

DEVELOPMENT OF TAX AUDIT BASED ON ACCOUNTING DOCUMENTS IN TURKEY (1923-1980)

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ABSTRACT

The purpose of this study is to examine the influences of tax laws enacted between 1923 and 1980 on accounting and tax audits. In line with this purpose, the laws implemented during the first and second periods of the Republic (1923-1949 and 1950-1980) were analyzed chronologically, and their impacts on the accounting process and tax audits were evaluated.

The first period of the Republic (1923-1949) was divided into two phases: 1923-1939 and 1940-1949. In the early years of the Republic, laws affecting the content and style of accounting were enacted, enabling the government to levy taxes based on financial statements and income. However, the imposition of tax laws requiring distinct accounting books and the principle of taxation based on statements caused significant audit challenges. These issues were mitigated by the establishment of tax audit organizations alongside the Ministry of Finance's Board of Inspectors. Between 1940 and 1949, new tax laws aimed at alleviating the economic and financial effects of World War II were introduced but were criticized for exacerbating economic inequality. A tax reform was implemented, adopting the philosophy of "taxation based on income" and restructuring the tax audit organization.

The second period of the Republic (1950-1980) was examined in three phases: 1950-1960, 1960-1970, and 1970-1980. This era saw the emergence of a need to scrutinize taxpayers due to amendments in tax policies. Comprehensive tax audits were required, comparing existing tax bases with declared statements under applicable legislation. Consequently, the tax audit structure was modernized to meet these needs.

Keywords: History of Accounting, Accounting Documents, History of Tax Audit.

Jel Classification: H30, M41, M42, M48.

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MUHASEBE BELGELERİNE DAYALI VERGİ DENETİMİNİN TÜRKİYE'DEKİ GELİŞİMİ (1923-1980)

ÖZ

Bu çalışmanın amacı, 1923 ile 1980 yılları arasında yürürlüğe giren vergi kanunlarının muhasebe ve vergi denetimleri üzerindeki etkilerini incelemektir. Bu amaç doğrultusunda, Cumhuriyet'in birinci ve ikinci dönemlerinde (1923-1949 ve 1950-1980) uygulanmış olan kanunlar kronolojik olarak analiz edilerek, muhasebe süreci ve vergi denetimleri üzerindeki yansımaları değerlendirilmiştir.

Cumhuriyet'in birinci dönemi (1923-1949) ise 1923-1939 ve 1940-1949 olmak üzere iki alt bölüme ayrılmıştır. Cumhuriyet'in ilk yıllarında, muhasebenin içeriğini ve tarzını etkileyen kanunlar yürürlüğe girmiş; bu sayede devlet, finansal tablolar ve gelir üzerinden vergi tahsil edebilmiştir. Ancak, ayrı muhasebe defterleri tutulmasını zorunlu kılan vergi kanunlarının getirilmesi ve beyana dayalı vergilendirme ilkesi, denetim açısından ciddi zorluklar doğurmuştur. Bu sorunlar, Maliye Bakanlığı Teftiş Kurulu'nun yanı sıra vergi denetim örgütlerinin kurulmasıyla hafifletilmeye çalışılmıştır. 1940-1949 yılları arasında, II. Dünya Savaşı'nın ekonomik ve mali etkilerini hafifletmeye yönelik yeni vergi kanunları çıkarılmış, ancak bu düzenlemeler ekonomik eşitsizliği artırdığı gerekçesiyle eleştirilmiştir. Bu dönemde "gelire göre vergilendirme" anlayışı benimsenmiş ve vergi denetim örgütlenmesinde de bir reforma gidilmiştir.

Cumhuriyet'in ikinci dönemi (1950-1980) ise 1950-1960, 1960-1970 ve 1970-1980 olmak üzere üç aşamada incelenmiştir. Bu dönemde vergi politikalarında yapılan değişiklikler nedeniyle mükelleflerin daha yakından incelenmesi ihtiyacı doğmuştur. Mevcut vergi matrahlarının ilgili mevzuat çerçevesindeki beyanlarla karşılaştırıldığı kapsamlı denetimler zorunlu hale gelmiş ve bu gereksinimleri karşılamak adına vergi denetim yapısı çağdaştırılmıştır.

Anahtar Kelimeler: Muhasebe Tarihi, Muhasebe Belgeleri, Vergi Denetimin Tarihesi.

Jel Sınıflandırması: H30, M41, M42, M48.

1. INTRODUCTION

The first phase of the Republic of Turkey in the history of accounting (1923-1949) marked two significant taxation milestones: the abolition of the Ottoman tithe tax and the adoption of modern taxes such as the Profit Tax, Transaction Tax, and Internal Consumption Tax. Further, the 1949 tax reform introduced the Income Tax, Corporate Tax, and Tax Procedure Law, fundamentally shaping accounting practices (Özçelik, 2017: 402-403).

The second phase (1950-1980) reflected a shift towards liberal economic policies in the 1950s and planned economies in the 1960s. While development accelerated during the planned period (Takım, 2011: 173), economic instability necessitated the adoption of stabilization measures by the 1970s (Akyıldız & Eroğlu, 2004: 48-53). Tax laws were frequently updated to align with modern taxation principles and to integrate with Western Europe (Güvemli et al., 2018a: 191; Öztürk et al., 2008:15-31).

The information given in the paragraphs above shows that changes occurred in the sense of tax audit between the years 1923-1980. Detailed examination of the changes in the tax audit may lead to healthier decision-making on the taxes. Although studies (Türk, 1981) (Güvemli,

2001), (Uman, 2010), (Çabuk, et al., 2013), (Köroğlu, 2015), (Güvemli, 2017) (Özçelik, 2017), (Pekşen, 2019)) were conducted on the history of tax audit in Turkey in the history of accounting, there is no chronologically detailed examination of the laws that influenced the tax audit. In the study, the literature on the subject will be explained first. The developments in the sense of tax audit between 1923-1949 will be discussed with the related laws in the next part of the study. The following part will be referred to as the second period of the Republic in the tax audit (1950-1980) and examined in three sections, which are the years between 1950-1960, 1960-1970 and 1970-1980.

