

An Analysis of the Turkish Accounting Education Symposiums: Influential Meetings on Accounting Education and Practice in Turkey*

Dr.Masum Türker-

YMM Chamber of Sworn-in Certified
Public Accountants of İstanbul – Turkey

Yard. Doç.Dr. İpek Türker

İstanbul University- Turkey

Öğr.Gör.Dr. Muhsin Aslan

Yıldız Technical University – Turkey

Abstract

Accounting education symposiums organized by the Turkish academia have a significant impact on the Turkish accounting education. Particularly, developments in accounting education in the last quarter of the 20th century have been mainly affected by these symposiums.

Turkish Accounting Education Symposiums are the national academic meetings of accounting academicians, as well as being cultural events. They began in the second half of the 20th century and have been organized annually. After the 1982 University Reform, with the spread of large universities all around the Turkey, accounting education became widespread and consequently the number of accounting academics increased. The need for a common meeting

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for academicians was the primary factor ensuring the development and continuity of the Turkish Accounting Education Symposiums.

The second factor accelerating the interest in the symposiums, is the introduction of the uniform chart of accounts in Turkey in 1994. This development enriched the

- *This paper is presented at the 14th World Congress of Accounting Historians in Pescara, Italy on June 25-27, 2016.* discussions in the symposiums. Addressing the issues attracted more people and allowing discussions in different issues in each symposium provided high interest in these meetings. In this paper, the symposiums are analysed in three periods. The first period is the initiating period between 1979 and 1991. The topics discussed in this initial period were basically on determining the situation of accounting education in Turkey. The second period is between 1991 and 2004, and the topics on education and practice relationships were primarily discussed at the symposiums in this period. In this period topics such as improving the quality of accounting education, the impacts of globalization on education, and ethical issues in accounting were also discussed in the symposiums. The third period is between 2005 and 2015. In the third period, International Accounting Standards / International Financial Reporting Standards, International Standards on Auditing, newly adopted Turkish Commercial Code, and the effects of the standards and laws on the accounting system were widely discussed. Changes in accounting education with the use of technology and information systems to comply with the requirements of the information era, and onwards, were also discussed during this period. Turkish Accounting Education Symposiums can be summarized as an influential meeting place for accounting academicians in Turkey helping to update knowledge in new issues, to develop the accounting curriculums in the universities with new topics, and to improve the overall quality of accounting education in Turkey.

Keywords: Accounting education, Symposium, Turkey.

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1. Introduction

Approximately 40 international conferences on accounting have been organized between the years of 1889 – 2002. Accountants were divided into two international networks just before World War II. The first group was the accountants led by the Latin American countries; and the second one was the group, which was led by the USA (*Lemarchand et al, 2008: 97*). The congresses organized by the Association Internationale de Comptabilit  (AIC) between the years of 1926 – 1939 and the 1948 Paris Congress show that, Brazil, France and Spain attended to all events, however they were not attentive to the International Accountants Congresses between the years of 1904 – 1938. On the other hand, Great Britain, Holland and the United States have attended to all International Accountants Congresses (*Lemarchand et al, 2008: 106*) yet they have not been very attentive to the AIC congresses. Such difference in attending habits shed light on the diverse networks. Within the same period, Turkish accounting professionals did not attend to International Accountant Congresses (1904-1952), however they attended to 1931 Bucharest, 1936 Brussels and 1939 Liege congresses which were organized by AIC (*Lemarchand et al, 2008: 103*).

Turkish accounting professionals have not organized any academic accounting organizations but have attended to the congresses in Bucharest in 1931, Brussels in 1936 and Liege in 1939 which, were organized by AIC (*Lemarchand et al, 2008: 103*). Additionally, they have attended to 7th International Accountant Congress in Amsterdam in 1957, which was the first congress they have ever attended. The experiences and the impressions they gained were inspired them to organize the 1st Accounting Congress of Turkey (*G vemli et al., 2006: 18*).

Although there weren't any professional meetings organized by Turkish accounting academicians in the first half of the 20th Century, in the second half of the century several professional meetings were successfully organized. The first meeting was launched in 1957, named Accounting Congress of Turkey. Later in 1979 Turkish Accounting Education Symposiums were initiated. After the foundation of The Union of Chambers of Certified Public Accountants and Sworn-in Certified Public Accountants of Turkey (TÜRMOB) in 1989, the organization of Accounting Congress of Turkey was transferred to TÜRMOB in 1992. TÜRMOB has continued to organize this conference in parallel with the World Congress of Accountants. These congresses and symposiums still continue to be organized (*TÜRMOB, 2011: ix-x, 3*).

The last quarter of the 20th century have witnessed a remarkable development in Turkish accounting education at the undergraduate level. New universities have been founded and many research assistants have been hired which led to a rapid increase in the number of academics. At the same time, Turkey's economic integration with foreign countries was the first hints of globalization and it was essential that accounting education needed to reshape itself in the light of these developments. Accounting education symposiums have begun at the heart of this new environment, which set a platform for academics discuss the problems of accounting education.

