

Prof. Dr. Mustafa A. Aysan'ın Açılıştaki Konuşması

Ladies and Gentlemen, Good morning

The Turkish Accounting profession and I are happy to welcome you in Istanbul on this occasion of two International Conferences on the History of Accounting.

We are happy and honored to host you in Istanbul. Many of you have traveled from very long distances. Many of you will bring us your precious knowledge and ideas.

We are happy to accomplish organizing ourselves to gather you at a time which is a trying incident for all of us. Turkey is experiencing to proceed with organizing this very special conference in spite of political and social disturbances in our country. We had multiple cancellations at the last two days.

When we close the conference on Saturday, we will all have a special story to tell to those interested in accounting developments and these days which are important for the future of the accounting profession.

We are grateful for the organizers for their success in organizing these two conferences as bench marks in the way advancing our economy and accounting practices. Our special gratitude to Professor Oktay Güvemli, our chairman and leader in in this very special occasion.

To the organizing committee, to all of you who have invested generously your time, knowledge and energy into this important gathering here. And to you who are attending the conference for your inputs.

I hope we will make your week as pleasant and as full of news and ideas and findings possible.

I am sure that we will learn a lot from you and your contributions for continuing our scientific discoveries.

I am sure that we will be observing the construction of a monument, a milestone and a mark to remember in future as a turning point of the history of accounting development in Turkey and each of your countries.

I hope we will be developing a list of scientific work and research for many years to come for the advancement of our knowledge and future work.

Through the many papers we received and your active interest in our proceedings and preparatory work we already know that we will be making a mark on the international knowledge on accounting history.

In a few moments we are going to host Mr. Luca Pacioli who had made a lingering mark on the development of accounting history.

We will try to match him with our contributions to historical developments in accountancy; we will try to indeed.

His physical being will not be with us, we know that, but I am sure his soul is with us in this very special day and during the conference.

I wish you all the best for making him proud with us and with our contributions.

Professor Guvemli has given us the details on the attendance; we are honored for such outcomes.

At this point I should like to give you an overview on the initial developments of accounting during the first 90 years of our republic.

Although accounting and recording practices were fairly advanced during the Ottoman Empire, the new Turkish Republic adapted the more advanced methods which were being implemented in Western countries.

Initial adaptations were borrowed from France, followed by German accounting practices and finally those of the USA.

As economic developments were borrowed from western countries, so were the recording and financial reporting practices were also borrowed.

Economic development was led by government enterprises and charts of accounts were adapted from the enterprises of Western Countries.

Private companies almost copied from state economic enterprises and the first general code of accounts was initiated by the SEE implementations, during the 1970'S.

Standards of accounting and the rules for private companies were first developed in the Commercial Law (first enacted in 1937) and more important with the rules created for Income and Corporation Taxes (first coded in 1950) but speeded up with the Code of Capital Markets (first coded in 1982).

Rules of an independent accounting profession were created in 1989 with the professional Law no: 3568.

We have improved our Accounting Standards and Practices in the last 30 years, speeded by the introduction of rules for financial disclosures.

We now have three sets of Accounting Standards, in The Tax and Commercial Laws, By the Capital Market Board and the International Financial Reporting Standards.

We hope that we can achieve uniformity in Turkey and other countries of the World in the next 30-40 years.

Let's hope for the best.

Thank you.

KIBRIS'TA TÜRK MUHASEBE DÜŞÜNÇESİNDE İLKLER - III

Kıbrıs'taki Osmanlı vakıflarının Türk muhasebe düşüncesindeki öncülüğünden birisi de vakıfların gelir tablolarına ait konsolide mali tabloların İngilizce olarak düzenlenmesi ve Official Journal'de yıllık olarak yayınlanmasıdır. Vakıflar iki ana bölümde ele alınmaktadır. İlk bölüm, devlet büyüklerinin kurduğu ya da mirasçısı kalmadığı için yönetimi devlete geçmiş olan vakıflardır. Konsalide gelir tabloları hazırlanan bu tür vakıflardır. Öteki vakıflar sahibi tarafından yönetilen vakıflar olup, devlet kontrol amaçlı olarak bu vakıflar ile ilgilenmektedir. Osmanlı her tür vakfın yıllık mali tablolarını ayrı ayrı çıkarır ve kontrol ederdi. İngilizler adada devlet vakıflarının gelir ve giderlerinin konsalide gelir tablosunda birleştirilmesi düşüncesini ve ilkesini getirmiştir. Vakıfların her biri için bilinmesi istenilen bilgilerine konsalide tablo içinde ayrıca yer verildiği dikkati çekmektedir...