



III International Conference on Luca Pacioli in Accounting History

III Balkans and Middle East Countries Conference on Accounting and Accounting History

June 19-22, 2013 / Istanbul / Turkey

Conference Proceedings

Vol. II



The Middle East map drawn by the Turkish sailor Piri Reis (died in 1553)



Spanish Association for Accounting
and Business Management
aeca
Accounting History Commission



TÜRMÖB
TÜRKİYE SERBEST MUHASEBECİ MALİ MÜŞAVİRLER
VE YEMİNLİ MALİ MÜŞAVİRLER ODALARI BİRLİĞİ





III International Conference on Luca Pacioli in Accounting History

III Balkans and Middle East Countries Conference on Accounting and Accounting History

June 19 - 22, 2013 / Istanbul / Turkey

Conference Proceedings

Vol. II

Edited by

Assoc. Prof. Dr. Batuhan Güvemli

Trakya University

Faculty of Economics and Administrative Sciences, Turkey

Published by

Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu

(Public Oversight, Accounting and Auditing Standards Authority)

Söğütözü Mahallesi 2177 Sokak No: 4

Çankaya / Ankara / Türkiye

Phone: +90 (312) 253 55 55 Fax: +90 (312) 253 55 58

Email: bilgi@kgk.gov.tr



**III. İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI
İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI**

**İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI
İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI**

**İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI
İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI**

**İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI
İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI**

İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI

İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI

İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI

İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI

İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI

İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI

İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI

İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI

İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI

İZMİR İLİ MİLLÎ EĞİTİM BAKANLIĞI

ISBN: 978-605-85912-1-9

Printed by OHEM İletisim

Tel: (0.312) 473 63 49 • Fax: (0.312) 473 63 50

CONTENTS

Vol. II

III. III INTERNATIONAL CONFERENCE ON LUCA PACIOLI IN ACCOUNTING HISTORY (Continue)

III.G L. PACIOLI - COMMERCE AND ACCOUNTING (2)

54. Why Medieval Genoese Sold Goods Cheaper than Bought.....881

Olga A. Sidiropulo

Kuban State University, Russia

Mikhail I. Kuter

Kuban State University, Russia

Marina Gurskaya

Kuban State University, Russia

55. Portugal, 1761: The Role of the Businessman José Franciscoda Cruz (1717-1768) in the
Development of Accounting.....899

Miguel Gonçalves

ISCA of Coimbra, Portugal

Maria da Conceição Marques

ISCA of Coimbra, Portugal

III.H L. PACIOLI – ACCOUNTING EDUCATION (2)

56. Cost Accounting – From Luca Pacioli to the Beginning of the 21st Century.....915

Radmila Jablan Stefanović

University of Belgrade, Serbia

57. Accounting Professors in Rome and their Contribution to Italian Academy of Accountants.....	941
--	-----

Lucia Biondi

Università Roma Tre, Italy

Lidia D'Alessio

Università Roma Tre, Italy

Carmela Gulluscio

Università Telematica Unitelma Sapienza, Italy

Patrizia Torrecchia

Università degli Studi di Palermo, Italy

IV. III BALKANS AND MIDDLE EAST COUNTRIES CONFERENCE ON ACCOUNTING AND ACCOUNTING HISTORY (3rd BMAC) (112)

IV.A BMAC – ACCOUNTING HISTORY (83)

IV.A.a BMAC – DEVELOPMENT OF ACCOUNTING IN COUNTRIES(11)