2. LITERATURE REVIEW

Previous studies have explored the impacts of tax laws on accounting and tax audits in Turkey. Türk (1987) highlighted the intensification of tax reforms between 1923-1950 and 1963-1970, noting a significant increase in the tax-to-GDP ratio. It was stated that because of the modernization of the Turkish Tax system in the first period, the ratio of tax revenues within the general budget to gross national product increased from 10% to 12.8%. Additionally, in the first years of the second period, the ratio of tax revenues to gross national product in the general budget increased to 15.5%. In the study evaluating the tax policies implemented in Turkey during the Atatürk period (1923-1938), Yay (1988) emphasized that it would be much more beneficial to eliminate the problems arising from the application and transform it into a land tax based on income, instead of abolishing the "Tithe" tax to ensure the speed of development. In the study, it was stated that with the laws that came into force in this period, the tax burden remained largely on fixed-income people such as urban workers and civil servants, the tax burden of the agricultural sector decreased significantly, and most of the taxes in the industrial sector were paid by public economic enterprises.

Güvemli (2001) investigated the westernization process in accounting history in terms of Ottoman and Republican practices. In the study, the rescript of *gülhane* (or *Tanzimat*) and its effects, the laws and economic policies that were effective in the westernization process that started with the Republic, were explained. In this study examining the third phase of Republican accounting thought, Güvemli (2017) investigated the laws affecting the Turkish accounting system between 1923 and 1980. In the study, it is emphasized that the Republican revolutions restarted the westernization process that started with the *Tanzimat*. It has been stated that the Turkish accounting academic infrastructure was created by integrating with Western Europe with the amendments in the tax laws between 1923 and 1950, and after 1950, the effect of tax laws in accounting practices came into prominence. Ertaş and Çelebiler (2024), in their study examining the effects of the tax laws enacted between 1923 and 1930 on the Turkish accounting system, stated that each of the tax laws that came into force in the first years of the republic determined the books that should be kept for the accounts. It was stated that the reason for this situation was the lack of a uniform accounting system and the absence of a single tax procedure law.

In the study of Uman (2010), it was examined the history of Turkish tax audit. It is stated that there is a triple structure in Turkish accounting practices, namely the uniform accounting system, tax procedure and commercial laws, and Turkish accounting standards, and that they are tried to be reduced to a single regulation. Çabuk et al. (2013) stated in the study that the tax audit culture based on the accounting record system started with the "Başbaki Kulu" organization in the Ottoman period and that this organization continued for 250 years until the Tanzimat. It was also stated that the task of this organization had been undertaken by the "Maliye Nezareti, Heyet-I Teftişiye" (Ministry of Finance, Inspection Board) organization since 1879, and as the importance of tax audit increased with the Republic, additional tax audit organizations were established to the Inspection Board of the Ministry of Finance.

In the study of Köroğlu (2015), the developments in accounting auditing from the declaration of the Republic to the 21st century was discussed. In the study, it was stated that there were no significant developments in accounting auditing until the 1950s because private enterprises did not engage in large-scale activities in Turkey. It was also stated that important developments in the field of accounting auditing include the issue of accounting auditing in the banking sector in the mid-1960s and the increase in the number of foreign investors operating in Turkey in the 1970s. Özçelik (2017), in the study examining the tax impact on the development of the Turkish accounting system, explained the history of accounting during the Old Turkish States, the Ottoman Empire and the Republic of Turkey. In another study, Pekşen (2019) investigated the developments in tax auditing from the Ottoman Empire to the 21st century of the Republic of Turkey. In the study, it was stated that the establishment of the Tax Inspection Board in 2011 was a very important step taken to eliminate the lack of coordination between different audit units.

3. THE DEVELOPMENT OF TAX AUDIT IN TURKEY

In the first years of the Republic, the tithes tax remained from the Ottomans was abolished and modern tax laws were put into force. The most important one of them was the profit tax in terms of taxation. The profit tax enabled tax payment over the profit of the taxpayer keeping accounting books according to the principle of statement (Saraçoğlu, 2009:134). Moreover, the transaction law, internal consumption tax and general consumption tax introduced legal provisions for taxpayers to keep books and documents. The law that ensured the first application of double-entry bookkeeping in Turkey entered into force in the first years of the Republic and the provisions for traders to keep books were included therein. In this period that was referred to as multi-book (Güvemli, 2017: 34-38), the need to create a tax audit organization in order to control the government tax incomes emerged. In this respect, the thought of creating tax audit organizations in addition to the Board of Inspectors of the Ministry of Finance became a current issue (Çabuk et al., 2013: 323).

During the World War II, new taxes were added in the tax system the amount of the taxes was increased to finance the public revenues (Aktan et al., 2019: 167). This situation caused reactions in the country and tax reform was carried out to secure tax equity in 1949.

Through Income Tax, Corporate Tax and Tax Procedure Law enacted within the scope of the reform, steps were taken in terms of modern taxation (see: 1949 Tax Reform; www.tbmm.gov.tr.).

The tax laws were amended sometimes due to economic reasons and sometimes due to political reasons between the years of 1950 and 1980 (Aktan et al., 2019: 169-171). As for the tax audit, the structure created for financial auditors, income control and account experts were supported by tax auditors in the second half of the 20th century and it continued until 2011.

