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# **34.** International Public Finance Conference / Turkey Uluslararası Maliye Sempozyumu / Türkiye

24-27 April 2019

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## **34th INTERNATIONAL PUBLIC FINANCE CONFERENCE/TURKEY**

April 24–27, 2019  
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### **Editors**

**Prof. Dr. Salim Ateş OKTAR**  
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## Themes & Topics

### 1. PUBLIC FINANCE THEORY

Public Revenue  
Public Expenditures  
Public Debt  
Public Goods  
Externalities  
Tax Theory  
Tax Burden  
Tax Reflection  
Tax Psychology  
Tax Compliance  
Financial Incentive System  
R & D Expenditures  
Local Administrations Finance  
Taxpayer Behaviors  
Tax and Foreign Direct Investments  
Emerging Economies and Public Finance

### 2. FISCAL LAW

Taxation Principles  
Taxpayer Assignments  
Taxpayer Rights  
Taxation Process  
Tax Offences and Crimes  
Resolution of Tax Dispute  
Tax Administration  
Tax Audit  
Tax Judge

### 3. FISCAL ECONOMICS

Fiscal Policy  
Public Economics  
Public Sector Balance  
Economic Crisis and Public Policy  
Economic Development and Taxation  
Welfare Economics and Optimal Taxation  
Welfare Economics and Economic Development  
Welfare Economics and Income Distribution  
Debt Burden and Economic Stabilization  
Political Societies and Fiscal Capacity

Income Distribution and Public Policy  
Market Failure and Fiscal Policy  
Innovation and Public Policy  
Public Sector Efficiency  
Quality of Public Services

### 4. BUDGET and FISCAL PLANNING

Public Budget  
Budget Systems  
Budget Principles  
Budget Process  
Budget Practices  
Budget Control  
Budget Righ  
Fiscal Planning  
Participatory Budget  
New Budgeting Approaches  
Fiscal Transparency and Accountability  
Treasury Transactions  
Public Tender Transactions  
Public Entrepreneurship and Privatization

## Programme

Opening Ceremony	09.30-11.00	April 25, 2019 Thursday	1st Day
Salim Ateş OKTAR Haluk ALKAN Mahmut AK	Chair of Organizing Board Dean of Faculty of Economics Rector of Istanbul University		

### Coffee Break 11.00-11.15

Keynote Speaker	11.15-12.00	April 25, 2019 Thursday	1st Day
Salvatore CAPASSO	The Underground Economy and The Financial System		

### Traditional Photo Taking 12.00- 12.30 Lunch Time 12.30-13.30

Session I-A	13.30-15.00	April 25, 2019 Thursday	1st Day
Chair : <b>Orhan ŞENER</b>			
Gazi Bilal YILDIZ, Hülya ÇELEBI	The Impact Of Tax Regimes On The Effectiveness Of R&D Allowances		
Peter DORČÁK, Peter ARKOVIČ, Ingrid DORČÁKOVÁ, Martin NOVYSEDLÁK	The Impact of Recreational Vouchers on Public Finances and Support for Domestic Tourism		
Özgün AKDURAN EROL	Gender Budgeting in Local Administration: İstanbul Beylikdüzü and Eskişehir Odunpazarı Cases		
Pelin VAROL İYİDOĞAN, Eda BALIKÇIOĞLU, H. Hakan YILMAZ	Macro Determinants of Pharmaceutical Spending: Empirical Evidence from OECD Countries		

Session I-B	13.30-15.00	April 25, 2019 Thursday	1st Day
Chair: <b>Şahin AKKAYA</b>			
Arman Zafer YALÇIN	An Evaluation on The Idea of Growing or Shrinking As An Alternative Approach to The Solution of Environmental Problems		
Ayşe YİĞİT ŞAKAR	Tax Incentives Provided for Green Bonds in Financing of Energy Efficiency and Its Importance for Turkey		
Çiğdem Börke TUNALI, Naci Tolga SARUÇ	An Empirical Analysis on The Relationship Between Renewable Energy Consumption, Health Care Expenditures and Carbon Dioxide Emission in The European Union Countries and Turkey		
Erdem ERCAN	Characteristics of Plastic Bag Fee and The Evaluation of This Fee By Means of Fiscal and Environmental Policy		

Session I-C	13.30-15.00	April 25, 2019 Thursday	1st Day
Chair: <b>Yasemin TAŞKIN</b>			
Ali EROL	Comparison of Old and New Prevention of Double Taxation Agreement Between Turkey and Germany		
Aylin ARMAĞAN, Ali Yaşar ÇELİKEL	Taxation of The Income Arising from The Right to Claim Obtained from Pre-Paid Housing Sales in The Scope of Income Tax Code		
Zinnur TUNÇ	Motor Vehicles Tax: Some Problems and Evaluations		

