



# ABEST21 e-News

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**-In deep memory of Vice President Ilker Baybars -  
ABEST21 International**

THE ALLIANCE ON BUSINESS EDUCATION AND SCHOLARSHIP FOR TOMORROW,  
a 21<sup>st</sup> century organization

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**In deep memory of Vice President Ilker Baybars**



# **“His contribution will be an everlasting memory in ABEST21 history.”**

## **ABEST21 President**

**Former Dean and Professor Emeritus Dr. Fumio ITOH**

**Graduate School of International Management, Aoyama Gakuin University, Japan**

We announce with deep sadness that our Vice President and Deputy Dean Emeritus Professor Dr. Ilker Baybars, Carnegie Mellon University, passed away on December 23, 2022 at the age of 75 in Pittsburg, Pennsylvania, USA. He was the former dean of Carnegie Mellon University in Qatar, and the George Leland Bach Professor of Operations Management at Carnegie Mellon University. He was a vital force among the community of ABEST21 International, and with his passing, many have lost a friend and a colleague. He has tremendously contributed to the development of ABEST21 International as the Vice President since its foundation. We will remember him for his hard work and dedication during the founding of ABEST21, for his collegiality, for his forward-looking thinking, and his keen ability to engage with and collaborate with international members of ABEST21.



## **His contributions to the launching of ABEST21 were invaluable.**

On June 28, 2004, at the Hakone Conference, discussion about the prospective network of business schools that will help to enhance the quality of management education was held. This was the start of the preparation for establishing THE ALLIANCE ON BUSINESS EDUCATION AND SCHOLARSHIP FOR TOMORROW, a 21st century organization (ABEST21). In this Hakone meeting he coordinated various opinions and consolidated them. Consequently, we were able to organize 16 business schools from different parts of the world, and to establish ABEST21 as a mutual evaluation institution.



**We recognized his 10-year dedicated service as a Vice President of ABEST21.**

On July 6-7<sup>th</sup> 2015, ABEST21 10<sup>th</sup> Anniversary events were held at Hotel New Otani in Tokyo. There were 71 participants from different parts of the world. The ceremony started with Opening Remarks of a Vice President, Ilker Baybars. In his speech, he declared to continue to support excellence in learning and discovery of new knowledge in the member institutions: "Our standards are high, our conditions are demanding, but the enthusiasm of the applicants makes us feel we would enjoy working with them". Vice President Ilker Baybars has set the tone of the ceremony. In this meeting, we recognized his 10-year invaluable contribution by ABEST21 special certificate.



**He also contributed to Development of the ABEST21 Accreditation as a Chair of the Accreditation Committee.**

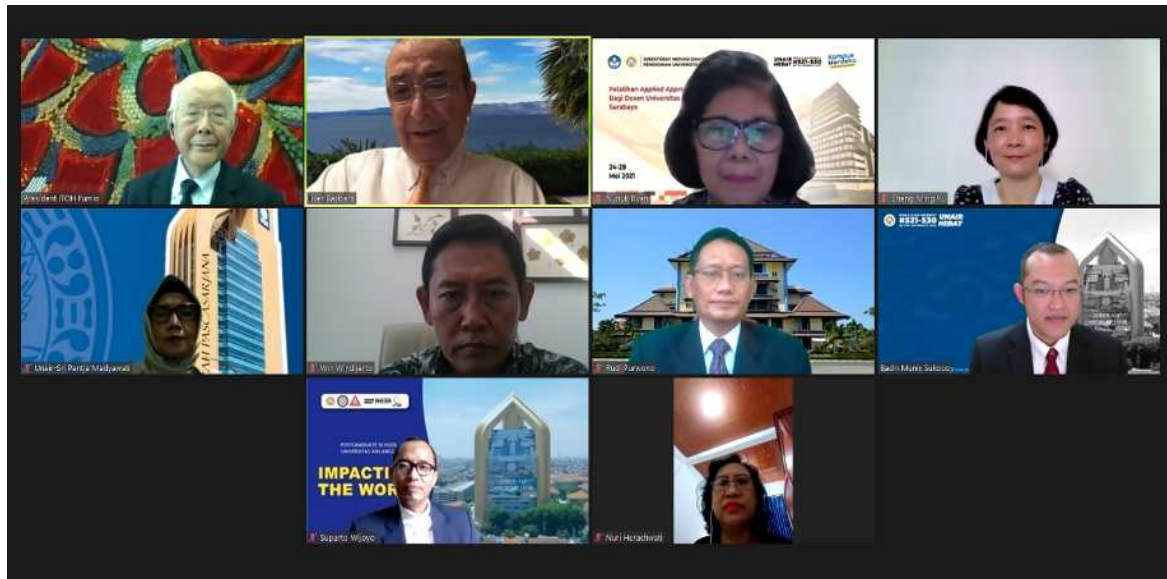
Thanks to his strong support, ABEST21 was able to conduct a total of 98 accreditations for professional graduate schools in Japan and for management programs of the schools/faculties in Asia-Pacific. He served as a Chair of the ABEST21 Accreditation Committee for 18 years, and ABEST21 managed to conduct 98 accreditations with his dedicated contribution.



