

## CRÓNICAS

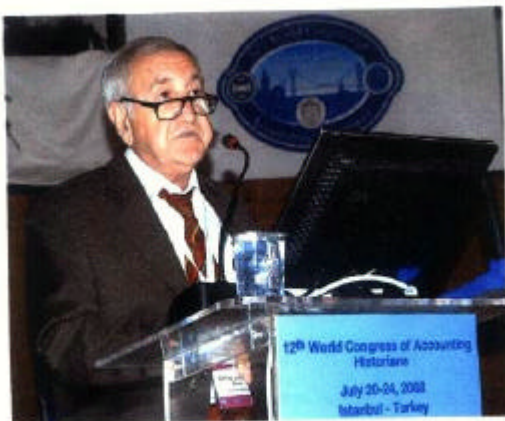
### 12<sup>TH</sup> WORLD CONGRESS OF ACCOUNTING HISTORIANS.

#### PROCEEDINGS AND EVALUATION OF THE RESULTS OF THE CONGRESS <sup>1</sup>

**Prof. Dr. Oktay Güvemli**

Congress Convenor

On the website of the 12<sup>th</sup> World Congress of Accounting Historians, before starting to accept the paper submissions, it was announced that papers could be submitted not only as full papers, but also as abstracts, with the condition of transition of these abstracts to full papers in the future. As a consequence of this announcement, 280 papers and abstracts were sent and 174 of these papers were from foreign countries, whereas the other 106 were from Turkey. In consequence, 239 papers, of which 88 were from Turkey, were accepted and the congress was held with these papers. The purpose of accepting



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abstracts along with the full papers was to encourage and help the authors who had not participated in any congresses, and countries which were relatively new in the field of accounting history. The members of the scientific committee corresponded with the authors for months during the process of transition of the abstracts to the full papers. This method used by the Scientific



Opening Session of the Congress

<sup>1</sup> We thank Prof. Dr. Oktay Güvemli for his kind permission to reproduce the text of his "Congress Proceedings and an Evaluation of the Results of the Congress", published in Vol. 1 of the 3 volumes containing the papers presented at the Congress, as well as some pictures contained in the 3<sup>rd</sup> volume.

Committee contributed to the increase not only in the number of the papers, but also the number of the participating countries. The distribution of the 239 papers discussed at the congress is as follows: 88 of the accepted papers were from Turkey as host country, whereas 20 were from Romania. The United States and the United Kingdom, had 12 papers each. There were 8 papers from Italy and 7 papers from Australia, Japan and French each. Six papers were sent from Spain, and 5 papers were from Nigeria. The numbers of papers sent



Executive Committee of the Congress

from the Czech Republic, Russia and Serbia were 4 each. There were 3 papers from Canada, Iran, Malaysia, Poland, Macedonia and Slovenia each. One or 2 papers were sent from Albania, Argentina, Austria, Brazil, Bosnia and Herzegovina, Bulgaria, China, Colombia, Croatia, Egypt, Estonia, Finland, Greece, India, Ireland, Jordan, Korea, Kuwait, Kyrgyzstan, Libya, Latvia, Mexico, Mongolia, Netherlands, New Zealand, Portugal, Saudi Arabia, South Africa and Turkish Republic of Northern Cyprus. Belgium, Cameroon, Denmark, El Salvador, Gambia, Germany, Sweden, Tajikistan, Tanzania

and Ukraine participated in the congress without papers. Consequently, the number of the countries whose papers were accepted for presentation was 48, and the number of countries that completed the registration process was 58. The delegates of Gambia and Cameroon as countries that completed the registration process without papers could not participate in the congress for different reasons. The delegates of Iran whose papers were accepted for presentation could not participate in the congress. There were delegates of other countries who could not participate in the congress although they completed the registration process. The most important one among the cancellations of participation was after the tragic earthquake in China. The delegates of the other 55 countries participated in the congress. Consequently, the congress was held with the participation of 573 delegates from 55 different countries and 255 of these were from foreign countries, while the other 318 were from Turkey

The papers presented at the congress were grouped under 25 categories and the sessions of the congress were organized in accordance with these categories.



Award-giving ceremony of the Margit F. and Hanns Martin W. Schoenfeld Scholarship in Accounting History, 2008, to Sonia Granado of the University of Las Palmas, Spain.

This book of Congress Proceedings was prepared with 200 papers. The number of 239 papers was decreased to 200 as a consequence of the relatively different importance of the papers, the principle of decreasing the number of the published papers of the authors who had more than one paper, and the requests of some authors to not be published.

