

Interactions of Turkish Accounting Thought With Socio - Economic and Politic Developments and the Social Structure(*)

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Abstract

Origins of the Turkish accounting thought could be traced to Central Asia, which was predicated on partially nomad and partially settled life. In time, Turks began to migrate from Central Asia to Anatolia, and eventually CentralAsian accounting culture was replaced by the Anatolian accounting culture around 11th century. Anatolian accounting culture evolved within the framework of Persian andArabic cultures. Another significant change in the accounting thought of the Turks occurred with the influence of Western European countries in the 19th century. These were sharp transitions that changed the accounting thought of a nation forever. This paper aims to find reasons for such transitions by examining socio-economic and political factors. Findings indicate that the Mediterranean and Silk Road trade routes, the relations with western countries had a westward effect in the development of Turkish accounting thought. Thus, the influence of statism and Islam limited the effects of these transitions for centuries.

Keywords: Accounting history,Turkish accounting culture, StateAccountancy.

Jel Classification: M41, M49, N15

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1. Introduction

According to historians, (*Grousset, 2002: 141*) Turkish society penetrated into Central Asia en *masse* from the eight century onwards. This was not an invasion but a displacement of tribes, which often resulted in short lived tribal confederations building empires. Among the Turkic tribes that moved to the frontiers of the Muslim world in this way, a clan belonging to the Oghuz language group, the Seljuks conquered Iran and took Baghdad in 1055; from that point on, there was no longer a frontier (*Roy, 2000: 5*). Literally, the frontier extended towards Central Asia to Middle Eastern territory.

The concept of the Middle East was proposed in the early 20th century, when the British was politically interested in the region, and it was adopted by the states in the region over time. The American naval historian Alfred Thayer first used the term in 1902 (*R. Davison, 1960: 667*). Though it started to be used to include North Africa after World War II in line with US policies, and at the beginning of the 20th century to cover a large geographical area extending to Afghanistan; the concept is actually not now suitable since it makes the essentially scattered Middle East region even more scattered. In other words, the Middle East does not geographically cover North Africa beyond Egypt, and likewise does not include the eastern part of the Caspian Sea (*Sakin and Deveci, 2011*). With regard to its generally accepted boundaries, the Middle East covers Anatolia in the North, Iran in the East, the Arabian Peninsula in the South and Egypt and Cyprus in the West. It is the region where Judaism, Christianity and Islam were born. It is at the junction of Asia, Europe and Africa. From the aspect of accounting history, the bookkeeping culture during the Abbasids (750-1258 AD), the Ilkhanate (1256-1353 AD) and the Ottoman (1299-1922 AD) periods also covers the territory within the same borders with certain differences. Middle Eastern accounting

culture includes today's Armenia, Azerbaijan and Georgia in the north extending to the Caucasus. So the Middle East pushes today's generally accepted boundaries in terms of accounting history. The bookkeeping system extended over the Balkans during the Ottoman Period (1299-1922 AD). These are the other regions that the bookkeeping culture extends over outside the borders of the Middle East.

According to relevant literature, the roots of Turkish accounting thought are examined in several books (*Güvemli, 1995, 1998, 2000, 2001*) (*Elitaş et al, 2008*) (*Güvemli, Toraman and Güvemli, 2015*). Also, Turkish accounting thought is definitely considered as a statist thought. According to Sargiacomo and Gomes (2011), accounting history papers that dwell on the history of public accountancy, central governments are still underdeveloped. They mentioned in their paper about the need for robust researches that recognizes accounting as a social practise with implications for organisational and social functioning. This paper aims to fill the gap by examining the development of Turkish accounting thought within the framework of socio-economic and political factors. In order to do that, we dividing the history of Turkish accounting thought into related stages. For example, we observed that the Anatolian accounting culture is evolved within the influence of Persian and Arabic cultures. This stage is entirely disconnected from the influences of the Central Asian culture, which can be considered as an occasional sharp curve. This development occurred with the dynamism of the steppe culture towards Turkish social structure, and within the socio-economic environment of Anatolia.