**Even under the emergency of COVID-19 pandemic, he joined the Online Peer Review Visits from US.**

Even under the emergency of COVID-19 pandemic, he joined the Online Peer Review Visit from US, to interview members from different parts of the Southeast Asia. Thanks to his participation, we learned to treat the online peer review visit not merely as an emergency method under the pandemic, but as response to the challenges of globalization. We are confident that his commitment will

contribute to the enrichment of our members who, having unshakable faith in symbiotic relationships and working in harmony with nature, are capable of serving society and promoting the development of the economic communities of the Asia-Pacific region.

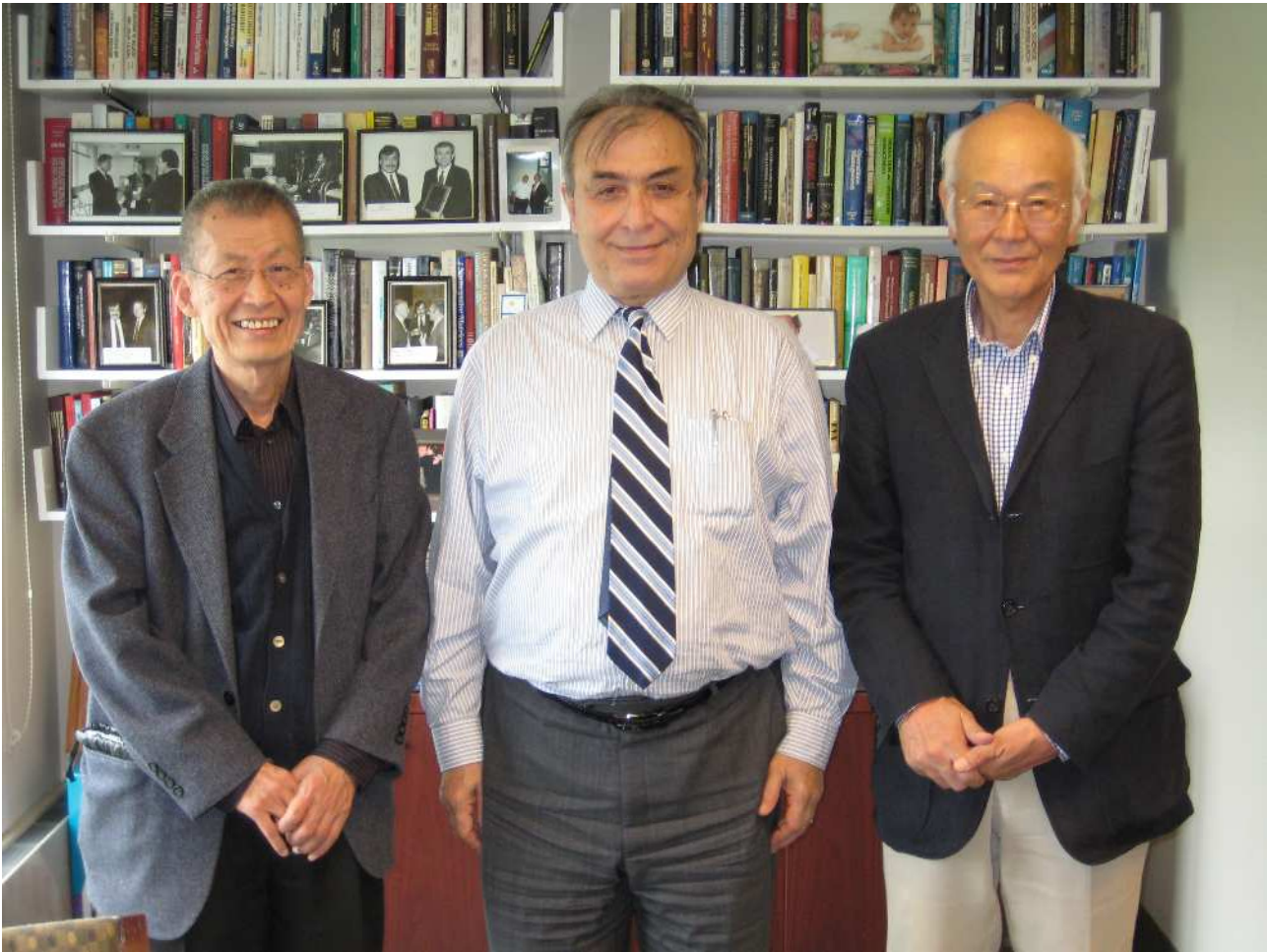


**He was a very reassured supporter for promoting our Global Knowledge Network activities.**

The symposium on "Creating the Future through Quality Improvement" was held on Wednesday, March 2, 2016 at Sony University in Shinagawa, Tokyo. The theme was how to create an organization which develops and realizes the dreams for the future. This was an opportunity to think about the driving force of such development. At the symposium the keynote speech was given by Vice President Deputy Dean Prof. Ilker Baybars, Ph.D. Tepper School of Business, Carnegie Mellon University, US.



**We were the students of Baybars School.**



May 23, 2008

**“Dr. Yuji Ijiri was a founder of the transitional momentum accounting practice.”  
(ABEST21 eNews No. 90, 2017)**

**Prof. Ilker Baybars, Ph.D.**

**ABEST21 Vice President and ABEST21 Founding Member  
Dean and CEO, Carnegie Mellon University-Qatar, Qatar**