Session I-D	13.30-15.00	April 25, 2019 Thursday	1st Day
Chair: <b>Selçuk İPEK</b>			
<b>Sedef OLUKLULU</b>	The Third Way of Governing The Common Pool Resources Except Privatization and Expropriation: Alanya Fishers That Inspired The Nobel Prize		
<b>Ezgi YAVUZ</b>	Waste Trade and External Cost of Plastic Wastes		
<b>Yeşim ÇAM, Coşkun KARACA</b>	An Evaluation on Social State Understanding and Turkey		

**Coffee Break 15.00-15.15**

Session II-A	15.15-16.45	April 25, 2019 Thursday	1st Day
Chair: <b>Esra EKMEKÇİ ÇALICIOĞLU</b>			
<b>Adnan GERÇEK</b>	The Need for Reform in Turkish Tax System: Main Problems and Recommendations		
<b>Başak ERGÜDER, Şahin AKKAYA, Aycan HEPSAĞ</b>	The Analysis of Tax Performance in Turkey		
<b>Funda BAŞARAN YAVAŞLAR</b>	Digital Transformation, Big Data and Right to Privacy of Taxpayers in Turkey		
<b>Nevzat SAYGILIOĞLU</b>	An Important Internal Bleeding in Tax: “Tax Expenditures”		

Session II-B	15.15-16.45	April 25, 2019 Thursday	1st Day
Chair: <b>Oğuz OYAN</b>			
<b>Çağrı ÇARIKÇI</b>	Review of Decentralization and Fiscal Autonomy with Fiscal and Legal Aspects in Turkey in the Last Years		
<b>Cevdet ALKIŞ</b>	Value-Added Tax Reform After 35 Years		
<b>Gonca GÜNGÖR GÖKSU</b>	The Analysis with Structural Equation Modelling of The Factors That Determine Citizens' Satisfaction with Social Services and Aids Provided By Local Governments		
<b>Murat ÇAK, Binhan Elif YILMAZ, Volkan OĞHAN</b>	The Evaluation of Intensive Municipal Economic Enterprises in Local Governments from The Point of View of Public Benefit		

Session II-C	15.15-16.45	April 25, 2019 Thursday	1st Day
Chair: <b>Yusuf KARAKOÇ</b>			
<b>Feride Berna UYMAZ</b>	Is It Possible to Tax International Trade of Arms During The Crisis of The Tax State?		
<b>Demet ÖZOCAKLI, Atilla Ahmet UĞUR</b>	The Ramsey Tax Component in The Terms of Gasoline Taxation in Turkey		
<b>Murat GÜNGÖL, Hakan ACAROĞLU</b>	An Analysis on The Relationship Between Fuel Taxes and Fuel Consumption and Current Deficit: A Case of Turkey		
<b>Hülya KABAĞCI KARADENİZ</b>	The Effects of The Wealth Taxes on Income Distribution in Turkey		

Session II-D	15.15-16.45	April 25, 2019 Thursday	1st Day
Chair: <b>Naci Tolga SARUÇ</b>			
<b>Ebru KARAŞ, Ufuk SELEN</b>	Determination of Society's Preferences About Optimal Taxation: The Case of Turkey		
<b>Mehmet GÜNEŞ, Emine KIZILTAŞ UZUNALI</b>	Recommendation for Enhancing The Effectiveness of the Compromise: Credit Rating Board of Taxpayer		
<b>Ersan ÖZ, Kübra BOZDOĞAN</b>	How A Compromise: Refined from Selected Countries and Turkey for A Proposal		
<b>Müge Seda ATEŞ</b>	Invitation to Explanation of Voluntary Tax Compliance		

Session III-A	9.00-10.30	April 26, 2019 Friday	2nd Day
Chair: <b>Dilek YILMAZCAN</b>			
<b>Aslıhan ÖZEL ÖZER, Buğra ÖZER, Sercan AKIN</b>	An Evaluation of Subsidies Granted to the Private Educational Institutions within the Framework of Turkish Taxation System		
<b>Canatay HACIKÖYLÜ, Zeynep KARAL ÖNDER</b>	Strategic Investment Incentives: Turkish Case		
<b>Filiz KESKİN</b>	The Concept of Collective Investment Institution and Specific Tax Advantages Provided for these Institutions in Turkey		
<b>Erkan AYDIN</b>	Public Enterprises and Taxation Issues Within The Framework of Turkish Corporate Tax		