After centuries, Anatolian accounting culture is replaced with the Western European accounting culture in the midst of the 19th century. Influence of Western European accounting culture is observed firstly with the imperial edict of reorganization (*Tanzimat*) in 1839 and then

with the enactment of first Turkish Commercial Code in 1850. The effects of these changes in the accounting thought are explained in the following sections in details. We considered this as another sharp transition that paved the way for another stage, the accounting thought of the Republic (1923). The accounting thought of the Turkish Republic is the limitation of this study. We think analysis of the accounting thought of the Republic is important enough to warrant research in its own right.

The accounting history of the Turks, defined in a geographic area with the above brief descriptions can be categorized into stages according to ages as follows:

1. *Central Asian accounting culture, 600 – 1071 AD.*
Anatolian accounting culture, 1071- 1839 AD.
2. *Influence of Western European accounting culture, 1839–1923 AD.*

The paper is structured as follows: The socio-economic and political factors behind the transition of Turkish accounting thought is explained in the following section. Section three outlines the transition from Central Asian accounting culture to Anatolian accounting culture. Section four illuminates the transition towards Western European accounting culture. It is appropriate to mention that we benefited mainly from the contemporary literature rather than archival sources in the preparation of this paper.

2. Socio-Economic and Political Factors Behind the Transition of Turkish Accounting Thought

2.1 Effects of nomadic life and migrations

The Turks who migrated to Anatolia were the Oghuz tribes who lived in the region between the Caspian Sea and Seyhun River (Koca, 2002). They were known to migrate throughout history from

the north of the Black Sea to the Eurasia region. However, these Oghuz tribes, who lived in the mentioned region as a semi-nomadic and semi-settled order (*Kafesoğlu, 1987: 4-25*), started to migrate towards Iran and Anatolia starting from the 10th century. A part of the Oghuz tribes, who became Muslim during this migration and lived on stockbreeding, changing location constantly, were nomadic and did not have a written culture. A part of them lived in a settled order and lived on agriculture and stockbreeding. They lived as small tribes; however, they were a part of the Great Oghuz Empire.

The reasons for the Turkish migrations from Central Asia that lasted for centuries can be listed as follows (*Koca, 2006*).

-Population increase and pasture inadequacy: these inadequacies were the greatest problem of the Central Asia moor and the most important reason for searching for a new home because the pastures in the Central Asia prairie were not sufficient and agricultural land was scarce.

-Political conflicts: the largest neighbour was China and there was skittishness at the borders constantly. Furthermore, there was dissidence among Turkish tribes as well. This situation caused the search for a new home.

- The desire to conquer: being on horses constantly, dealing with hunting was the reason Turkish tribes lived in constant motion, and this triggered the instinct for searching for a new home under the effect of regional pressures.

These matters, which are stated as the reason for migrations, are at the same time the matters determining the social structure of the Turkish race. A small family structure is the matter in question where the father is absolutely dominant. This is different from the *gens* (large family) in Rome where male children can leave and form a new family, and female children leave as a bride. Families make up the family unions (*urug*). There is a *bey* heading the tribe that forms a political unit. The tribe is self-sufficient, and comes from the same ancestry, speaks the same language and has a military discipline. And when the tribes come together, they are called *budun*. *Budun* is measured by the number of tribes; such as *nine oghuz, three ok karluk*. In other words, *budun* is decided by the number of tribes that make it up. These explanations illustrate that the tribe structure was essential in Turkish society (Özgüdenli, 2002). For instance, Selçuk Bey, who established the Seljuk Empire, was the leader of one of Oghuz tribes. Another, the Kayı tribe of the Oghuz, established the Ottoman Empire. A strong tribe gathers the other tribes around it and makes up *budun* and leads *budun*. *Buduns* make up the state. Tribe *bey*s come together and select the *kagan*, head of the state. The military power of the *tribes* makes up the state's army.

Tribes are in constant movement and live a nomadic life. And this was the basic element for independence. Villagers who struggle to make a living cannot leave their land and therefore they can give up their independence; however, a tribe in motion can withdraw to a safer region during danger. Thus, they preserve their characteristic of undefeated soldiers.

