Economics and Administrative Sciences – Private High School | Costs, chart of accounts, organization of the profession. |
| 10 | 12-14 September 1966 | Şişli Private Economics and Administrative Sciences High School | Non-financial mechanization, organization of the profession. |
| 11 | 8-10 September 1963 | Galatasaray Private Economics and Trade High School | Balance Sheets and Profit and Loss Statements in Turkey. |

| | | | |
|----|--------------------------|---|--|
| 12 | 20-23 October 1976 | Turkish Accounting Specialists Association – Istanbul | Social responsibilities of accountant |
| 13 | 8-10 October 1980 | Turkish Accounting Specialists Association and Istanbul University Faculty of Business | Accounting and economic development policies |

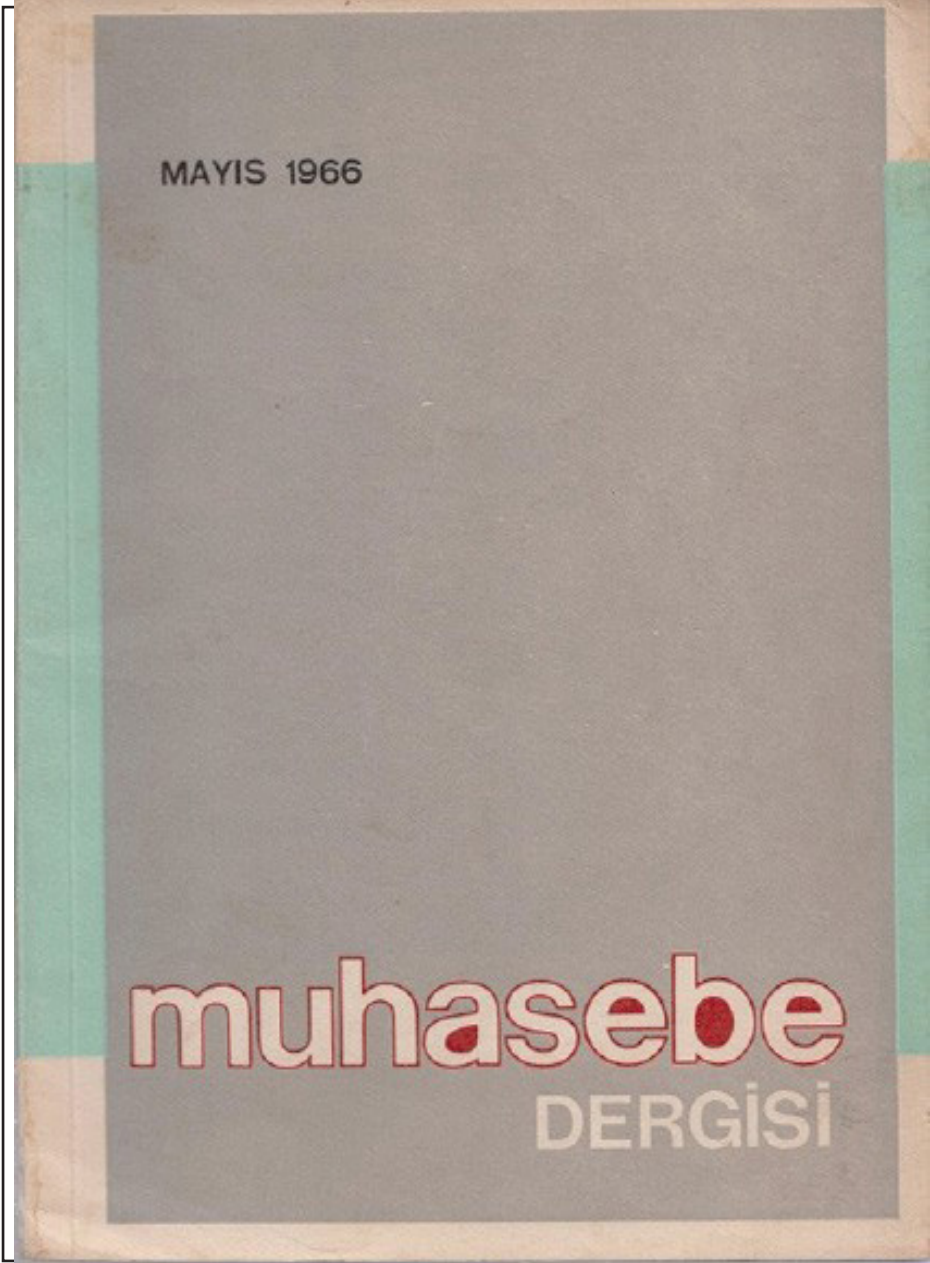
| | | | |
|----|--------------------------------------|--|--|
| 14 | 30 September-2 October 1987 | Ege Univer- sity Faculty of Economics and Admin- istrative Sci- ences | Progress of Turk- ish accounting implementations |
| 15 | 28 February – 1 March 1992 | TURMOB (Union of Cham- bers of Certified Public Accoun- tants of Turkey) | Situation of ac- countants, auditing standards and EU adaptation. |
| 16 | 11-13 September 1997 | TURMOB | Auditing order of the economy and accounting. |
| 17 | 10-12 October 2002 | TURMOB | Accounting, tax and auditing. |
| 18 | 2010 | TURMOB | Revolution at ac- counting culture. |