Session III-B	9.00-10.30	April 26, 2019 Friday	2nd Day
Chair: <b>Naci Birol MUTER</b>			
<b>Emine YÖNEY, E. Figen ALTUĞ</b>	The Structure of Tax Culture and Taxpayers' Perceptions in Turkey		
<b>Güneş ÇETİN GERGER, Feride Bakar TÜREGÜN, Adnan GERÇEK</b>	The Importance of Tax Literacy in Tax Compliance, Suggestions to Be Developed in The Case of Country Applications		
<b>Nazan SUSAM, Filiz BALOĞLU</b>	Taxpayer Behavior: Types of Taxpayers Created Through Tax Sanctions and Incentives		
<b>Ufuk GERGERLİOĞLU, Şahin AKKAYA</b>	Structural Equation Modeling in Tax Compliance		

Session III-C	9.00-10.30	April 26, 2019 Friday	2nd Day
Chair: <b>Ayşe YİĞİT ŞAKAR</b>			
<b>Fatma YAPICI</b>	Transition from Economic Growth to Green Growth: Green Budgeting		
<b>Fidan KILAVUZ, Cihan YÜKSEL</b>	Psychological and Sociological Aspects Preventing "Common Wallet" Perception in the Public Budget		
<b>Gizem Esra KUL, Hilmiye Yasemin ÖZUĞURLU</b>	"Gender Responsive" and "Gender Based" Budgeting Approach in Gender Budgeting		
<b>Hüseyin Burak ÖZGÜL</b>	Sovereign Wealth Funds: The Case of Norway		

Session III-D	9.00-10.30	April 26, 2019 Friday	2nd Day
Chair: <b>Nurettin BİLİCİ</b>			
<b>Özgecan GÖK</b>	Repayment and Remission of Duty –As An Administrative Remedy- In Customs Tax Law: Issues Encountered in Praxis		
<b>Özgür BİYAN, Güneş YILMAZ</b>	Legal Nature of the Share of Participation to Recycling and Comparison Thereof with the Foreign Country Practices		
<b>Serkan ACUNER</b>	The Evaluation of the Tax Wedge on Minimum Wage in terms of the Principles of Justice in Taxation		
<b>Şerif Emre GÖKÇAY, Altan RENÇBER</b>	Alternative Minimum Tax		

**Coffee Break 10.30-10.45**

Session IV-A	10.45-12.15	April 26, 2019 Friday	2nd Day
Chair: <b>Nihat FALAY</b>			
<b>Haydar Lütfü EJDER, Melek Sena CANGİR</b>	The Description and Comparison of Budget Systems: The Case of Turkey (1924-2018)		
<b>Hüseyin Güçlü ÇİÇEK, Süleyman DİKMEN</b>	The Factors Influencing External Audit and The Effect of External Audit on Fiscal Transparency		
<b>Oğuz OYAN</b>	The Transformation in Public Finance Administration		

Session IV-B	10.45-12.15	April 26, 2019 Friday	2nd Day
Chair: <b>Özhan ÇETİNKAYA</b>			
<b>Binhan Elif YILMAZ, Sinan ATAER</b>	Debt Targets and Fiscal Rules Practices on Public Debt for Turkey		
<b>Fatih AKBAYIR, Ahmet Burçin YERELİ</b>	Estimating Fiscal Space: An Empirical Study on Turkey		
<b>Şebnem TOSUNOĞLU</b>	Credit Guarantee Fund in Turkey From The Perspective of Contingent Liabilities		
<b>Göksel KARAŞ, Ufuk SELEN</b>	Factors Affecting The Use of Fiscally Protectionism Instruments Used in International Trade		

Session IV-C	10.45-12.15	April 26, 2019 Friday	2nd Day
Chair: <b>Elif SONSUZOĞLU</b>			
<b>Yasemin TAŞKIN, Salim Ateş OKTAR</b>	Public Loss in the Actions and Acts of Taxation from the Viewpoint Public Fiscal Law		
<b>Gamze GÜMÜŞKAYA</b>	The Scope of The Legality Principle of Taxation in the Light of Turkish Constitutional Court's Judgments		
<b>Rıdvan ÖNDER, Murat DEMİR</b>	The Principle of Legality of The Taxes: An Evaluation on Turkey and The Selected Countries		



Session IV-D	10.45-12.15	April 26, 2019 Friday	2nd Day
Chair: <b>Yalçın ALGANER</b>			
<b>Emre ÖZYERDEN</b>	On the Efficiency of Behavioural Public Economics Policies: An Experimental Study		
<b>Orçun AVCI, Gülin TABAKAN, Gülsen KIRAL</b>	Factors Affecting Tax Morale: An Empirical Study on Students of Aksaray and Çukurova University		
<b>İhsan Cemil DEMİR, Rabia Tuğba EĞMİR</b>	The Effect of Electronic Taxation System on Voluntary Tax Compliance		
<b>Yasemin ARIMAN</b>	A Laboratory Experiment for The Determination and Development of Public Expenditure Awareness in Primary and High School Students: The Case of Trabzon Province		

