

CRÓNICAS

THERE ARE SIGNIFICANT DIFFERENCES IN WORLD CONGRESSES RELEVANT TO ACCOUNTING IN TERMS OF THE INTEREST AND THE PARTICIPATION PROFILE OF COUNTRIES

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We organized two world congresses in November 2006 in Turkey. These were the 10th World Congress of Accounting Educators, held under the initiative of IAAER November 9-11, 2006, and the 17th World Congress of Accountants, held under the guidance of IFAC November 13-17, 2006. The congresses were hosted by TÜRMOB - Union of Chambers of Certified Public Accountants of Turkey, and TMUD - Expert Accountants' Association of Turkey, which is the oldest accounting association of Turkey. Following these two world congresses, we went to Romania (as a group of 19 people) in order to present 12 papers. We participated in the conference entitled "International Conference on Accounting and Management Information Systems" which was organized by The Academy of Economic Studies of Bucharest under the presidency of Prof. Dr. Pavel Nastase November 24-25, 2006. While writing these lines, we are in the latter stages of the preparations for the conference entitled "The Balkan Countries' 1st International Conference on Accounting and Auditing" to be held 8-9 March 2007 in Edirne, Turkey. Edirne is a city located on the Bulgarian border of Turkey. The initial aim of this conference is to form closer professional relations with Balkan countries.

All of these above activities have shown that a change in the profile of participants of the international accounting congresses and conferences is emerging. In the following paragraphs I will try to explain the differences between the aforementioned congresses and conferences.

10th World Congress of Accounting Educators

The main theme of the congress was "Challenges and Developments in International Accounting Education and Research". The conference was compatible with our expectations. There were approximately 430 delegates; 305 foreign educators and 125 Turkish educators. Previously, I had attended the education congress that was held in France in 1997 and I guess it would be appropriate to say that the participation profile of the Istanbul congress was similar to the one held in Paris. The approximate number of attendees from the USA was 50; there were 20 each from Australia, Britain and Spain; 10 each from Russia, Canada, Japan, France, Netherlands and Germany. There were participants from about 40 countries. I should also state that there were nearly 20 participants from Malaysia, who will host the next congress. The high participation of Turkish scholars was a consequence of the combination of the 10th congress and the international conference, which is organized annually by the association of Turkish accounting educators. There were papers concerning accounting history and some of these papers were presented in the panel discussion chaired by Prof. Giuseppe Galassi of Italy. The famous Russian accounting historian Yaroslov Sokolov could

not attend the congress unfortunately, although he had been invited. However, his son came to the congress and presented a pretty good paper about the history of accounting education in Russia. Sokolov's son is married to a French woman, thus it seems that he is open to the probable upcoming cooperation. Prof. Jean Guy Degos of Bordeaux, France was another scholar who presented a paper relevant to accounting history at the congress. Besides this, it is necessary to state that the opening speech made by Prof. Shyam Sunder, the president of the American Accounting Association, impressed the audience. His speech was about the globalization of international accounting standards. I was glad to have the opportunity to give my close attention to the accounting historians during the congress.

The Turkish scholars gave significant speeches which were based on the past and current situation of Turkish accounting education. The CPA Chamber prepared a special issue which included the studies on the development process of Turkish accounting thought. This special issue was published quickly and 5,000 copies were delivered to all congress participants. The writer of these lines was the editor-in-chief of this special issue. These studies will also be published in The Turkish Center of Accounting Research, which has been formed for the digital archives network preparations. This congress revealed one of the peculiarities of the Turkish scholars: when the event is organized on an international level, the Turkish scholars prefer to highlight the historical aspect of the profession.

