

## DEVELOPMENT OF ACCOUNTING EDUCATION IN THE REPUBLIC OF TURKEY: THE ECONOMIC AND COMMERCIAL SCIENCES ACADEMIES (1959-1982)\*

Nurgül Chambers<sup>1</sup>Gary Chambers<sup>2</sup>

### ÖZ

The period (1959-1982) saw an accelerated economic change in Turkey. As the rate of economic change increased, this era witnessed remarkable innovation in higher education in order to meet the needs of a fast changing business. Implementation of liberal economic policies in the 1950s and an increase in size of the private sector also witnessed the establishment of higher schools of economics and commerce in Ankara (1955) and in Eskişehir (1958). These schools with their higher education school status moved towards meeting the increasing need to produce business administration graduates capable of working in accounting. In 1959, these higher schools become economic and commercial sciences academies. In the 1960s and 1970s, three more academies were established throughout the country. These institutions started to put the emphasis on Turkish accounting education. This paper reveals the establishment, development and transformation periods of economics and commercial sciences academies within the framework of Turkish accounting history. These academies occupy a particularly importance position due to their function in training qualified accounting professionals.

**Keywords:** Accounting history, Turkish accounting education, commercial sciences academies.

**Jel Code:** M40, I23

---

\* This is the improved version of the paper submitted to the 14<sup>th</sup> World Congress of Accounting Historians, Pescara, Italy, June 25-27, 2016.

<sup>1</sup> Prof. Dr., Hertfordshire Business School, United Kingdom. [n.chambers3@herts.ac.uk](mailto:n.chambers3@herts.ac.uk), <https://orcid.org/0000-0002-4014-7934>

<sup>2</sup> PhD., Retired-Marmara University. <https://orcid.org/0000-0002-0539-2344>

**Atıf (Citation):** Chambers, N., & Chambers, G. (2020). Development of Accounting Education in The Republic of Turkey: The Economic and Commercial Sciences Academies (1959-1982). *Muhasebe ve Finans Tarihi Araştırmaları Dergisi*(19), 59-80.

Geliş Tarihi / Received  
09.09.2019

Revizyon Tarihi / Revised  
-

Kabul Tarihi / Accepted  
26.12.2019

## 1. INTRODUCTION

The existing accounting history literature reveals some awareness about the development of accounting education in different time periods. An influential study, Edwards (2009) discern important developments in accounting occurring in 16<sup>th</sup> and 19<sup>th</sup> century Britain. According to his findings, the traditional method of accountancy training was through apprenticeship, which is identical to the Ottoman Empire era (*Erkan & Elitaş, 2011*). Anderson and Gough (2008) examined the development of accounting education in the geographical context of England and Scotland from medieval to recent times. They revealed that professional accounting bodies emerged by the 19<sup>th</sup> century and a variety of school examining bodies established public examinations in elementary bookkeeping in the same era.

Few studies reveal the development of accounting education from the framework of institutions in the Ottoman Empire and the Republic (*Erkan & Elitaş, 2011, Güvemli, 2003, Sürmen et al, 2006*). However, none of these researches dwell on the transformation of academies into faculties during the Republic era. This paper aims to fill this gap by focusing on the transformation of academies within the framework of accounting education in a specific time period (1959-1982). According to the research of Sürmen, Kaya and Yayla (2006:63), creation of higher economic and trade schools initially began at Istanbul in 1870s, and employed the French accounting culture. This school-the Istanbul Higher Economy and Trade School- which offered educational provision for many years (now Marmara University) was followed in 1944 by the second school of this kind established in Izmir, the pre-eminent export center for Turkey's agricultural products. This school was established as the Izmir Higher Economy and Trade School. Modernization movements in the 19<sup>th</sup> century effected a change within the administration culture of the Ottoman Empire. Education of accountants was among those changes. Davison's (1963: 69) research about the reforms in the Ottoman Empire reveal that during the end of the 19<sup>th</sup> century most Turks had little or no schooling, illiteracy run from ninety to ninety-five percent.

Following the introduction of liberal economic policies in Turkey in 1950, the number of private sector enterprises increased and a need for accountants became clear with respect to a growth in state-owned enterprises. It will, thus, be useful to determine the course of development in high school and college level accounting education during the 1950s, until 1959, the year of the establishment of Economic and Commercial Sciences Academies. In 1959 the situation was as follows:

1. *Ankara University - Faculty of Political Science (1857)*
2. *Istanbul Economy and Commerce School (1883) (Later Istanbul Economic and Commercial Sciences Academy - 1959-; Today Marmara University -1982 - Business Administration Faculty 2012)*
3. *Istanbul University - Faculty of Economics (1936)*