Accounting and finance departments are not separated in most of the Turkish universities since business finance has developed within the framework of the financial statements, and accounting and finance professors are members of the same department. But business finance academicians started to have separate financial education symposiums (Turkish Finance Education Symposiums) starting with 1998 similar to accounting academicians (*Güvemli, Gücenme, Toraman, Sipahi and Poroy, 2006: 292-302*). Turkish Finance Education Symposiums were also regularly organized during the end of the 20th century - like the Turkish Accounting Education Symposiums.

The subject of this paper is limited to evaluating the effectiveness of Turkish accounting education symposiums. These symposiums are planned to be organized every year, and continually have been organized annually since 1979, excluding the years 1988, 1992 and 1994 (*Appendix 1*). The 34th of the Turkish accounting education symposiums was organized in the spring of 2015 with nearly five hundred participants. The language of the symposium was Turkish in view of the fact that it had been organized at the national level.

Among these three largest national accounting and finance meetings, the accounting education symposiums are the most frequently organized, with 34 times. The Accounting Congress of Turkey has been organized once every four years and the 19th of these congresses was held in 2014. The 15th of the Turkish Finance Education Symposiums was held in 2015. The main reason beyond these regular gatherings is the rapid increase in the number of Turkish accounting and finance faculty members - which is nearly two thousand academicians. Especially after the 1982 University Reform, large universities sprang up all around the Turkey and the number of public universities reached 114 in 2015 while there were only 27 in 1982. In addition to public universities, 76 foundation (private) universities opened in last a few decades. The total number of the universities in Turkey in 2015 is 190. With the increased number of universities in Turkey, accounting education has become widespread and consequently the number of accounting academics has been increased.

Thirty of the 34 Turkish Accounting Education Symposiums were held in touristic locations on the Aegean and Mediterranean coasts, there are only four exceptions, which were held in Istanbul, Northern Cyprus, Bursa and Bolu. The symposiums have usually been held in the spring months (April - May), near to the end of the academic year (*Appendix 1*). Academics prefer to meet at the beginning of the summer for both leisure and academic affairs.

Turkish Accounting Education Symposiums have been organized by 15 different universities as listed in Table 1. Twenty of these symposiums were organized by 6 universities located in Ankara and Istanbul. Other organising universities are located in Eskişehir (4), Izmir (2), Bursa (2), Manisa (2), Izmit (1), Isparta (1), Konya (1) and Muğla (1). These universities are located mostly in Marmara, Central Anatolia and the Aegean Region of Turkey. So far, no universities from the Black Sea, East Anatolia, South Eastern Anatolia, and East Mediterranean region of Turkey have organised this event. Twenty-one of the symposiums (62%) have been organized by only 5 universities. This may mean the conference is dominated by the biggest and most powerful universities in Turkey. Since the organization is not shared by a united committee from all universities, the heavy load of the conference organization is always on the shoulders of one faculty of a university. However, a small number of “other” universities have shared this experience.

Table 1. List of the Universities that Organized the Turkish Accounting Education Symposiums

<i>No</i>	<i>Organizing University</i>	<i>Location of the University</i>	<i>Number of organizations</i>
1	<i>Istanbul University</i>	<i>Istanbul</i>	5
2	<i>Anadolu University</i>	<i>Eskişehir</i>	4
3	<i>Ankara University</i>	<i>Ankara</i>	4
4	<i>Gazi University</i>	<i>Ankara</i>	4
5	<i>Marmara University</i>	<i>Istanbul</i>	4
6	<i>Celal Bayar University</i>	<i>Manisa</i>	2
7	<i>Hacettepe University</i>	<i>Ankara</i>	2
8	<i>Uludağ University</i>	<i>Bursa</i>	2
9	<i>Dokuz Eylul University</i>	<i>Izmir</i>	1
10	<i>Ege University</i>	<i>Izmir</i>	1

11	<i>Galatasaray University</i>	<i>Istanbul</i>	1
12	<i>Kocaeli University</i>	<i>Izmit</i>	1
13	<i>Muğla University</i>	<i>Muğla</i>	1
14	<i>Selçuk University</i>	<i>Konya</i>	1
15	<i>Süleyman Demirel University</i>	<i>Isparta</i>	1
	Total		34

Before evaluating the symposiums, briefly explaining the expectations from this activity and the intended purposes of this organization will be useful. It is accurate to determine the objectives as: to ensure the success of professional meetings and the continuity of the events. Firstly, it should be noted that accounting education symposiums in Turkey are the longest lasting academic activity on accounting organized in the Balkans and the Middle East.

It is possible to see the messages being presented about the purposes of the symposiums in the opening speeches of the symposium and in their written statements. The prime purpose of the symposiums is certainly the social objective; gathering colleagues, an exchange of views of educators, and giving an opportunity for young scholars to become familiar with experienced academics. Another important purpose is the career expectations. A few examples of the speeches of the chairmen of the organizations will be provided in order to present the objectives of the symposiums clearly.

The chairman of the 2nd symposium held in 1980, Prof. Özcan Öcal, in his opening speech, revealed the first goal of the meeting and described the stakeholders who would be invited and listened to (*Güvemli, et al., 2006:652*):

“The educational institutions engaged in accounting education at the undergraduate level train staff for public administrations, state economic enterprises and the private sector. We are in need of knowing what knowledge and standards these organizations want

for their employees. Accounting education symposium offers us this opportunity. Listen and discuss among ourselves.”

