



INTERNATIONAL
PUBLIC FINANCE CONFERENCE



ANADOLU
UNIVERSITY



36th International Public Finance Conference

“Fiscal Policies and Inflation”

E-Proceedings Book

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27- 30 October 2022, Amara Luxury Resort & Villas
Antalya, Türkiye

36th International Public Finance Conference “Fiscal Policies and Inflation”

Editors

Prof. PhD. M. Erkan ÜYÜMEZ

Assoc. Prof. PhD. Canatay HACIKÖYLÜ



N I S A N

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N I S A N

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36th International Public Finance Conference
October 27-30, 2022
Antalya, TR



General Information

<https://maliyesempozyumu.anadolu.edu.tr/>

<https://publicfinance.anadolu.edu.tr/>



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and
The Faculty of Economics**

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TÜBİTAK
and

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**TÜRKİYE CUMHURİYET
MERKEZ BANKASI**

DATES & VENUE

Dates 27-30 October 2022

Venue Amara Luxury Resort,
Antalya, TR.

Esentepe Mah. Ahu Ünal Aysal Cad. No:1
Göynük Kemer, Antalya.

REGISTRATION

Registration and Information Desk is located at Amara
Luxury Resort Hotel, **Antalya, TR** from 09.00 to 16.30.



ANADOLU UNIVERSITY

BADGE

Participants should kindly wear personal name badges at all times during the Conference. Name badges will be provided in participants' conference bags at the Registration Desk.

SESSIONS

Sessions at 36th International Public Finance Conference are in English and Turkish. Each session is moderated by a Convenor. Each contributed paper will be presented orally for about 15 minutes, and followed by maximum 5 min discussion. The Convenor may decide and change the order of presentations. Each room is equipped with a computer and data projector.

PASSPORTS AND VISAS

Please check if you need an entry visa for TR and insurance. Applications for visas could be made to the TR Consulate in your country.

36th International Public Finance Conference
October 27-30, 2022
Antalya, TR



PROGRAM AT A GLANCE

Thursday , October 27, 2022

14:00- 18:30 Registration

Friday, October 28, 2022

09:00-09:45 Opening Ceremony – Salon Anadolu
Mustafa Erkan Üyümez (Chair of Organizing Board)
Selami Sezgin (Dean of Faculty of Economic)
Fuat Erdal (Rector of Anadolu University)

09:45-10:00 Coffee Break

10:00-11:30 Keynote Speakers– Salon Anadolu

"Public Finance, Inflation and Turkish Economy"

Mahfi Eğilmez (Altınbaş University, TR)

Fatih Özatay (TOBB-ETU, TR)

Convenor: **Fuat Erdal** (Anadolu University, TR)

11:30-12:00 Coffee Break

12:00-13:00 Sessions

13:00-14:00 Lunch

14:00-15:00 Keynote Speaker– Salon Anadolu

"Public Finance: Growing Challenges, Shrinking Space"

Ayhan Köse (Worldbank, USA)

Convenor: **Yılmaz Kılıçaslan** (Anadolu University, TR)

15:00-15:15 Coffee Break

15:15-16:15 Sessions

16:15-16:30 Coffee Break

16:30-17:30 Sessions

17:30-17:45 Coffee Break

17:45-18:45 Sessions

Saturday, October 29, 2022

09:00-10:00 Sessions

10:00-10:15 Coffee Break

10:15-11:15 Sessions

11:15-11:30 Coffee Break

11:30-12:15 Keynote Speaker (online)– Salon Anadolu

**Economics of Good and Evil the Quest for Economic Meaning
Gilgames to Wall Street and Current Issues**

Tomáš Sedláček (Charles University, CZE)

Convenor: **Cumhur Dülger** (Anadolu University, TR)

12:15-13:30 Lunch

13:30-14:30 Sessions

14:30-14:45 Coffee Break

14:45-15:45 Sessions

16:00-18:00 Closing / Plenary Session

Sunday, October 30, 2022

09:00-12:00 Check Out

Program

<https://maliyesempozyumu.anadolu.edu.tr/>
<https://publicfinance.anadolu.edu.tr/>