4. *Izmir Economy and Commerce School (1944) (Later Istanbul Academy of Economic and Commercial Sciences -1959-; today Dokuz Eylöl University -İİBF -1982)*
5. *Ankara Economic and Commerce School (1955) (Later Ankara Economic and Commercial Sciences Academy -1959-; today Gazi University Faculty of Economics -1982)*
6. *Middle East Technical University - Faculty of Administrative Sciences (1956) (today Faculty of Economic and Administrative Sciences -1982)*
7. *Eskiřehir Academy of Economic and Commerce School (1958) (Later Eskiřehir Economic and Commercial Sciences Academy -1959: Today Anadolu University İİBF-1982).*

In the aforementioned list, it can be seen that four of the seven academic institutions that offer accounting education in the years 1950-1959 were higher economic and commerce schools which later became academies. The number of students that graduated from the seven educational institutions in the year the academies were established is shown in the following table (Güvemli, 2003: 49-50).

**Table 1.** *Number of graduates of the accounting institutions the year the academies were established (1958-59)*

<b>No</b>	<b>School Name</b>	<b>Graduates</b>
1	<i>Ankara Univ. Faculty of Political Sciences (1960-61 school year)</i>	142
2	<i>Istanbul Economy and Commerce School (1958-59)</i>	378
3	<i>Istanbul University - Faculty of Economics (1960-61 school year)</i>	200
4	<i>Izmir Economy and Commerce School (1958-59)</i>	222
5	<i>Ankara Economics and Commerce School (1958-59)</i>	64
6	<i>Middle East Technical University - Faculty of Administrative Sciences (1960-61)</i>	27
7	<i>Eskiřehir Economics and Commerce School - (Est. 1958, no graduates)</i>	
	<b>Total</b>	<b>1033</b>

Note: For other institutions data for the 1960-61 period was found.

According to the information in this table, the number of graduates of these institutions, which were later turned into academies, accounts for 66% of total business (accounting) graduates. Eskiřehir Economics and Commerce School is not included, as it did not have any graduating students at that point in time.

Before we move on with this issue, it will be helpful to investigate why these schools were called schools of economics and commerce.

The first educational institution with that name was established in 1883 in Istanbul. This school, which is today's Marmara University, was called *Hamidiye Ticaret Mekteb-i Alisi* (Güvemli, 2000: 102-105). During the westernization movement in administrative and financial matters, which began in 1839, around 200 students were sent to France to study at Les Ecoles de Haute Commerce (Duran, 2012). These students had senior executive jobs in state administration during the second half of the 19th century. They had brought from France greatly the French accounting culture, which was going to affect Turkey in the long term.

Another development starting with the *Tanzimat* reformation era (1839), involved the provision of support for the private sector. Turkey went through a serious trial of strength in economic liberalization during the years between 1879 and 1885. This training part of this trial was played by *Hamidiye Ticaret Mekteb-i Alisi*. The school was named after Sultan Abdul Hamid II (1876-1908), who provided financial support for its establishment. It was clearly written in its decree of establishment that the school aimed to provide personnel for the private sector (Ergin, 1977: 1131-1140). Also, Les Ecoles de Haute Commerce as mentioned above influenced the school's programs.

With the economic liberalization policies introduced in 1950 to develop the private sector, many schools of economics and commerce founded in the second half of the 19th century were named after *Hamidiye Ticaret Mekteb-i Alisi*.

The following section is about the transformation from economics and commerce schools to economics and commercial sciences academies. It should be noted that these 3-year economics and commerce schools became 4-year academies as a result of the growing demand for qualified personnel. The third section deals with the development process of these academies. Then, the place and influence of economics and commercial sciences academies towards Turkish accounting education is discussed briefly. The national university reform in 1982 ended the story of academies and paved the way for universities. This next transformation period is examined in the last section.

## **2. HOW SCHOOLS OF ECONOMICS AND COMMERCE BECAME ECONOMIC AND COMMERCIAL SCIENCES ACADEMIES**

### **2.1. Factors That Triggered the Transformation**

There were two main factors that propelled the schools of economics and commerce into a quest for a new role.

#### *a. Economic developments that gradually increased the need for such schools*

The Istanbul Economics and Commerce School, established in the second half of the 19th century, was in a state of constant development following the foundation of the Republic of Turkey (1923). The reason behind this development was the need for personnel in state economic enterprises, which were established one after the other in the first period of the Republic (1923-1950). Izmir had a special significance for the Republic during the Second World War (1939-1945). The agricultural production of Anatolia was being exported from Izmir. And this trade required the development of the private sector. For this reason, it is observed that the second commerce school was founded here in 1944 (*Izmir Economics and Commerce School, brochures, 1953*).

In 1950, the year of the introduction of liberal economic policies, these two schools were active in Istanbul and Izmir. But the rapid development of the private sector in the 1950s made it necessary to establish two more schools in the subsequent ten years. The Ankara School of Economics and Commerce (1955) and Eskiřehir School of Economics and Commerce (1958) were founded. The need for personnel who had studied business administration was a clear result of the economic development underway in Turkey and indicated that the number and quality of commerce schools would have to increase in the future.

