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## Editorial: Turkey and the EU

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**Biographical notes:** Aida Sy received her doctorate (with First Honours) from the University of the Sorbonne. She teaches accounting and taxation at Marist College. She is a Research Fellow at the University of St. Andrews, the University of Paris-Dauphine and the University of Bordeaux-Montesquieu-France. She has numerous publications and edits several journals. She has participated in international conferences as a plenary speaker, presenter, chair and discussant. She is a member of the American Accounting Association, the European Accounting Association, the Critical Accounting Society and the PhD Project-KPMG/Deloitte. She is the co-organiser of the Accounting and New Labor Process and the International Conference of Critical Accounting conferences.

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There has been a long-running discussion of the importance of cultural, linguistic, and geographical that divide different countries. The European Union and Turkey have developed a closer relationship over the years. Perhaps the high point and best chance of accession to the EU was when Ataturk and his non-secular legacy dominated Turkish society. Since then, Ataturk has been all-but vanquished from the scene and has been replaced by a bizarre blend of Islamic fundamentalism and state-cronyism. The result has been a retreat from EU membership; both by a wary EU and by the new regime in Turkey. The project is now on the back-burner.

Turkey has been an associate member since 1963, after being member of the Council of Europe as early as 1949. Turkey is the EU's longest running candidate. If Turkey does one day enters the EU; debate about Turkey's suitability will continue in Europe. Certainly big players in the EU, France and Germany, have openly expressed frustration with Ankara.

In terms of research, Turkish academics have integrated the international research and international and European journals. Turkey has organised the European Accounting Association (EAA) Annual Congress in Istanbul in 2010, one of the largest attendances in EAA history and second after Portugal. A Critical Accounting Society Symposium was also held in Istanbul.

The *International Journal of Critical Accounting (IJCA)* is devoting this special issue to Turkish research. This is a variety of research. For example, the paper of Sürmen and Daştan discuss the importance of the development of accounting in Turkey as a Scientific Discipline. The paper shows the historical development of accounting and the making of a class of accountants. Çankaya, Bulut and Örs examine the role of corporate gatekeeper and their liability from point of view auditors. The lesson left by Arthur Anderson will never been leant enough. Waweru, Çalışkan, Akbaş and Durer investigate the challenges

accountants face in their careers. Türel and Türel review the very current issues on derivatives both from a European and Turkish perspectives. Akdogan and Boyacioglu's paper concerns corporate governance and how firms are performing. This is also an ongoing issue in International SOX.