On the other hand, it is known that this movement was a factor preventing the development of a written culture of the Turks. However, this motion is not present in Persia and in Saudi Arabia. They were subject to many invasions and when the invasion was over (Iran experienced

this starting from Alexander the Great until Seljuk) they returned to their former position. Therefore, they have a property not owned by Turks, and this property developed their written culture and increased civil experiences in state management. Moreover, they owe the richness of their scientific books, and holding advanced levels in many artistic branches, to being a settled order. The settled order was present in the Turks in Central Asia as well. However, this was a limited region in Central Asia. Generally, nomadic life was dominant, and nomadic life was suitable for migration. These remarks illustrate why Turks were influenced by Persian and Arabic cultures when they arrived in Anatolia and passed to a settled order on the fertile lands of Anatolia, and why they formed the Ottoman language by benefiting from the Persians and Arabs. Finally, they adapted the Persian culture in their financial administration and chose Arabic for the written language. There is an addition to be made. That is, Turks accepted Islam when they were coming to Anatolia and this facilitated their approach to Arabic culture; converting to Islam helped them to adapt the Arabic letters in the Koran and paved the way for benefiting from Arabic numbers in their accounting.

In conclusion, when Turks came to Anatolia and passed to a settled order they needed to regroup in terms of administration and financing, and the above mentioned remarks (Persian, Arabic cultures and geographical structure) overview their socio-economic conditions. What facilitated the adaptation to these socio-cultural conditions were the characteristics of Turkish society's structure; the characteristics of Turkish society facilitated its integration with Persian and Arabic cultures. And hence, Anatolian accounting culture was born - disconnected from Central Asia culture.

Anatolian accounting culture developed in a setting where there was a small private sector and a statist structure. It is now appropriate to focus briefly on this statist structure, which made up the political setting, in terms of the economy.

2.2. Birth and development of statism and centralism in erms of the economy

State control is the belief in control by the state of only the economy or the economy along with social life. This structure is observed often along the Central Asia – Middle East line. In order to reveal the development of state accounting on top of this, Turkish society will be approached and discussed briefly.

Despite the movement of the tribes in Turkish society, the state had borders. The tribes covered the expenses of the state. The tribes joined the military with their own horses and equipment. There were unwritten punishment laws (*traditions*). Most of these traditions (especially intermarrying) are still effective in Anatolia. Today's clans in Anatolia are like a continuation of the tribes.

The ruler was called *hakan*. The word *gök* in Göktürk state (552-765) means 'close to God'. This understanding of ruling was called *Kut* in Turkish tradition. *Kut* meant service, justice and virtue to a certain extent.

The *Hakan* ruled the country by a council called *toy*. However, since the *toy* could not meet in every time of need, a strong central administration staff (state) was established. This was the start of state control and centralization. The control of constantly moving tribes required a strong central administration. Moreover, geographical structure and continuous tensions were the reasons why each Turk had to be ready for a war in the prairie (*Kafesođlu, 1987: 70-72*). For the

Prairie Turks, military service was not a profession but it was a natural onus. There were three fundamental characteristics of military service understanding for Prairie Turks: military service was a natural onus and it was non-remunerative; men, women, the young and old were always ready for a war; soldiers were called along with their horses - in other words mounted troops were essential. These three factors brought about the saying “*each Turk is born a soldier*”, which is still in use today. Sports and military practices went together. Hence, respect for soldiers in society improved and the soldier/nation concept became stronger. Continuous confrontations with the Byzantines after their arrival in Anatolia, and the Mongolian invasion in the 1200s led to the preservation of the significance of the military among Turks. It is possible to see this in the Seljuks; thus the military class was dominant in the Seljuk state (Ortayli, 2015: 172-173).

On one hand an excessively central administration understanding, and on the other hand a military social structure, established a statist and centralist structure in terms of the economy on the prairie. This structure and statist understanding continued in Anatolia due to conflicts caused by being in constant motion towards the west. Two main factors came forward that prevented the private sector, which could not find any opportunity to develop in such a setting.

-The first of these is *ikta* order. This order continued in Ottoman times under the name *timar*, and according to this order the lands that were cultivated by the peasants ruled by the commanders and they were asked to prepare the soldiers during military campaigns. In this case, the commanders administered the earnings of agricultural lands and with this income the farmers' (private sector) capital formation was limited to a great extent.

-The second event is the artisan structure, which emerged with the *ahi order* and in time continued with the names *lonca* and *gedik* order for centuries (until the 20th century). This structure was based on a lump-sum purchase to meet their own requirements in new districts that were added to the existing cities by Turks coming to Anatolia, and was based on the production of finished goods to satisfy the needs of the district by supplying the raw materials. Artisans in a district did not sell goods to other districts therefore capital accumulations became harder.