#### *b. The increasing weight of commerce schools in business education*

The information in Table 1 indicates that the schools of economics and commerce played an important role among other business schools in the 1950s. Towards the end of the 1950s these schools came to meet 2/3 of the need for business school and accounting graduates. It was clear that the trend would continue but the status of these schools would not be able to meet the necessary level of demand. Their present status was that of a school of higher education. The need for development under a new status was explained in the law for the establishment of Academies (*Academy of Law No. 7334 justification*):

When it was founded in 1883 in Istanbul, *Hamidiye Ticaret Mekteb-i Alisi* was the fourth of its kind in the world. The number of such schools in the world reached 300 between 1883 and 1959, yet the number is only four for us. The economic developments expected in the second half of the 20th century make it necessary to increase the number of these schools. By means of this law and similar reasons the state would agree to the opening of new schools with a new status. But before this, Turkey had experienced an interesting development that paved

the way for accounting education (*İTİA, Journal of Political Science, 1981*). Turkey experienced this development thanks to the struggle the directors of the four schools of economics and commerce put up to transform their schools into academies. The four directors are as follows:

- *Istanbul Economics and Commerce School Director*

*Prof. Dr. Nihad S. Sayar (1908- 1978)*

- *Izmir Economics and Commerce School Director*

*Prof. Saffet R. İrtenk (1905-1996)*

- *Ankara Economics and Commerce School Director*

*Prof. Dr. Ekrem Edgü (1913-1993)*

- *Eskişehir Economics and Commerce School Director*

*Prof. Dr. Orhan Oğuz (1924-)*

These four academics entered into a major fight to change the status of their schools. While they were continuing their efforts to convince the ministries, they were also trying to overcome the opposition of Istanbul University and Ankara University administrators (*Oğuz, 2001, Oğuz, 1995*). The administrators saw the change in status as necessary to improving their schools and looked up to and drew inspiration from the university system. The administrators of existing universities, however, did not want these schools to become universities.

The State bureaucracy (the Ministry of Education in Ankara) sided with the schools and were looking for ways to come to terms with the universities. They finally reached an agreement in mid-1959 and these four schools were turned into Academies of Economics and Commercial Science. The requests by these four great administrators were not fully met, but this partially paved the way for the further development of their schools.

## ***2.2. Transformation of Schools into Academies of Economic and Commercial Sciences***

### *a. Transformation into academies*

While the Turkish universities were opposed to schools of commerce being turned into universities, middle ground was found and they became academies instead. Thus the word academy, as a concept of higher education, entered the Turkish higher education. Not only were schools of economics and commerce turned into academies but also new laws were passed for schools offering architectural and engineering education. Consequently, No. 7334 Law on Economic and Commercial Sciences Academies (Official Gazette dated 15.06.1959 and no. 21917) launched a new parallel generation of Turkish higher education.

In the second article of the mentioned law No. 7334 the duties of Economic and Commercial Sciences Academies were described as follows:

*Article 2 - Duties of Economic and Commercial Sciences Academies are:*

- a. To train students to become reliable citizens of the nation equipped with practical information on economics, commerce and finance.*
- b. To help develop the private sector for the country's economic development and to prepare qualified personnel for State Economic Enterprises and institutions offering public services.*
- c. To launch institutes or courses and to publish materials on issues that will help both private sector and public service employees learn more about economics, commerce and finance.*
- d. To make making the required inspections required by the government through the Ministry of Education and share their thoughts about the problems experiences in economic and commercial life.*

According to this law, academies were parallel and equal to universities. The senior administrator was known as the President of the Academy. Academic staff titles were parallel to titles in universities.

The above article shows that the academies' main purpose was to train employees for the private sector and public sector enterprises. They were expected to grow by setting up institutes. But the academies overcame this obstacle and grew in a short time by setting up faculties.

For example, the Istanbul Economic and Commercial Sciences Academy grew to the size of a university between 1970 and 1982 and acquired the following organizational structure (*Marmara University archives, the State Institute of Statistics, National Education Statistics*).

***Institutions under Istanbul Academy of Economic and Commercial Sciences (formation from 1970 to 1982)***

- Istanbul Economic and Commercial Sciences Academy (Sultanahmet)*  
*(The academy was offering education in-house)*
- Finance - School of Accounting (Beyazıt)*
- Faculty of Commercial Sciences (Beyazıt)*
- School of Economic and Commercial Sciences (Aksaray)*
- Faculty of Commercial Sciences (Aksaray)*
- Galatasaray School of Business Administration (Galatasaray)*
- Faculty of Political Sciences (Şişli)*
- Faculty of Business Administration (Bahçelievler)*

This organizational structure of the IITIA (Istanbul Economic and Commercial Sciences Academy – *Istanbul İktisadi ve Ticari İlimler Akademisi*) assumed the structure of a city university. And the faculties and schools were scattered in various districts of Istanbul. Further, it should be noted in particular that an intensive level of business and accounting education was offered in these schools.