Prof. Ömer Lalik, the chairman of the 14th symposium held in 1995, gave great effort to the organization. Lalik’s views on the nature and objectives of the symposium revealed a broad perspective (*Lalik, 1995:3-4*):

“The main purpose ... to discuss the accounting education issues, to announce the identified solutions to stakeholders... The topics discussed in these meetings have been transferred to the accounting world in the practice field over time ... At these meetings, many problems not only faced by educators but also by accountants have been discussed and solutions have been offered ... in the year approaching the new century discussions on our accounting education system with a meeting of both academicians and practitioners is very important ... on the qualifications of potential accountants, it will be useful to stand behind them again ...”

In the 18th symposium held in 1999 Prof. Gültekin Rodoplu was in favour of putting big goals into the symposium, as mentioned in his speech (*Rodoplu, 1999:4*):

“We want to contribute to the improvement, development and dissemination of the existing accounting culture of our country ... We want importance to be given to the improvement of the cooperation between practitioners and academicians ...”

Prof. Yilmaz Benligiray, the chairman of the 27th symposium held in 2008, summarized the objectives of the symposium in the introduction of the proceedings book of the symposium. Prof. Benligiray was mainly highlighting the importance of the papers presented at this symposium. (*Benligiray 2008: Opening Speech*)

“The main objective ... in order to improve the effectiveness and quality of the accounting education it is intended to discuss and examine the programmes, methods and approaches recommended...”

These descriptions above reveal the purpose of the accounting education symposiums in Turkey.

2. Evaluation of the Symposiums

In this study we will focus on to what extent these objectives of the symposium have been carried out. This evaluation of the symposiums will be divided into three sections as follows:

- First Period: 1st to 12th Symposiums organized between 1979 and 1991.
- Second Period: 13th to 23rd Symposiums organized between 1993 and 2004.
- Third Period: 24th to 34th Symposiums organized between 2005 and 2015.

Turkish accounting education symposiums will be evaluated in the framework of this tripartite distinction, by considering the topics covered in the symposiums, in the light of historical process such as economic and legal developments affecting accounting education.

**2.1. First Period: 1st to 12th Symposiums Organized
Between 1979 and 1991**

In our classification, the first period covers the 1st to 12th Symposiums that were organized between 1979 and 1991. In the symposiums held during the first period approximately 150 papers were presented and discussed. The first four symposiums were mostly about exploring and understanding the current situation of accounting education in Turkey. As is seen in the table in Appendix 1, the themes of the first four meetings were “How is the accounting education in Turkey?”, “Problems of accounting education in Turkey”, “The development of accounting education programmes”, and “Harmonization of Accounting education and practice”. These themes reveal that the initial symposiums attempted to identify the situation of accounting education.

Indeed, Prof. Mustafa Aysan from Istanbul University, known as the academician that initiated these symposiums, presented a paper called “Current situation of the accounting education in Turkey” in the first symposium in 1979. In other papers presented at this first meeting, 13 university academics’ presentations described the accounting education in their own university (*Sürmeli et al, 2008:1-18*)

In the second symposium held in 1980 papers were presented on such topics such as: developments in accounting education, orientation of accounting education, accounting education problems of for-profit enterprises, expectations of state-owned enterprises from accounting education. The title of the first presentation in the third symposium in 1981 was ‘Assessment of the accounting programme in Turkey’. The papers in the fourth symposium in 1982 were on investigating the relationship between accounting education and banks and businesses in various sectors (*Güvemli at al., 2006:258; Sürmeli at al., 2008:19-36*).

As shown in Appendix 1, the themes and the topics of the symposium began to change significantly with the 5th Symposium. In the fifth symposium the papers covered topics such as: social responsibility of accounting education in the face of economic development, expectations of business from accounting education in a crisis, effects of tax regulations on accounting education, alternative approaches to accounting for capital markets (*Sürmeli et al., 2008:53-71*).

In parallel with changes in the economic environment of Turkey, issues on international accounting and auditing were discussed in the 6th symposium in 1984 for the first time (*Güvemli et al., 2006:262*). In this symposium guest speaker Prof. Leslie Michael Bricher presented a paper on the assessment of accounting and auditing practices in Turkey in terms of international accounting standards (*Sürmeli et al., 2008:73, 75*). A Turkish academician presented on the accounting and auditing problems foreign enterprises encountered in Turkey (*Sürmeli et al., 2008:76-78*).

In the 7th Symposium held in 1985, the papers on handling accounting within the Turkish Commercial Code (TCC) and capital market legislation were discussed (*Güvemli et al., 2006: 264*). On the other hand, the fact that the uniform accounting system had yet been introduced in Turkey was questioned (*Sürmeli et al., 2008: 79-85*). In the 8th Symposium held in 1986, the main theme was the profession of sworn-in certified public accountancy, which was stated in the draft of the professional law due to take place in three years (1989). This symposium provided an opportunity for the accountants to discuss the draft of the professional law openly and gave attention to the profession of sworn-in certified public accountancy which would be a superior position of auditors (*8th Symposium Proceedings, 1986; Güvemli et al., 2006: 265-266*).