Professor Yuji Ijiri, founder of the transitional momentum accounting practice, also known as triple-entry accounting, died on January 18, 2017. He was 81.

Dr. Ijiri was educated and employed as an accountant in his native Japan. He came to the Graduate School of Industrial Administration-GSIA (now the Tepper School of Business) in Carnegie Mellon University in Pittsburgh, PA, USA in 1959. He earned his Ph.D. degree in industrial administration in 1963 and, after four years at the Stanford Graduate School of Business, joined the faculty of GSIA. He remained a central Carnegie Mellon figure from 1967 until his death.

Dr. Ijiri retired in 2011 after serving as the R.M. Trueblood University Professor of Accounting and Economics. During his time in this position he collaborated and taught alongside notables such as economist Herbert A. Simon, Nobel laureate, behavioral economist Richard M. Cyert, former president of Carnegie Mellon University, global operations research and accounting visionary William W. Cooper, Ijiri's thesis advisor, James March, political scientist and behavioral theorist, and

macroeconomist Allan Meltzer.

Professor Ijiri played an instrumental role in the history of the Tepper School and is considered one of the intellectual giants of his era. Throughout his career, Yuji was an intellectual leader who had tremendous impact on the field of accounting, his colleagues, and the legions of Ph.D. students he worked with over the years. His influence and contributions have left an enduring legacy of research productivity and impact that sets one of the highest standards for academic achievement.

