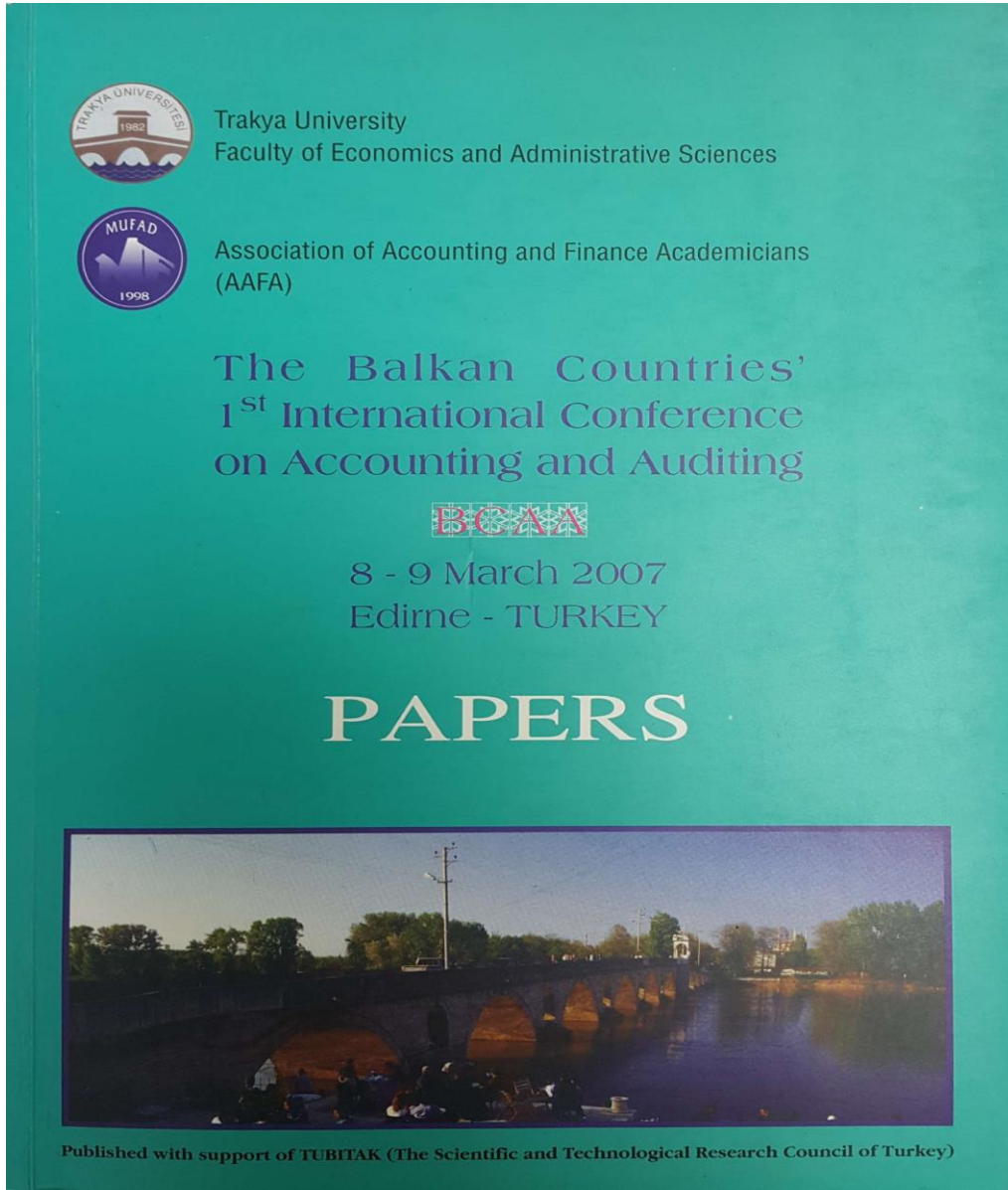
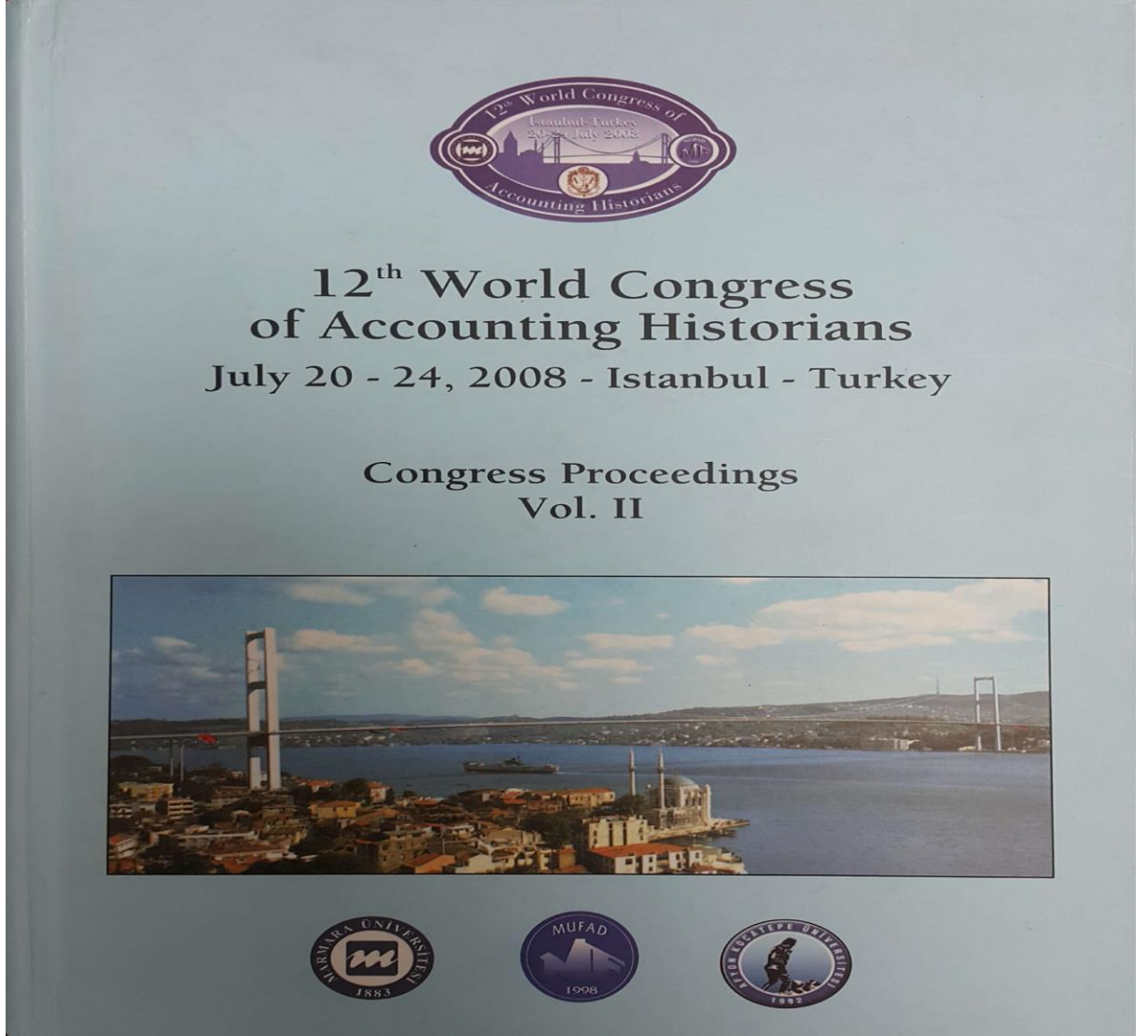


**MUHASEBE VE FİNANSMAN ÖĞRETİM ÜYELERİ DERNEĞİ (MUFAD)-
ASSOCIATION OF ACCOUNTING AND FINANCE ACADEMICIANS (AAFA)
TARAFINDAN 2007 – 2011 YILLARI ARASINDA GERÇEKLEŞTİRİLEN
FAALİYETLER**

**I.Balkanlar Denetim ve Muhasebe Konferansı 2007 yılı Mart ayında Edirne’de
Balkanlara dönük olarak organize edilmiştir. Konferansta sunulan 86 bildirinin tam
metinleri için bir bildiri kitabı hazırlanmıştır.**