The main theme of the 9th symposium held in 1987 was technological developments and the problems they brought to accounting education. In this symposium change in the environment in accounting offices by new usage of desktop computers, and the impacts of technology usage on accounting education were discussed by accounting educators. Invited computer experts explained the benefits of advances in computer technology in accounting education and dealt out great business opportunities for the use of automation in accounting. This symposium was an important meeting for a great opportunity for the accounting educator to discuss the computer world from their point of view (*Sürmeli et al., 2008:95-108*).

In the 10th symposium in 1989, panel discussions were held instead of presenting participants' papers. This format was used the first and the last time in a symposium. During the two days of the symposium, three panels were organized and extensive discussions were encouraged after each panel (*Güvemli at al., 2006:268*). The reason for following this path was the recent introduction of the accountancy profession law (Law 3568, 13.6. 1989). The law was handled by accounting educators from three perspectives: accountancy profession law and auditing, organizational problems created for institutions by the accountancy profession law, and accountancy profession law and its relations with universities. The assessments in the symposium, which was organised just after a short period of four months from the adoption of the law, were important because the accountancy profession law was widely discussed firstly by accountants (*Sürmeli et al., 2008:109-116*). Accountants in practice showed an interest in the organizational meetings of accounting educators for the first time, at this symposium. Later, this interest would be increased.

In the 11th Symposium held in 1990, new issues pushing the accounting educators to seek a higher quality came to the agenda. The main theme of this symposium was the expectations of businesses, from accounting education. In the symposium, expectations of sectors such as banking, insurance,

manufacturing industry, tourism, construction and foreign trade were handled (*Sürmeli et al., 2008:117-132*). These sectors were the sectors that saw great change and development as a result of the opening up of Turkey in the 1980s, and their accounting system needed innovation for their international relations with foreign companies. Accounting educators in this symposium were trying to find solutions for bookkeeping requirements in a typical economic environment (*Güvemli 2001: viii*). They suggested that the use of these solutions would benefit both the industry and the restructuring of accounting courses.

A year later, the main agenda was the issues on the adaptations to the European Community with the reopening of the application of Turkey for accession to the European Union, and the economic growth due to new economic policies. The 12th Symposium, held in 1991, was organized in such an environment. The European Community had issued Commission Directives on accounting. The fourth directive was on financial statements, the seventh directive was on consolidation, the eighth directive was related to auditing. In the proceedings, the requirements of the integration process into the European Community were debated and suggestions provided to harmonize the Turkish Accounting System to the European Commission's directives. There were good reflections of the papers presented in the symposium and the discussions of the panels both for the academic world and accountants (*Güvemli at al., 2006:270-271; Sürmeli at al., 2008:133-139*).

In the first period of the symposiums, carefully selecting interesting issues for the accounting academics increased the interest of accounting educators in the symposium and paved the way for the longevity of these meetings. Being an era of technological and economic development should also be noted as creating this result.

By the end of this period, accounting educators were asking for symposiums to be organized to discuss the problems they had encountered. In the 1990s, both changes in legal environment and economic developments showed new directions for these meetings.

2.2. Second Period: 13th to 23rd Symposiums organized between 1993 and 2004.

With the economic development during the 1980s, the Turkish economy became more open to international trade (*Hatiboğlu, 1989:XI*) and the volume of capital flows from foreign investors increased during the 1990s (*Kepenek & Yentürk 2000:193-220*). There was high inflation in Turkey, but there was also accelerated economic development and the adaptation to globalization as well. The accounting profession has been influenced by these developments, and there were two major changes that affected the profession. These changes are: the regulation of the accountancy profession in Turkey by a law enacted in 1992, and the introduction of the Uniform Chart of Accounts of Turkey as of 1 January 1994.

By the enactment of the accountancy profession law, the chambers and associations of the accounting profession experienced a rapid establishment period. Afterwards, the representation of practitioners in the education symposiums started to be at association level and associations presented the expectations of their members. In this period, restructuring of the accounting profession and auditing took their place on the agenda at the request of the practitioners.

In this period, another important development affecting accounting was the introduction of the uniform chart of accounts, along with the enactment of uniform financial statements. The regulation was published in 1992 and entered into force in 1994. The introduction of the uniform chart of

accounts forced the accounting educators to change the accounting literature in accordance with the new system. Accounting educators were able to change the accounting literature by publishing an average of 100-150 books a year up to the year 2000.

Besides the economic developments and organization of the accounting profession, restructuring the accounting bookkeeping system affected the accounting education symposiums in the 1990s and led to the enrichment of the debates.

In this period, the number of participants increased and professional chambers increasingly started to give more importance to these meetings. Nearly 160 papers were presented in the eleven symposiums organised annually, except the year 1994, during the second period (between 1993 and 2004).

Despite these domestic developments in Turkey, the main theme of the 13th Symposium held in 1993 was determined as globalization. But the first presentation, by Dr. Masum Türker as a representative of TÜRMOB, in the name of professional associations and the subject of his presentation was to evaluate the new accounting system in the ways of globalization. Like Türker's presentation, most of the papers presented in this symposium dealt with the new accounting system. The first presentation on accounting history in the education symposium was presented by Prof. Oktay Güvemli and it was about the recent history of accounting education (*Sürmeli at al., 2008: 141-156*).

Symposiums were not affected by the similar events in the Western countries, however from time to time Western experts have attended to the Turkish symposiums. As an example, a number of French professors have attended and presented their papers at the 13th symposium. Western

academics, majority of whom were French, have finally begun to attend to the accounting education symposiums which in turn created a connection between the accounting education symposiums and the Western academics.