Dr. Ijiri was named to The Accounting Hall of Fame in 1989, an honor afforded just 94 people through its 67-year history. He authored more than 200 published papers and 25 books, some translated into Spanish, French and Japanese but none more important to him than his 1989 work about triple-entry accounting. He was among the founding members of the Journal of Accounting and Public Policy in the early 1980s, as well as the only four-time winner of the American Accounting Association (AAA) Notable Contributions to Accounting Literature Award: 1966, 1967, 1971 and 1976. Ijiri served the AAA as vice president in the mid-1970s and president in the 1980s.

Ijiri, by his own description a "constant gardener in education" once said, "Carnegie Mellon has indeed been 'small gardens' of learning blessed with exceptional teachers and students. Yet there seems to be something more. The gardens seem to have a special way of letting people grow."

Ijiri was 6 years old when he attended the Abacus Math School in Kobe, Japan, and by the 10th grade was doing the bookkeeping for his father's bakery. In 1952, before even graduating from the Nara High School of Commerce, he passed a test that allowed him to take the CPA examination without a college degree. He passed the CPA exam in 1953, while attending Doshisha Junior College at night. He finished three years at Ritsumeikan University, also in Kyoto, with a bachelor's of law degree. Thus, he had completed all requirements for a CPA certificate at age 21, the youngest on record in Japan.

He worked at a small accounting firm and then with Price Waterhouse before leaving in 1959 to attend graduate school at the University of Minnesota, where he received a master's degree in 1960. From there, he attended Carnegie Mellon where he remained except for four years as a faculty member at Stanford University.

Ijiri also was recognized internationally in accounting for aggregation theory, firm size distributions, accounting measurement theory, computer languages, and quantitative models in business and economics. Fair value accounting in the early 2000s brought his concepts to the forefront again, and among his final papers were works exploring connections between triple-entry accounting and quantum physics and quantum computing.

**"ABEST21 will continue to help facilitate excellence in learning and discovery of new knowledge in the member institutions."**

**(His Opening Remarks addressed in the 10<sup>th</sup> Anniversary meeting held on July 7, 2015.)**

**Dr. Ilker Baybars**

**Vice President, ABEST21**

**Dean and CEO, Carnegie Mellon University-Qatar**

Dean Fumio Itoh of Aoyama University visited with us here in Pittsburgh more than 25 years ago. He had heard of some of the exciting things we were doing in our programs, and he wanted to learn about them. At the time the business education offered in the United States was ahead of that in Europe and the Far East. The progressive mind of Dean Itoh enabled collaboration between his

institution and ours. We had faculty exchanges, we shared coursework, and we jointly developed pedagogical technologies.

Professor Yuji Ijiri, Trueblood University Professor (now retired) of Accounting here at Carnegie Mellon, and Dean Itoh had formed an intellectual relationship, supporting each other and the vision of Fumio Itoh as Dean at Aoyama Gakuin. He always welcomed state of the art, cutting edge educational technologies and our innovative pedagogical approaches, thereby nurturing this collaboration extremely well. We benefited significantly from our interaction with Dean Itoh and Aoyama Gakuin. After an extremely productive and mutually beneficial collaboration between Aoyama Gakuin University and Carnegie Mellon, we felt we would support wholeheartedly the new initiative of Dean Fumio Itoh when he started talking about ABEST21. When Dean Itoh wanted to move on to this next goal, we did not waste any time wondering as to whether we should continue working with him. That was a no-brainer – of course, we would. It has been our pleasure, professionally and personally, during the past ten years, helping Dean Itoh build ABEST21. His energy, his demeanor, his style, his leadership, his vision, helped us all in the U.S. and the Far East and contributed to him realizing his goals.