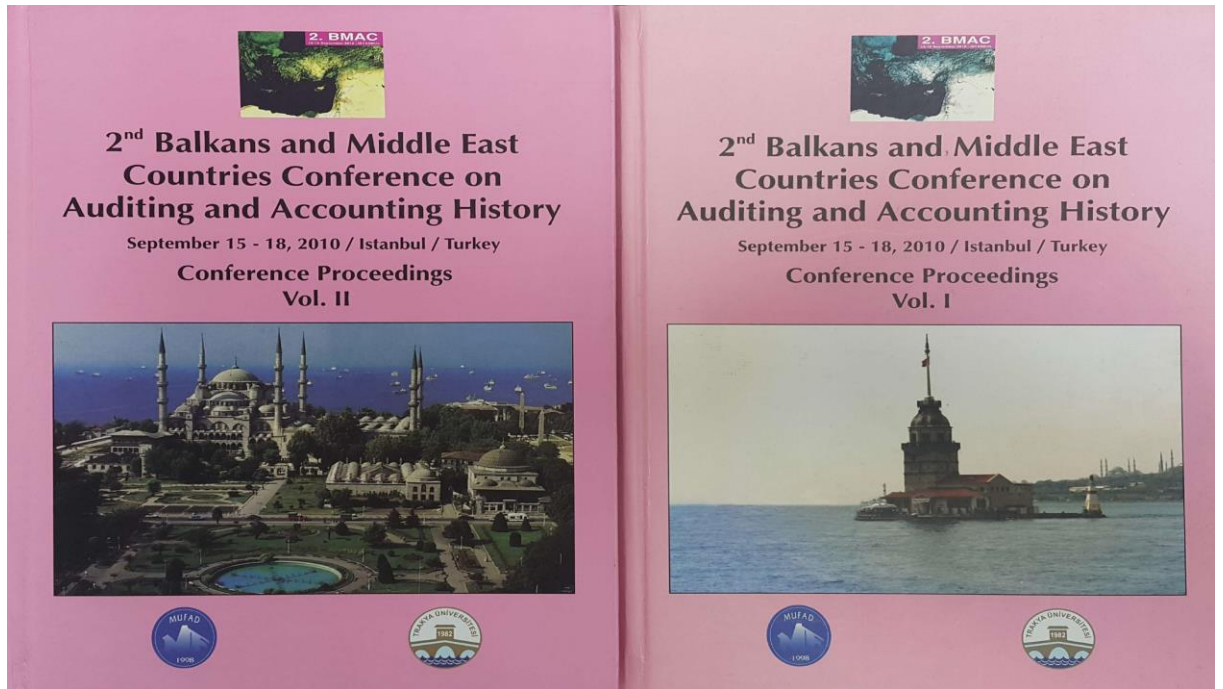
12. Dünya Muhasebe Tarihçileri Kongresi 2008 yılı Temmuz ayında İstanbul'da gerçekleştirilmiştir.



2. Balkanlar ve Ortadoğu Ülkeleri Denetim ve Muhasebe Tarihi Konferansı 15-18 Eylül 2010 tarihleri arasında İstanbul'da Harbiye Askeri Müze ve Kültür Sitesi'nde gerçekleştirilmiştir. Konferans'ta 185 bildiri (96 adedi Türkiye'den) tartışılmış, 150'si yurt dışından olmak üzere yaklaşık 500 kişi katılmıştır. Bu konferans göstermiştir ki, Türkiye bölgesinin akademik ve organizasyon deneyimi en yüksek seviyede olan ülkesidir. Türkiye'nin bu konumu, bir yandan dünya çapında organizasyonlara katılması ile kendini göstermekte ve bir yandan da bölge ülkelerine öncülük yapması ile ortaya çıkmaktadır. Yine MUFAD'ın bu etkinlikleri göstermiştir ki, uluslararası platformlarda Türkiye'nin bölgesel aktivitelerindeki

başarısı, onun uluslararası mesleki kamuoyunda daha fazla tanınmasına ve ilgi çekmesine yol açmaktadır. Bu gerçeği, uluslararası kaliteli dergilerde Türk akademisyenlerinin yayınlarının giderek artması ve Türkiye'deki aktivitelere yer vermeleri göstermektedir. Bu yayın organlarında görev yapan yabancı akademisyenlerin etkinliklere katılmak üzere Türkiye'ye gelmeleri ve bu etkinliklerde Türk akademisyenlerinin hem akademik üstünlüklerini ve hem de organizasyon becerilerini görmeleri, diyalogun ve işbirliğinin gelişmesi bakımından önemli sonuçlar ortaya çıkartmıştır.

- MUFAD, sözü edilen konferans dolayısı ile birçok yayın yapmıştır. Konferans boyunca konferans gazetesi yayınlanmış, konferans program ve bildiri özetleri kitabı basılmış, Conference Proceeding adı altında iki cilt halinde bildiriler kitabı basılmış ve nihayet Osmanlı Muhasebe Uygulamaları Kataloğu hazırlanarak konferans sırasında ve sonrasında dağıtılmıştır.



DETAILED CONFERENCE

TECHNICAL PROGRAM

September 14, 2010 – Tuesday

17.00 – 20.00 Registration
20.00 – 21.00 **Welcome Cocktail**
(Conference Venue)

September 15, 2010 – Wednesday

08.00 – 09.00 Registration
09.00 – 10.00 **Opening Speeches**
Chair: Sudi Apak Beykent University, Turkey

Oktay Güvemli Conference Convenor
Şerif Saylan Balıkesir University, Rector
Enver Duran Trakya University, Rector

10.00 – 12.45

Hall

The Mediterranean

Sea: PLENARY SESSION I

Chair: Sudi Apak

Beykent University, Turkey

1. *Balkans Cooperation for Peace, Stability and Prosperity*

Özer Ertuna Okan University, Turkey

2. *The Development of the Independent Auditing Profession in Turkey and Current Problems*

Mustafa Aysan Istanbul University, Turkey

3. *Accounting History in the 21st Century*

Gregory Waymire Emory University, USA

12.45

Opening of the Exhibitions

13.00 – 14.00

Lunch

14.00 – 16.00

PARALLEL SESSIONS

Hall

Mediterranean

Sea: AUDITING – AUDITING INSTITUTIONS I

Chair: Sezai Onaral

Istanbul Chamber of Sworn-in Certified Public Accountants, Turkey

1. *The Ottoman Empire Reformation Era (1839-1876): First Public Budget Legislation & Practice*

Ömer Faruk Batırel Istanbul Commerce University, Turkey

Oktay Güvemli Marmara University, Turkey

2. *Modernization Efforts in the Tanzimat Period and the Establishment of the Finance Inspection Board*

Emre Çelebiler Finance Inspection Board, Turkey

Oktay Güvemli Marmara University, Turkey

3. *The Establishment and Historical Development of General Directorate of Public Accounts (Muhasebat Genel Müdürlüğü)*

Yılmaz Öztürk General Directorate of Ottoman Archives, Turkey

4. *A Supervisory Organ in the Turkish Republic – Tax Inspectors Board: Its founding and Development*

Bülent Şişman Tax Inspectors Board, Turkey

Oktay Güvemli Marmara University, Turkey

Hall

The Black

Sea: SPECIAL SESSION ON RUSSIAN RECORDING CULTURE

Organizer: Fatih Coşkun Ertaş

Gaziosmanpaşa University, Turkey

Chair: Akira Nin

The University of Kitakyusyu, Japan

1. *A.P. Rudanovsky and his Understanding of Balance Sheet: from 1912 to 2010*

Pyatov Michail Saint Petersburg State University, Russia

2. *The Admiralty*

Regulations: First Experience of Accounting Legislation in Russia

Dina Lvova Saint Petersburg State University, Russia

3. *What Place Does the New Translation of Savary's Book "A Perfect Merchant" Take in Russia?*

M. Marina Gurskaya Kuban State University, Russia

4. *Russian Triple Accounting System and F. Ezersky*

Zuga Ekaterina Saint Petersburg State University, Russia

Hall

The Aegean

Sea: AUDITING – INTERNAL AUDITING

Chair: Adem Çabuk

Uludağ University, Turkey

1. *Historical Developments in Internal and External Bank Auditing: Milestones of Bank Internal and External Auditing from Past to Present*

Ashl Yüksel Mermod Marmara University, Turkey

Sema Göre Marmara University, Turkey

2. *Role of Internal Auditing and Internal Auditor on Competition Strategies of Businesses*