The other three schools of economics and commerce also became academies with the law no. 7334. They have the characteristics of a city school:

*Izmir Economic and Commercial Sciences Academy*

*Ankara Economic and Commercial Sciences Academy*

*Economic and Commercial Sciences Academy*

Academies in Izmir and Eskişehir gained a university structure only in the early 1980s due to their geographical location. But the Central Anatolian hinterland was wide enough for Ankara Economic and Commercial Sciences Academy to become a university containing different schools and faculties in the 1970s (*Güvemli, 2003: 218*). The schools established with academy status in the 1970s were as follows:

***Education Institutions under Ankara Economic and Commercial Sciences Academy in the early 1970s***

- *Ankara Economic and Commercial Sciences Academy*  
(*Academy itself was in the nature of an education center*)
- *Başkent School of Economic and Commercial Sciences*
- *Financial Sciences School of Accounting*
- *School of Banking and Insurance*
- *Ankara School of Economic and Commercial Sciences (Emek)*
- *Faculty of Pharmacy*
- *School of Dentistry*
- *School of Engineering and Architecture*
- *School of Journalism*

Some of the schools above were in fact not business schools. This is clearly seen in the way that the Ankara Academy secured its status as a university. And the number of schools that offered business administration, and accounting, was noteworthy.



*b. Accounting education at schools of commerce and academies*

The main objective set out clearly in law no. 7334 was to educate workers for the private and public sector enterprises. But tax accounting in Turkey prevailed and continuously affected the accounting practices of the Ministry of Finance and thereby caused businesses to increase the demand for accountants. This occurred to the extent that private sector enterprises regarded accountants as people who regulated their tax relations with the state. As liberal economic policies evolved, the demand for accountants increased. Therefore, in the 1950s, the first schools of economics and commerce, and later academies of Economic and commercial sciences had to meet the growing need for accountants.

The course schedules, the number of teaching staff and departments of these educational institutions listed below demonstrate how important accounting education had become.

*Accounting education from Istanbul School of Economics and Commerce to Economic and Commercial Sciences Academy*

Since its establishment the Istanbul School of Economics and Commerce had accorded importance to accounting courses throughout the course of the 20th century. For example, during its restructuring in 1914 (*Güvemli, 2001: 372-373*):

*In the weekly 31-hour courses in the first year of studies, accounting represents 10 hours of the total. In the second year it had 10 hours out of 30-hour courses. In the third year it had a share of 9 hours out of 33 hours. In addition, there were bank accounting, industry accounting and agriculture accounting courses. These accounting courses continued throughout the century.*

*Accounting education from Izmir School of Economics and Commerce to Economic and Commercial Sciences Academy*

Founded in 1944 as the second commerce school, the School of Economics and Commerce of Izmir's distribution of course schedule in its tenth year (1954-55) is as follows (*Güvemli, 2003: 180*):

**Table 2.** *Izmir School of Economics and Commerce 1954-55 School departments and weekly lesson schedules Departments Weekly load (hours)*

	1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>th</sup> year	4 <sup>th</sup> year
<b><i>Foreign Trade Internal Trade</i></b>				
<i>Economics</i>	7	10	7	10
<i>Accounting</i>	8	6	2	6
<i>Law</i>	2	7	11	9
<i>Mathematics</i>	5	2	2	6
<i>History</i>	2	-	4	1
<i>Foreign languages</i>	6	6	6	4
<b><i>TOTAL</i></b>	<b>30</b>	<b>31</b>	<b>30</b>	<b>36</b>

The courses at the accounting department included general accounting, balance sheet analysis, and accounting for reconciliation. Izmir Economics and Commerce School, later Commercial Sciences Academy, has always been different from other institutions with respect to the courses and subjects it taught. They implemented a program influenced by the German school. But they always put emphasis on accounting education. As Izmir has traditionally been an export hub, the school offered foreign trade courses for its third year students.

*Accounting education from Ankara School of Economics and Commerce to Economic and Commercial Sciences Academy*

The course schedule for Ankara Economic and Commercial Sciences Academy (1959-1982), although not exhaustive, demonstrates the importance attached to the accounting education during the 1959-1968 period (*Gazi University, Faculty of Economics, 40.Year Yearbook, 1995*).

