International Federation of Accountants

IFAC Candidate Information System

Account Username	turker
Region	Europe
Nomination For	Member - IFAC Board
Nomination Type	IFAC Member Body
Last Name	TURKER
First Name	MASUM
Title	Dr.
Address Line 1	GENCLIK CADDESI NO: 107
Address Line 2	ANITTEPE - ANKARA
State/Province	TURKEY
Postal Code	06570
Telephone	+903122325065
Fax	+903122325074
E-mail	INTERNATIONAL@TURMOB.ORG.TR
Country of Residence	TURKEY
Alternative Country of Representation	
Explanation for Alternative Country	
Nominating Organization 1	Union of Chambers of Certified Public Accountants of Turkey
Nominating Organization 2	Expert Accountants' Association of Turkey
Nominating Organization 3	
Nominating Organization 4	
Nominating Organization 5	
Gender	Male
Profession	Practitioner - Small or Medium Practice(SMP)
If *other* please describe	
Nationality	TURKISH
Primary Language	TURKISH
Written English Proficiency	Expert
Spoken English Proficiency	Fluent
Professional Designation	CPA
Employing Organization	Turkerler Auditing and Tax Consulting Inc.
Professional Affiliations	- Unıon of Chambers of Certıfied Publıc Accountans of turkey (TURMOB) - Expert Accountants' Association of Turkey (TMUD) -Committee Member, Small and Medium Sized Practices Committee, IFAC, 2006-

Previous Involvement with IFAC	2011; -Committee Member, Small and Medium Sized Practices Committee, IFAC, 2006-2009; -Member of the Education Committee of IFAC 1998-2002
Background and Education	-Istanbul University, Institute of Social Sciences Ph. D, 2003 -Istanbul University, School of Business BA, 1973
Career History and Professional Experience	- President, Union of Chambers of Certified Public Accountants of Turkey, 2008-2010; - President, Examination Commission and Member Admission Committee, The EAAT, Expert Accountants' Association of Turkey, 2009-2011; - Ass. Professor, Faculty of Commercial Sciences, Istanbul Commerce University, since 2003; - Visiting Professor at Istanbul University, since 2004; - Vice-President, Federation of Mediterranean Accountants, 2006-2010; - Member, FEE, Small and Medium Sized Practices Working Group, since 2006; - Vice President, SEEPAD (South Eastern European Partnership on Accountancy Development), 2008-2010; - Sworn-in CPA, since 1990; - Expert Accountant, since 1974 - Independent Lead Auditor, Partner, Turkerler Independent Auditing and Tax Sworn-in CPA Inc., since 1988; - Minister of State responsible for Economy, Turkey, 2002; - Board Member, General Secretary and Vice President, EAAT (Experts Accountants' Association of Turkey), 1975-1990; - President, EAAT (Expert Accountants' Association of Turkey) 1997-2000, 2005-2007, 2007-2009; - Chairman, The Turkish Auditing Standards Board, 2003-2008; - Chairman, 57th Government, Restructuring Committee for the State Economic Enterprises; 2002; - Deputy President, FCM (Federation des Experts Comptables Mediterranees), 1999-2004; - President, FCM (Federation des Experts Comptables Mediterranees), 2004-2006; - Committee Member, SEEPAD (South Eastern European Partnership on Accountancy Development), Membership Committee, 2006-2008; - Member of The Turkish National Parliament from Istanbul, 1999- 2003; - Member, Standing Committee of Budget and Planning of Turkish Parliament, 1999-2002; - Member, Higher Education Committee of Turkish Parliament, 2000-2001; - Secretary General, TMUDESK (The Turkish Accounting and Auditing Standards Setting Board), 1994-1999; - Vice-President, TÜRMOB (Union of Chambers of Certified Public Accountants of Turkey), 1992-1999; - President, TESMER (Center for Education and Training), 1993-1999; - Member, Audit Committee of Turkish Development Bank; 1992-1994; - Board Member, Turkish Import and Export Bank, 1985-1998; - Auditor, Turkish Import and Export Bank, 1988-1989; - Executive Director, GUNES Journal, 1983-1986; - License Holder and President, Turkish News Agency, 1983-1987; - President, Association of Turkish Journal Owners, 1988-1992; - Member, Board of Directors of HURRIYET Journal Holding Inc.; 1985-1986; - Chief Editor and Executive Director, NOKTA Magazine, 1994-2004; - Writer, YENIYUZYIL Journal, 1999; - Executive Editor, ESNAF VE SANATKARLARIN SESI Magazine, 1971-1973; - Producer and Moderator, PLATFORM Debate Program, HBB Television, 1994-