After a one year break, in the year 1994, the 14th Symposium was held in 1995. In this symposium the accounting educators preferred to discuss the new applications and implementation of educational practices under the theme “New dimensions in accounting education”. This theme had been discussed a few times during the symposiums’ history and it has been observed that these discussions provided a framework for self-criticism by accounting academicians. In this symposium, to evaluate the current situation of accounting education several papers were presented in the symposium on topics such as: educational technology in accounting education, motivation of Turkish higher education in accounting education, problems associated with improving the quality of accounting education, curriculum development in accounting programmes, cooperation between enterprises and academicians for accounting education. In the session titled as “Coordination Between the Education Program and Its Application”, Verner Killan Datev presented his paper in the name of “Professional Accountant’s Education Program in Federal Germany” (*Güvemli at al., 2006:274; Sürmeli at al., 2008: 158*).

One year later the 15th of the symposiums was held in 1996, and continued in the same direction. In this symposium the main theme was “university and non-university accounting education” and the accounting education in institutions such as banks, and the vocational training programmes for certified public accountants were discussed. On the other hand, the general problems of accounting education - such as quality and accreditation in accounting education, analysis of accounting programmes, refocusing on management accounting education, standardization of graduate accounting programmes - were the other topics discussed in this symposium. The importance of this symposium is that it was the first time that accounting professional organizations were

making a concerted effort to build relations with accounting educators for the improvement of vocational training programmes (*Güvemli at al., 2006:274; Sürmeli at al., 2008: 171-188*).

The main theme of the 16th Symposium held in 1997 was “accounting education and practices at the beginning of the 21st century”. Since the main theme was preparing the Turkish accounting education system for the 21st century, inevitably the main agenda was about international accounting standards. Therefore the papers about the description and applications of standards were discussed in this symposium. But, because of the special feature of the symposium, other topics on education - such as internal training needs for accounting professionals – were also discussed. (*Güvemli at al., 2006:275; Sürmeli at al., 2008: 189-201*).

Current issues on accounting education were discussed in the 17th, 18th and 19th Symposiums held in 1998, 1999, and 2000. In the 17th symposium the theme was “Contemporary perspectives in accounting education” and the newly created accounting literature were discussed. In the presentations, recent changes in accounting systems, which were introduced in the 4 years before the symposium, and the issues of continuous training of professional accountants were the main issues in the symposium (*Güvemli, at al., 2006: 277; Sürmeli at al., 2008: 203-212*).

In the 18th symposium, the topics of support for new technologies, and computers in accounting education were intensively examined; also, teaching accounting in a foreign language was discussed. In the 1990s business administration programmes were introduced both in public and private (foundation) universities, so teaching in English was a contemporary issue to be discussed (*XVIII. Accounting Education Symposium Proceedings, 1999*).

Addressing current issues continued in the 19th symposium and the first debate was on how distance education in accounting education should be done. The effect of the development in management information systems on accounting was the other main topic of this symposium. However, the most important aspect of this symposium was the organization of the panel discussion on evaluation of the mission and vision of the Turkish Accounting Education Symposiums. This panel showed new directions for the organizers of the following symposiums (*XIX. Accounting Education Symposium Proceedings, 2000*).

Therefore, the next symposium (20th Symposium) had an ambitious theme, “New horizons in accounting education” (*XX Accounting Education Symposium Proceedings, 2001*). And this ambitious approach was reflected in the title of the subsequent symposium; the main theme of the 21st symposium was “Ethics in accounting practices and public disclosure” (*XXI Accounting Education Symposium Proceedings, 2002*).

In the 20th symposium, methods of the accounting education were evaluated, the nature of accounting as a management tool was discussed and accounting training opportunities on the internet were questioned. Another issue was the comparison of accounting practices in Turkey with accounting education in European Union countries. While there were two papers presented on ethics in the accounting profession in the 20th symposium, the main theme of the 21st symposium was ethics in accounting practices and public disclosure.

This main theme of the 21st symposium was examined in three sections: ethics, public disclosure and the importance of independent auditing. Of course, the social responsibility of the accountants was also on the agenda. The emergence of ethics in accounting was a result of the discussions of corruption in the accounting world in those years. Presentations on topics such as compliance of the accountants with the code of ethics and ethics in internal

and external audits were presented in the symposium. The point reached in the discussions was the roles of accounting education to ensure that ethics education was being taught in the universities.

In the 22nd and 23rd Symposium organized in 2003 and 2004 the main theme was financial reporting - as it was a contemporary topic of those years. This issue had not been considered in a symposium comprehensively. In the 22nd symposium, five of the sixteen proceedings presented at the symposium analysed the various aspects of financial reporting. Unsurprisingly, these presentations were on international financial reporting standards, implementation of these standards, and their place in accounting education in Turkey. The second common issue dealt with in this symposium was the problems of cost accounting. The high inflation environment in Turkey meant that cost accounting was discussed widely in the symposium. As with the previous symposiums, issues on auditing still remained a hot topic (*XXII. Accounting Education Symposium Proceedings, 2003*).