| | | | |
|----|------|--------|--|
| 19 | 2014 | TURMOB | Towards new horizons and evolutions at the profession. |
|----|------|--------|--|

APPENDIX 2: Cover Page of Accounting Journal That Functioned as Media Organ of Turkish Accounting Congresses Between 1958- 1969

APPENDIX 3: Program Cover of the Congress 2014 Held by TURMOB (Union of Chambers of Certified Public Accountants of Turkey) – That Held Turkish Accounting Congress After 1992

APPENDIX 2: Cover Page of Accounting Journal That Functioned as Media Organ of Turkish Accounting Congresses Between 1958- 1969



APPENDIX 3: Program Cover of the Congress 2014 Held by TURMOB (Union of Chambers of Certified Public Accountants of Turkey) – That Held Turkish Accounting Congress After 1992

M^m TÜRMOB
TÜRKİYE SERBEST MUHASEBECİ MALİ MÜŞAVİRLER
VE YEMİNLİ MALİ MÜŞAVİRLER ODALARI BİRLİĞİ
UNION OF CHAMBERS OF CERTIFIED ACCOUNTANTS OF TURKEY

XIX. TÜRKİYE MUHASEBE KONGRESİ

17-18 Eylül 2014
Sheraton Hotel & Convention Center ANKARA

**"Geçmiş Deneyimler Işığında
Geleceğin Tasarlanması:
Meslekte Yeni Ufuk ve Açılımlara Doğru"**

Çift Yanlı Kayıt ve Kapitalizm

XIV. Yüzyıl ortalarında, Batı Avrupa'da uyanan girişim ruhunun olduğu gelişmelerde, kilisenin maddi gücünün sarsıldığı, sosyal yapıdaki kaymalarla feodalizmin dayanaklarının ortadan kalktığı, kentli orta sınıfın (burjuva) yeni yaşam biçiminin yavaş yavaş kiliseden koptuğu görülmektedir. Ve bu yüz yılda rönesansın doğmaya başladığı gözlenmektedir. Çift yanlı kayıt yöntemi böyle bir ortamda doğmuş ve belirli bir doğrultuda şaşılacak biçimde gelişme göstermiştir. Ancak, belki düşünşeyaradılışını gizlediği için, belki de kutsallığının gizemini koruduğu için gerçek başarısını gözlerden saklamaktadır. Alçak gönüllülükle bilgi toplama ve bildi sunma gibi basit bir biçimde kendini göstermektedir. Biran, sayılarla dokunmuş peçesi hafifçe kaldırılırsa o görkemli düşünsel dizgesi, kazanç ve ekonomik ussallık ilkelerine göre sermayenin dolaşımını düzenlerken kapitalizmin özü ile özdeş olarak ortaya çıkmaktadır...

Dr. Ekrem Yavuz - 1988