Mehmet Civan Gaziantep University, Turkey

Faruk Dayı Gaziantep University, Turkey

3. *Affirmation Internal Auditing in Corporate Management*

Ljiljana Bonic University of Nis, Serbia

Milica Djordjevic University of Nis, Serbia

Hall

The Danube

River:

ACCOUNTING

HISTORY –

DEVELOPMENT OF ACCOUNTING IN COUNTRIES

Chair: Kamil Büyükmirza

Gazi University, Turkey

1. *Factors Effecting Corporate Social and Environmental Disclosures: Study on Listed Companies in Indonesia*

Bambang Agus Pramuka Jenderal Soedirman University, Indonesia

2. *Adopting Accrual Basis Accounting in Portuguese Municipalities: A Study of the Principal Impacts of the Change*

Maria da Conceição da Costa Marques Instituto Superior de Contabilidade e Administração de Coimbra, Portugal

3. *From Entrepreneurial State to State of Entrepreneurs: Ownership Implications of the Transformation in Mexican Governance since 1982*

José G. Vargas-Hernández Centro Universitario de Ciencias Económico Administrativas U de G., Mexico

4. *Historical Review and Underlying Trends in the Estonian Accounting Developments*

Juta Tikk Tallinn University, Estonia

5. *The Relationship of the Double-Entry Bookkeeping System to Capital Accounting: A Japanese Perspective on the Development of Accounting*

Yoshiaki Jinnai Tokyo Keizai University, Japan

Hall

The Caspian

Sea:

ACCOUNTING AND

THE BUSINESS FINANCE SYMPOSIUM

Organizer: Remzi Örtün

Gazi University, Turkey

Chair: Lale Karabıyık

Uludağ University, Turkey

1. *Accounting Education and Expectations at the Vocational School*

Mehmet Civan Gaziantep University, Turkey

Hatice Cenger Muğla University, Turkey

2. *The Impact of the Transition to the Modular System in Vocational Schools for Trade on Teaching Accounting, and the Evaluation of the System: An Empirical Study*

Mehmet Demir Yüzüncü Yıl University, Turkey

Halit Şenol Erciş İMKB Commerce High School, Turkey

3. *A Study on the Contribution of Vocational Education in Turkey to the Accounting Profession*

Gülsün İşseveroğlu Uludağ University, Turkey

Ümit Gücenme Gençoğlu Uludağ University, Turkey

Yasemin Ertan Uludağ University, Turkey

4. *Evaluation of Accounting Education: A Research on the Students of Vocational Schools at Mehmet Akif Ersoy University*

Mehmet Gençtürk Mehmet Akif Ersoy University, Turkey

Ömer Tekşen Mehmet Akif Ersoy University, Turkey

Muzaffer Tekin Mehmet Akif Ersoy University, Turkey

Ömer Binici Mehmet Akif Ersoy University, Turkey

Hall

The Red

Sea:

ACCOUNTING HISTORY – MANAGERIAL AND COST ACCOUNTING

Chair: Bedriye Tunçsiper Balıkesir University, Turkey

1. *Stakeholder and Investor Relations Management in Sovereign Wealth Funds Context*

Fatih Temizel Anadolu University, Turkey

Cengiz Toraman Balıkesir University, Turkey

Sinan Yılmaz Anadolu University, Turkey

2. *A Theoretical and Empirical Study of Earning Management: An Evidence from*
Osama S. Abdelsadek King Faisal University, Saudi Arabia
Eid Awad Hassan King Faisal University, Saudi Arabia

3. *Management Accounting – Modern View into the Company Future*
Umida Fayzieva Tashkent State University, Uzbekistan

4. *Historical Evolution of Research and Development Expenses*
Duygu Çeri Anadolu University, Turkey
Melik Kamışlı Bilecik University, Turkey
Mehmet Başar Anadolu University, Turkey

Hall

The Marmara

Sea:

5th ACCOUNTING

AND THE NEW LABOR PROCESS SYMPOSIUM

Organizers: *Tony Tinker* City University of New York, USA

Aida Sy Manhattan College, USA

Mevlüt Karakaya Gazi University, Turkey

Chair: **Vehbi Karabıyık**

Istanbul Chamber of Sworn-in Certified Public Accountants, Turkey

1. *The Strategic Considerations for International Accounting in the Recent Global Economic Crisis*
A. Ümit Gökdeniz Marmara University, Turkey

2. *Does Internal Audit Learn from the “Crisis Lesson?”*
Victoria Stanciu Academy of Economic Studies, Romania
Ali Eden Academy of Economic Studies, Romania

3. *The Effects of Accounting Applications on Financial Crisis Worldwide*
Adem Çabuk Uludağ University, Turkey
Elif Yücel Uludağ University, Turkey
Arıkan Tarık Saygılı Izmir University of Economics, Turkey

4. *The Effects of the Crisis on Accountancy Profession*
Mehmet Civan Gaziantep University, Turkey
Burcu Buyuran Gaziantep University, Turkey
Buket Büyükkonuklu Kilis 7 Aralık University, Turkey

16.00 – 16.30 **Coffee Break**

16.30 – 18.00 **PARALLEL SESSIONS**

Hall

Mediterranean

Sea:

AUDITING – AUDITING INSTITUTIONS II

Chair: **Erdoğan Öner** Ufuk University, Turkey

1. *Finance Inspection Board – Ottoman Era (1879-1922)*
Emre Çelebiler Finance Inspection Board, Turkey
Oktay Güvemli Marmara University, Turkey

2. *The Accounting Formation of the Ottoman Empire and an Auditing of a Corruption in Accounting in the Early 18th Century*
Vehbi Karabıyık Istanbul Chamber of Sworn-in Certified Public Accountants, Turkey
Dilek Teker Okan University, Turkey

3. *A Chronological Observation of Auditing Activities from the Ottoman Period until Today*
Sudi Apak Beykent University, Turkey
Mikail Erol Çanakkale 18 Mart University, Turkey
Osman Uluyol Adıyaman University, Turkey
İsmail Elagöz Çanakkale 18 Mart University, Turkey

Hall

The Black

Sea:

SPECIAL SESSION

ON

BULGARIAN RECORDING CULTURE

Organizer: *Fatih Coşkun Ertaş* Gaziosmanpaşa University, Turkey

Chair: *Seval Kardeş Selimoğlu* Anadolu University, Turkey

1. International Public Sector Accounting Standards in Bulgaria

Daniela Feschiyan University of National and World Economy, Bulgaria

2. Accounting Principals and Financial Management in Tourism – the Bulgarian Practice

Mariya Stankova South West University, Bulgaria

3. Nature and Purpose of Economic Information Reported in the Statement of Cash Flows

Viktor Hadzhikotev South West University, Bulgaria

Hall

The Aegean

Sea:

AUDITING – AUDIT QUALITY

Chair: *Sema Ülker*

Istanbul University, Turkey

1. The Importance of Quality Control and Quality Assurance Systems in an Independent Audit

Ülkü Ergun Dokuz Eylül University, Turkey

Seçkin Gönen Dokuz Eylül University, Turkey

2. On Audit Quality Cycle of Reasons- Results Difference Among Countries

Ahmet Ünsal Karamanoğlu Mehmetbey University, Turkey

3. Auditing Manufacturing Costs and their Effects for Management Decisions in Manufacturing Enterprises: A Case Study in Industrial Organisations

Mehmet Civan Gaziantep University, Turkey

Ekrem Kara Gaziantep University, Turkey

Mehmet Özgür Altun Turkish Petroleum Corporation, Turkey

Hall

The Danube

River:

ACCOUNTING HISTORY – FINANCIAL ACCOUNTING

Chair: *Ömer Faruk Batrel*

Istanbul Commerce University, Turkey

1. Financial Management in Ottoman Empire and Investigation of Illegally Acquired Assets at the end of XVIII Century

Fatma Şensoy Historian of Economics, Turkey

Mustafa Oğuz Marmara University, Turkey

2. Waqfs in the Ottoman Empire and the Accounting Record System in the Waqfs

Sudi Apak Beykent University, Turkey

Mikail Erol Çanakkale 18 Mart University, Turkey

Osman Uluyol Adıyaman University, Turkey

Ahmet Akcan Kilis 7 Aralık University, Turkey

3. A Similar Application of Non-profit Organizations: Cash Waqfs and Micro Credits

Zeynep Hatunoğlu Kahramanmaraş Sütçü İmam University, Turkey

Ayşe Eser Kahramanmaraş Sütçü İmam University, Turkey

4. The Concept of Financial Results in a System of Accounting and Financial Reporting by Enterprises of Ukraine

Alla Ozeran Kyiv National Economic University, Ukraine

Hall

The Caspian

Sea:

ACCOUNTING AND THE BUSINESS FINANCE SYMPOSIUM

Organizer: *Remzi Örtün*

Gazi University, Turkey

Chair: *Victoria Stanciu*

Academy of Economic Studies, Bucharest, Romania

1. Accounting Education and Qualification in Egypt and the Ukraine: A Comparative Analysis

Shawki M. Farag American University in Cairo, Egypt

Nataliya Vovchuk ACCA, Ukraine

2. Some Problems of the Higher Education in Accounting at South West University of Neofit Rilsky – Blagoevgrad, Bulgaria

Zhivka Kirilova Georgieva South West University, Bulgaria

3. The Importance of Financial Accounting in Accounting Education

Aysel Güney Bilecik University, Turkey

Hall The Red

Sea:

ACCOUNTING HISTORY – CONGRESSES AND ACCOUNTING

Chair: Alexandru Trifu

Petre Andrei University of Jassy, Romania

1. *World Congress of Accountants and Issues Discussed in Parallel with Economic Developments, 1904-1952*

Dilek Teker Okan University, Turkey

2. *Papers Presented in World Congresses of Accounting and Participator Countries: 1970 to 2008*

Ayten Çetin Marmara University, Turkey

Necdet Yılmaz Chamber of Certified Public Accountants of Denizli, Turkey

3. *World Congresses of Accountants during the Second Half of the 20th Century and Effects of Economic Developments on these Congresses, 1952-1997*

Mehmet Fatih Bayramoğlu Bahçeşehir University, Turkey

Fatma Ulucan Özkul Bahçeşehir University, Turkey

Sedat Özal Chamber of Certified Public Accountants of Ordu, Turkey

Hall The Marmara

Sea:

5th ACCOUNTING

AND THE NEW LABOR PROCESS SYMPOSIUM

Organizers: Tony Tinker City University of New York, USA

Aida Sy Manhattan College, USA

Mevlüt Karakaya Gazi University, Turkey

Chair: Miruna Lucia Nachescu West University of Timisoara, Romania

1. *Leasing as an Instrument of Investment Strategy of Autotransport Branch Companies*

Anjela Cherchata Pridneprovsk State Academy, Ukraine

2. *Outsourcing and Outstaffing as Instruments of Cost Management of Business*

Kira Spiridonova Pridneprovsk State Academy, Ukraine

3. *The Reliability of Financial Statements in the Credit Rating Process in Turkey: An Application on a Bank's Internal Rating System*

Mehmet Saraç Sakarya University, Turkey

September 16, 2010 – Thursday

09.00 – 10.45

Hall The Mediterranean

Sea:

PLENARY SESSION II

BUSINESS HISTORY SYMPOSIUM

Chair: Luca Zan

University of Bologna, Italy

1. *New Business History's Research Methods*

Amedeo Lepore Università Degli Studi di Bari, Italy

2. *The Culture of Exhibition Holding in the Ottoman State and 1909 Bursa Exhibition and the First Exhibition of the Republic in Izmir in 1923*

Haluk Kanca World Trade Center, Turkey

3. *English Restoration Merchants: Their Textual Legacy*

Juan Lanero Universidad de León, Spain

4. *The Three Institutions which Created the Socioeconomic Structure of Turkish Private Entrepreneurs Between the 13th and 19th Centuries: Akhism, the Lonca System and the Gedik System*

Mehmet Özbirecikli Mustafa Kemal University, Turkey

Ender Şenol Chamber of Certified Public Accountants of Kocaeli, Turkey

10.45 – 11.00

Coffee Break

11.00 – 12.30

Hall

Mediterranean

Sea:

PARALLEL SESSIONS

ACCOUNTING HISTORY – ACCOUNTING HISTORICAL RESEARCHES

Chair: Gregory Waymire

Emory University, USA

1. *Accounting History, A Privileged Way to Approach Historical Research. An Illustrative Case: The War of France and the Holy See against Spain, 1556-1559*

Esteban Hernández Esteve Universidad Autónoma de Madrid, Spain

2. *Ottoman Archive Documents in terms of Accounting History*

Mustafa Budak General Directorate of State Archives, Turkey

3. *Cornerstones of Accounting History*

Zeynep Arıkan Dokuz Eylül University, Turkey

Osman Sirkeci Turkish Businessmen's Associations European Federation (TIDAF), Germany

Abdullah Burhan Bahçe Dokuz Eylül University, Turkey

Hall The Black

Sea:

SPECIAL SESSION

ON NIGERIAN RECORDING CULTURE

Organizer: Fatih Coşkun Ertaş

Gaziosmanpaşa University, Turkey

Chair: Beyhan Marşap

Gazi University, Turkey

1. *Taxation in Islamic Economy: Instances from Sokoto Caliphate and Lessons for Shaira Compliant States of Nigeria*

Kabiru I. Dandago Bayero University, Nigeria

2. *Effect of Electronic Data Processing System on Auditing among the Auditing Firms in Nigeria*

Rafiu Oyesola Salawu Obafemi Awolowo University, Nigeria

Mary Kehinde Salawu Obafemi Awolowo University, Nigeria

3. *Corporate Social Responsibility in Kano-Nigeria: A Banking Industry Perspective*

Kabiru I. Dandago Bayero University, Nigeria

Muhammad Liman Muhammad Bayero University, Nigeria

Hall The Aegean

Sea:

AUDITING – AUDITING IN GENERAL I

Chair: Ümit Gücenme Gençoğlu

Uludağ University, Turkey

1. *An Evaluation on E-Commerce and Electronic Auditing Relationship:*

Theoretical Approach

Erhan Demireli Dokuz Eylül University, Turkey

Nihan Özgüven Dokuz Eylül University, Turkey

2. *An Exploratory Study on the Attitudes of Turkish Auditors to Audit Risk Models and Materiality*

Taylan Altıntaş Istanbul University, Turkey

3. *Tax Auditing in Turkey in the European Union Process*

Aykut Tavşancı Trakya University, Turkey

Sudi Apak Beykent University, Turkey

HallThe Danube

River:

ACCOUNTING HISTORY – ACCOUNTING SYSTEM

Chair: Vahid Novruzov Chamber of Auditors of the Azerbaijan Republic, Azerbaijan

1. *The First Course Books on Double-Entry Accounting in the Ottoman Era*

Mehmet Özbirecikli Mustafa Kemal University, Turkey

Ümmühan Aslan Bilecik University, Turkey

2. *Overview of Different Paradigms Concerning the Origin of Double-Entry Bookkeeping*

Kambiz Forqandoost Haqiqi Islamic Azad University, Iran

Iman Chashmfasa Islamic Azad University, Iran

3. *Accounting System of the Charitable Endowments in the Ottoman Empire (16th to 19th Centuries)*

Kayhan Orbay Middle East Technical University, Turkey

4. *Camiu-l Hesab: A Merdiban Style Accounting Instruction Book from the Early 14th Century Ilkhanate State*

Fehmi Yıldız Trakya University, Turkey

Batuhan Güvemli Trakya University, Turkey

Hall The Caspian

Sea:

ACCOUNTING AND THE BUSINESS FINANCE SYMPOSIUM

Organizer: Remzi Örtten

Gazi University, Turkey

Chair: İbrahim Aktan

Istanbul Chamber of Sworn-in Public Certified Accountants, Turkey

1. *The Effects of the Interactive White Board Usage on the Students' Learning Level and an Application in the Financial Markets Courses*

Lale Karabıyık Uludağ University, Turkey

Yasemin Ertan Uludağ University, Turkey

Elif Yücel Uludağ University, Turkey

Esen Kara Uludağ University, Turkey

2. *Supporting of Accounting and Finance Education with E-learning Environments*

Ekrem Meriçn Anadolu University, Turkey

Salih Gümüş Anadolu University, Turkey

Fatih Temizel Anadolu University, Turkey

3. *A Survey on Financial Auditing Education at Universities in Turkey*

Hatice İllez Nevşehir University, Turkey

Şükran Güngör Tanç Nevşehir University, Turkey

Hall The Red

Sea:

ACCOUNTING

HISTORY – PUBLIC ACCOUNTING

Chair: Eleni Vrentzou

Athens University, Greece

1. *Background of the Degree in Public Accounting*

José G. Vargas-Hernández Centro Universitario de Ciencias Económico Administrativas U de G., Mexico

Mohammad Reza Noruzi Islamic Azad University, Iran

2. *The Merdiban Method Used in Ottoman State Accounting: The Organization of a Central Accountancy and Recordkeeping System*

Mahmut Sezinler Sezinler & Co., Turkish Republic of Northern Cyprus

3. *Methods of Public Sector Accounting: Historical Research*

Dina Lvova Saint Petersburg State University, Russia

Hall The Marmara

Sea:

5th ACCOUNTING AND THE NEW LABOR PROCESS SYMPOSIUM

Organizers: Tony Tinker City University of New York, USA

Aida Sy Manhattan College, USA

Mevlüt Karakaya Gazi University, Turkey

Chair: Tuğrul Tüfekçioğlu The Union of the Chambers of Certified and Sworn-in Certified Public Accountants, Turkey

1. *Search for Quality in Accounting Profession: A Survey on Accountants*

Şaban Uzay Erciyes University, Turkey

Sevgi Şeker Cumhuriyet University, Turkey

Çağatay Serbest Chamber of Certified Public Accountants of Kayseri, Turkey

2. *Expectations for Professional Accounting Practices and the Role of Vocational Schools to Meet Them*

Mehmet Civan Gaziantep University, Turkey

Mehmet Körpi Gaziantep University, Turkey

3. *Evaluation of Accounting Education in Turkey Based on Success in Professional Examinations*

Hüseyin Ali Kutlu Kafkas University, Turkey

12.30 – 13.30

Lunch

13.30 – 16.00

PARALLEL SESSIONS

Hall Mediterranean

Sea:

ACCOUNTING HISTORY – FINANCIAL REPORTING

Chair: Barbara D. Merino

University of North Texas, USA

1. *An Historical Perspective on the Objectives of Financial Reporting*

David Oldroyd Newcastle University, United Kingdom

2. *Syntheses, Quantitative Ex-post and Ex-ante Determinations and Stochastic Variables in Economia Aziendale. The Equations of Lino Azzini and Carlo Masini. Further Methodological Developments*

Giuseppe Galassi University of Parma, Italy

Andrea Cilloni University of Parma, Italy

3. *Proposed Accounting Framework for Disclosing Human Capital into the Notes of the Financial Statements*

Snejana Basheva University of National and World Economy, Bulgaria

Rossen Petkov

City University of New York, USA

4. *The Process of Historical Development of Goodwill and Analysis of Goodwill According to Turkish Financial Reporting Standards*

Famil Şamiloğlu Aksaray University, Turkey

Ali İhsan Akgün Aksaray University, Turkey

İzzet Kaya Aksaray University, Turkey

5. *Historical Perspective of Measurement and Recognition of Internally Generated Intangible Assets*

Rossen Petkov City University of New York, USA

6. *Business Rules and Rules for Preparing Financial Statements in Opus of Benedikt Kotruljevic and Today*

Katarina Žager University of Zagreb, Croatia

Nikolina Smrekar University of Zagreb, Croatia

Ana Oluć University of Zagreb, Croatia

Hall The Black

Sea:

SPECIAL SESSION ON ALBANIAN RECORDING CULTURE

Organizer: Fatih Coşkun Ertaş

Gaziosmanpaşa University, Turkey

Chair: Viatcheslav Y. Sokolov

PricewaterhouseCoopers, Russia

1. *Quality of Financial and Accounting Information in Albania as Perceived by the Practicing Accountants*

Rezarta Shkurti Peri University of Tirana, Albania

Julian Naqellari University of Tirana, Albania

2. *Financial Crisis and Leasing Possibilities: Cross-comparison of Leasing markets in Western Balkans and Implications for Albanian Firms*

Doriana Matraku Dervishi University of Tirana, Albania

Etis Jorgji University of Tirana, Albania

Valbona Karapici University of Tirana, Albania

3. *The Problems and Challenges Facing the Craft Products Sector in Albania. The Role of Marketing and Intellectual Property in Stimulating This Sector*

Elfrida Manoku University “Sevasti & Parashqevi Qiriazi”, Albania

4. *Accounting Profession in Albania – Challenges of the New Century*

Rezarta Shkurti Peri University of Tirana, Albania

Brunilda Duraj University of Tirana, Albania

Hall The Aegean

Sea:

AUDITING – AUDITING PROFESSION IN COUNTRIES

Chair: Zafer Sayar

TOBB Economy and Technology University, Turkey

1. *Organization of Audit Profession in Albania from the Perspective of Auditing Regulations*

Alba Kruja Epoka University, Albania

Mustafa Üç Epoka University, Albania

2. *Effect of Electronic Data Processing System on Auditing among Auditing Firms in Nigeria*

Mike A. Ukueje Mike Ukueje & Co., Nigeria

3. *The Issues of Professional Accountants and Auditors' Preparation in Uzbekistan*

Minovar Tulakhodjaeva Tashkent State University, Uzbekistan

4. *Regulating Auditing in Saudi Arabia: from State to Selfregulation*

Hussam A. Al-Angari King Abdulaziz University, Saudi Arabia

5. *The Development of Auditing Profession in Palestine- Critical Approach*

Akram I. Rahhal Alquds University, Palestine

Hall The Danube

River:

ACCOUNTING

HISTORY – FINANCIAL SECTOR AND ACCOUNTING I

Chair: Branka Ramljak

Sveučilište u Splitu, Ekonomski Fakultet, Croatia

1. *The Central Bank of the Republic of Turkey: Story of Establishment*

Tangül Hınçal Central Bank of the Republic of Turkey

Z. Özge Yetkin Central Bank of the Republic of Turkey

2. *A Research on the Role of Islamic Finance in Turkish Banking System*

Yıldız Özerhan Akbulut Gazi University, Turkey

Burcu Nazhoğlu Gazi University, Turkey

3. *Ottoman Banks and Corporations in Early 20th Century*

Celali Yılmaz Capital Market Boards of Turkey

4. *Local Banks in the Central Anatolian Region during the Early Period of Republic of Turkey (1923-1930)*
Ilhan Ege Mersin University, Turkey

5. *Advent of Banking in Turkey and "Karaman National Bank" as a Historical Case*
Mahmut Yardımcıoğlu Karamanoğlu Mehmetbey University, Turkey

Hall The Caspian

Sea: ACCOUNTING AND
THE BUSINESS FINANCE SYMPOSIUM

Organizer: Remzi Örtün

Gazi University, Turkey

Chair: Burak Arzova

Marmara University, Turkey

1. *Measurement of Burnout Level of Accountant Profession Employees; Balıkesir Application*

Cengiz Toraman Balıkesir University, Turkey

Yakup Ülker Balıkesir University, Turkey

Murad Yüksel Balıkesir University, Turkey

Taşkın Kılıç Balıkesir University, Turkey

2. *IESs and the Developments in Education of Professional Accountants in Turkey: A Comparative Review from 1992 to 2009*

Mehmet Özbirecikli Mustafa Kemal University, Turkey

Fatih Coşkun Ertaş Gaziosmanpaşa University, Turkey

Batuhan Güvemli Trakya University, Turkey

3. *A Survey on Continuous Training Facilities of the Institutions of Accountancy Profession in Turkey*

Salim Şengel Anadolu University, Turkey

Sadık Bahçe Anadolu University, Turkey

4. *Accounting Education in Turkey and Expectations of Professional Accountants from that Education*

Adem Çabuk Uludağ University, Turkey

Elif Yücel Uludağ University, Turkey

Mehlika Saraç Uludağ University, Turkey

5. *The Importance of Continuing Professional Education for Accountants: IES7*

Şerife Subaşı Bilecik University, Turkey

Hall The Red

Sea: ACCOUNTING HISTORY – ACCOUNTING AND ECONOMY

Chair: Süleyman Yükkü

Dokuz Eylül University, Turkey

1. *How Accountants and Marketers are Turning Parts of the Developing World into "fatlands": the Invasion of the Orient by the Occident*

Khosro S. Jahdi Bradford College, United Kingdom

2. *2008 Global Crisis and the Importance of Off-Balance-Sheet Items in Turkish Banking Sector*

Melik Kamışlı Bilecik University, Turkey

Duygu Çeri Anadolu University, Turkey

Melike Torun Istanbul University, Turkey

3. *Financial Statements in Centralized Economy vs Financial Statements in Market Economy- Romanian Case Study*