In the 23rd Symposium held in 2004, the main theme was “Improving the quality of undergraduate and graduate education”. Most of the proceedings were on the topics such as improving the quality of accounting education, achieving modern accounting education standards, efficiency in graduate accounting education Inflation was another important subject that was dealt with in the framework of accounting education (*Güvemli, at al., 2006: 286-287; Sürmeli at al., 2008: 272-284*).

This second period saw the maturation of accounting education symposiums. Even the various current issues of accounting in Turkey that have been discussed in the symposiums, any possible connection with accounting education has always been found. In the beginning of this period with the approaching new century and the emergence of globalization, new issues were discussed in the meetings. In the framework of the development and pursuit

of the accounting professional bodies, accounting practices began to become more popular issues in this period. The main themes of the symposiums in this period were mostly related with practice and applications. The absence of the word “application” or “practice” in the themes of the latest period shows that professional associations often carried their own implementation problems to the symposiums in the second period.

2.3. Third Period: 24th to 34th Symposiums organized between 2005 and 2015.

In the third period of the Turkish Accounting Education Symposiums, globalization and the future expectations of accounting were the common issues. During the most recent decade a major liberalization process of the Turkish economy, substantial foreign capital inflows to Turkey, increased external debts, and increased foreign trade volume have been the factors accelerating the globalization process. In this new situation, globalization brought a reorganization need for the Turkish Commercial Code (TCC), which has always been essential in guiding Turkish accounting practices. As a result of this emergence, the TCC was reorganized and issued in 2011. In the latest period, international accounting / financial reporting and auditing standards have been more essential in the accounting world than the previous period.

In such an environment, naturally, accounting academics have mostly discussed the issues of globalization and the future of accounting education in nearly 150 presentations in the 11 symposiums organized in the third period.

In the beginning of the third period, in the 24th, 25th and 26th symposiums organized in 2005, 2006 and 2006, the main focus was completely questioning the future of accounting education (*Sürmeli et al., 2008: 285-317*). Indeed, the main theme of the 24th symposium organized in 2005 was “The effects of recent developments in accounting education” and it is noteworthy that the topic of

the first presentation of this symposium was on international accounting and financial reporting (*Tokay et al., 2005:3-32; ifti 2005:33-56*). Only 9 papers were presented in this symposium, but the papers were on important topics such as international regulation of global accounting education, enterprise resource planning in enterprises, information management, and the effects of digital applications on accounting (*24. Accounting Education Symposium Proceedings, 2005*).

Because of its intrinsic importance the term “International Accounting Standards (IAS)” found a place in the main theme of the 25th symposium held in 2006. Seven of the eight papers presented at this symposium addressed the international accounting standards issue and six of them explored and presented the IAS details. In another paper a philosophical approach to these standards was presented about the culture of the international accounting standards and accounting values. This symposium showed that accounting education in Turkey and the international accounting standards were integrated (*XXV. Accounting Education Symposium Proceedings, 2006*).

The main theme of the 26th symposium organized in 2007 was “Impact of Globalization on accounting education and practice”. Globalization was the main focus and the first ten of the 19 presentations presented in this symposium directly dealt with “standards”. The integration of the accounting education world and international accounting and auditing standards was reinforced by the winds of globalization. The papers focused on the accounting standards, financial reporting standards, valuation standards and auditing standards. On the other hand, in this symposium papers were presented not only on standards but also on other current topics of accounting education such as the developments in management accounting, and the issues that needed to be addressed in the undergraduate and graduate programmes (*XXVI. Accounting Education Symposium Proceedings, 2007*).

In the 27th symposium held in 2008 the main theme was “Accounting education in the information age” and the papers questioned the future of accounting education. Fourteen papers in this symposium were discussed in four sessions. Examples of the issues discussed in the presentations are: adequacy of accounting courses, use of information technology, web-based teaching methods, and online training. The papers evaluated the use of technology at the universities and in distance accounting education (*XXVII. Turkish Accounting Education Symposium, 2008*).

In the 28th symposium held in 2009, fifteen papers were discussed in six sessions. The topic of the first session was international financial reporting standards and two other sessions were about issues on accounting ethics. But the other two sessions of this symposium appear to have distinctive characteristics from their predecessors. The focus of these two sessions was devoted to the literature of accounting. In one of the accounting literature sessions, masters’ and doctoral theses on accounting science submitted in Turkey in the last twenty years was discussed. The other accounting literature session was about the accounting books published in Turkey in the last decade (*XXVIII. Turkish Accounting Education Symposium, 2009*). Literature search and presentation was a new subject for this symposiums and it is an issue that should be discussed at least once a decade to see the improvements in the literature.

The main themes of the 29th and the 30th symposiums were the expectations from accounting education. In the 29th symposium the theme was “Expectations of businesses from accounting education”; then in the 30th symposium expectations of different sectors were more specifically analysed (*XXIX. Symposium Book, 2010; XXX. Symposium Programme*). In the 29th symposium held in 2010, concrete issues were focused on for the first time. After determining a specific topic, it was discussed in various ways. In this symposium topics discussed included information reporting and cost

calculations. Another feature of the symposium was the discussions on the sectors classified as marketing, production and logistics businesses.

Since the previous meeting was found efficient, in the 30th symposium expectations of different sectors were more specifically discussed. Accounting problems and expectations of selected sectors from accounting were discussed. The selected sectors were: non-profit sector, financial sector, renewable energy sector, new generation of manufacturing and services sectors, education, information industry, tourism, healthcare and the construction sectors.