*Ankara Economic and Commercial Sciences Academy - 1959-68*

*branching 1959 - Commercial and industrial administration branch (from 3rd year on)*

*- Banking administration branch (from 3rd year on)*

*Branch added in 1965:*

*- Finance Branch (from 3rd year on)*

*After the reorganization of branching in 1968:*

*- Business administration - accounting branch (from 3rd year on)*

*- Economy - finance branch (from 3rd year on)*

*- Foreign trade branch (from 3rd year on)*

*- Public administration branch (from 3rd year on)*

The above branches show that there was an accounting-oriented training because businesses administration in the Turkish education system is largely accounting education. In particular in the organizational changes that took place in 1968, it is noteworthy that the words business administration and accounting were used in combination.

*Accounting education from Ankara School of Economics and Commerce to Economic and Commercial Sciences Academy*

The status of accounting courses for the 1960-61 schedules of the Eskiřehir Academy of Economic and Commercial Sciences are as follows (1960-61 Students' Guide):

*Eskiřehir Academy of Economic and Commercial Sciences, 1960-61  
Accounting courses taught in the school year*

1. Number of courses for each class is 8.

*Accounting courses: General Accounting.*

2. Number of courses for each class is 11.

*Accounting courses: Inventory and balance sheet, accounting for reconciliation, and accounting for businesses.*

3. Number of courses for each class is 14 (a total of two branches).

*Accounting courses: Revision and control, balance sheet theory and analysis, and business finance.*

4. Number of courses for each class is 11 (a total of two branches).

*Accounting courses: Cost analysis theory, accounting systems and account plans, and industry and cost accounting.*

The above details show that Eskiřehir Academy offered an extensive accounting education.

In the light of the information referring to both schools of economics and commerce and academies of Economic and commercial sciences, it can be said that these institutions offered full and proper accounting education.

The four schools of economics and commerce were turned into academies in 1959. However, the ongoing need for personnel trained in business administration paved the way for the establishment of new academies. The rest of this study focuses on the developmental period of the academies of Economic and commercial sciences.

### **3. DEVELOPMENT PROCESS OF ECONOMICS AND COMMERCIAL SCIENCES ACADEMIES**

#### ***3.1. Establishment of Three New Economics and Commercial Sciences Academies***

There were four business schools in existence during the enactment of the Economics and Commercial Sciences Law (ITIA) numbered 7334 in 1959. These schools operated in Istanbul, Ankara, Izmir and Eskisehir. They were converted into academies. Thus, three more business academies were established. These are as follows.

- Adana Economics and Commercial Sciences Academy – 1967
- Bursa Economics and Commercial Sciences Academy – 1970
- Trabzon Economics and Commercial Sciences Academy – 1978.

An interesting event occurred during the establishment of these academies and was the first of its kind in Turkish educational history. Adana, Bursa and Trabzon are cities located in Anatolia that are not geographically close to each other. And, there were no universities in these cities at that time. So, they faced difficulties regarding the recruitment of academicians. Their solution was to recruit academicians from established universities.

The Academy of Ankara assumed responsibility for the establishment of the academy of Adana, and dispatched some of their academicians to Adana. Most of these academic staff never returned to Ankara, stayed in Adana and generated the long lasting academicians of Adana academy.

It is seen that the academy of Eskisehir undertook the responsibility of establishing the academy of Bursa. They sent their own academicians, and they became the academicians of Bursa. The academy of İzmir also aided in the development of the academy of Bursa as well.

It is observed that the academy of Istanbul undertook the responsibility of establishing the academy of Trabzon in 1978. It is seen that the academicians of Istanbul made frequent trips to Trabzon for teaching purposes. It is important to mention that Trabzon is situated very far from Istanbul. The founder of the academy of Trabzon came from the academy of Istanbul as well. Unfortunately, the academy of Trabzon never had any graduates. It was attached to the Black Sea University, Economics and Administrative Sciences Faculty in 1982.

This level of close cooperation between academies has a special place in Turkish education history.

The academies that were established after the enactment of the academies law in 1959 stimulated much interest towards the provision of accounting education that was needed to meet the growing demand for accountants.

### 3.2. Development of Young Academies

This section of this paper deals with the development progress, importance of accounting education, number of graduates and their academic staff.

#### a. Adana Economics and Commercial Sciences Academy, accounting teaching staff and number of graduates who took accounting education

The Adana Economic and Commercial Sciences Academy was established in 1967. Its academic staff flourished swiftly. It was established with the help of other academies especially the academy of Ankara. The number of its academic staff during its fifth year in existence is as follows.

**Table 3.** Academic Staff of Adana Economics and Commercial Sciences Academy, 1971-72

Groups	Prof.	Associate Prof.	Research Assistant	TOTAL
Economy	2	1	4	7
Accounting - Finance	2	1	6	9
Law	3	1	2	6
Treasury	1	-	2	3
History	1	-	-	1
<b>TOTAL</b>	<b>9</b>	<b>3</b>	<b>14</b>	<b>26</b>

It is understood that the academy that was established in the Çukurova region (Southern Turkey) recruited their academic staff in a particularly short time period. Thus, accounting – business finance education section constituted the biggest group.