Claudia Grigoras University Stefan cel Mare, Romania

4. *The Effects of the Legal Regulations on the Turkish Banking Sector During the 2008 Global Crisis Period*

Tuğba Tüzemen Istanbul University, Turkey

Serap Atbaş Anadolu University, Turkey

5. *Analysis of Ottoman Economy on the Basis of İmaret's Accounting Records in 14th and 17th Centuries*

Rüstem Barış Yeşilay Ege University, Turkey

Ebru Dolunay Ege University, Turkey

Hall The Marmara

Sea: 5th ACCOUNTING
AND THE NEW LABOR PROCESS SYMPOSIUM

Organizers: Tony Tinker

City University of New York, USA

Aida Sy

Manhattan College, USA

Mevlüt Karakaya

Gazi University, Turkey

Chair: Nalan Akdoğan

Turkish Accounting Standards Board & Başkent University, Turkey

1. *Corporate Governance*

Khawaja Amjad Saeed University of the Punjab, Pakistan

2. *Corporate Governance and Earnings Management – Evidence from Iran*
Seyed Aziz Seyed Tehran University, Iran
Ali Ebrahimi Kordlar Tehran University, Iran
3. *Corporate Governance, Financial Ratios and Stock Returns: An Empirical Analysis of Istanbul Stock Exchange (ISE)*
Ahmet Büyüksalvarcı Selçuk University, Turkey
Hasan Abdioğlu Balıkesir University, Turkey
4. *The Effect of Restructuring Charges and Corporate Governance on CEO Pay for Performance Sensitivity*
Angie Abdel-Zaher American University in Cairo, Egypt
5. *Corporate Governance Rating Reports and Firm Performances*
Evren Dilek Şengür Istanbul University, Turkey

16.00 – 16.30 **Coffee Break**

16.30 – 18.00 **PARALLEL SESSIONS**

Hall Mediterranean Sea: **ACCOUNTING HISTORY – ACCOUNTING AND AUDITING BIOGRAPHIES**

Chair: Jean-Guy Degos

IAE Bordeaux University, France

1. *The Great Public Auditor in the mid-20th Century: Orhan Güreli (1916-2007)*
Sinan Güreli Baker Tilly Güreli CPA, Turkey
2. *Pioneer Giant in Shaping the Profession of Contemporary Turkish Tax Inspectorship in the Middle of the Twentieth Century: Ali Alaybek*
Bülent Şişman Tax Inspectors Board, Turkey
Oktay Güvemli Marmara University, Turkey
3. *Great Contribution to Accounting History, Leading Russian Accounting Theorist: Yaroslav V. Sokolov (1938-2010)*
Viatcheslav Y. Sokolov PricewaterhouseCoopers, Russia

Hall The Black

Sea:

SPECIAL SESSION

ON ROMANIAN RECORDING CULTURE

Organizer: Fatih Coşkun Ertaş

Gaziosmanpaşa University, Turkey

Chair: Cengiz Toraman

Balıkesir University, Turkey

1. *Historical Landmarks Regarding Management Control in Public Sector*
Adriana Tiron Tudor Babes-Bolyai University, Romania
Rodica Blidisel West University of Timisoara, Romania
Adina Popa Eftimie Murgu University, Romania
Nicoleta Farcane West University of Timisoara, Romania
2. *Mergers and Acquisitions – the Right Answer to an Increasing Competition or Just Projects Meant to Fail?*
Miruna Lucia Nachescu West University of Timisoara, Romania
3. *Influential Factors in the Evolution Of Romanian Public Accounting*
Cristina Silvia Nistor Babes-Bolyai University, Romania
Adela Deaconu Babes-Bolyai University, Romania
Dan Cuzdriorean Babes-Bolyai University, Romania
Codruta Mare Babes-Bolyai University, Romania

Hall The Aegean

Sea:

AUDITING –

AUDITING IN GENERAL II

Chair: Mikhail I. Kuter

Kuban State University, Russia

1. *Fraud Auditing in Accounting Practices*
Süleyman Yükçü Dokuz Eylül University, Turkey
Gülşah Atağan Dokuz Eylül University, Turkey
2. *Auditor's Skepticism and Hume's Problem*
Akira Nin The University of Kitakyusyu, Japan
3. *Introduction to Auditing Standard in Japan-Some Innovative Trial to Rewrite the Established Views on this Matter Focusing on the Social and Economic Environment of Japan Immediately after the World War 2-*
Ichirou Shiobara Nagoya Keizai University, Japan

Hall

The Danube

River:

ACCOUNTING

HISTORY – FINANCIAL SECTOR AND ACCOUNTING II

Chair: Khosro S. Jahdi

Bradford College, UK

1. *The Role of the Ottoman Public Debt Administration (OPDA) on the Progresses of Accounting at the Ottoman Empire and the Influence of this Debt Management*

Cengiz Toraman Balıkesir University, Turkey

Hasan Abdioğlu Balıkesir University, Turkey

Sinan Yılmaz Anadolu University, Turkey

2. *Credit Bureau as a Methodology for Monitoring of Credit Debt*

Zayed Abouhdema Ali Milad University of Belgrade, Serbia

Vojkan Vaskovic University of Belgrade, Serbia

Layth Nesseef University of Singidunum, Serbia

3. *Banking in Anatolian Region during the National Banking Period: Case of Karaman National Bank Ottoman Corporation (1915-1965)*

İlhan Ege Mersin University, Turkey

4. *Present and Future Financial Solutions: Hedge Accounting*

Cristina Mioara Vasile Academy of Economic Studies, Romania

Cambera Bogdan Pelicancom, Romania

Ramona Iulia Tartavulea Academy of Economic Studies, Romania

Hall The Caspian

Sea:

ACCOUNTING AND THE BUSINESS FINANCE SYMPOSIUM

Organizer: Remzi Örtün

Gazi University, Turkey

Chair: Başak Ataman Akgül

Marmara University, Turkey

1. *The Establishment Story of a School (Hamidiye School of Commerce) Giving Accounting Education in the Second Half of the 19th Century*

Ayten Çetin Marmara University, Turkey

Ayşe Pamukçu Marmara University, Turkey

Ertuğrul Yüksel Chamber of Certified Public Accountants of Ordu, Turkey

-2. *The Largest Chamber of the Union CPA's in Turkey: Istanbul Chamber of Certified Public Accountants (ISMMMO)*

Yahya Arıkan Istanbul Chamber of Certified Public Accountants, Turkey

Ümmühan Aslan Bilecik University, Turkey

3. *Strategic reforms in Higher Education in Portugal: the Most Recent Developments*

Maria da Conceição da Costa Marques

Instituto Superior de Contabilidade e Administração de Coimbra, Portugal

4. *Returns to schooling investment – an Empirical Assessment of Education in Albania*

Arsena Gjipali Tirana University, Albania

Etis Jorgji Tirana University, Albania

Hall The Red

Sea:

ACCOUNTING

HISTORY – STOCK EXCHANGE AND ACCOUNTING

Chair: Zorica Bozinovska Lazarevska University "Sts Cyril and Methodius", Macedonia

1. *Predicting "under surveillance" trading (2nd version)*

Athanasios Daskalakis University of Macedonia, Macedonia

Eleni Vrentzou Athens University, Greece

2. *Advantages of Financing by means of Preferred Stock. Use thereof in the Spanish Railway Companies during the 20th Century*

Lola Piedra Ruiz King Juan Carlos University, Spain

Miguel Angel Villacorta Hernández Complutense University, Spain

3. *Analysis of Effects of 2001-February Crisis on Enterprises' Decisions about Capital Structures within the Scope of Pecking Order Theory*

Serap Atbaş Anadolu University, Turkey

Melik Kamışlı Bilecik University, Turkey

Hall The Marmara

Sea:

5th ACCOUNTING

AND THE NEW LABOR PROCESS SYMPOSIUM

Organizers: Tony Tinker City University of New York, USA

Aida Sy Manhattan College, USA

Mevlüt Karakaya Gazi University, Turkey

Chair: Yusuf Sürmen Karadeniz Technical University, Turkey

1. *Economic Globalization and Standardization of Accounting- Challenges of the 21st Century*

Igor Zdravkoski Prilep University "Sv. Kliment Ohridski", Macedonia

2. *The Comparison Role of the Practitioners and Academic Instructors in Achieving Accounting Introductory Courses Goals, Case Study in Iran*