58. A Crucial Period in the Modernization of Turkish Accounting Thought (1879 – 1885).....	973
---	-----

Oktay Güvemli

Marmara University, Turkey

Emre Çelebiler

Ernst & Young, Turkey

59. The Development of Accounting Practices in Turkey from 1923 to 1950.....	989
--	-----

İrfan Özen

Muğla University, Turkey

Çağrı Köroğlu

Muğla University, Turkey

Durmuş Sezer

Adnan Menderes University, Turkey

60. Developments in Turkey regarding the Taxation of Profit and their Impact on Accounting Thought.....	997
Oktay Güvemli	
<i>Marmara University, Turkey</i>	
Bilge Leyli Elitaş	
<i>Yalova University, Turkey</i>	
Emrah Aygöl	
<i>Eriş CPA Company Ltd., Turkey</i>	
Sinan Güreli	
<i>Baker Tilly Güreli, Turkey</i>	
61. The Phenomenon of Scientific Thinking concerning Transformation of Ukrainian Accounting System.....	1013
Tatiana Bochulya	
<i>Kharkiv State University of Food Technology and Trade, Ukraine</i>	
62. From the Aztecs their Tax Systems; of the Incas their Accounts, and of the Mayas their Scripture; the Outcome is the Pre-Columbian Accounting.....	1029
Reynaldo Frausto Mena	
<i>Instituto Politécnico Nacional, Mexico</i>	
63. Accounting in the Soviet Union: Deficiencies, a Need for Changes.....	1069
Aygöl Aliyeva	
<i>Azerbaijan State Agricultural University, Azerbaijan</i>	
64. Albanian Insurance Market Analyses and their Business Model.....	1077
Merita Bejtja	
<i>Raiffeisen Leasing ShA, Albania</i>	
Ingrid Shuli	
<i>University of Albania, Albania</i>	
65. Bookkeeping Calculations and Insurance Operations in the Early Medieval Books..	1097
Eugene Yaroslavtseva	
<i>Kuban State University, Russia</i>	

66. The Agricultural Accounting Practices of Azerbaijan in the 1960s.....1115

Anar Hatamov

Azerbaijan State Agricultural University, Azerbaijan

67. Russian Monastery's Accounting and Auditing in the 16th – 17th Centuries.....1123

Vladimir Ivanov

South Branch of the Russian Institute of Cultural Research, Russia

68. The Accounting Records at Mukataas and the Example of Bursa Mukataa from XVII Century.....1133

Fatma Şensoy

Marmara University, Turkey

Oktay Güvemli

Marmara University, Turkey

IV.A.b BMAC – FINANCIAL SECTOR AND ACCOUNTING (3)

69. A Proposed Framework for Bank Governance in Egypt: A Conceptual Framework....1161

Mona A. Elbannan

The Future University, Egypt

70. The Adventure of the Turkish Banking System and the National Bank of Karaman...1181

Mahmut Yardımcıoğlu

Kahramanmaraş Sütçü İmam University, Turkey

Hilal Kocamaz

Osmaniye Korkut Ata University, Turkey

71. An Investment Bank Experience in Turkey in the Second Half of 20th Century: Industrial Investment Bank – 1963 - 2002.....1201

Mehmet Fatih Bayramoğlu

Bülent Ecevit University, Turkey

Tevfik Yavuz İşbakan

Industrial Investment Bank, Turkey

Oktay Güvemli

Marmara University, Turkey

IV.A.c BMAC – MANAGERIAL AND COST ACCOUNTING (6)

72. Changing Paradigm in Financial Management in Estonia.....	1227
---	------

Juta Tikk

Estonian Business School, Estonia

73. Movement from Traditional to Modern Cost Accounting Methods in Manufacturing Companies	1239
--	------

Hrvoje Perčević

University of Zagreb, Croatia

Mirjana Hladika

University of Zagreb, Croatia

74. A New Cost Accounting Concept by the End of 20th Century: Strategic Cost Management	1255
---	------

Selim Bekçioğlu

Adnan Menderes University, Turkey

Yusuf Kaderli

Adnan Menderes University, Turkey

Çağrı Köroğlu

Muğla University, Turkey

Durmuş Sezer

Adnan Menderes University, Turkey

75. The Dependency of the History of Cost Accounting on History of Manufacturing Technology	1267
---	------

Süleyman Yükçü

Dokuz Eylül University, Turkey

Gülşah Atağan

Dokuz Eylül University, Turkey

76. Impact of Overhead Costs Apportionment on Selling Price Determination in Malaysian Automobile Manufacturing Industry	1285
--	------