The number of graduates is shown in the below table over a five-year period. The Adana Economics and Commercial Science Academy was then attached to Çukurova University, Economic and Administrative Sciences Faculty (*O. Güvenli, 2003: 299*).

**Table 4.** Number of Graduates - Adana Economics and Commercial Sciences Academy, 1971-72 - 1981-82.

Semester	Business Administration Department	Treasury and Accounting Department	TOTAL
1970-71	306	261	<b>567</b>
1974-75	271	290	<b>561</b>
1979-80	257	121	<b>378</b>

It is observed that the academy of Adana had a rapid beginning regarding the number of graduates (over 500 graduates) in the 1970-71 semester. Thus, it is seen that education was built mostly on the foundations of business administration and accounting.

*b. Bursa Economics and Commercial Sciences Academy, accounting teaching staff and number of graduates who took accounting education*

The Bursa Economics and Commercial Sciences Academy was established in 1970. The number of its staff progressed swiftly with the help of the academy of Eskişehir. The number of its academic staff after its fifth year is as follows (1976-77 yearbook of the academy of Bursa).

**Table 5.** Academic Staff of Bursa Economics and Commercial Sciences Academy, 1976-77

Groups	Prof.	Associate Prof.	Research Assistant	TOTAL
Economy	2	5	4	11
Business Administration	1	2	5	8
Accounting	1	1	4	6
Treasury	1	-	3	4
Law	2	-	1	3
Statistics	-	1	2	3
<b>TOTAL</b>	<b>7</b>	<b>9</b>	<b>19</b>	<b>35</b>

This table shows how fast the number of academic staff had grown over the years. The main reason is probably because that this academy was also supported by the academy of Ankara. It is observed that education was based on economics and business administration. The number of accounting academicians is seen at the third line. However, as can be seen from the below table, the accounting department had more graduates than any other department.

The academy of Bursa had its first graduates between the years 1973-74, and their last graduates between the years 1981-82 until its attachment to Uludağ University. This information can be seen in the detailed table below (*Uludağ University, Brochure*).

**Table 6.** Number of Graduates - Bursa Economics and Commercial Sciences Academy, 1976-77 - 1981-82.

Semester	Economics Department	Business Administration Department	Accounting Department	TOTAL
1973-74	4	54	80	<b>138</b>
1976-77	66	270	304	<b>577</b>
1979-80	-	128	225	<b>353</b>

This data shows the demand for accountants in a commercial and industrial city like Bursa. Therefore, the number of accounting graduates increased gradually. This academy was attached to Uludağ University as a faculty in 1982. Uludağ University is located in the same city.

*c. Trabzon Economics and Commercial Sciences Academy*

This academy had its first student class during 1979-80, but failed to graduate any of the students and was attached to Karadeniz Technical University as an Economics and Administrative Sciences Faculty in 1982. It is the only academy that was unable to produce any graduates.

It is understood that the activities of this academy was terminated before it could develop its own staff.

However, this academy had students for three years. It is observed that the number of students reached 548 during the 1981-82 semester. Distribution of the students in the first, second and third grades are as follows (*Mehmet Yazıcı, TITIA with Documents, 1982*).

*Business Administration Department* 328

*Economics Department* 220

**Total** 548

Karadeniz Technical University was established with the national university reform of 1982 in Trabzon which is a developed industrial city in the Eastern Black Sea. Trabzon Economics and Commercial Sciences Academy joined this university as an Economics and Administrative Sciences Faculty.

#### 4. THE PLACE OF ECONOMICS AND COMMERCIAL SCIENCES ACADEMIES IN TURKISH ACCOUNTING EDUCATION BETWEEN THE YEARS 1959 - 1982

The Economics and commercial sciences academies had an important influence on the business administration and accountancy education of Turkey during the second half of the 20<sup>th</sup> century (1959 – 1982). It can be said that these academies fulfilled the demand for accountants to a large extent in the second half of the 20<sup>th</sup> century. These academies had intensive programs in accounting education, other departments also benefited from the accounting courses.

The number of graduates who undertook accounting courses in the academy are as follows (*Güvemli, 2003: 48*).

**Table 7.** Number of Graduates - All Economics and Commercial Sciences Academies, 1959 - 1982.

Name of the Academy	1960 - 61	1965 - 66	1970 - 71	1975 - 76	1980 - 81
Istanbul	277	225	1.171	2.24	1.508
Izmir	332	185	800	650	600
Ankara	128	810	1.012	1.821	1.739
Eskişehir	-	145	1.010	1.000	600
Adana	-	-	567	788	400
Bursa	-	-	-	548	195
<b>TOTAL</b>	<b>727</b>	<b>1.365</b>	<b>4.560</b>	<b>6.831</b>	<b>5.042</b>

**Note:** Academy of Trabzon was not included in this table because it had no graduates.

Academies became universities in the early 1980s. They started to establish faculties and business schools in academic areas as diverse as engineering, architecture, pharmaceuticals and dentistry. This situation minimized the importance of business administration education. Notably, it is to be observed that the number of graduates increased to 7.000 during the mid 1970s.