Akbar Pourreza Soltan Ahmadi Islamic Azad University of Salmas, Iran

Saeed Jabbarzade Kangarluei Islamic Azad University of Urmia, Iran

3. *Economic Principles of Asset Evaluation in Fair and Objective Reporting on Net Asset Value- Case of Croatia*

Branka Ramljak Sveučilište u Splitu, Ekonomski fakultet, Croatia

Paško Anić – Antić Centar za računovodstvo d.o.o., Croatia

September 17, 2010 – Friday

09.00 – 11.00

Hall The Mediterranean

Sea:

PLENARY

SESSION III

AUDITING PLENARY SESSION

Chair: Masum Türker

Istanbul Commerce University, Turkey

1. *The Audit Profession in the Balkans*

Miruna Lucia Nachescu West University of Timisoara, Romania

Plamen Patchev South West University, Bulgaria

Rezarta Shkurti Peri University of Tirana, Albania

Marina Serafimoska University “Ss. Cyril and Methodius” Skopje, Macedonia

Tina Vuko

University of Split, Croatia

Bojana Vukovic University of Novi Sad, Serbia

2. *Development of Audit Practices in Turkey and Future Expectations*

Zafer Sayar TOBB Economy and Technology University, Turkey

Masum Türker Istanbul Commerce University, Turkey

Ali Alp TOBB Economy and Technology University, Turkey

3. *A Critical Review of the Professional Responsibilities of External Auditors*

Mahmoud T.A. El Ghazaly American University in Cairo, Egypt

4. *Stages of Development of the Audit Culture in Azerbaijan*

Vahid Novruzov Chamber of Auditors of the Azerbaijan Republic, Azerbaijan

Sabuhi Gulmammadov Chamber of Auditors of the Azerbaijan Republic, Azerbaijan

11.00 – 11.30

Coffee Break

11.30 – 13.00

PARALLEL SESSIONS

Hall Mediterranean

Sea:

ACCOUNTING

HISTORY – ACCOUNTING INSTITUTIONS

Chair: Yannick Lemarchand

Université de Nantes, France

1. *The Establishment and Development of the Professional Accounting Organization in Turkey*

Nail Sanlı The Union of the Chambers of Certified and Sworn-in Certified Public Accountants, Turkey

Barış Sipahi Marmara University, Turkey

2. *Historical Development of Human Resource Accounting*

Uğur Kaya Karadeniz Technical University, Turkey

Mehmet Durgut Giresun University, Turkey

3. *Management Accounting in the Municipality of Tallinn during the last 75 Years*

Tarmo Kadak Tallinn University of Technology, Estonia

Lea Roostalu Estonian Business School, Estonia

Hall The Black

Sea:

SPECIAL SESSION

ON EGYPTIAN RECORDING CULTURE

Organizer: Fatih Coşkun Ertaş

Gaziosmanpaşa University, Turkey

Chair: Yıldız Özerhan Akbulut

Gazi University, Turkey

1. *The Development of the Egyptian Accounting Standards: Are they different from the IFRS?*

Hazem Yasin MSA University & Egyptian Society of Accountants and Auditors, Egypt

Ashraf El-Sharkawy Cairo University & Egyptian Society of Accountants and Auditors, Egypt

2. *The Auditing Profession in Egypt*

Mohamed Yehia Egyptian Society of Accountants and Auditors, Egypt

3. *Public Companies Auditor Oversight Unit (AOU)*

Hazem Yassin

MSA University & Egyptian Society of Accountants and Auditors, Egypt
Ashraf El-Sharkawy
Cairo University & Egyptian Society of Accountants and Auditors, Egypt

Hall The AegeanSea: AUDITING – AUDITING IN GENERAL III

Chair: Kıymet Çalıyurt

Trakya University, Turkey

1. Can Insurance of Financial Statements be the Future of Auditing System?

Süleyman Yükçü Dokuz Eylül University, Turkey

Hakan Özkaya Yaşar University, Turkey

2. The Consequences of Modernity and Accounting

Abdülkadir Pehlivan Karadeniz Technical University, Turkey

Bilal Gerekan Karadeniz Technical University, Turkey

3. Corporate Governance Rating & Market Reaction, Istanbul Stock Exchange Case

Şevin Zozan Çimentaş Group, Turkey

Hall The Danube

River: ACCOUNTING HISTORY – COMMERCE AND ACCOUNTING

Chair: A. Ümit Gökdeniz

Marmara University, Turkey

1. “Bedesten” as a Shopping Center in Ottoman Empire

Hümeyra Sadaklıoğlu Gaziosmanpaşa University, Turkey

Fatih Coşkun Ertaş Gaziosmanpaşa University, Turkey

2. Fraud Auditing in Electronic Accounting Practices

Süleyman Yükçü Dokuz Eylül University, Turkey

Seçkin Gönen Dokuz Eylül University, Turkey

3. Commercial Books under Turkish Commercial Law Concerning Accounting

Batuhan Güvemli Trakya University, Turkey

Fehmi Yıldız Trakya University, Turkey

Hall The Caspian

Sea: ACCOUNTING AND THE BUSINESS FINANCE SYMPOSIUM

Organizer: Remzi Örtün

Gazi University, Turkey

Chair: Marina Serafimoska

University “Ss. Cyril and Methodius”, Macedonia

1. Accounting Education in Russia History and Modernity (2nd Version)

Yaroslav V. Sokolov Saint Petersburg State University, Russia

Viatcheslav Y. Sokolov PricewaterhouseCoopers, Russia

2. Forensic Accounting and Ethics (FAE): Essential Components of Accounting Curriculum

Saeed Jabbarzade Kangarluei Islamic Azad University of Urmia, Iran

Akbar Pourreza Soltan Ahmadi Islamic Azad University of Salmas, Iran

3. Developments in the Accounting Curriculums of a Higher Educational Institute in Turkey

Ümmühan Aslan Bilecik University, Turkey

Zeki Odabaş Chamber of Certified Public Accountants of Ordu, Turkey

Hall The Red

Sea: ACCOUNTING HISTORY- OTHERS I

Chair: Kabiru I. Dandago

Bayero University, Nigeria

1. Concepts of “Static” and “Dynamics” in Accounting Works by Russian Scientists

Svetlana Karelskaya Saint Petersburg University, Russia

2. Ancient Rus Birch-Bark Accounting

Tatiana Mal’kova Saint Petersburg State University, Russia

3. The Effects of the Global Crisis on the Private Sector and Employment in Turkey

Melike Torun Istanbul University, Turkey

Tuğba Tüzemen Istanbul University, Turkey

4. Mehmet Cavid Bey (1875-1926) and his Thoughts

Necati Aydın Bahçeşehir University, Turkey

Hall The Marmara

Sea: 5th ACCOUNTING AND THE NEW LABOR PROCESS SYMPOSIUM

Organizers: Tony Tinker

City University of New York, USA

Aida Sy

Manhattan College, USA

Mevlüt Karakaya

Gazi University, Turkey

Chair: Famil Şamiloğlu

Aksaray University, Turkey

1. *A Survey on Determination of Accounting Department Students' Rationalization Tendency Regarding Unethical Behaviors Related with Accounting Profession*

Yusuf Gümüş Dumlupınar University, Turkey

Gülizar Kurt Gümüş Dokuz Eylül University, Turkey

Niyazi Kurnaz Dumlupınar University, Turkey

2. *Ethics of Accounting Profession and Application in the City of Sivas*

M. Mustafa Kısakürek Cumhuriyet University, Turkey

Nesrin Alpan Cumhuriyet University, Turkey

3. *Ethics in Accounting Profession: A Research of Ethical Issues with Students Taking Accounting Courses*

Evren Ağyar Akdeniz University, Turkey

Filiz Angay Kutluk Akdeniz University, Turkey

Emre Cengiz Akdeniz University, Turkey

Burcu Demirel Utku Akdeniz University, Turkey

13.00 – 14.00

Lunch

14.00 – 16.00

PARALLEL SESSIONS

Hall Mediterranean

Sea:

ACCOUNTING HISTORY- MISCELLANEOUS

Chair: Stephen Walker

Cardiff Business School, United Kingdom

1. *Particularities of accounting for property, plant and equipment in the USSR*

Viatcheslav Y. Sokolov PricewaterhouseCoopers, Russia

2. *Account-Ability: Science and Art Supporting Economies and Cultures through Centuries*