ABEST21 will continue to help facilitate excellence in learning and discovery of new knowledge in the member institutions. Our standards are high, our conditions are demanding, but the enthusiasm of the applicants makes us feel we would enjoy working with them. Dean Itoh has set the tone with this environment.

Over the years we have enjoyed Dean Itoh's hospitality many, many times. He and his staff have always presented us with carefully prepared schedules and programs and executed them as planned. We can easily feel Dean Itoh's stamp in everything that ABEST21's staff does: thorough professionalism, wonderful attitude. It has been a great experience, Dean Itoh, getting to know you, your colleagues and staff at Aoyama Gakuin, and later, your colleagues and staff at ABEST21. Furthermore, we have benefited from the golden opportunity to visit Japan and get to know and appreciate your country and countrymen.

# **“CELEBRATING THE LIFE OF PROFESSOR ILKER BAYBARS”**

**Vice President, ABEST21 International**

**Former Dean Professor Robert S. Sullivan, Ph.D.**

**Rady School of Management, University of California San Diego, USA**



Recently our community lost a very important and beloved member of the ABEST21 family. Professor Ilker Baybars passed away on December 23, 2022, after a long and courageous battle with illness. Professor Baybars was the George Leland Bach Professor of Operations Management at the Tepper School at Carnegie Mellon University in the United States. But importantly for our ABEST21 community, he was at the forefront of defining and creating our global organization. He remained engaged and active throughout, and served for many years as Vice President for Membership.

Professor Baybars was always a globalist throughout his career. Born and raised in Turkey, he earned his Bachelor of Science Degree at the Middle East Technical University in Ankara, Turkey. He then studied at Carnegie Mellon University for his Master of Science and PhD degrees. It so happened that Carnegie Mellon would become Professor Baybars professional home for the rest of his career.

Beginning as a faculty member at the Graduate School of Industrial Administration at Carnegie Mellon, Professor Baybars worked his way through the academic ranks. Eventually he served as associate dean, then deputy dean, and also as acting president of the Carnegie Bosch Institute for Applied International Studies. And importantly, he served as dean and CEO of the Qatar Campus of Carnegie Mellon. This was a rare opportunity to engage the Carnegie Mellon community in the dynamics of Middle Eastern higher education. At this, Professor Baybars truly excelled.

Throughout his professional life, Professor Baybars helped to define, encourage and facilitate the concept of global knowledge networks. During the early 1990's, along with the late distinguished scholar, Yuji Ijiri, he began a visionary partnership with Professor Fumio Itoh at Aoyama Gakuin University in Tokyo. Some thirty years ago, this partnership broadcast live quantitative finance courses from Carnegie Mellon to students at Aoyama Gakuin using video conferencing. This was an amazing precursor to our current Zoom environment. It also became foundational for recognizing the urgency and capacity of Global Knowledge Networks, which were so successfully pursued by ABEST21's President, Fumio Itoh.

These relationships blossomed into the recognition of the need and technical capacity for knowledge sharing and the pursuit of excellence in higher education – especially for Asian business and management education. Professor Baybars, working with President Fumio Itoh and others, started an important movement for business education that centered on defining global standards for excellence that involved knowledge sharing, meticulous evaluations and recognition for achievement. Indeed, Professor Baybars was a key ally of President Fumio Itoh in helping to create and always improve ABEST21.

I know that all of our ABEST21 community mourns the loss of our inspiration colleague and friend. But I also know that we join in celebrating his immense contributions that have impacted so many. His life will be celebrated through the continued growth and impact of ABEST21. And in particular his life will be celebrated through the achievements of member schools as they continuously improve quality and excellence.



**“One of the most prominent speakers throughout the history of ABEST21 annual meetings has been Dr. Ilker Baybars.”**

**Vice President, ABEST21 International**

**Dean Professor Dr. Oleg Vikhanskiy**

**Lomonosov Moscow State University Business School, Lomonosov Moscow State University, Russia**



An important event in the life of ABEST21 is the annual meeting where scientific reports are presented and a broad discussion is conducted. One of the most prominent speakers throughout the history of these ABEST21 annual meetings has been Dr. Ilker Baybars. His speeches always combined academic outlook, subtle humor and sincere kindness. With his active participation in the annual meetings, Dr. Ilker Baybars created an unforgettable atmosphere of the high academic standards, complemented by friendliness and spirit of partnership.