In order to show the influence of business administration and accounting departments on the aforementioned academies, it will be appropriate to present the number of business administration graduates in faculties between the years 1959 and 1982 (*Güvemli, 2003: 49-50*).



**Table 8.** Number of Graduates - All Faculties with Business Administration Departments, 1959 - 1982.

Name of the Faculty	1960 - 61	1965 - 66	1970 - 71	1975 - 76	1980 - 81
Ankara Un. Social Sciences Faculty	142	204	198	384	192
Istanbul Un. Economics Faculty	76	77	94	95	123
Middle Eastern Technical Un. (ODTU)	27	25	106	113	231
Marmara Un. Social Sciences Faculty	-	-	94	191	593
Boğaziçi Un. Economics and Administrative Sciences Faculty	-	-	-	119	208
Ataturk Un. Economics and Administrative Sciences Faculty	-	-	74	20	215
Istanbul Un. Business Faculty	-	-	81	157	187
Bursa Un. Economics and Administrative Sciences Faculty	-	-	-	-	124
Ege Un. Business Faculty	-	-	-	-	353
Ege Un. Economics Faculty	-	-	-	-	143
<b>TOTAL</b>	<b>369</b>	<b>671</b>	<b>979</b>	<b>1.369</b>	<b>2.616</b>

Outcomes from this table are explained in details.

- There were only 10 faculties that had business administration departments between the years 1959 and 1982. It is observed that these faculties were situated in cities such as Ankara, Erzurum, Izmir, Bursa and Istanbul.
- The number of graduates who participated in business administration courses at the mentioned academies and the mentioned faculties are shown in the below table.

**Table 9.** Number of Business Administration Graduates - All Faculties and All Academies, 1960 - 1981.

	1960 - 61	1965 - 66	1970 - 71	1975 - 76	1980 - 81
Academies	727	1.365	4.560	6.831	5.042
Other Institutions	369	671	979	1.369	2.616

According to this data, it is observed that the number of graduates who took business administration courses increased rapidly both in academies and other institutions. Thus, according to data in 1970s, the number of graduates in academies is five times more than the number of graduates in other institutions.

Academies started to be attached to universities in the 1980s. The natural focus of newly-established universities on establishing business schools and faculties together with a broad base of other faculties and schools such as engineering and health had a detrimental effect on the quality of business education overall.

## 5. UNIVERSITY REFORM OF 1982 AND THE END OF THE ACADEMIES

The first university reform in the Republic of Turkey was implemented in 1933. High educational institutions known as *Darülfünun* were amalgamated into universities. Two more reforms were executed in 1948 and 1971. But, certainly the most important reform in the Republican era was the national university reform of 1982 (*Statutory Decree Numbered 41, 1982*).

Higher education was absorbed into a clearly defined university structure and higher education gradually spread across the entirety of Anatolia and Thrace. This reform was successful in scope and the number of universities has reached a current total of 180, along with non-profit foundation universities. The higher education system was reconstructed along university lines and as a result of the attachment of many hitherto academies and business schools.

Seven economics and commercial sciences academies that were analyzed in this study received new names in line with the legal regulation in July 20, 1982.

- Istanbul Economics and Commercial Sciences Academy and its business schools were organized under Marmara University. The academy turned into a faculty.

- Izmir Economics and Commercial Sciences Academy and its business schools were organized under Dokuz Eylül University. The academy turned into a faculty.

- Ankara Economics and Commercial Sciences Academy and its business schools were organized under Gazi University. The academy turned into a faculty.

- Eskiřehir Economics and Commercial Sciences Academy and its business schools were organized under Anadolu University. The academy turned into a faculty.

- Adana Economics and Commercial Sciences Academy and its business schools were organized under newly established ukurova University. The academy turned into a faculty.

- Bursa Economics and Commercial Sciences Academy and its business schools were organized under newly established Uludağ University. The academy turned into a faculty.

- Trabzon Economics and Commercial Sciences Academy and its business schools were organized under newly established Karadeniz Technical University. The academy turned into a faculty.

This data shows that the first four academies and attached educational institutions became universities. However, three academies that were established at later periods were attached to new universities as faculties. The main reason is that large universities (Adana, Bursa, Trabzon) had already established faculties in 1970s, and they were already organized in those regions. As these faculties became universities, academies were attached to those universities as faculties.

## **6. CONCLUSION**

The implementation of liberal economic politics in the 1950s had significantly increased the number of private enterprises. The demand for accountants who had undertaken business administration education increased as a result. Few universities and especially higher economics and commercial schools tried to compensate the need for highly educated accountants. Once they understood that this need couldn't be satisfactorily met, higher educational institutions looked to develop new methods and eventually transformed themselves into academies.