Alexandru Trifu Petre Andrei University of Jassy, Romania

3. *New Vision of the Uncompleted Ending of Chapter 26 of Pacioli's Treatise*

Mikhail I. Kuter Kuban State University, Russia

M. Marina Gurskaya Kuban State University, Russia

Konstantin M. Kuter Kuban State University, Russia

4. *J.Savary's Commentary- Historical Aspects in Development of the Accounting Reporting*

Mikhail I. Kuter Kuban State University, Russia

Marina M. Gurskaya Kuban State University, Russia

Alexander G. Shikhidi Kuban State University, Russia

The Black Sea: SPECIAL SESSION ON UKRAINIAN RECORDING CULTURE

Organizer: Fatih Coşkun Ertaş

Gaziosmanpaşa University, Turkey

Chair: Cevat Sarıkamış

Istanbul University, Turkey

1. *Accounting Methodology in Ukraine: Historical Aspects*

Anzhelika Krutova Kharkov State University, Ukraine

2. *History and Development of Auditing in Public Sector in Ukraine*

Irina Chumakova The Vadym Hetman Kyiv National Economic University, Ukraine

3. *Accounting Policy of Credit Operations of a Commercial Bank*

Tetyana Tarasova Kharkov State University of Food and Technology, Ukraine

Liana Yancheva Kharkov State University of Food and Technology, Ukraine

Hall The Aegean

Sea:

SPECIAL SESSION ON MACEDONIAN RECORDING CULTURE

Organizer: Fatih Coşkun Ertaş

Gaziosmanpaşa University, Turkey

Chair: Hüseyin Erdal

Erdal&Co., Turkish Republic of Northern Cyprus

1. *Two Decade Building of the Audit Profession In Republic of*

Macedonia – where we were, where we are and where we expect to be

in future

Zorica Bozinovska Lazarevska University "Ss. Cyril and Methodius" Skopje, Macedonia

Stolevska Maja State Audit Office - Audit Authority for pre-accession funds of EU in RM, Macedonia

2. *Historical Development of the Public Sector Accounting In Republic of Macedonia*

Zoran Minovski University "Ss. Cyril and Methodius", Skopje Macedonia

Aleksandar Kocovski The World Bank, Washington DC, USA
Marina Serafimoska University "Ss. Cyril and Methodius" Skopje, Macedonia

3. *The Accounting View of Tax Reforms in Republic of Macedonia*

Aleksandar Kostadinovski Goce Delcev University, Macedonia
Olivera Georgieva Trajkovska Goce Delcev University, Macedonia

Hall The Danube

River: **SPECIAL SESSION ON ANATOLIAN CIVILIZATIONS' RECORDING CULTURE**

Organizer:

Fatih Coşkun Ertaş

Gaziosmanpaşa University, Turkey

Chair: Shawki M. Farag

American University, in Cairo, Egypt

1. *A Research about the Existence of Accounting System in Hittites*

Mevlüt Karakaya Gazi University, Turkey

Beyhan Marşap Gazi University, Turkey

İlknur Taş Hitit University, Turkey

2. *Observations on the History of Accounting in the Light of Kültepe Tablets*

İrfan Albayrak Ankara University, Turkey

Hakan Erol Ankara University, Turkey

3. *Birth of the First Money*

Süleyman Yükçü Dokuz Eylül University, Turkey

Onur Yükçü Leibniz Universität Hannover, Germany

Hall The Caspian

Sea: **SPECIAL SESSION ON OTTOMAN EMPIRE RECORDING CULTURE**

Organizer: Fatih Coşkun Ertaş

Gaziosmanpaşa University, Turkey

Chair: Amarjit Chopra

The Institute of Chartered Accountants of India, India

1. *The Merdiban (Stairs) Accounting System and Comparison with Present Day Accounting Rules: An Example about Kitchen Expenditures in Ottoman State*

Cengiz Toraman Balıkesir University, Turkey

Cemal Elitaş Afyon Kocatepe University, Turkey

Oğuzhan Aydemir Afyon Kocatepe University, Turkey

2. *A Sample Implementation Related to the Mukataa System (Taxation for Cultivated Lands) in the Ottoman Empire and Stairs Accounting Method*

Cemal Elitaş Afyon Kocatepe University, Turkey

Feyyaz Yıldız Afyon Kocatepe University, Turkey

Bilge Leyli Elitaş Afyon Kocatepe University, Turkey

3. *A Sample Application of Stairs Accounting Method and Cash Awqaf in Ottoman State*

Uğur Özcan Ahi Evran University, Turkey

Bilge Leyli Elitaş Afyon Kocatepe University, Turkey

Oğuzhan Kalkan Afyon Kocatepe University, Turkey

Hall The Red

Sea: **SPECIAL SESSION ON TURKISH REPUBLICAN ERA RECORDING CULTURE**

Organizer: Fatih Coşkun Ertaş

Gaziosmanpaşa University, Turkey

Chair: Adriana Tiron Tudor

Babes-Bolyai University, Romania

1. *The Developments in the Accounting Culture and Financial Reporting in Turkey during the Republican Era*

Gücenme Gençoğlu Uludağ University, Turkey

Gülsün İşseveroğlu Uludağ University, Turkey

Yasemin Ertan Uludağ University, Turkey

2. *Reconstruction Story of International Auditing Standards in Turkey:1923-2009*

Seval Kardeş Selimoğlu Anadolu University, Turkey

Zekiye Rende Anadolu University, Turkey

3. *Tax Accounting Culture during the Republic Period in Turkey and the Present Situation*

Aylin Poroy Arsoy Uludağ University, Turkey

4. *Audit Culture of Turkey from the Republican Era Establishment to Today and Legal Regulations*

Seval Kardeş Selimoğlu Anadolu University, Turkey

Zekiye Rende

Anadolu University, Turkey

Hall The Marmara Sea: **ACCOUNTING HISTORY OTHERS - II**

Ümit

Chair: Mehmet Özbirecikli

Mustafa Kemal University, Turkey

1. *Bilateral Limitation in Accounting and Kitab-Us Siyagat*

Remzi Örtün Gazi University, Turkey

Ganite Kurt Gazi University, Turkey

Salih Torun Gazi University, Turkey

2. *Trade Education in Republic Period: An Example of Trade Vocational Schools*

Mevlüt Karakaya Gazi University, Turkey

Beyhan Marşap Gazi University, Turkey

3. *Basis Risk Oriented Hedging Education: An Example of Futures Contract as a Teaching Method*

Soner Gökten Gazi University, Turkey

Pınar Okan Gökten Gazi University, Turkey

Salih Torun Gazi University, Turkey

September 18, 2010 – Saturday

09.00 – 11.00

Hall The Mediterranean

Sea:

PLENARY SESSION IV

ACCOUNTING HISTORY PLENARY SESSION

Chair: Esteban H. Esteve

Universidad Autónoma de Madrid, Spain

1. *Shareholder Value: An Evaluation of the Dominant Accounting Rhetoric in the United States during the 20th Century*

Barbara D. Merino University of North Texas, USA

2. *Accounting, the State and Democracy: a long Term Perspective on the French Experiment*

Yannick Lemarchand Université de Nantes, France

3. *Professions and Patriarchy Revisited. The Campaign for the Admission of Women to the Accountancy Profession in England and Wales, 1887-1914*

Stephen Walker Cardiff Business School, United Kingdom

4. *The Schizophrenia of Accounting Historians: Doctor Jekyll, Historian and Mister Hyde, Accountant*

Jean-Guy Degos IAE Bordeaux University, France

11.00 – 11.30

Coffee Break

11.30 – 12.00

Chair: David Oldroyd

Newcastle University, UK

State Accounting System in the Ottoman Empire – Stair Method: Catalogue Work

Cengiz Toraman Balıkesir University, Turkey

Oğuzhan Aydemir Afyon Kocatepe University, Turkey

12.00 – 13.00

Closing Ceremony Closing Speeches:

Chair: David Oldroyd Newcastle University, United Kingdom

Oktay Güvemli Conference Convenor

Mehmet Şimşek Minister of Finance, Turkey

Traditional Dance Show

Fire of Thrace

13.00 – 14.00

Lunch

14.00 – 18.00

City Tour: Grand Bazaar or Topkapı Palace

18.00

Departure of the shuttles from Grand Bazaar and Topkapı Palace to Kabatas

19.00 – 22.00

Closing Dinner – Bosphorus Tour