Opening Ceremony

October 28, 2022; 09:00 – 09:45; Salon Anadolu

Mustafa Erkan Üyümez (Chair of Organizing Board)

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Keynote Speakers

October 28, 2022; 10:00 – 11:30; Salon Anadolu

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Fatih Özatay (TOBB-ETU, TR)

Convenor: **Fuat Erdal** (Anadolu University, TR)

F1Anadolu

October 28, 2022; 12:00 – 13:00; Salon Anadolu

An Analysis of the Role of Government Debt on the Inflation
Expectations in Turkey Using the Markov-Switching Model

Süleyman Kasal (Anadolu University, TR)

Şebnem Tosunoğlu (Anadolu University, TR)



The Predicament of Public Finance in Combat to Inflation:
Inflation Psychology

Emine Yöney (Harran University, TR)

Binhan Elif Yılmaz (İstanbul University, TR)



Examination of the Relationship Between Inflation and
Indirect Taxes: Case of Turkey Between 2019-2022

Hakan Bay (Dokuz Eylül University, TR)

Özge Önkan (Sinop University, TR)



Convenor: **Selami Sezgin** (Anadolu University, TR)



ANADOLU UNIVERSITY

F1Yunus Emre

October 28, 2022; 12:00 – 13:00; Salon Yunus Emre

Possible Reflections of Artificial Intelligence on Tax Inspections

Ali Osman Yılmaz (Social Security Institution, TR)

Mustafa Erkan Üyümez (Anadolu University, TR)



Evaluation of the Effect of Electronic Tax Applications on Tax
Revenues and Taxpayers

Arzu Kızılkaya (Kırıkkale University, TR)

M. Kemal Bostan (Kırıkkale University, TR)



Metaverse: Evaluation of the Alternative Virtual
Universe in the Context of Taxation Power

Ayşegül Yücel (Bandırma Onyediy Eylül University, TR)

Burçin Bozdoğanoglu (Bandırma Onyediy Eylül University, TR)

Convenor: **Emrah Ferhatoğlu** (Eskişehir Osmangazi University, TR)



F1Frigya

October 28, 2022; 12:00 – 13:00; Salon Frigya

Comparison of the 2021-2027 Pre-accession Financial Aid
Instrument (IPA III) with Antecedents & Its Station Against
Taxation

Birol Ubay (Revenue Administration, TR)

Özben Göldoğan (Revenue Administration, TR)



An Assessment of 2021-2027 Multiannual Financial Framework and Next
Generation EU in the Context of the European Union's Future Perspective

Özlem Genç (Ankara University, TR)

Ceran Arslan Olcay (Ankara University, TR)



Evaluation of Quality of Life in Developed and Developing
Countries for Public Finance

Rabia Selinay Değirmenci (Kırıkkale University, TR)

Eda Yeşil (Kırıkkale University, TR)

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F1Dorlion

October 28, 2022; 12:00 – 13:00; Salon Dorlion

How Many Companies Were Founded in Ottoman?

Celali Yılmaz (İstanbul Medeniyet University, TR)



Taxation of Social Enterprises, Evaluations for Turkey

Abdurrahman Taraktaş (Anadolu University, TR)



The Evolution of Tax Penalties: A Historical Read

İmran Arıtı Erdem (Ankara Yıldırım Beyazıt University, TR)

Şahin Yeşilyurt (Ankara Yıldırım Beyazıt University, TR)



Convenor: **Güneş Çetin Gerger** (Manisa Celal Bayar University, TR)

F1Eskişehir

October 28, 2022; 12:00 – 13:00; Salon Eskişehir

Level of Accountability in the Use of Public Resources in the
Response Against COVID-19: An Evaluation for Turkey

Dürdane Küçükaycan (Eskişehir Osmangazi University, TR)



The Role of The Turkish Court of Accounts in Ensuring Fiscal
Discipline in Türkiye

Gamze Kabadayı (Sivas Cumhuriyet University, TR)

Tülin Altun (Sivas Cumhuriyet University, TR)