3.1. Developments in Tax Audit in the First Period of the Republic (1923-1949)

The first years of the Republic may be described as the period in which a radical change that was legally and socio-economically systematic and comprehensive occurred. In the founding stage of the new government, it was aimed to create a structure that was different in terms of theory, corporation and function concerning the economics and society (Kırılmaz & Kırılmaz, 2014: 41). Important steps were taken due to the need for a permanent and effective structural change from in terms of economics and finance and the government with a modern state structure to be based on a firm foundation (Kaplan, 2017: 133). The amendment in the tax laws enabled the foundation and development of tax audit organization within the framework of the governmental needs. In this part of the study, the developments in the structure of tax audit through the effects of the tax laws published between the years of 1923 and 199 on our tax system were described.

3.1.1. The Laws Enacted in the First Years of the Republic and Developments in Tax Audit

In the first years of the Republic, there were two important features in terms of taxation. One of them was the attempts concerning the liquidation of the tax system of the Ottoman Empire and the other was the efforts to introduce the taxes that were deemed to be modern those days instead of the liquidation taxes (Nadaroğlu, 1981: 134). In this scope, the sense of tax audit that changed in parallel with the amendments in the tax laws.

Profit Tax

With the declaration of the Republic, the reduction of the taxes received from the agricultural sector was a social and political necessity. In these years, a large proportion of the population of the country consisted of the peasantry with a low level of income and wealth. The peasantry carried out agricultural activities continued to pay the tithe tax remained from the Ottomans. In 1923, Mustafa Kemal Atatürk gathered 1135 people consisting of farmers, employees, traders, industrialists and employees' delegates in Izmir Congress of Economics and enabled them to make important decisions on economic issues. One of the decisions was the abolishment of the tithe tax paid by the farmers. In this regard, the tithe tax that was an unfair tax impeding the increase of production was abolished by the law no 552 on 19 February 1925 (Türk, 1981: 338-340). As the tithe tax providing 25% of the government budget and 50% of tax incomes, a significant loss of revenue occurred. In order to prevent the loss, the Profit Tax was put into effect in 1926. This law was based on statement and included 'direct taxes' (Kızıl

et al., 2015: 77). Commercial and industrial institutions, self-employed and employees were included in the law. Through the determination of profits of the taxpayers paying that tax, the related accounting procedures and principles were established (Özçelik, 2017: 401). The balance sheet and profit-loss account were defined in the law and the foundation of the concept of financial statements was laid. In addition to the books specified in the Turkish Commercial Code that was enacted in 1926, the law obliged keeping the profits transaction book'. Furthermore, it imposed the obligation to keep ledger (defter-i kebir). By this means, the ledger was mentioned in the legal arrangements for the first time (Güvemli, 2017: 35-36). Therefore, it is the first legal arrangement that obliged taxation over the accounting records and keeping accounting books (Arıkan & Güvemli, 2013: 43).

The profit tax law is important in terms of the use of accounting documents and books and development financial statements as the government started to apply tax based on the financial statements for the first time. By this law, the taxpayers started to draw the financial statements for the government. However, the formal structure of those statements and the account plan to be used to draw the financial statements were not described in the law. Consequently, the Turkish accounting system remained behind the times (Güvemli, 2001: 147-148). Also, the fact that each tax law required keeping book apart from the ones specified in the Turkish Commercial Code dated 1926 enhanced the burden of accounting and made the tax audit difficult. Nevertheless, this problem was resolved upon the adoption of the Tax Procedure Laws included in the Tax Reform in 1949 (Güvemli, 2017: 147; Çabuk et al., 2013: 323).

General Consumption Tax

The gaps occurred due to the removal of the tithe tax intended to be filled through the taxes received over expenses. As the General Consumption tax was put into force in 1926, the tax burden moved from village to city. The tax was adopted as the first form of value-added tax in Turkey (Kaya & Durgun, 2009: 242). The rate of the tax through which private entertainment and consumption were also taxed besides the general consumption was 2,5%. However, this tax requiring an efficient tax administration through a fine accounting and recording system was abolished in 1927 as the necessary conditions were not settled in these years and the transaction tax entered into force (Vural, 2008: 87).

The taxpayers within the scope of that law were obliged to keep general sales and transaction book and record the sales and transactions in therein (General Consumption Tax, 1926, Article 6).

Transaction Tax

The Transaction Law came into effect in 1927. It was a tax collected from banking and insurance services over sales prices of manufactured products produced and sold by the industrial institutions or prices of import products (Köroğlu, 2015: 36). Foreseeing taxation from the accounting records of the Republic, it was collected over monthly statements. It was required to include the name, type and price of the products sold in the statement (Güvemli&Güvemli, 2013: 390). As specified in the law, the taxpayers would keep manufacturing book, transaction book, product purchase and sales book in addition to those

included the Commercial Code. The law also introduced the requirement for the invoice (Güvemli, 2017:35-36).

The transaction law contained an important article in terms of the tax audit. According to the article, the taxpayers who were subject to the transaction tax were obliged to have the accounting books audited by account experts or, if not, treasury officials at least once a year (Çabuk et al., 2013: 323).

Internal Consumption Tax

This law came into effect force in 1930. The Internal Consumption Tax was levied from sugar production and petroleum. It was received as a fixed tax over the production rate of sugar factories and the petroleum production and import based on monthly accounting records. According to the law, the taxpayers were obliged to keep sales books (the book in which the first item entries, the products produced and sold were recorded) and invoice book (the book in which sales invoices were recorded (Güvemli, 2013:147). This tax was combined with the transaction tax afterwards and levied based on a monthly statement (Güvemli, 2017: 37).