The failure of the private sector to develop caused state control to become gradually stronger. And economic developments progressed in the framework of a statist mentality.

It is natural that the accounting thought, in such a structure, would progress in line with state accounting practices. These are the reasons for the development of Anatolian accounting culture in the framework of a statist understanding.

1. Transition From Central Asian Accounting Culture to Anatolian Accounting Culture

History of Turks based on written documents is 1,400 years old. This history starts with Turkic State (Göktürk State) (552-745) in Central Asia in the 600s AD, and continues with the Uyghur State (*Güvemli, 2000: 153-164*). There are also Oghuz Turks who lived, semi-nomadically, in the West in the Caspian region. The Turkic tribes who came to Anatolia were Oghuz Turks. The Uyghur State (742-840), from among these tribes, started the first settled order on the Turfan Plains and had an easily written alphabet and legal knowledge surrounding an accounting order. However, they made up the minority among the Central Asian Turks (*Güvemli, 2000: 165-184*).

The Turks' migration to Anatolia took a long time (*Avcioğlu, 1978: 142*). The turning point was the 1071 Battle of Manzikert. In this battle, Alparslan defeated the Byzantium army and opened up the gates of Anatolia for Turks. The Turks, who accepted Islam during this process, formed the Ottoman Turkish language with the aid of Arabic and Persian and started to use Arabic letters and numbers.

This transition process was experienced first by the Seljuk, and later by the Ottoman Empire.

The first Seljuk state was the Great Seljuk Empire (1040-1157) that ruled in the region of today's Iran. The second one was the Anatolian Seljuk Empire (1078-1308). And the Ottoman Empire (1299-1922) followed up these Seljuk empires.

The Great Seljuk Empire symbolizes a transition and enabled the meeting of Turks with the Persian and Arabic cultures;

In the culture created by Turks in Anatolia with the aid of Persian and Arabic, there was no sign of the accounting culture in the Central Asia. Historian McCarthy (1997: 104) indicates that the nomadic Turks in Central Asia had no treasury or taxation system fit for a great empire and indeed has few ideas on how to rule over farmers and merchants. In other words, a sharp transition was experienced. For the principles for ruling farmers and merchants, the Turks had to look the Persians, the Arabs and the Byzantine. The Ottoman Empire was eclectic in nature, borrowing what they have found was best and putting it to use. Gradually the Ottomans evolved a governing system far from their nomadic roots. The culture, which we call as Anatolian accounting culture has plenty of examples in state accounting, was born in the established financial order and in the framework of these factors (*Güvemli, Toraman & Güvemli,*

2015: 159-215). This is the first sharp turn for Turks in their accounting culture in. This is why call this accounting culture as the *Anatolian accounting culture*.

The Anatolian accounting culture was born in the state accounting. The applied method was titled the stairs (*merdiban*) method, which originated under the Abbasids (750-1258) and progressed under the Ilkhanate (1256-1353) (*Güvemli and Güvemli, 2007*). The Ottomans took this method during their financial and cultural relationships with the Ilkhanate at the first half of the 14th century. This method was used in state accountancy until the transition to the double-entry recording method in 1879. Accordingly, it is understood that the stairs method was used for over a thousand years (750-1879) in the Middle East.

Transition to Western European Accounting Culture

One of the major developments in Ottoman statecraft during the 19th century was the dissemination of new ideas concerning governance. Many of these novel political philosophies envisioned and advocated a more modern and affective state (*Evered, 2012: 12*). The period between 1839 and 1876 is known as the *Tanzimat* period. The Anatolian accounting culture, which was benefited for centuries, was abandoned within forty years and integration with Western European accounting culture began. *Tanzimat* decrees pressured toward realizing a bureaucratic state, many within the Ottoman ruling elite gradually changed their perceptions of the state.

The developments that caused this transition are discussed briefly below.

After the Battle of Manzikert in 1071, Turks started to enter Anatolia; the movement towards the west continued and reached the Hungarian plains within three hundred years (1389, *Battle of Kosovo*). Afterwards, the Ottomans settled in the Balkans.

Meeting with the Mediterranean culture that started in the Seljuk era was completed in the 16th century with Mediterranean domination (Celnarova, 2002). Meanwhile, the Silk Road that passed through Anatolia helped to develop relationships with Europe as well.