Convenor: **Hakkı Hakan Yılmaz** (Atılım University, TR)

Level of Accountability in the Use of Public Resources in the Response Against COVID-19: An Evaluation for Turkey

Durdane Küçükaycan

Eskişehir Osmangazi University, (TR)
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Abstract:

Policy makers around the world have taken key policy measures to combat the COVID-19 pandemic. It has been combating the pandemic with the measures taken, especially monetary and fiscal policy, public health and humanitarian control measures. In particular, the main purpose of the implementation of fiscal policies has been to reduce the negative effects of the pandemic on the economy and health. Governments have aimed to keep the economies alive with regulations such as postponing tax payments, expanding tax regulations, preventing layoffs and underemployment, and business loans. In this context, emergency fiscal policy packages including additional spending measures, tax cut programs, loans and loan guarantees aimed at financing necessary health services and addressing income losses were announced by governments one after another.

Huge amounts of public resources were used with these fiscal policy packages, which were urgently prepared by governments to combat the pandemic. Working with local researchers in 120 countries, the International Budget Partnership (IBP) evaluated the use of approximately 400 emergency fiscal policy packages in the March-September 2020 period to determine countries' accountability levels. IBP has found that governments are inadequate in managing the use of fiscal policy packages against the crisis in a transparent and accountable manner. In addition, the results obtained are in parallel with the results of the Open Budget Index announced in previous years. Among the 120 countries, Turkey is one of the 32 countries that disclose the least information. Australia, Norway, Peru and the Philippines are countries that disclose adequate information. The aim of this study is to analyze the findings and evaluate the situation of our country with good country practices.

The first COVID-19 case in Turkey was recorded on March 11, 2020. The President of the Republic of Turkey announced on 18 March 2020 an 'Economic Stability Shield' package to reduce the economic impact of the COVID-19 pandemic. The Law on Reducing the Effects of the New Coronavirus (COVID-19) Epidemic on Economic and Social Life and Amending Some Laws No. 7244 was published in the Official Gazette dated 17.04.2020 and numbered 31102. As part of the fight against COVID-19, it was announced that a 100 billion lira resource set was put into use as the Economic Stability Shield package in April 2020 in Turkey.

It is known that the fiscal policy packages for the emergency situation in the face of possible pandemics or economic crises such as COVID-19 will continue to be used as indispensable intervention tools for governments in extraordinary situations. Among 120 countries, 4 countries disclosed sufficient information on the use of funds in these packages, which were put into practice as a fiscal policy tool in extraordinary situations, while 29 countries disclosed some information and 55 countries disclosed limited information. 32 countries, including Turkey, are included in the classification of countries that disclose the least information. In the context of the right to budget, the promotion and implementation of fiscal policy packages, the supervision of the legislature and the Court of Accounts, and the

participation of the public are important in terms of accountability. The results obtained for public financial management, which is built on fiscal transparency and accountability, are extremely inadequate. Within the framework of accountability, every country's policy makers have the obligation to justify and explain their actions in the use of public resources, while struggling with an extraordinary process such as the pandemic.

Governments have chosen to take and implement urgent measures to combat the COVID-19 crisis. Hence, for many governments, accountability arrangements have been seen as an unnecessary burden. Taking good practice examples as an exemplary model for other countries is important for public funds to be used in the next possible pandemic process. Because the pandemic has exposed the risk of worsening inequality in income distribution for low-income workers, women and other disadvantaged groups. Details on the use of public funds in programs created for households and businesses to combat the COVID-19 pandemic needed to be shared. Information such as who is entitled and why, along with the types of support, the amount and the number of beneficiaries should have been shared with the public one by one. Few countries like Peru have prepared a special website and answered all these questions to the public. Since governments are not owners of public funds, they are responsible for managing their use well. In times of crisis such as pandemics, disasters and tragedies, the accountability role of governments should not change. Accountability has become even more important in order to prevent negative economic conditions that may occur after extraordinary periods.

Jel Codes: H11, H83, I14.

Keywords: Accountability, Turkey, COVID-19 pandemic.