Kabiru Isa Dandago

Universiti Utara, Malaysia

Zulaikha Rabitah Zaidi

Universiti Utara, Malaysia

Aliana Shazma Amir Binti Amir

Universiti Utara, Malaysia

77. Accounting Practice in the Management of a Mosque Waqf in Anatolia.....	1295
---	------

İzzet Kaya

Aksaray University, Turkey

Osman Okumuş

Aksaray University, Turkey

IV.A.d BMAC – ACCOUNTING HISTORICAL RESEARCHES (15)

78. Accounting from Classic Recognitions to Great Expectations.....	1309
---	------

Jean-Guy Degos

Nouvelle Université de Bordeaux, France

79. Cornerstones of Accounting History – II	1325
---	------

Osman Sirkeci

European Federation, Germany

Yadigar L. Yurt

Hakkari University, Turkey

80. Gods were Cost Accountants!	1335
---------------------------------------	------

Süleyman Yükçü

Dokuz Eylül University, Turkey

Gülşah Atağan

Dokuz Eylül University, Turkey

İlker Karakelleoğlu

Dokuz Eylül University, Turkey

Ceren Altun

Dokuz Eylül University, Turkey

81. Accounting in Ancient Times: A Review of Classic References	1347
Roberta Provasi	
<i>University of Milan, Italy</i>	
Shawki Farag	
<i>The American University in Cairo, Egypt</i>	
82. Basis of Continuity of Turkish Waqf Culture: Accounting	1359
Oktaş Taş	
<i>Istanbul Technical University, Turkey</i>	
Mustafa Oğuz	
<i>Medeniyet University, Turkey</i>	
Cevat Ekici	
<i>Office of the Prime Minister Ottoman Archives, Turkey</i>	
83. Tax System and Accounting in Ancient Roman World.....	1371
İlhami Tekin Cinemre	
<i>Karadeniz Technical University, Turkey</i>	
84. Impact of Geographical Area and Historical Inheritance on Accounting Culture Development	1381
Ivana Sever	
<i>University of Zagreb, Croatia</i>	
Katarina Zager	
<i>University of Zagreb, Croatia</i>	
Ivana Mamie Sacer	
<i>University of Zagreb, Croatia</i>	
85. The Role of the Unique Contributions of Accounting History within the Development of International Accounting	1401
Ayşe Ümit Gökdeniz	
<i>Istanbul Arel University, Turkey</i>	
86. The Historical Aspects of the Theories of Amortization Accounting from XVI Century until the Present Time	1409
Natalia Sokolova	
<i>Saint Petersburg State University, Russia</i>	
Tatiana Eremenko	
<i>Saint Petersburg State University, Russia</i>	

87. Creative Accounting: A Brief History and Conceptual Framework	1419
---	------

Türker Susmuş

Ege University, Turkey

Dilek Demirhan

Ege University, Turkey

88. Techniques of Creative Accounting Practiced in Palestinian Insurance Companies....	1433
--	------

Akram Rahhal

Alquds University, Palestine

Nail Assa

Alquds University, Palestine

89. The Accountancy of Spiritual Goods	1440
--	------

Eva Pontos

University of Oradea, Romania

90. Historical Beginnings of Bookkeeping Depreciation	1449
---	------

Arsen Deliboltoyev

Kuban State University, Russia

Mikhail I. Kuter

Kuban State University, Russia

91. A Review on the Tools Used for Logistics in Maritime Transportation in the Late Bronze Age: The Case of the Uluburun Shipwreck	1465
---	------

Mehmet Özbirecikli

Mustafa Kemal University, Turkey

İlknur Taş

Hitit University, Turkey

92. The Historical Evolution of Social Accounting	1479
---	------

Shawki Farag

The American University in Cairo, Egypt

IV.A.e BMAC - PUBLIC ACCOUNTING (5)

