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12th World Congress of Accounting Historians, July 20-24, 2008, Istanbul – Turkey

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The 12th WCAH was a successful congress with 573 participants and 239 paper presentations covering a wide range of accounting history topics. The 12th WCAH started with a welcome cocktail reception where participants received an ornately decorated congress handbag, Congress abstracts and program book, a Special Catalogue about the Ottoman Empire’s accounting practices prepared by the Ottoman Archives, and gifts from the Turkey’s Ministry of Culture and Tourism. A Mehter (Ottoman Military Band) performed during the colorful and festive welcome cocktail party. During the conference there were twenty two exhibitions and stands related to accounting record samples, stock certificates from the Ottoman and Republican Eras, accountants in the Turkish Culture, old calculators, coin collections, accounting his-

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tory materials, and a Hall of Fame Table.

The first day of the 12th WCAH started with the opening speech of the congress convener, Prof. Dr. Oktay Güvemli followed by speeches from the Deputy Rector of Afyon Kocatepe University (AKU), Prof. Dr. Kemalettin Conkar, the Deputy Rector of Marma University (MU), Prof. Dr. Munir Sakrak, and the Secretary of Turkey’s Ministry of Culture and Tourism, Mr. Kemal Fahır Genc. Prof. Dr. Güvemli stated that accounting was one of the oldest cultural treasures in the world. In order to maintain this, one of the things that must be done is to extend and advance international activities related to accounting history. Prof. Dr. Conkar from AKU stated that this congress was very important for both Turkish academicians and world accounting historians. Prof. Dr. Sakrak from MU congratulated Güvemli and his congress committee who had worked tirelessly in organizing this congress. Mr. Genc, the Secretary of the Ministry of Culture and Tourism emphasized that this event would contribute a lot to the sphere of world accounting, and that there were a lot of documents related to the accounting practices of the

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ancient Anatolian Civilization and the Ottoman State in Turkey. Other speakers that morning in the first plenary session included Mr. Ersin Özince, the president of the Banks Association of Turkey, Prof. Dr. Fermin Del Valle the president of the International Federation of Accountants, and Prof. Dr. Esteban Hernandez-Esteve from the Autonomous University of Madrid. After the lunch break, the parallel sessions started. The first session’s title after the lunch break, chaired by Prof. Güvemli, was “A Celebration of the Anniversary of the Academy of Accounting Historians.” Prof. Güvemli stated that this panel had been organized on account of the 35th anniversary of the Academy of Accounting Historians (AAH) and the prime mover of this panel was Prof. Richard Vangermeersch. He talked about constant work that must be done to update the Academy of Accounting Historians. According to Prof. Vangermeersch, thirty-five years was a long time for the organization to be born, start up, and survive, so constant work must be done to update the organization. Prof. Richard P. Brief talked about the first International Symposium of Accounting Historians held in Brussels in 1970. The two morning
sessions were attended by more than fifty participants from Australia, Belgium, France, Germany, Italy, Malta, the United States and others. Prof. Stephan P. Walker talked about some enduring issues about the structure of the Academy that have to be resolved, particularly in relation to internationalization, management and how to configure the organization to best serve existing and potential members.

Parallel sessions from the first day were concluded with a Gala Dinner held at Cemile Sultan Wood. The three-course dinner featured excellent varieties of Turkish cuisine as well as dessert and fruit. The dinner was accompanied by various folkloric performances and ceremonies including a wedding celebration making for an enjoyable evening.

The second day of the Congress started with the plenary sessions chaired by the former President of the AAH Prof. Walker. The speakers of that session were Prof. Merino and Prof. Aysan. Prof. Merino delivered a speech about the historical evolution of financial accounting theory during the 20th Century in the United States. She suggested that despite the appearance of a variety of dualistic classifications, the basic script of financial accounting theory has remained virtually unchanged. Prof. Aysan talked about the developments and problems related to the adoption of the IFRS in Turkey. He summarized international and national efforts for establishing and expanding the uniform implementation of accounting standards over the 50 years.

Another event on the second day was the “Past and Present Conveners Meeting,” where meeting members decided that the 14th WCAH would be held in Italy following the 13th WCAH in Newcastle, UK.

The third day of the Congress of Accounting Historians started with plenary sessions chaired by Prof. Salvador Carmona. The speakers (Continued from page 16)
in this session were Prof. Degos and Prof. Mattessich from France, and Prof. Carnegie from Australia. Degos delivered a speech about the historical development and cultural dimensions of accounting in Western Europe. Carnegie's speech was about the developments of accounting regulation, education and literature in Australia. They focused on key players and events within each time period and presented an overview of the major historical trends in each of those identified time periods.

On the last day of the Congress, closing ceremonies took place starting with David Oldroyd’s presentation about the 13th WCAH to be hosted in Newcastle, UK. After the closing speech, the convenor Prof. Güvemli transferred the organization of the WCAH to Dr. Oldroyd from Newcastle University, UK. As a symbolical gesture, a Turkish child delivered flowers and placards to an English child. After the last luncheon, Congress participants were shuttled to the Grand Bazaar for shopping and later went on a Bosphorus Dinner Cruise starting from Kabatas. The boat cruise was spectacular - so colorful and festive. Congress participants discovered the Istanbul coastline and had dinner and drinks on board. All participants had a good time and this amazing night concluded with a tremendous firework display heralding our return to Kabatas.

Prof. Dr. Oktay Güvemli
12th WCAH Congress Convenor
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