The Commercial Code that entered into force in this period (1926) made significant contributions to accounting science. The code included a provision concerning the use of the double-entry bookkeeping method (Özçelik, 2017: 401). According to the code, the traders were obliged to “mevcudat and muvazene defteri” (to be referred to as balance and inventory book later on) and yevmiye book (daybook) and copybook (the book in which commercial correspondences are copied). These books would be taken to “katib-ı adl” (notary public), each page of the books would have a sequence number and the first and last page would be sealed and signed. The traders would have the daybook sealed, signed and dated by the notary public once a year. The preservation period of the books was determined to be fifteen years. In the founding period and at year-end, the traders had to draw a financial statement (Sipahi & Küçük, 2011: 185-186). The code contained the provision regarding that the traders could have the books kept by someone else. Although the provision did not remark the concept of accounting, the accounting profession was mentioned therein for the first time in the Republican period (Güvemli&Güvemli, 2013: 389). In the Turkish Commercial Code dated 1926, the books were a kind of proof for commercial disputes. In line with such a purpose, the books were prepared for lawsuits in commercial courts (Sipahi & Küçük, 2011: 187). However, the code laid importance on the government’s need for audit and resolution of the disputes between the traders rather than being a means of the accounting profession to provide information to the enterprises or third people (Özçelik, 2017: 409).

Developments in Tax Audit

With the tax laws enacted in the first years of the Republic (Profit Tax, Transaction Tax, Internal Consumption Tax and General Consumption Tax), the public authority legalized taxation both over financial statements and incomes (Koroğlu, 2015: 36). However, the fact that the taxes collected according to these laws were levied based on the accounting records and the principle of statement monthly or yearly and that each tax law determined its own accounting book brought the audit problem of these books along (Güvemli, 2001: 147). In order

to overcome such problems, searches to create tax audit organizations started and duty titles such as 'treasury controller' and 'account expert' were described and the practices thereby were initiated (Çabuk et al., 2013:326).

Upon the Profit Tax Law, accrual inspection officers were assigned with the task of examining the tax statements. The accrual inspection officers undertook the first task of tax audit in Turkey and became tax examination officers. However, the accrual inspection officers were not satisfactory in that field and the staff thereof was disestablished (Pekşen, 2019: 108). By the Transaction Tax Law, the account experts were assigned with the task of tax audit, but the account experts were also insufficient due to the increase of the number of taxpayers in time (Güvemli, et al., 2018b: 752). To remedy such auditing deficiencies, it was aimed to reorganize the financial organization. For this, a law on the Ministry of Finance and Its Duties was published in 1936. By this law, the newly established General Directorate of Revenues was assigned with collecting taxes and resolving the problems faced in taxation practices. An audit body called *Treasury Controllershship* was founded within the general directorate (Çabuk et al., 2013: 324). Within the scope of the law, the treasury controllers were assigned with the task of examining the taxpayers' statements, tax books and commercial registries and books such as daybook, ledger, inventory and balance book, which they had to keep by law (Law No 2996, Article 46). Being the first audit organization in the Republican period, the treasury coordinators were restructured in 1942 and 1945 ((Güvemli, et al., 2018b: 752).

In that period, the Board of Finance Inspectors also fulfilled their responsibility for the tax audit. Founded within the Ministry of Finance in 1879, the Board of Finance Inspectors is the oldest one among the tax audit institutions. It operated in Istanbul until 1921 and then Ankara after 1922. This board was charged with 'auditing the general and annexed budget, special provincial administrations, fully state-owned institutions and the companies that were state subsidiaries. The Board of Finance Inspectors continued to serve until 2011 (Uman, 2010: 191).

3.1.2. Tax Laws Enacted in the Period between the Years 1940-1949 and Developments in Tax Audit

During the years between 1940 and 1945, the World War II continued unremittingly. Although Turkey did not engage with the war, the public expenses increased considerably due to the spendings made for defence. In order to ensure public finance, new taxes were imposed and the rates of the current taxes had to be increased. In 1946, the public pressure enhanced through the transition on multi-party period and the tax reform was carried out (Varcan, 1987:63-68). The developments in the tax system and tax audit between the years of 1940-1949 are described below.

For the reason of excess defence and stock expenses during the World War II in the period between the years of 1940-1945, the government needed finance significantly. To meet this need, three new taxes, which were 'Wealth Tax', 'Soil Products Tax' and 'In-Kind Transaction Tax', were included in the tax system (Giray, 2010: 253). The Wealth Tax to be levied from the wealth and extraordinary incomes of wealthy people and earners once a year

was put into effect in 1942. By the cancellation law in 1943, the tax was abolished due to lack of rights of objection, failure of justice among the taxpayers and overreactions (Türk, 1981: 342-344). In 1941, the Soil Products Tax collected in-kind and cash from soil products and the In-Kind Transaction Tax from oil producers came into effect. In 1944, the soil products tax was abolished as it was a great burden for the peasants. In 1947, the in-kind transaction tax was repealed due to the product preservation problem and speculative profits that the oil producers obtained by hiding their products (Giray, 2010: 257-260).

Tax Reform (1949)

The tax reform may be described as 'a radical arrangement and improvement activities in order to plan and carry out a comprehensive taxation structure to secure further justice and equality in the distribution of tax burden in the public' (Özker & Esener, 2010: 23). Since the political structure of Turkey changes more deeply and serially compared to several other countries, the tax reform became a current issue in our country in a shorter time (Nadaroğlu, 1981: 132). The most important reform was realized in 1949. The grounds of that reform may be summarized as follows:

- The World War II caused cases of emergency in Turkey. Thus, the government started to seek ways of finding extraordinary incomes. Naturally, new taxes were included in the system and such arrangements damaged the tax justice. On the other hand, the increase of tax rates for the current taxpayers made the tax collection difficult. Although the tax rates paid by the taxpayers holding statement reached 80% of their profits, the profit taxes could not have the income elasticity expected from them (Türk, 1981: 342-344).
- The taxes imposed had a very complicated structure. The law amendments carried out in various periods failed to make the expected impact (Giray, 2010: 264)

For the reasons described above, the sense of that it would be impossible to implement the fair measures in the whole system without a tax reform was dominant. Through this tax reform movement, the Profit Tax, Corporate Tax and Tradesman Tax Law were prepared. Furthermore, the preparations for the Tax Procedure Law including the tax administration and implementation of the laws started (İnan, 2010: 352). According to the new tax system, taxation would be carried out based on taxpayers' earnings (İnan, 2010: 355).