The 29th and 30th symposiums were different from the others in terms of the issues discussed, because in these two symposiums all presentations focused only on one subject, while in the other symposiums a variety of topics were discussed from different approaches.

In the 31st symposium held in 2012, the main theme was “Interdisciplinary approaches in accounting education”. Issues related to accounting education for students in other disciplines, especially in engineering and industrial engineering, were discussed and the developments of strategic thinking skills for accounting students were evaluated. Alongside the public universities, accounting education in private (foundations) universities was separately examined in this symposium. Another feature of the symposium was addressing the culture of public accounting and government accounting (31. *Turkish Accounting Education Symposium Proceedings, 2012*). This symposium showed that accounting education symposiums had an important creativity culture to discuss different issues on various perspectives.

The main theme discussed in 32nd Symposium held in 2013 was “Expectations from accounting education under the TCC and corporate governance environment”, albeit late, this had been put on the agenda of the meeting. Traditionally the TCC has guided Turkish accounting thinking and

1850, 1926, and 1957 commercial laws reflect that behaviour. The 2011 TCC adopted the globalization principles into law, unlike the previous three laws that were taken from Napoleon's Code de Commerce dated 1807, and were from western European culture. The new TCC seriously adopted the thoughts of international accounting standards and auditing into the Turkish accounting system. Thanks to the principle of having not only one issue being discussed in the symposium, other issues were also discussed such as the importance of accounting in corporate governance (*XXXII. Turkish Accounting Education Symposium Proceedings, 2013*).

“New approaches to accounting education in the digital age” was the main theme of the 33rd Symposium held in 2014. The expected effects of the developments in digital technology on the future of accounting education was explored by accounting academicians. The papers evaluated distance accounting education for vocational, undergraduate, and graduate degree programmes. Some papers compared the distance education and face-to-face education in the class. In addition, the simulation-based accounting education was dealt with in another presentation. Furthermore, the effects of social media on accounting and business students was discussed (*XXXIII. Turkish Accounting Education Symposium Proceedings, 2014*).

With nearly five hundred participants, the 34th Turkish Accounting Education Symposium showed the acceptance of these meetings by accounting academicians. The main theme of this symposium was very ambitious: “The Necessity of Rethinking and Re-structuring Accounting Education”. Several topics were discussed in the symposium, such as: training of accounting educators; including accounting courses in the curriculum of engineering, law and other related programmes; forensic accounting; case studies in accounting education; classic and trimester system in accounting education; the use of information technology in accounting education (*XXXIV. Turkish Accounting Education Symposium Proceedings, 2015*). The high level of participation in

this symposium showed the social goals of the symposiums were also very important for academicians.

3. Conclusion

Turkey Accounting Education Symposiums are professional meetings that were initiated in the second half of the 20th century. The interest of the accounting academicians in this national professional organization has increased over the years. The symposium has been held annually from 1979 to 2015. Even though there were a few international invited participants, it has been organized at the national level and the language of conference is Turkish. Nearly 450 papers have been presented and discussed in the 34 symposiums held so far.

In the symposiums the preference has been to discuss papers on different issues from different perspectives. While the main themes have been on accounting education there was the possibility of discussing contemporary issues concerning the Turkish accounting system. Delegates had an opportunity to participate in discussions on various topics. In each symposium an average of 13-14 papers were discussed and the small number of presentations allowed the participants to have the opportunity to discuss the topics in detail.

Today, there are more than two hundred educational institutions engaged in accounting education in Turkey. But as can be seen in Table 1, most of the accounting education symposiums have been held by only five universities. This situation may have prevented the spread of symposiums, but on the other hand it increased their scientific quality. Today we have reached the point of spreading symposiums to a wider level without reducing their quality. It may be difficult to keep raising the level to 500 participants from 70-100 participants.

In the last few decades major changes affecting accounting education in Turkey have been realized – especially between the years 1989-1994: the establishment of the accounting profession associations and the introduction of a uniform chart of accounts (1994). These developments have led to the enrichment of the participation of professionals and have created a new literature of accounting educators to enable them to fulfil the mission of the symposium discussions.

At the present time, accounting educators have great experience and this experience has increased their gathering and discussion culture. In recent symposiums the benefits derived from the symposium have been discussed in these meetings. So the benefits provided and conclusions achieved from the symposiums have drawn attention. For example in the 31st symposium held in 2012 Prof. Cengiz Erdamar, the chairman of the organizing committee, evaluated the symposiums and summarized thirty years of experience in the symposiums with the following statement (*31st Symposium Book, Page 7-8, 2012*).

“In the Turkish accounting education symposiums, ensuring collaboration between academicians in different universities, encouraging the cooperation of universities in the public and private sector, and strengthening the communication, social relations and exchange of ideas among academicians have been intended as well as the scientific purposes.”

Another summary related to the realization of the symposium objectives has been given by Prof. Erdem Beyazıtılı in the opening speech of the 34th Symposium held in 2015 (*34th Symposium Book, page VI, 2015*).

