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Articles:

Michael N. Michael

Creating a New Identity: From the Secular Turkish Cypriot to the Muslim Turk of Cyprus

15 - 32

The purpose of this paper is to analyse the recent and noted effort to empower the religious framework in Turkish Cypriot education. The main argument of this paper concerns the question of whether this effort must be analysed as a new effort of 'Turkifying' the Turkish Cypriot community and not 'Islamifying' it. The term 'new' applies since the first procedure to 'Turkify' the community, according to the connotation of the term Turk that equates it to nation, is considered to have occurred in the late nineteenth century. Over a century later, the term Turk seems to also include the religious element, as opposed to the corresponding term after the creation of the modern Turkish nation. This change and the transition from the secular Turk to the Muslim Turk, a change that comes about in Turkey after the dominance of AKP, tries to penetrate the Turkish Cypriot community, turning the Turkish Cypriot into a Muslim Turk of Cyprus. However, what one should examine carefully are the peculiarities of the Turkish Cypriot community, especially in relation to religion, and, therefore, the difficulty to identify the average Turkish Cypriot with the term Muslim Turk of Cyprus.

Keywords: Turkish Cypriots, Education system, Religion and Education, Identity

Andrekos Varnava, Peter Clarke

Accounting in Cyprus during Late Ottoman and Early British Rule, 1840–1918

33 - 55

Compared to many developed countries in the former British Empire, little has been written about the accounting history of the Mediterranean island of Cyprus. This article attempts to fill this void. It focuses on the transition in accounting practice from the last four decades of Ottoman rule to the first four decades of British rule. The main focus is on the significant influences on the development of accounting practice on the island during the four decades from the start of the British occupation and administration in 1878, ending with the Great War in 1918. This period constitutes the 'source phase' of the theory proposed by McKinnon (1986), and therefore the beginning of modern accounting practice in both the public and private sectors. Like other studies on the history of accounting in various states, this paper argues that the practice of accounting evolved in response to political, economic, legal, social and military changes and challenges.

Keywords: Ottoman Cyprus, British Cyprus, Colonial Development, Economy, Accounting Practice

Helge Jensehaugen

The Northern Cypriot Dream – Turkish Immigration 1974–1980 57 – 83

After the division of Cyprus in 1974 into a Greek Cypriot south and a Turkish Cypriot north, approximately 30,000 immigrants from Turkey moved to north Cyprus. The period between 1974 and 1980 is the time during which these immigrants arrived in northern Cyprus, and may be referred to as the first wave of immigration. This article seeks primarily to answer the question: Why did they immigrate to northern Cyprus? There are a lot of misperceptions about the movement of so many people from Turkey to north Cyprus; therefore it is important

that this study creates an accurate and much-needed debate. In short, the first wave of immigration should be viewed as a result of the employment of state mechanisms as well as traditional pull factors: work opportunities, and a need for labour in north Cyprus. Once in northern Cyprus, these immigrants received housing, land, and aid plus help with other necessities such as food and supplies.

Keywords: Immigration, Turkey, north Cyprus, Settlers, Turkish Cypriots, refugees

Irene Dieronitou

The Application of Discourse Ethics as an Approach in Revisiting Cultural Understandings in Cypriot History Education 85 – 103

This paper provides an examination of the parallel efforts undertaken by the Greek and Turkish Cypriot communities of Cyprus in order to revise their history curricula. Although the high nationalistic discourses which were elected to address the way in which history was taught in the two communities has come under considerable revision, both groups still have a long way to go before a totally 'critical' and 'apolitical' space is reached wherein they locate their approaches to history. By delving into the historical and current geopolitical background of Cyprus, this paper argues that the two communities share many commonalities that form the basis upon which an ethically communicative and discursive space may be developed for inter-communal dialogue via history teaching.

Keywords: history school textbooks, reconciliation agendas, discourse ethics, critical theory, intercommunal dialogue

Craig Webster, Ellada Hadjimanoli

The Placement of Cypriot Embassies and Embassy Staff: Power, the EU, and Overseas Cypriots

105 - 126

The intention of the paper is to gain an understanding of the nature and logic of investments by the Republic of Cyprus in embassies and staff for embassies abroad. A statistical model with 179 countries has been used to determine whether attributes thought to be linked with the allocation of resources for foreign policy, are consistent with actual allocations in 2012. The statistical model demonstrates that power and European Union membership play a substantial role in the allocation of Cypriot resources for embassies abroad. Moreover, the statistical models indicate that Commonwealth membership plays no role whatsoever in the allocation of resources in embassies abroad, although there are mixed outcomes for some of the other attributes hypothesised to be linked with the allocation of embassies and human resources overseas. The findings of interviews also give additional insight into other aspects of the allocation of embassies and resources.

Keywords: foreign policy, Cyprus problem, embassies, overseas Cypriots, diplomacy

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