The tax burden and elasticity of tax incomes between the years of 1939 and 1949 are given in Table 1. The elasticity of the tax incomes is described as the percentage change in the tax incomes to the one in gross domestic products (GDP). Long-term elasticity shows how the tax incomes tended to grow as GDP increased over time where the short-term elasticity shows how the tax incomes changed as the GDP fluctuated in the conjuncture period (Akar, 2013: 28-29). If to examine the Table 1, it is seen that the tax burden of the tax system increased compared to the previous years during the years after the World War II. In those years, the tax system was far from a sustainable elasticity and the elasticity was low in general (Varcan, 1987: 75).

Table 1: Tax Burden and Elasticity of Tax Incomes between 1939-1949

Years	Tax Burden (Taxes/GDP %)	The elasticity of Taxes Based on GDP
1939	9.5	0.4
1940	9.5	1.1
1941	10.4	1.4
1942	11.7	1.2
1943	8.2	X ^{2*}
1944	12.4	X
1945	9.5	2.7
1946	10.7	1.6
1947	14.6	4.9
1948	11.4	X
1949	15.4	6.0

Source: Varcan, Nezih (1987). *Türkiye’de Vergi Politikalarının Oluşumu (Cumhuriyet Dönemi)*, Eskişehir: T.C. Anadolu Üniversitesi Yayınları, No: 208, s.75.

Developments in Tax Audit

To ensure the successful implementation of the planned tax reform and organization of the tax audit through a modern aspect across the country, it was decided to establish a new audit organization (Uman, 2010: 193). Therefore, the Board of Account Experts of which the main task was to examine the taxes was founded to replace the Account Experts by the law No 4709 on 29 May 1945 (Bakır, 2012: 85). The descriptions concerning the tax audit in the law are given below (Law on the Board of Account Experts No 4709, Article 1-5):

- *The Board of Account Experts consisting of consulting account experts, account experts and assistant account experts was founded under the administration of a chair in the centre to examine the taxpayers’ accounts as required by the income laws and to carry out the searches to be needed by the Ministry of Finance.*
- *The account experts or the assistants also exercised the powers assigned to the finance inspectors and assistants, provincial treasurers, income managers, controllers and control officials regarding the examinations to be conducted for taxpayers and personal accounts.*

As seen in the descriptions above, the Board of Account Experts is an external audit unit entitled to examine the taxes only. Apart from that, it was entrusted with internal audit authorities such as inspection and investigation (Pekşen, 2019: 110).

The account experts created the most efficient board of the Republican period and the second period of the history of the Turkish tax audit. The number of the account experts of the

* Tax revenues and GDP changed in opposite direction in the years marked as *x. In other words, the tax rates reduced despite the increase of GDP or vice versa.

group in Istanbul and Ankara was designated to be 230 at first (1945) and it was increased to 500 in 1963 (Çabuk et al., 2013: 326).

In this period, another audit unit founded under the name of ‘Treasury Controllershship’ that turned into ‘Incomes Controllershship’ in 1946 in parallel with the change in the name of the Ministry of Finance. This audit unit was assigned with two main duties. The first one was to audit the compliance of the actions of tax offices with the legal arrangements. The second one was to audit the taxpayers (Çabuk et al, 2013: 326). Additionally, the need for a professional organization for audit emerged as a structure concerning the audit in the government sector was formed in that period. For this reason, the Experts Accountants’ Association of Turkey was established in 1942, and it has been operating until today (Köroğlu, 2015: 37). The association aims to contribute to the modernization of accounting science ((Güvemli, et al., 2018b: 761).

In this period, another significant case that was prominent in terms of accounting was the audit problems that occurred due to the attempts for industrialization that started with the foundation of Sümerbank (1933) and continued until 1939. In order to solve these problems, Control Law entered into force in 1938. The law included both accounting audits and administrative and technical audits. However, due to a lack of accounting and business auditors in that period, the state economic enterprises would be audited by the officials of the Ministry of Finance and Economics (Güvemli, 2017: 39-40).

3.2. Developments in Tax Audit in the Second Period of the Republic (1950-1980)

In this part, the tax laws that were adopted upon the tax amnesty in 1949 and implemented in 1950 and the tax laws implemented between 1960-1970 and 1970-1980 and the impact of these laws on tax audit were described.

3.2.1. Laws Implemented within the Scope of Tax Reform

The application that obliged each of the three taxes introduced after the declaration of the Republic (profit, transaction and internal consumption tax) was completed in 1949 and concluded upon the Tax Reform implemented in 1950. Through the tax reform, it was divided into three. Income Tax Law was adopted for the taxes collected from those foreseen in the profit tax, Tax Procedure Law for the procedural provisions in each of three laws and Corporate Tax Law for corporations in terms of profit tax (Arıkan & Güvemli, 2013: 45). The innovations that appeared along with these laws are described below.

Income Tax and Corporate Tax

The taxes within the scope of the tax reform in 1949 were implemented in 1950. By the Income Tax no 5421 and Corporate Tax no 5422, innovations were introduced for the issues that could not be resolved through the Profit Tax. Being on a global scale, the income tax included the commercial and industrial profits, fees, self-employment profits, incomes from immovable property, incomes from movable property, other profits and incomes. In consideration of the political and economic features of the sector, the industrial profits were exempted from tax. The tax assessment was carried out in real or lump-sum. The tradesmen were exempted from income tax and farmer tax and their wage incomes were taxed in real based

on the tax statement. By the Corporate Tax, the profits and incomes of capital companies, cooperatives, state economic enterprises, associations, facilities and foundation enterprises were taxed. The Tradesman Tax Law no 5423 would tax the profits of real persons that were deemed to be tradesmen according to the Income Tax Law and saved from income tax liability (Türk, 1981: 345-346). Through the changes in the tax systems, the order that taxed the labour incomes, commercial profits and self-employment profits separately and exempted the incomes from the movable property from tax on a large scale and the incomes of immovable property fully by the Profit Tax was abandoned. Instead, a system including the real persons' declaration of debts to the tax administrations by collecting the incomes they obtained from various resources and of the taxpayers by calculating their tax debts over all the incomes. In other words, the principle of presumption was abandoned, and the principle of statement was brought up according to the new tax policy. However, the small business owners were exempted from the Income Tax and subjected to a separate Tradesman Tax (İnan, 2010: 358).