As a result, four higher economics and commercial schools became economics and commercial sciences academies in 1959. Three more economics and commercial sciences academies were established in 1960s and 1970s. Consequently, the number of academies reached seven in 1980s. In the meantime, the first four academies became larger and gained a structure of a university along with attached faculties and business schools.

In 1982, Turkish higher education was reconstituted on the basis of pre-existing universities and academies that had acquired the structure of universities. This situation affected the trend to offering higher education in regional universities. Four of these seven academies were turned into universities as a result of the university reform of 1982. The three academies were attached to existing universities as faculties.

Economics and commercial sciences academies assumed responsibility for business and accountancy education in the Republic of Turkey during the second half of the 20<sup>th</sup> century. The influence of liberal economy policies throughout the second half of the 20<sup>th</sup> century can be considered as the main reason for their existence. These policies increased the number, volume and the capacity of private sector enterprises. These events consequently increased the need for highly educated accountants. As a result, the academies tried to meet this demand by focusing on business education. The development of accounting education in Turkey has not been a straightforward or linear process but one that has involved formulating new responses to a rapid level of economic development and centrally directed processes of educational reform.

### REFERENCES

- Anderson-Gough, F. (2008). Education. In J. R. Edwards, & S. P. Walker (Eds.), *The Routledge companion to accounting history* (pp. 297–316). London: Routledge.
- Adana Economics and Commercial Sciences Academy. 1971-72 Semester Year Book.
- Bursa Economics and Commercial Sciences Academy. 1976-77 Semester Year Book.
- Davison, R. H. (2015). *Reform in the Ottoman Empire, 1856-1876*. Princeton University Press.
- Devlet İstatistik Enstitüsü Eğitim İstatistikleri (Education Statistics of State Statistics Enstitute). 1974-1982.
- Duran, S. (2012) *The Influences of the French Accounting Culture on Ottoman Accounting Thought in the Second Half of the 19th Century*, 13th World Congress of Accounting Historians. Newcastle – United Kingdom.
- Ergin, O. (1977) *Türkiye Maarif Tarihi (History of Turkish Education)*. Vol. 3-4. p. 1131-1140. Istanbul.
- Edwards, J. R. (2009). A business education for ‘the middling sort of people’ in mercantilist Britain. *The British Accounting Review*, 41(4), 240-255.
- Erkan, M. & Elitaş, C. (2011). Accounting Education In Ottoman State. *International Journal of Business and Social Science*, 2(13).
- Eskisehir Economics and Commercial Sciences Academy Student Guidance Book. 1960-61 Semester.
- Gazi Üniversitesi İİBF 40. Yıl Kitabı (Gazi University, 40th Year Book). Istanbul. 1995.
- Güvemli, O (2003). *İktisadi ve Ticari İlimler Akademileri Tarihi (History of Economics and Commercial Sciences Academies)*. Istanbul.
- Güvemli, O. (2000) *Türk Devletleri Muhasebe Tarihi: Tanzimat’tan Cumhuriyete (Accounting History of Turkish States: From Tanzimat to Republic)*. Vol. 3. Istanbul.

- Güvemli, O. (2001) Türk Devletleri Muhasebe Tarihi: Cumhuriyet Dönemi (*Accounting History of Turkish States: Republic Period*). Vol.4. Istanbul.
- Izmir Higher Economics and Commercial School 1944-1953. Tenth Anniversary Brochure. Special Edition. Izmir. 1953.
- Law of Economics and Commercial Sciences Academies Numbered 7334 (Official Journal Date. 15.6.1959 and No. 21917)
- Istanbul Economics and Commercial Sciences Academy, Journal of the Political Sciences Faculty, A Gift to Reřat Kaynara. Istanbul. 1981.
- Sürmen, Y., Kaya, U., Yayla, H.E. (2006). Higher Education Institutions and the Accounting Education in the Second Half of the 19th Century in the Ottoman Empire. *Paper presented at the Eleventh World Congress of Accounting Historians*. France. Jul 19-22.
- Statutory Decree about Higher Education Institutions. No. 41, Official Journal date. 20.7.1982 and No. 17760.
- Oğuz, S. (2001) *Prof. Orhan Oğuz'un Yaşam Öyküsü (Biography of Prof. Orhan Oğuz)*, Istanbul.
- Oğuz, O. (1995) *Anadolu'da bir Üniversitenin Kuruluş Öyküsü (Establishment Story of a University in Anatolia)*. Istanbul.
- Uludag University Brochure. Bursa. 1983.
- Yazıcı, M. (1982) *Belgelerle TİTİA (Economics and Commercial Sciences Academies with Documents)*. Trabzon. 1982.