93. The First General Revenue and Expenditure Account of Ottoman Empire.....	1489
--	------

Erdoğan Öner

Ufuk University, Turkey

....1419	94. New Trends in Public Accounting	1495
	Cemal Elitaş	
	<i>Yalova University, Turkey</i>	
	Ayşenur Altınay	
	<i>Uşak University, Turkey</i>	
...1433	Ahmet Coşkun	
	<i>Uşak University, Turkey</i>	
	95. Background of the Degree in Public Accounting	1511
	José G. Vargas-Hernández	
	<i>Universidad de Guadalajara, Mexico</i>	
	Mohammad Reza Noruzi	
...1440	<i>Tarbiat Modarres University, Iran</i>	
	96. Budget Practices in the Last Era of Ottoman State and the Jerusalem Budget Practice for the Year 1333 Hegira	1529
..1449	Cengiz Toraman	
	<i>Gaziantep University, Turkey</i>	
	Hilmi Bayraktar	
	<i>Gaziantep University, Turkey</i>	
	Abdülkadir Bilen	
	<i>Dicle University, Turkey</i>	
1465	97. State Accounting in the First Period of Republic 1923 - 1950	1549
	Aysel Güney	
	<i>Bilecik Şeyh Edebali University, Turkey</i>	
	IV.A.f BMAC - ACCOUNTING AND AUDITING BIOGRAPHIES (6)	
1479	98. A Leading Academician in the Ideation of Turkish Accounting in the mid-20th Century: Prof. Cevat Yücesoy (1908-1969)	1563
	Aysel Güney	
	<i>Bilecik University, Turkey</i>	
	Oktay Güvemli	
	<i>Marmara University, Turkey</i>	
1489	İsmail Küçük	
	<i>İstanbul Chamber of Certified Public Accountants, Turkey</i>	

99. Nicolay G. Chumachenko –The Author of the Management Accounting Implementation in the Soviet Union1581

L. M. Kindratskaya

Vadym Hetman Kyiv National Economic University, Ukraine

Helen Petrik

Vadym Hetman Kyiv National Economic University, Ukraine

Mikhail I. Kuter

Kuban State University, Russia

100. The Foreign Expansion Power of Turkish Accounting Academicians in the Second Half of the 20th Century: Prof. Dr. Mustafa Aydın Aysan1589

Göksel Yücel

İstanbul University, Turkey

Burcu Adiloğlu

İstanbul University, Turkey

Oktay Güvemli

Marmara University, Turkey

101. An Academician Influencing the Turkish Accounting Thought in the Second Half of the 20th Century: Professor Mehmet Yazıcı1605

Fatma Pamukçu

Marmara University, Turkey

Ayşe Pamukçu

Marmara University, Turkey

Murat Çekici

Koray Yapı End., Turkey

102. A Pioneer in Integrating Accounting and Finance in Turkey:

Özer Ertuna (1940 -).....1621

Bengi E. Akbaş

Boğaziçi University, Turkey

103. Ioan Emanoil Nechifor: A Romanian Pacioli?.....1629

Teodora Viorica Farcas

University Babes-Bolyai, Romania

Adriana Tiron Tudor

University Babes-Bolyai, Romania

IV. A.g BMAC - ACCOUNTING PROFESSION (9)

104. Development of the Accounting Profession in Turkey and the First Professional Organization: Expert Accountants' Association of Turkey – 19421647

Bülent Şişman

Inspectors Board, Turkey

Oktay Güvemli

Marmara University, Turkey

Arif Aytulun

Expert Accountants Association, Turkey

105. History of Accounting and Professional Development in Nigeria1665

Rafiu Oyesola Salawu

Obafemi Awolowo University, Nigeria

Mofoluwaso Abimbola Obi

Obafemi Awolowo University, Nigeria

106. The History of the First Professional Society of Russian Accountants1677

Viatcheslav Y. Sokolov

PricewaterhouseCoopers, Russia

Svetlana N. Karelskaya

Saint Petersburg State University, Russia

107. The Image of Profession: Addressing Russian History1707

Irina Lvova

Saint Petersburg State University, Russia

108. The Events that Shaped the Development of Accounting in Turkey:
A Chronological Review1717

Hasan Abdioğlu

Balıkesir University, Turkey

Ömür Kızılgöl

Balıkesir University, Turkey

Burcu İşgüden Kılıç

Balıkesir University, Turkey



ISBN: 978-605-85912-1-9