If to examine Table 2 showing the tax burden and elasticity of tax incomes between 1950-1960, it is seen that while the taxes rated 12,8% to the gross domestic product in 1950, the said percentage reduced in the further years. This was due to the low elasticity of incomes of the tax system in spite of the changes brought up to the tax system at the beginning of the period. The elasticity was generally below 1. The high coefficient in 1954 may be deemed to have appeared due to a significant reduction in the rising rate of the gross domestic product (Varcan, 1987: 87-88).

Table 2: Tax Burden and Elasticity of Tax Incomes Between 1950-1960

Years	Tax Burden (Taxes/GDP %)	The elasticity of Taxes Based on GDP
1950	12.8	X ³
1951	10.6	X
1952	11.8	1.8
1953	10.9	0.9
1954	12.1	6.8
1955	11.7	0.8
1956	11.7	0.9
1957	10.3	0.5
1958	10.1	0.9
1959	11.5	1.7
1960	11.0	0.3

Source: Varcan, Nezih (1987). *Türkiye'de Vergi Politikalarının Oluşumu (Cumhuriyet Dönemi)*, Eskişehir: T.C. Anadolu Üniversitesi Yayınları, No: 208, s.87.

Some amendments and innovations were carried out regarding the newly implemented tax laws based on the requirements in time. In 1955, the Tradesmen Tax was abolished, and the

Tax revenues and GDP changed in opposite direction in the years marked as ³x. In other words, the tax rates reduced despite the increase of GDP or vice versa.

high-income tradesmen were taxed within the framework of the Income Tax (Türk, 1981: 345-346). In 1957, Expenditure Tax Reform was introduced and the innovations continued. No amendment to the Corporate Tax Law was carried out until 1960. In 1956, the Income Taxes Law was adopted and special consumption taxes collected over certain goods were left as they were. Being one of the expenditure taxes, the Transaction Tax was replaced with Production Tax and Service Taxes (İnan, 2010: 354-358).

Tax Procedure Law

By the Tax Procedure Law No 5432 implemented in 1950, the book and document layout were redrawn. Those keeping book according to the principle of balance sheet were required to keep inventory book, daybook and ledger and the necessity for the industrial institutions to keep manufacture book was discussed (Güvemli, 2001: 184). Accounting documents such as invoice, waybill and payroll were drawn up by that law (Güvemli et al., 2018a: 166).

In 1961, the Tax Procedure Law was amended and put into force. This law did not only strengthen the accounting-finance relation but also finance and business administration relations. The importance of accounting books in terms of tax was emphasized in the law. This situation made an impact that facilitated the development of accounting within the framework of tax accounting. By this law, the business book came into effect for the tradesmen. The freedom of keeping books included in Article 175 of the law confused the account plan in the period of the 20th century analysed. Furthermore, the freedom delayed the transition to the Uniform Account Plan (Güvemli et al., 2018a: 166-167).

Turkish Commercial Code

After the 1949 tax reform, the need to amend the Commercial Code emerged in addition to the amendment of tax laws in accordance with the sense of modernization. The Commercial Code for 1926 was written in old language and the provisions of some articles thereof required to be amended. Therefore, the Turkish Commercial Code no 6762 was implemented in 1957. The code included the provision of the requirement to keep the books in Turkish. According to the code, the traders were obliged to keep daybook, ledger and decision book and preserve them for ten years (Güvemli, 2001: 186-188). By this code, the obligation to keep the daybook specified in the law for 1926 was abolished and the obligation to file and preserve the documents was imposed. In the second half of the 20th century, the accounting documents started to be drawn up (Sipahi & Küçük, 2011: 187). In this law, the inventory procedures and conditions to draw up a balance sheet were explained in detail. The financial statements were described indirectly in the Turkish Commercial Code for 1926. In this law, the balance sheet was announced for the first time. 1957 law was included the evidential feature of the accounting books in case of commercial disputes (Sipahi & Küçük, 2011: 188-189). Although the Turkish Commercial Code introduced some principles concerning the accounting practices under the influence of Tax Procedure Law, it maintained separation in terms of the books that were obliged to be kept (Özçelik, 2017: 404).

Turkish Commercial Code for 1850 and 1926 introduced provisions forming accounting. However, the tax laws entered into force in the first years of the Republic and the tax reform appeared in 1949 influenced the accounting process more. Therefore, it is not the Turkish Commercial Code but the tax law that formed accounting. This situation influenced our accounting system for a long time (Güvemli, 2001: 193)

The requirements for successful implementation of the taxes that entered into force in that period are a regular accounting system, sufficient level of education and efficient tax administration. Nevertheless, as the tax administrations did not carry out the audit sufficiently and were not effective enough due to failure to the said requirements and particularly lack of an efficient tax administration, tax evasion increased and the expected successful result could not be achieved in ten-year practice (Giray, 2010: 265).

3.2.2. The Period between 1960-1970

The studies on the integration with Western Europe that started in the 1950s led to developments that influenced our accounting system between 1950-1980 (Güvemli et al., 2018a: 191). In consideration of the economic and political structure of that period, their impacts on our tax system are described below.