**Lunch Time 12.15-13.30**

Keynote Speaker	13.30-14.15	April 26, 2019 Friday	2nd Day
<b>Thomas MAROIS</b>	The Public Bank Resurgent: Prospects of Democratization for Sustainable Development		

**Coffee Break 14.15-14.30**

Session V-A	14.30-16.00	April 26, 2019 Friday	2nd Day
Chair: <b>Funda BAŞARAN YAVAŞLAR</b>			
<b>Aslıhan ÖZEL ÖZER, Kayhan ÖZEL</b>	Problematising the Tax Exemption in the Mutual Recession Contracts of Labour In Turkey		
<b>Harun KILIÇASLAN</b>	A Critical Overview of the Collective Contract Payments to Unionized Public Officials		
<b>Yeliz Neslihan AKIN, Salim Ateş OKTAR</b>	Effect of Tax Debt on Participation to Public Procurements		
<b>Nurettin BİLİCİ</b>	The Tax Account-Expertise: Problems, Solution Recommendation		

Session V-B	14.30-16.00	April 26, 2019 Friday	2nd Day
Chair: <b>E. Figen ALTUĞ</b>			
<b>Muhammet ŞAHİN, Hamdi Furkan GÜNAY</b>	The Course of Social Security Spending Within the Process of Society 5.0		
<b>Müzeyyen Özlem ÇETİN</b>	The Regulatory Effect of Public Education Expenditures on Income Distribution		
<b>Murat ŞEKER, Hakan BEKTAŞ</b>	Child Poverty in Istanbul: An Analysis in the Neighborhood Scale		
<b>Nazlı KEYİFLİ, Sacit Hadi AKDEDE</b>	Political Polarization, Income Inequality and Size of Government		
<b>Osman Cenk KANCA, Yusuf AKAN</b>	Poverty, Income Distribution and Social Welfare in Development Process		

Session V-C	14.30-16.00	April 26, 2019 Friday	2nd Day
Chair: <b>Nazan SUSAM</b>			
<b>Recep TEMEL</b>	Financial Analysis of the Political Property of Nizâmül Mülk		
<b>Recep Emre ERIÇOK</b>	The Current Situation Related to the Public-Private Partnership in Turkey		
<b>Cihan KIZIL</b>	Regional Inequalities in European Union and Potential Impacts of European Union Membership Process on Regional Disparities in Turkey		

Session V-D	14.30-16.00	April 26, 2019 Friday	2nd Day
Chair: <b>Filiz GİRAY</b>			
<b>Ali Fuat URUŞ</b>	Economic Regulation As A Requirement for Economic Efficiency: the Assessment of Turkey		
<b>Süleyman KASAL</b>	Analysis of Cyclical Behavior of Fiscal Policy Through Fiscal Reaction Function: The Case of Turkey		
<b>İpek DOĞAN ÖZER</b>	Crises of Real Sector and Fiscal Policies in Turkey in the Process of Globalization		
<b>Mikail PEHLİVAN</b>	An Econometric Analysis on Determinants of Foreign Direct Investment in Turkey		

Session V-E	14.30-16.00	April 26, 2019 Friday	2nd Day
Chair: <b>Ersan ÖZ</b>			
<b>Aylin ARMAĞAN, Serkan SEYHAN</b>	Administrative Objection in Customs Code		
<b>Selin OVALIOĞLU</b>	A Different Attempt to Read the Disclosure Mechanism: Review of Disclosure Assessment Commission in terms of Public Loss		
<b>Yetkin Kaan GENÇTÜRK, Mevlüt UZUNÖNER</b>	Assessment of A Recent State Council Decision on Additional Customs Duty		
<b>Muhammet DURDU, Ümit Süleyman ÜSTÜN</b>	Comparison of Merchant-Artisan from Trade and Tax Law		

**Coffee Break 16.00-16.15**

Session VI-A	16.15-17.45	April 26, 2019 Friday	2nd Day
Chair: <b>Sacit Hadi AKDEDE</b>			
<b>Recep YORULMAZ, Hamza ERDOĞDU</b>	Comparison of Tax Revenue Forecasting Models for Turkey		
<b>Orhan ŞENER</b>	Financing Religious Services in Theory and Practice		
<b>Slim MAHFOUD, Zayneb DHIEB</b>	The Impact of International Monetary Fund Intervention in Emerging Economies: Case of Tunisia		
<b>Gareth DALE</b>	Economic Growth and the Legitimation of Inequality		
<b>Hülya ÇELEBİ</b>	Corporate and Personal Income Taxation Within the Framework of Centralized and Decentralized Organizational Structures		