“The basic principles of the Turkish accounting education symposiums, organized under the responsibility of our universities, is to discuss

the developments and requirements of accounting education in our country as well as to reflect the results of discussions to the accounting education and training programmes. These symposiums have been providing a positive contribution to cooperation by gathering the accounting faculty members and strengthening their social relations.”

With this statement Prof. Beyazıtılı’s approach to the subject is towards the more specific and has expressed the results of the symposium for the interest of accounting academicians. Both of these reviews reveal that the purposes of the symposiums have been realised in the desired direction.

Until 2000, approximately 150 participants have attended to the symposiums. After 2000, a dramatic increased have been observed. Nearly 500 academics have participated to the symposium of 2015. Main reason of such dramatic increase is mostly related to the university reform of 1982, which has led a proliferation of universities in the rural parts of Turkey.

It must be acknowledged that the Accounting Education Symposiums have been emerged as a result of the development in the Turkish Accounting Thought.

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Appendix 1: Main Theme and Organizing Universities of the Turkish Accounting Education Symposiums.

No	Conference Date	Location of the Conference	Organizing University	Main Theme
1	20-21 April 1979	Muğla - Marmaris	Istanbul University – Faculty of Business Administration	How is the accounting education in Turkey?
2	24-26 April 1980	İzmir - Çeşme	Istanbul University & Ege University	Problems of accounting education in Turkey.
3	11-13 May 1981	Bolu - Abant	Ankara Academy of Business and Economic Sciences	The development of accounting education programmes
4	11-13 May 1982	Balıkesir - Burhaniye	Istanbul Academy of Business and Economic Sciences	Harmonization of accounting education and practice
5	1-3 June 1983	İstanbul - Bayramoğlu	Marmara University FEAS	Responsibility of accounting education for economic development
6	9- 11 May 1984	Antalya - Alanya	Gazi University FEAS	Issues on international accounting and auditing
7	30 October 1 Nov. 1985	Muğla - Marmaris	Anadolu University FEAS	Factors directing accounting

8	30 April- 3 May 1986	Muğla - Bodrum	Ankara University Faculty of Political Sciences	Profession of Sworn-in Certified Public Accountancy and its future
9	7-12 Dec. 1987	Bursa – Uludağ	Uludağ University FEAS	Technological developments and problems they brought to accounting education
10	24 –28 Oct. 1989	Antalya - Alanya	Marmara University FEAS	Accounting practices and training in the economic agenda
11	30 October 1 Nov.1990	Antalya	Istanbul University Faculty of Economics	Expectations of businesses from accounting education
12	20 -24 April 1991	Northern Cyprus	Ankara University Faculty of Political Sciences	Accounting standards in EC integration
13	20-22 May 1993	İzmir – Çeşme	Dokuz Eylül University FEAS	Globalization and accounting education
14	31 October - 4 Nov. 1995	Antalya - Kemer	Hacettepe University FEAS	New dimensions in accounting education
15	13-17 Nov. 1996	Antalya - Manavgat	Süleyman Demirel University FEAS	University and non-university accounting education

16	1 -5 October 1997	Antalya - Belek	Anadolu University FEAS	Accounting education and practices at the beginning of the 21 st century
17	28 April - 3 May 1998	Muğla - Bodrum	Celal Bayar University FEAS	Contemporary perspectives in accounting education
18	12-16 May 1999	Muğla - Fethiye	Kocaeli University FEAS	Conflicts between accounting education and practice
19	18-20 May 2000	Antalya - Belek	Istanbul University – Faculty of Business Administration	The future of accounting education and its effects on the profession
20	23-27 May 2001	Antalya - Tekirova	Ankara University Faculty of Political Sciences	New horizons in accounting education
21	29 May – 2 June 2002	Muğla - Bodrum	Marmara University FEAS	Ethics in accounting practices and public disclosure.
22	21-25 May 2003	Antalya - Belek	Gazi University FEAS	Accounting education: trends and interaction

23	19-23 May 2004	Antalya -Tekirova	Istanbul University – Faculty of Business Administration	Improving the quality of undergraduate and graduate education
24	27-30 April 2005	Muğla – Fethiye	Muğla University FEAS	The effects of recent developments in accounting education
25	19-23 April 2006	Muğla - Bodrum	Hacettepe University FEAS	International accounting standards and the impact on education
26	23-27 May 2007	Antalya – Kemer	Uludağ University FEAS	Impact of globalization on accounting education and practice
27	23-27 April 2008	Antalya – Lara	Anadolu University FEAS	Accounting education in the information age
28	20-24 April 2009	İzmir – Çeşme	Celal Bayar University FEAS	The near future and accounting education
29	21-25 May 2010	Antalya - Alanya	Galatasaray University FEAS	Expectations of businesses from accounting education
30	27 April- 1 May 2011	Antalya – Side	Gazi University FEAS	Expectations of sectors from accounting education

31	25-29 April 2012	Muğla - Bodrum	Istanbul University – Faculty of Business Administration	Interdisciplinary approaches in accounting education
32	24-28 April 2013	Antalya - Belek	Selçuk University FEAS	Expectations from accounting education under the TCC and corporate governance environment
33	23-27 April 2014	Antalya -Kemer	Anadolu University – Faculty of Business Administration	New approaches to accounting education in the digital age
34	13-17 May 2015	Antalya	Ankara University Faculty of Political Sciences	Necessity of rethinking and re-structuring accounting education