In the 1960s, it became compulsory to follow some accounting techniques upon the planned development period in Turkey. The target-driven investment expenses gained importance regardless of the private or public sector. A labour committee consisting of accounting theorists and practitioners was founded (Dinç & Atasel, 2016: 271). The committee examined the financial affairs of the State Economic Enterprises within a historical development process particularly in 1964 and paid attention to the fact that they could be applied in all enterprises. That is to say, a certain standard tried to be developed across Turkey. As a result of four-year works, the committee published eight books (Kızıllı et al, 2015: 79).

At the end of 1960, the National Unity Government made significant tax amendments. The National Unity Government carried out the most important amendment to the income tax, which was basic. The first law on the Income Tax was abolished and it was redrawn 'as if the income tax was prepared for the first time'. The greatest innovation introduced upon the Income Tax Law No 193 dated 31 December 1960 was the taxation of agricultural profits. Additionally, the limits of the tradesmen's exemption were narrowed. The most important enterprise brought is the 'declaration of wealth' considered in order to prevent tax evasion. According to the declaration, the taxpayers who were obliged to submit a yearly income tax statement without prejudice to some certain expectations would declare their wealth through the tax statement every year. Some amendments were carried out in the Corporate Tax Law No 5422. The tax rate of the taxpayers was increased from 10% to 20% (Varcan, 1987: 91).

As a result of the reform movements conducted through the contributions of Tax Reform Commission in the period following 1960, enterprises such as investment allowance, revaluation, declining balance depreciation method, loss deduction, declaration of wealth, taxation of agricultural profits and tax settlement were brought in (Nadaroğlu, 1981: 141).

The tax amendments carried out in this period increased the tax incomes within the public incomes. According to Table 3, the rate of tax incomes to the gross domestic product increased to 15,6% in 1970 while it was 12,2% in 1961. Similarly, the elasticity of tax incomes enhanced compared to the previous periods (Varcan, 1987: 109).

Table 3: Tax Burden and Elasticity of Tax Incomes Between 1960-1970

Years	Tax Burden (Taxes/GDP %)	The elasticity of Taxes Based on GDP
1960	11.0	0.3
1961	12.2	2.8
1962	11.1	0.3
1963	12.6	1.9
1964	13.0	1.5
1965	13.4	1.4
1966	13.6	1.1
1967	14.7	1.8
1968	14.4	0.8
1969	15.3	1.6
1970	15.6	1.1

Source: Varcan, Nezih (1987). *Türkiye’de Vergi Politikalarının Oluşumu (Cumhuriyet Dönemi)*, Eskişehir: T.C. Anadolu Üniversitesi Yayınları, No: 208, s.109.

3.2.3. The Period between 1970-1980

As of the 1970s, the reasons such as increase of international relations of the enterprises in Turkey, the investments by foreign companies therein and the international financing opportunities for Turkish companies revealed the independent external audit as an obligatory need (Dönmez et al., 2005: 62) (Uzay et al., 2009: 131). Being one of the international independent audit companies, Arthur Andersen set up an office in Turkey in 1975. As of 1977, the principles regarding the cost accounting were determined and started to be implemented. In addition, the Association of Sworn-in Certified Accountants started to operate in Istanbul in 1977 (Kızıl et al., 2015: 80). The implementation of the Uniform Accounting System prepared by the Uniform Accounting System Application Commission formed in 1971 commenced in the State Economic Enterprises (SEE) specified as of 1 January 1972 by the Decree No 7/2767 dated 07.07.1971. The uniform accounting practices prepared for the SEEs began to influence large-scale private institutions. Therefore, the Generally Accepted Accounting Principles started to be based on accounting practices (Dinç & Atasel, 2016: 271). If to examine the 1970s in terms of the tax system, the tax works that continued positively until that year stopped due to the devaluation carried out at that time and the petroleum shock occurred in the world. In these years, the tax policy was utilized neither for development within economic stability nor for the administration of the economy. The inflation occurred after 1970 increased the tax burden of the taxpayers paying income tax on the one hand and enhanced all the tax elasticity on the other (Türk, 1981: 355). In the 1970s, liabilities such as Enterprise Tax and Financial

Balance Tax were added into our tax system like a patch only for financial reasons. Besides, the Real Estate Tax that replaced the Building and Land Tax was implemented in these years. The Real Estate that should be considered a reform lost its reformist character for the reason of basing the determination of real estate value constituting the tax base on the taxpayer's statement (Nadaroğlu, 1981: 144-145)

According to the Table 4, the tax burden of the taxpayers paying income tax increased since they had to bear a higher tax burden every year because of the increasing rated tariff while the tax rates enhanced as a result of the inflation occurred in the 1970s (Varcan, 1987: 126).

Table 4: Tax Burden and Elasticity of Tax Incomes between 1970-1980

Years	Tax Burden (Taxes/GDP %)	The elasticity of Taxes Based on GDP
1970	15.6	1.1
1971	16.3	1.2
1972	16.2	1.0
1973	16.8	1.1
1974	15.2	0.7
1975	17.7	1.8
1976	19.0	1.3
1977	19.2	1.1
1978	19.8	1.1
1979	18.2	0.9
1980	16.9	0.8

Source: Varcan, Nezih (1987). *Türkiye'de Vergi Politikalarının Oluşumu (Cumhuriyet Dönemi)*, Eskişehir: T.C. Anadolu Üniversitesi Yayınları, No: 208, s.125.