However, up until the end of the 18th century, no words entered the Turkish language from western culture and not one institution that resembled and western European countries' came to Turkey. During the second half of the 18th century, two political events took place. The first of these was the burning of the Ottoman fleet in Çeşme, Izmir in 1773 by the Russian navy. The second one, after a certain period of time, was the invasion of Crimea by the Russians. After these two events, which showed that the Russians had taken hold of military weapon superiority, the desire to improve the technical training level of the soldiers came to the agenda by benefiting from the technical superiority of Western Europe. This process has been continuing for nearly 250 years until today, as efforts to enter the European Union are continuing underway.

By taking advantage of a closer relationship with France that started during the Ottoman Sultan Suleiman the Magnificent era (1520-1566), two schools were established using the technical equipment of this country. These were two educational institutions established during 1773-1774: *Mühendishane-i Bahri-i Humayun* (Naval Forces Engineering School) and *Mühendishane-i Berri-i Humayun* (Land Forces Engineering School). These schools aimed to educate artillery officers (Güvemli, 1998: 471-472).

Making closer ties with the Western European culture progressed slowly at the beginning, but it speeded up after the declaration of the Reforms. The primary adaptation tendency of Turks to the new geography in Anatolia and traditions after Central Asia was behind the integration with Western Europe that started with wars with Russia. The start of usage of steam engines both in industry and for military purposes (usage in ships making up the naval forces) in the first half of the 19th century was a development reinforcing this approach. This approach turned into collaboration as the industrial revolution speeded up in Western Europe. Western European countries also desired this convergence because Ottoman agriculture and animal production had started to be the raw material supply area of Europe.

It is observed that the inclination to adapt to the advanced Persian and Arab culture during the arrival of Turks in Anatolia resurfaced in the integration with Western Europe where advanced culture and techniques were born. The social structure creating this inclination allowed the acceptance of socio-economic conditions that were put forward by the western opportunities, and the requirement to comply with these conditions emerged. When this adaptation was achieved, the westernization movement started to pick up irreversible momentum.

The Reorganization efforts (1839) were the turning point of the speeding up of this adaptation process because the state made legal arrangements to speed up this inclination and its inherent changes. Then, the changes started and the state financial organization turned out to be the area where the first change attempts were experienced. Up until then, accountancy was the dominant power in financial issues. State accountancy was organized in the imperial treasury, and accountants were responsible for financial issues. A change occurred with the establishment of the Ministry of Finance. The state's accounting

organization had a new title, General Accountancy. This institution was established within the ministry structure. This change started to be applied one by one in other state institutions as well.

When the westernization process started, the Ottomans noticed another characteristic of Western Europe. Western Europe started to experience capitalism. The base of this was the entry of a profit-based business understanding to the development process. The Ottomans, noticing this, established the State Factories Administration in the framework of financial state organization in the 1840s, and started to establish profit-based businesses with state opportunities in the Empire lands. Since there was no capital formation in the private sector, the Ottomans wanted to try this within the state opportunities. However, there was no quality staff nor sufficient experience; therefore the attempt was unsuccessful.

It is observed that this development gained continuity over time in the form of certain support for the private sector.

This development, which started in the 19th century, lies at the foundation of the desire for Turkey to be integrated with the globalization process of the 21st century.

The Reorganization, which made up a chain of financial and administrative reforms, was a westernization movement. More precisely, it was an integration process with the western European recording culture. This change, which ended Anatolian accounting recording culture and brought in European recording culture in its place, is the point in question.

As the justification of this transition, which took place during the process of integration of financial and administrative institutions of the state with western European culture, it is pointed out that the stairs

(*merdiban*) method was not suitable to be used in business administration and in profit estimation since it was a state accounting method. On the other hand, when the Reorganization was proclaimed, western capitalism already existed and the private sector showed significant progress. However, the Ottomans had a statist structure in terms of the economy, and the private sector had not developed. The private sector was satisfying its accounting recording needs by using simple recording techniques.

It is worth mentioning that the Ottomans did not put serious effort into this sharp transition on the matters of revision of the former order and attempted to adapt the current order to the changing conditions.