The papers published in Congress Proceedings were grouped under 16 categories. The number of the groups was decreased to 16 from 25 since some papers were not included in the book, and some former categories were merged. In consequence, the number of the categories reached 17 after adding the special category of three papers

presented at the opening session.

It is possible to reach following conclusions when one evaluates the results of the 12<sup>th</sup> World Congress of Accounting Historians in terms of papers and participation:

This congress was the first Congress of Accounting History to be held in the Middle East and Balkans.

The geographical situation of Turkey and the high number of the neighboring countries of Turkey contributed to the increase in the number of participating countries.

The way of accepting abstracts along with the full papers and the endeavors of the members of the scientific committee, who corresponded with the authors of the abstracts and papers in order to make the abstracts and papers acceptable, was another important factor that provided for an increase in the number of the papers.

A similar approach to the papers from Turkey also contributed to the increase in the number of the papers sent from Turkey.

Most of the authors and most of the participants were participating in the Congresses



Gala Dinner

of Accounting historians for the first time. Most of the newly-attending participants were delegates of Balkan and Middle East Countries.

The social activities of the congress program contributed not only to the increase in the number of the participants, but also in encouraging the participants to attend the sessions of the congress. Three of the five evenings of the congress program were used for the

social activities, whereas the other 2 were for free time. A sightseeing excursion for shopping was included on the afternoon of the last day of the program.

The number of the papers was approximately 20 in four categories of the Congress Proceedings. These four categories are relatively important in terms of the direction of world-wide research on accounting history. The first category of 18 papers was *development of accounting in countries*. The most important characteristic of this category was that these papers were generally presented by the representatives of the countries which are relatively new to the congresses of accounting historians. The second category was *accounting systems* with 19 papers. These papers generally analyzed the historical development of old accounting systems. The



The cake of the Celebration Program of the 35<sup>th</sup> Anniversary of the Academy from left to right are Dr. J. G. Degos, Dr. R. Örtün, Dr. O. Güvemli, Dr. R. Vangermeersch, Dr. Briof, Dr. S. Walker



third group was *financial sector and accounting* with 20 papers. These papers were generally sent from countries in which accounting practices affect the financial sector. The last category was *governmental accounting, auditing and tax accounting* with 20 papers. These papers generally analyzed not only the historical development of governmental accounting, but also auditing carried out by governments. Biographies, education, accounting profession, managerial and cost accounting, auditing, standardization are seen to be important for accounting history research since each category had approximately ten papers.

Here a few explanations should be made with regard to the high number of the papers and participants from Turkey. Papers were presented by 39 universities, 20 professional chambers and more than 10 public institutions of Turkey. 318 participants attended the congress. Of the participants from Turkey 183 were academicians, 90 were members of professional chambers, 28 were the representatives of public institutions and 17 of them were invited guests.

148 of the 318 participants from Turkey were the authors of the papers. These participants are academicians, members of professional chambers and employees of public institutions.

Some of the important factors that contributed to the increase in the high participation from Turkey were: analyzing the Turkish book-keeping culture in different papers, the general interest paid to international accounting activities, the interest of young professional academicians from universities which were established in Anatolia and Thrace after the 1982 University Reform, strong relations of these academicians with the professional chambers in their regions and the collective studies of the Congress Organizing Committee not only with universities, but also public institutions and professional chambers one year before the congress.

Thanks to financial support granted by the Turkish government, approximately 50 young accounting academicians were invited to the congress. The purpose of this invitation was to contribute to the increase in numbers of people who will study accounting history in the future.

In order to demonstrate the amount of interest shown by Turkish public institutions and professional chambers in the congress, the sponsors of the congress should be stated here. Some of the sponsor institutions of the congress were Ministry Of Finance of the Republic of Turkey, Ministry of Culture and Tourism of the Republic of Turkey, Union of Chambers of Certified Public Accountants of Turkey (TÜRMOB), Istanbul Chamber of Sworn-in and Certified Public Accountants, Istanbul Commerce Chamber, Turkey Is Bank, Akbank, Ziraat Bank and the Central Bank of the Republic of Turkey. The special catalog prepared by the Prime Ministry for Ottoman Archives, about the



The two giants of accounting history met in Istanbul Dr. Y. V. Sokolov (Russia) and Dr. E. Hernandez-Estevé (Spain)



End of Congress

Ottoman Empire's accounting practices, and the special stamp published specially by the Turkish Post Administration should be noted here.

It is left to the discretion of the reader whether the experience of the Istanbul Congress is important not only in terms of the time interval between world accounting congresses and conferences, but also the need to review the distribution of these activities to various parts of the world.