The National Security Council that took office on 12 September 1980 made amendments regarding taxes on a large scale. Being depreciated due to inflation, the fixed taxes were readjusted in this period. On the other hand, new tax measures were introduced to the requirements of 'liberal' outward-oriented economic policies followed within the framework of 24 January programme and especially incentive policies tried to be arranged (Kumrulu, 1988: 195-196). They are explained below (Varcan, 1987: 128-130):

- By the Law No 2361 and dated 24 December 1980, rooted amendments to the Income Tax Law were made. Exemptions and exceptions specified in the Income Tax Law were reconsidered and arranged under the circumstances of that period. As an auto-control mechanism, the principle of 'minimum agricultural tax' was brought into the income tax. The real taxation system tried to be generalized for the taxation of the agricultural profits in a more effective way.
- By law no 2362 and dated 24 December 1980, the Corporate Tax Law was amended. Accordingly, provisions were introduced, which would lead to encouraging investments

in order to increase production and employment and promote the investments and import to improve particularly the undeveloped areas.

Tax reductions incurred upon neo-liberal policies and some important arrangements were conducted in taxation along with a new political period in 1983. As a consequence of these arrangements, the taxes were significantly reduced in 1984. Within the laws implemented after 1980, a transformation from indirect taxes to direct taxes occurred and the tax burden was redistributed for the capital incomes particularly in the developing countries (Güngör & Aydın, 2011: 71).

3.2.4 Developments in Tax Audit 1950-1980

Steps were taken in order to create a modern tax system through the tax laws brought in Turkey in the 1950s. After the military revolution in 1960, some of the tax laws were amended. The Tax Procedure Law, which was redrawn in 1961, emphasized the importance of accounting books and documents in terms of taxes. According to the Article 135 of the Tax Procedure Law, the account experts, assistant account experts, the most powerful property official of the province, control official and tax office managers were authorized to examine the taxes.

In this period, the tax office consisted of a Board of Finance Inspection, Income Controllers and Account Experts. The Board of Finance Inspectors maintained their stable position (Çabuk et al., 2013: 326). By the Regulation on Income Controllers published in 1973 (Official Gazette no 14728, dated 1973), the duties of the income controllers were designated. According to the regulation, the duties of the income controllers were to audit the taxes, control the compliance of bookkeeping by the taxpayers with the provisions thereon pursuant to the Tax Procedure Law and determine the implementation of the tax laws by the taxpayers.

The account experts continued their duties both in the private and public sectors. In these years, some of them decided to serve as tax advisors in the private sector. The number of experts was 68 in 1945 in which the board of account experts was founded. However, 29 more experts joined them between 1945-1950, 63 more between 1950-1960 and 217 more between 1960-1970. In these periods, the number of those who left the board was about half of those who joined therein (Çabuk et al., 2013: 328).

Since the attempts by the private sector were not sufficient and the capital market could not develop between 1950-1980, the field of accounting was not needed to enlighten the public. This period laid the ground for the development of accounting in terms of tax accounting (Güvemli, 2017: 52).

Important measures were taken regarding the use of the books and documents used in accounting after 1980 within the framework of the laws. The rate of endorsement foreseen for the obligation for bookkeeping increased continuously (Kumrulu, 1988: 228).

Until 1987, the audit of the financial statements was carried out within the framework of the Tax Procedure Law and the Turkish Commercial Code to secure the public incomes of public authority (Köroğlu, 2015: 37). However, the developments that occurred after the 1970s brought the subject of independent audit to the agenda. The obligation concerning carrying out

the independent external audit was introduced with the audit of banks in 1987 for the first time. Following the audit of the banks, the obligation to audit the partnerships affiliated to the Board of Capital Market appeared. As of 1987, the audit in Turkey changed and Turkey met the independent audit (Bezirci & Karasioğlu, 2011: 576).

4.CONCLUSION

Important steps were taken in terms of tax in the first period of the Republic (1923-1949). This period was examined in two parts that are the years between 1923-1939 and 1940-1949. The tithe tax remained from the Ottomans was removed between 1923-1939 and the tax laws entered into force in line with the needs of the new government. By these laws (Profit Tax, Transaction Tax, Internal Consumption Tax and General Consumption Tax), the government legalized taxation based on books and documents. In terms of accounting practices, each tax law specified the books required to be kept apart from the ones included in the Turkish Commercial Code dated 1926 (daybook, inventory book and copybook). This situation caused a tax audit problem that was solved through the determination of duties of treasury controllership and account expertise in addition to the Board of Inspection of the Ministry of Finance. In order to reduce the economic and financial effects on the World War II, the tax laws were put into effect between 1940-1949. The laws implemented in those years caused reactions a lot as they could not secure justice and equity in the distribution of tax burden. The public authority carried out the tax reform to reduce the reactions. For successful tax reform, the tax audit organization was restructured in a modern way. The Board of Account Experts was founded to replace the Account Expertises and Income Controllership to replace the Treasury Controllership.

The second period of the Republic (1950-1980) was analysed in three parts that are the years between 1950-1960, 1960-1970 and 1970-1980. Within the scope of modernization, the tax laws became effective between 1950-1960. Through the Income Tax and Corporate Tax, a system was introduced, which calculated all the income elements of real and legal persons and notified them to the tax office by a tax statement. By the Tax Procedure Law, the book and document layout were redrawn. Adopting the modern sense of those laws, the Turkish Commercial Code was rearranged and implemented. The law described the inventorial transaction and balance settlement terms in detail. In the years between 1960-1970, practices such as investment reduction, revaluation, declining balance depreciation method and loss deduction were included in the tax system. The tax works were interrupted due to the petroleum crisis that occurred in the world between 1970-1980 and only the new taxes (Business Tax, Financial Balance Tax and Real Estate Tax) were included in the system only for financial reasons. The Uniform Account Plan started to be implemented in the State Economic Enterprises and this case influenced the private institutions as well. In this way, the Generally Accepted Accounting Principles started to be based in the accounting practices. The taxes exceeded for the reasons inflation in the 1980s were rearranged. Since the attempts by the private sector were at an expected level and the capital market could sufficiently improve

between 1950-1980, the accounting maintained its existence for tax. As for the tax audit, the structure formed among the Finance Inspectors, Income Controllers and Account Experts was supported by the Tax Auditors in the second half of the 20th century and it continued until 2011.

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