Session VI-B	16.15-17.45	April 26, 2019 Friday	2nd Day
Chair: <b>Binhan Elif YILMAZ</b>			
<b>Haydar Lütfü EJDER, Ali Çelen ERDURAN</b>	Vilfredo Pareto, Trattato and Italian School of Fiscal Sociology		
<b>İhsan Cemil DEMİR, Ali BALKI</b>	Sociological Effects of Special Consumption Tax Reductions: Empirical Findings		
<b>Ali APALI, İsmail BEKÇİ, Menekşe ENGİN</b>	Comparative Investigation of the Students' Approaches to the Tax of Professional Members and Accounting Professional Principles: The Case of Burdur Province		
<b>Gamze ÖZ YALAMAN</b>	The Relationship Between E-Government and Corruption: An Empirical Analysis Using Panel Data		

Session VI-C	16.15-17.45	April 26, 2019 Friday	2nd Day
Chair: <b>Metin TAŞ</b>			
<b>Yusuf KARAKOÇ</b>	Evaluation of Tax Criminal Law (Regulation-Practice-Trial)		
<b>Serkan AĞAR</b>	Rendering Tax Law Judicial Within the Scope of the Grounds for Challenge of Petitions		
<b>Doğan BOZDOĞAN</b>	The Rule of the Decision to Stay of Execution in Tax Justice and the Problem of Comments Reflecting Bias		

Session VI-D	16.15-17.45	April 26, 2019 Friday	2nd Day
Chair: <b>Adnan GERÇEK</b>			
<b>Arif AYLUCİTARHAN</b>	An Evaluation of Permanent Establishment / Digital Nexus Concepts in the E-Commerce Field and Taxation in terms of Income Taxes		
<b>Burçin BOZDOĞANOĞLU</b>	Examination of Tax Administration by Digitalization: Taxation of Sharing Economy; Country Examples and Evaluation of Turkey		

**Coffee Break 17.45-18:00**

Plenary Session	18:00-19:00	April 26, 2019 Friday	2nd Day
<b>General Meeting of The Congress</b>			

Session VII-A	09:00-10:30	April 27, 2019 Saturday	3rd Day
Chair: <b>Emrah FERHATOĞLU</b>			
<b>Abdurrahman TARAĞTAŞ</b>	Effectiveness of Turkey's Public Policies Supporting Technological Innovation and Productivity Increase at the Age of Knowledge Economy		
<b>Eda BALIKÇIOĞLU, Hilmi ÇOBAN</b>	Relationship Between Trust and Innovation As A Social Capital		
<b>Mustafa KAHVECİ</b>	The Impacts of Subway on Housing Prices: Istanbul M5 Uskudar-Cekmekoy Case		
<b>Sacit Hadi AKDEDE</b>	Subsidies to Private Theaters		
<b>Tülin ALTUN</b>	The Political Economy of Natural Disaster Prevention and Mitigation		

Session VII-B	09:00-10:30	April 27, 2019 Saturday	3rd Day
Chair: <b>Ziyaettin BİLDİRİCİ</b>			
<b>Mustafa Erkan ÜYÜMEZ, Sema ÜNLÜER, Ali Osman YILMAZ</b>	Institutional Structure in Tax Audit: A Case Study of Turkey		
<b>Nuray AŞCI AKINCI</b>	The Right to Good Administration in Tax Inspection Process		
<b>Emre AKIN</b>	A Suggestion on Cooperation Between Tax Review and Independent Audit: Risk Analysis Models		

Session VII-C	09:00-10:30	April 27, 2019 Saturday	3rd Day
Chair: <b>Mircan TOKATLIOĞLU</b>			
<b>Serdar DUMLUPINAR</b>	Final Account Budget in Establishing Budget Right, Assessment and Recommendations: The Case of Turkey		
<b>Zeynep MÜFTÜOĞLU</b>	The Audition of Final Accounts Law: A Critical Approach on the Inefficiency of Existing Audition and Solution Offers in order to Promote Efficiency		
<b>Durdane KÜÇÜKAYCAN, Şafak AĞDENİZ</b>	The Analysis of the Findings Reported in the Performance Audit of State Universities		
<b>Emre ÖZYERDEN, Cevat TOSUN</b>	Military Expenditure in Turkey: A Cointegration Analysis		