	1999; - Executive Editor, AKTUEL Journal, 1988-1989; - Chief Editor and Executive Director, HURSES Journal, 1989-1999; - Visiting Professor, Gazi University, Bolu Faculty of Administrative Sciences; 1978-1983; - Founder Chairman and Partner, Turkerler Independent Auditing and Tax Sworn-in CPA Inc., Premier International Member, 1982-1999; - OR-MAM CPA, 1972-1982; - CPA, 1972-1990; - Member, Football Federation, 1985, 1987-1988 - President, Union of Chambers of Certified Public Accountants of Turkey, 2008-2010; - President, Examination Commission and Member Admission Committee, The EAAT, Expert Accountants' Association of Turkey, 2009-2011; - Ass. Professor, Faculty of Commercial Sciences, Istanbul Commerce University, since 2003; - Visiting Professor at Istanbul University, since 2004; - Vice-President, Federation of Mediterranean Accountants, 2006-2010; - Member, FEE, Small and Medium Sized Practices Working Group, since 2006; - Vice President, SEEPAD (South Eastern European Partnership on Accountancy Development), 2008-2010;
List the candidate's key achievements relating to the accountancy profession, e.g. in standard-setting, business or government	- Minister of State responsible for Economy, Turkey, 2002; - Board Member, General Secretary and Vice President, EAAT (Experts Accountants' Association of Turkey), 1975-1990; - President, EAAT (Expert Accountants' Association of Turkey) 1997-2000, 2005-2007, 2007-2009; - Chairman, The Turkish Auditing Standards Board, 2003-2008; - Chairman, 57th Government, Restructuring Committee for the State Economic Enterprises; 2002; - Deputy President, FCM (Federation des Experts Comptables Mediterranees), 1999-2004; - President, FCM (Federation des Experts Comptables Mediterranees), 2004-2006; - Committee Member, SEEPAD (South Eastern European Partnership on Accountancy Development), Membership Committee, 2006-2008; - Member of The Turkish National Parliament from Istanbul, 1999- 2003; - Member, Standing Committee of Budget and Planning of Turkish Parliament, 1999-2002; - Member, Higher Education Committee of Turkish Parliament, 2000-2001; - Secretary General, TMUDESK (The Turkish Accounting and Auditing Standards Setting Board), 1994-1999; - Vice-President, TÜRMOB (Union of Chambers of Certified Public Accountants of Turkey), 1992-1999; - President, TESMER (Center for Education and Training), 1993-1999; - Member, Audit Committee of Turkish Development Bank; 1992-1994; - Board Member, Turkish Import and Export Bank, 1985-1998; - Auditor, Turkish Import and Export Bank, 1988-1989;
Explain why the candidate wishes to be appointed	He wish to be appointed to make a contribution to find a solution to the SMP's problems.
Explain the candidate's objectives for this position	He has following objectives: To support the international actions to minimize the preassures from the govermental otorities and regulators on the SMPs and their cliens SMEs; To ensure that the IFAC budget give appropriate amount to the initiatives rekated to SMPs; To support the IFAC Board in order to put a comman project to protect the SMPs against the unfair competition; Thus, to improve the