The bright memory of an outstanding man, our colleague Dr. Ilker Baybars will forever remain in our hearts.

**“He demonstrated working through adversity and led everyone along with his quiet and calm personality.”**

**Vice President, ABEST21 International**

**Dean Professor Dr. Ali Khatibi**

**Senior Vice President, Management & Science University, Malaysia**



In memory of my great friend, Vice President and Emeritus, Deputy Dean of the Tepper School of Business at Carnegie Mellon University, Professor Ilker Baybars, Ph.D.

When I learned of his passing, I was startled and heartbroken. Death has claimed the life of a genuinely kind person. He has left us all with a lasting image in my mind as an ethical, cooperative, kind, helpful, and devoted individual. Despite his established position and upbringing, his determination to preserve despite going through difficult personal circumstances reflected his dedication to ABEST21's obligations and responsibilities. He demonstrated working through adversity and led

everyone along with his quiet and calm personality.

His passing is an especially challenging and traumatic moment for his family. I am sending my heartfelt condolences and prayers to them and wish them the courage and resilience to bear this terrible loss, a loss of a wonderful person.

## **“Dr. Baybars harbored a vision for educational innovations in the coming new era.”**

**Professor Hiroshi TAKAMORI, Ph.D.**

**LEC Graduate School of Accounting, Japan**

**Former Dean and Professor Emeritus, Graduate School of International Management,  
Aoyama Gakuin University, Japan**



I learned of Dr. Ilker Baybars’ passing with greatest sadness. Drawing from my fond memories of Dr. Baybars, I wish to write on some precious experiences that President Itoh and I owe him. Dean Itoh, Aoyama Business School, Professor Horiuchi, our colleague, and I were visiting Carnegie Mellon University during winter in the late 1980s. On the first day, we met Dean Sullivan and Associate Dean Baybars at the Tepper School of Business, Carnegie Mellon University. Our purpose for the visit was to request for a simplified version of a Business Game software to be implanted in the Aoyama Business Program that was to be launched soon. The software we requested was a brief version used in the Flex-Time Executive Program at Carnegie. Dr. Baybars founded this Program and oversaw its operation.

Upon listening to Dean Itoh’s request, Dr. Baybars was kind enough to suggest deeper support for us by saying, “Why not implant the full-scale Management Game course of our Business School Program?” We were puzzled because, I think, we were not fully aware of the significance of the Management Game in business education. Dr. Baybars added, “Maybe, any time soon, Aoyama MBA Program could run the Management Game course jointly with us!” Our surprise deepened because, at the time, we did not know of the Internet that was soon to come of age. Dr. Baybars, however, must have been harboring a vision for educational innovations in the coming new era.

On that evening, Dr. Baybars invited us to attend, as observers, heated exchanges between student executives and board members in the board meeting sessions of the Management Game. Our visit to Carnegie was indeed an eye-opening experience as to what Business Education could be. This gave us fresh courage to challenge a traditional belief in Japan that management is something that you cannot teach at school and can only be learned through on-the-job training. Management Game indeed throws learners into the realities of business where players are to make decisions, in a team or group, in the face of uncertainties and even conflicts, and are held accountable through reviewing.

Upon returning to Tokyo, Dean Itoh set up a Management Game course modeling that of Carnegie’s as a pillar in the curriculum of Aoyama Business School. A couple of years later, the business schools of Aoyama and Carnegie were running the Management Game course jointly via what remained a rudimentary stage of the Internet network.