Historian Norman C. Rothman (2007: 83) indicates that traditional Islamic code still existed during the aftermath of the Decree, but a legal department that administered civil justice began to function in 1840. Also, the mentioned council of justice was incorporated into another council in 1854, the High Council of Reform, which dealt with civil, commercial and maritime laws.

During this era, the wish of the Ottomans to merge with a profit-based operation understanding following the Reorganization was drawing attention. The Ottomans had started to show interest in the development of capitalism in the West. The first commercial code, dated 1850, brought Western European commercial law to Turkey. However, as Napoleon's *Code de Commerce*, dated 1807, was experiencing an expansion process in the European countries, the Ottomans were applying Islamic commercial law. According to sharia law, Western European commercial laws, contemporary commercial companies and double entry bookkeeping system had no place in the economicsystem. However, there were no businesses actually using double entry, or any books or accountants with knowledge of this method at that time. The

Ottomans, who did not think a lot about adapting its traditional structure to the new conditions, brought western commerce law to Turkey knowingly. How was this courage shown?

Just as the first great transition, during the arrival to Anatolia from Central Asia, is linked to the new socio-economic setting that was put forward with the integration of the great immigration and new geographical and environmental culture, so the westernization movement, which started in 1839, was linked to the socio-economic setting originating from the constant orientation of Turks towards the West.

It is appropriate to probe these sharp transitions a little further because the question that needs to be asked is: what are the factors behind the inclination of society to this transition?

Lets dwell on this point a little more. During the settlement in Anatolia after the Battle ofManzikert(1071), a cultural change and efforts to integrate with western culture that started with the Reorganization (*Güvemli and Kaya, 2015*) could not be so simple and yet be accepted as the natural corollary of leaving Central Asia and going towards the West. This situation had to be crucial enough, requiring scrutinizing of the socio-economic and political factors that changed depending on the fundamental characteristics of the society.

3 Conclusion

It is clear that the social structure based on the traditions acquired by Turks in the Central Asia prairies had a role in the sharp transitions in accounting thought that are rarely seen in accounting history.

A sharp transition was experienced twice. The first one was an abandoning of recording cultures, which existed in parts of Central

Asia, by the Turks who started to settle in Anatolia after the Battle of Manzikert in 1071, and in the process of integration with Persian and Arabian cultures. This process was experienced in state accounting, and so the Anatolian accounting culture was born.

The second sharp accounting thought transition started in 1839 with the reforms towards a westernization process. In this transition, the Anatolian accounting recording culture was abandoned and integration with the accounting order of Western European countries based on the double-entry recording method took its place. The socio-economic and political setting of this transition was enabled by wars and political tensions with the Russians, and also by technological developments of the West. The start of the Republic era (1923) created an environment that sped up this integration.

On the other hand, economic closeness with the West caused the development of the private sector and trials of liberalization by Turks who had a statist understanding economically and this in turn had a facilitative effect on the integration of the accounting thought with that of Western Europe.

It is appropriate to rationalise that the westernization movements that started with *Tanzimat* continued for more than one hundred and fifty years until 2011, when the new Turkish Commercial Code took effect. Thus, there is a matter that needs to be added to these developments within this process. It is the continuation of the westernization movement, started by the Ottomans, during the Republic period after 1923. The Republic undertook a crucial function, such as removing obstacles that the Reorganization efforts could not overcome. The constitutions of 1921 and 1924, along with Turkish Civil Law and then the second Turkish Commercial Code of 1926, have turned out

to be the arrangements facilitating the westernization program of the Reorganization efforts. This is the case at least in terms of financial thought and Turkish accounting thought.

By the end of the 20th century, privatization processes picked up and Turkey entered the 21st century with a liberal economic structure. This development paved the way for globalization and with the Turkish Commercial Code of 2011, Turkish accounting thought started to experience its globalization period based on international accounting and auditing standards.

A liberal economic understanding of the Republic in the 21th century created a suitable environment for the globalization process of Turkish accounting thought. The establishment of a professional accountancy body and the practice of the uniform chart of accounts at the end of the 20th century eased this transition. Enactment of the new Turkish Commercial Code in 2011 formed a legal basis for the globalization era of Turkish accounting thought. International accounting and auditing standards in the Code acted as the tools of globalization. It would be proper to discuss this period in a separate research. Thus, time will tell if these processes have enabled another phase in Turkish accounting thought.

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