17th World Congress of Accountants

It would be appropriate to express that this congress will be one of the most discussed congresses on which special research should be made. I plan to discuss this situation with my colleagues in Turkey. The congress was important because of two factors: First of all, it was held for the first time in the Middle East and it was the first congress that was held in a developing country, excluding Mexico. I guess the second factor of the congress that I will try to explain will be the one that will be most discussed. The points which I have been able to determine up till now can be listed as follows:

There were nearly 3,000 participants from 112 countries. With nearly 2,000 participants from Turkey, the total number of attendance to the congress reached 5,000. In deed, the low level of participation from foreign countries was very noticeable. There were more foreign participants in the previous congress that was held in Hong Kong in 2002. I asked about the names and the countries of the participants to IFAC and the local Turkish organizers have informed me that I could get this information from IFAC. IFAC has informed me that, after asking for the permission of the participants of the congress, they could share the contact details of the participants with me. I look forward to receiving this information from IFAC. However, the first-hand information enables us to evaluate the congress simply. There were over 470 delegates from Nigeria, 80 from Mongolia, 170 from China and 120 from Malaysia, who will be the host of the next congress. These numbers are the highest from these countries up to date. The profiles of participants from the countries represented in previous congresses with high attendance are as follows: 180 from Britain, 165 from Japan, 135 from France, 95 from USA. These numbers are low compared with the former congresses.

I tried to speak with the delegates from the countries which were attending the world congress for the first time. The desk that we set up for the promotion of the 12th WCAH was a good opportunity to have dialogue with these people. I tried to determine the reason why these countries gave attention to the congress to this degree. In general, it can be claimed that this was one of the consequences of globalization. Besides this, following the collapse of the USSR, the countries which were previously dependent on the USSR have had the desire to

learn the capitalist economy applications. It is known that the reason why the Russians came in large numbers to Paris Congress held in 1997 and Hong Kong Congress held in 2002 was based on the same fact. Another reason is that the tremendous communication environment attracted the attention of these countries concerning this congress. They started to hear news about these congresses in the Media, and for this reason they wanted to see and be part of this activity at least once in their life.

It seems that the enhancement of economic wealth encouraged the “Former 3^d World Countries” to participate in this congress. Indeed, these countries are in the process of integration with the world economy. Turkey passed through the same process in 1980.

Besides this, the emergence of the unexpected capacity of Central Asian and African countries is another point and it is hard to understand the reasons for this situation. I guess in the upcoming years, the real developments will occur in these parts of the world. For instance, Nigeria is a rich country in terms of oil and gas reserves, but the participation of Nigerian delegates was based on an individual effort, not a coordinated countrywide effort. I met with a Nigerian lady who was a chief of a professional organization representing 17,000 members. She told me about her efforts to bring approximately 500 people from her country in order to attend this congress. It is impossible not be impressed by her efforts. In this respect, it once again shows us that the determination of people who can expend individual efforts in these countries, can contribute to the increase of the attendance to these congresses. The people with whom we can foster close relations can become the people that we can continuously work together with. It seems that this process will be more important while making new programs in the future.

In addition to the above mentioned factors, it would be appropriate to add that visiting Istanbul was important for the participants from these countries. Most of the Western delegates had visited Istanbul before; contrary to this the delegates from the other countries were coming to Istanbul for the first time. I have learned that following the congress, 14 separate excursions to Anatolia were organized for these participants.

I also had the opportunity to ask the Western participants the reason why they attended the congress in low numbers. They dwelled upon on two factors. The first point that they expressed was that the congress did not present a new target; the topics discussed within the congress were the same as previous ones. Thus, these people stated that IFAC had to renovate the topics. Secondly, they drew attention to the fact that this was not the first time for them to come to Istanbul; they did not have the purpose of tourism while coming to Istanbul. In addition, the congress was held in winter so this was another fact that prevented the participation of Western participants. Another fact that I observed was that the average age of western participants was high. There were not many young participants from these countries.

It seems that Mr. J.J. Fermin Del Valle, the new Argentinean President of IFAC, will be committed to an intensive program for the 18th congress to be held in 2010 in Kuala Lumpur in Malaysia. We will all see whether IFAC will re-examine the topics of the congress. But we should be aware that Malaysia will be attractive for many people in terms of tourism.