All these encounters with Dr. Baybars as well as other distinguished educators are among the forces that fueled President Itoh’s dedication to ABEST21 International. Dr. Baybars will undoubtedly continue encouraging President Itoh and the community of ABEST21 International as a great source of inspiration.

## **“He was one of the great leaders in our global alliance.”**

**Former Dean Professor Dr. Li Kai**

**School of Business Administration, Northeastern University, China**



To commemorate Professor Ilker Baybars

It is a great grief that Professor Ilker Baybars passed away on the 23<sup>rd</sup> of December 2022. In my memory, he was one of the great leaders in our global alliance. In this time, his face seems to appear in front of my eyes. That was one day in the winter of 1994 when Dean Fumio Itoh visited my school, the School of Business Administration, Northeastern University, which I worked for, and discussed with me the issue of setting up a laboratory in NEU for Global Classroom. The laboratory was supported by the Japanese Government and equipped with ISDN lines which made it possible to maintain the communication between the three schools internationally. Since then, the School of Business Administration of NEU began a long period of cooperation with Graduate School of International Management, Aoyama Gakuin University and Tepper School of Business, Carnegie Mellon University. From that time, I knew Professor Ilker Baybars, Professor Yuji, Professor Dave Lamont and other friends in CMU.

Tepper School was an important core member in the early stage of ABEST21. Professor Ilker Baybars, as the deputy dean of the school, organized the global cooperation on the Management Game, a simulation course of competition strategy management. From this cooperation and other activities, the advanced idea and method in management education spread among the members. From Global Classroom to Global Network, then to ABEST21, he, and others, assisted President Fumio Itoh, making the alliance became more and more influential in Asia-Pacific region. In my view, it was a speeding time of globalization in management education to us and we had benefited from frequent connection with other member schools.

I respect Professor Ilker Baybars not only because of his great contribution to the alliance, but also because of his personality. He was really an honorable and gracious person with a mind of inclusiveness and equity to others and other cultures. I still remember his sincere comfort as an old friend, when my family met accident. I still remember my visit to Carnegie Mellon University. When we sat in the top the Mount of Washington, his eye was full of mercy, and firm, not only facing the brilliant view of the triangle of the three river Allegheny, Monongahela and Ohio, but also to the whole world in my mind.

I hope Professor Ilker Baybars rests in peace.

**“Professor Dr. Baybars was a caring senior who generously shared his wisdom and challenged us to think critically and creatively about our role as educators.”**

**Professor Dr. Ming Yu Cheng**

**Faculty of Accountancy and Management, Universiti Tunku Abdul Rahman, Malaysia**



I was deeply saddened to receive the news of the passing of Professor Dr. Ilker Baybars on December 23, 2022. As one of the founding members and Vice President of ABEST21, Professor Dr. Baybars made immeasurable contributions to the development and success of the organization. His kindness, collegiality and forward-looking thinking were instrumental in creating a culture of excellence that continues to shape ABEST21 today.

I had the privilege of working with Professor Dr. Baybars on several occasions. Beyond his impressive professional accomplishments, Professor Dr. Baybars was a caring senior who generously shared his wisdom and challenged us to think critically and creatively about our role as educators. He emphasized the importance of upholding the principles of ABEST21 in promoting quality education in our institutions. I recall a question he posed during an accreditation meeting which made me ponder deeply, "Why should a school worry about accreditation? What is the purpose of accreditation?" This question underscored the significance of the accreditation process and emphasized the need for educators to prioritize quality education and share best practices, to ensure they provide a high-quality education that meets the demands of their students, faculty, and the wider community. In our pursuit of excellence in education, peer review and feedback are critical activities that help to identify improvement opportunities, success stories, and good practices to promote continuous improvement for the benefit of our students and society.

I am grateful for the lessons I learned from Professor Dr. Baybars, and I am honored to have known and learned from him. Professor Dr. Baybars will be deeply missed by all who knew him. His contributions to ABEST21 and the field of business education will continue to inspire us for many years to come. My thoughts and prayers are with his family, friends, and colleagues during this difficult time.