	market share of the SMPs who compose the majorty of the professional accountants; and ensure tjose regulatory bodies development; and ensure the develeopment og guidance for the SMPs.
Explain how the candidate's skills, knowledge and experience are relevant to this position	The candidate is very familiar with the international aspects related to accountancy and auditing. In order to make the Turkish accountancy profession much more familiar with the international accounting, auditing, educations and ethics standards and reflect the needs of the countries like Turkey in IFAC Board. He is within the profession for 42 years. He is very familiar with the IFAC since he worked for Education Committee for 1 term and it is his second term in SMP Committee
Please list up to ten major published works	- (Together with Ass. Professor Lerzan Kavut) Small and Medium Sized Enterprises and The Role of The Accountancy Profession in Turkey (4th FCM Conference The Globalization of Small and Medium-Sized Enterprises and the Role of the Accountancy Profession, 3-4 May 2004-Capri); - (Together with Ass. Professor Engin Yarbaşı and Ass. Professor. Doç. Dr. Esin Okay Örerler) “The Experience Of SMEs In Turkey: A Compulsive Process Through EU Membership”, International Symposium: SME’s Towards The Membership of EU, Balikesir University Bandırma Faculty of Economics and Business Administration, Bandırma, 19-22 May 2004; - Turkish Accounting and Auditing Standards Perspectives on SMEs and SMPs, International Conference on Role of Profession in New Milieu, 11-13 January 2007 Kamaraj Arangam, Chennai, India,; - The Role of Accountancy and Audit in The Financial Market (Steady Economic Development: The Role of Accountancy and Audit) (Fourth Congress of the Institute of Certified Public Accountants in Bulgaria and the Celebration of the Professional Holiday of Certified Public Accountants, 18-19 Nisan 2005, Sofia-Bulgaria); - Uluslararası Denetim Standartlarında Yakınsama, Ulusal Denetim Standartları ve Türkiye Denetim Standartları Kurulu (Concergence with the International Standarts on Auditing, National Auditing Standarts and Turkish Auditing Standarts Board), MODAV, Kasım (November) 2004, Dedeman Oteli; - Global Audit And Its Role In International Business, 2nd Conference of Albanian Institute of Authorized Charted Auditors (IEKA), 6-7 December 2007, Tirana, Albania; - Free Professions, Accountancy Freedom: Turkish Experience, International Forum “The Liberty”, Praxis, 12-13 February 2008, Bologna, Italy; - Public Oversight System, “The Accountancy Profession: between Regulation and Public Interest”, 17th Congress of the Romanian Accountancy Profession, 1-2 September 2008, Bucharest, Romania; - Public Oversight System - Functions, Priorities and Expectations, IDES Congress “Public Oversight and Public Interest”, 17 November 2008, Sofia, Bulgaria; - Vergi Kayıplarının Önlenmesinde Vergi Beyannamelerinin İmzalanması ve Maliye Bakanlığı’na Bir Öneri, TÜRMOB Yayınları No:249-Ankara, 2004; (A Recommendation to Finance Ministry: Signing the Tax Return for Prevention of Tax Loss, TURMOB Publications No: 249, 2004 Ankara) - (Yrd. Doç.Dr. Esin Okay Örerler ile birlikte) Türk Şirketlerinin Küresel Şirket Haline Getirilme Yolları İstanbul Ticaret Odası Yayınları No: 2004/60, İstanbul 2004;(Together with Ass. Proff. Esin Okay Orerler – Ways to make the Turkish Componies a Global Company, Istanbul Commerce Chamber Publicationa No: 2004/60, 2004 Istanbul)
Has the candidate ever been subject to disciplinary action by accounting bodies, regulators or others?	No

If *yes* please explain

The candidate confirms to his/her availability for the estimated annual time commitment as stated for this position in the Call for Nominations	Yes
The candidate applies for the Travel Subsidy for Developing Nations. See page 6 of the Call for Nominations	No
The candidate will notify the Nominating Committee as soon as possible if his/her employing organization, employment status or country of residence changes	Yes
The candidate would be willing to accept a technical advisor from another nominating organization	No

Nominating Contact Information	Same as above
Contact Last Name	AKDEMIR
Contact First Name	YUCEL
Contact Title	Mr.
Contact Address Line 1	GENCLIK CADDESI NO: 107
Contact Address Line 2	ANITTEPE - ANKARA
Contact State/Province	TURKEY
Contact Postal Code	06570
Contact Country	TURKEY
Contact Telephone	+903122325065
Contact Fax	+903122325074
Contact E-mail	international@turmob.org.tr

Is this a joint nomination?	Yes
Is the candidate being considered for multiple nominations?	No
Is the candidate being renominated?	No

What type of support will the nominating organization provide?	Technical assistance, financial aid, time to attend and prepare for meetings, human resources.
The nominating organization will support the candidate in case of appointment. This support includes that no undue influence, whether financial or otherwise, will be exerted that might impair the member's ability to act with independence, integrity and in the public interest	Yes
E-mail for certification	international@turmob.org.tr

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