Bucharest Conference

This conference was noteworthy concerning the Balkans. The conference was entitled “International Conference on Accounting and Management Information Systems”. There were approximately 200 participants and 19 of them were from Turkey. There were 127 papers; 97 of them were from Romania, 12 of them were from Turkey, 4 of them each from France and Serbia and the remaining 10 papers were from the other Balkan and Central

European countries. The only problem which occurred in the conference was the limitation of 127 papers in one and a half days. The conference President was Prof. Dr. Pavel Nastase, who is also the dean of The Academy of Economic Studies of Bucharest. He had come to Istanbul for the Educators' congress and we met with him when he came to Istanbul. He can speak English. I observed that the Romania people are good at speaking foreign languages. Prof. Nastase has close relations with France. I invited him to the Edirne conference. I guess they will attend the conference as a group from Romania. Our attendance at the Bucharest conference was certainly very important in terms of having the opportunity to meet our Romanian colleagues and to form relations with the practitioners and scholars coming from other Balkan countries, namely from Bulgaria, Greece, Serbia and others. Following our return to Istanbul, we started to communicate with these new friends and tried to make them come to the Edirne conference. Our intensive correspondence with the aforementioned people is still being carried out as these lines are being written.

The conference registration in Bucharest was free of charge. We had also taken the same decision for the Edirne conference before we saw the same in Bucharest. Edirne is a small city compared with Bucharest and due to this; its accommodation options are limited. For this reason, we plan to hold a smaller conference.

There were papers relevant to accounting history in Romania. However, regarding accounting history, Turkey is at an advanced level compared with the other Balkan countries. They have deep accounting history, but there are not many people specialized in accounting history. If they were encouraged in some way, this would help their efforts to enlighten their accounting history. Needless to say, this would necessitate patience and persistence. By the way, I would like to state that a mutual friend, Prof. Marc Nikitin of France, was also at the conference.

Conclusions

Based on my observations, both at two Istanbul congresses and the Bucharest conference, it is possible to come to a conclusion which also needs to be discussed. This can be listed as follows:

The collapse of the USSR, a general acceptance of a liberal economy, not having long-term wars, developments in communication and transportation systems, the emerging wealth in some Asian, Middle Eastern and African countries as a consequence of energy incomes, are among the facts which have affected the international congresses and conferences relevant to accounting -- indeed these facts had effects on other issues, too.

The decrease which occurred in the attendance from Western countries and the age profile seems to be a problem. The age profile of participants at the Educators' congress is younger than the Accountants' congress and also there isn't any decrease in the attendance to the Educators' congress compared with the Accountants' congress; I guess these are significant signs. I think IFAC should examine this situation. Perhaps they will need to determine more attractive topics.

Regarding accounting history, it seems that the decision that was made in the last "Past and Future Conveners Meeting" in France, was appropriate, namely determining the expansion of accounting history activities to the other sides of the world as the first target, and considering the quality of papers secondly, on condition that they are compatible with the basic principles. Nevertheless, accounting history is not the same as accounting applications. Every country has accounting applications, but not accounting history research. The globalization of accounting history in the path of science necessitates an approach based on a long-term plan. However, if it can be actualized within 20 years, accounting history can have

a tremendous strength among the other branches of social sciences. And it is certain that in that case the honorable position of accountancy would gain more power.

The creation of interest in accounting history in those countries steadily interested in congresses and conferences relevant to accounting, is due to their engagement in the issue more frequently. For this reason, the hosting places of the congresses and conferences should be determined at least four years in advance. In this way, they could prepare themselves.

Lastly, I would draw attention to the fact that the countries which have made great contributions to the development of accounting history will have a role in the expansion of accounting history to the countries which have been newly introduced to accounting history and have a desire to develop this discipline. This would be realized by means of encouraging them instead of offending them; determining the themes on a large scale instead of a narrow scale; enabling a wide spread platform to express their views instead of preferring quality as an initial aim; and certainly holding these conferences more frequently. Contribution to accounting history is one of the most important services to humanity to enlighten everyone about the ancient creativity power of their ancestors.

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