



# İDRİS SARISOY

## PROF.

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**Address :** Marmara Üniversitesi Siyasal Bilgiler Fakültesi  
Siyaset Bilimi ve Kamu Yönetimi Bölümü Göztepe Kampüsü  
Kadıköy/İstanbul

### International Researcher IDs

ScholarID: gBSdhIAAAAAJ

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## Learning Knowledge

Doctorate  
2001 - 2006

Marmara University, Institute of Social Sciences, Maliye Teorisi (Dr), Turkey

Postgraduate  
1998 - 2000

Istanbul University, Institute Of Social Sciences, Maliye Teorisi (YI) (Tezli), Turkey

Undergraduate  
1994 - 1998

Erciyes University, İktisadi Ve İdari Bilimler Fakültesi, Maliye Bölümü, Turkey

## Foreign Languages

English, B2 Upper Intermediate

## Dissertations

Doctorate, Küçük ve orta ölçekli işletmelere sağlanan vergi teşvikleri ve Türkiye uygulaması, Marmara Üniversitesi, Institute of Social Sciences, Maliye Teorisi (Dr), 2006

Postgraduate, Türkiye'de kamu kesimi açıkları ve finansman politikaları, İstanbul Üniversitesi, Sosyal Bilimler Enstitüsü, Maliye Teorisi (YI) (Tezli), 2000

## Academic Titles / Tasks

Professor  
2020 - Continues

Marmara University, Faculty of Political Sciences, Political Science and Public Administration

Associate Professor  
2014 - 2020

Marmara University, Faculty of Political Sciences, Political Science and Public Administration

Assistant Professor  
2012 - 2014

Zonguldak Bülent Ecevit University, Faculty Of Economics And Administrative Sciences

Assistant Professor  
2011 - 2012

Kırgızistan-Türkiye Manas Üniversitesi, Faculty of Economics and Administrative Sciences, Public Finance

Assistant Professor  
2007 - 2011

Bülent Ecevit Üniversitesi, İktisadi Ve İdari Bilimler Fakültesi, Maliye Bölümü

Research Assistant  
2003 - 2007

Marmara University, Faculty of Economic and Administrative Sciences, Finance

Research Assistant  
2002 - 2003

Bülent Ecevit Üniversitesi, İktisadi Ve İdari Bilimler Fakültesi, Maliye Bölümü

## Supported Projects

1. Sarısoy İ., Yücedoğru R., Cural M., TUBITAK Project, Taxation of Outdoor Tobacco Waste: A Suggestion Based on Empirical Analysis, 2022 - 2024
2. Sarısoy İ., Project Supported by Higher Education Institutions, III. Strategic Public Management Symposium, 2017 - 2018
3. Sarısoy İ., Project Supported by Higher Education Institutions, The Effect of Tax Amnesties on Tax Paying Behavior: Analysis of Government Trust, Risk Preferences, Tax Fairness and Tax Compliance Relationship, 2016 - 2018
4. Sarısoy İ., Çakmakçı M., Özkaya B., Bilgili M. S., Apaydın Ö., Technopark, WASTEWATER TREATMENT ACTION PLAN (2014-2023), 2014 - 2014
5. Sarısoy İ., Batırel Ö. F., Project Supported by Higher Education Institutions, Tax Incentives Granted to Small and Medium-Sized Enterprises and Application in Turkey, 2004 - 2006

## Jury Memberships

Doctoral Examination, Doctoral Examination, Marmara Üniversitesi, November, 2018

## Designed Lessons

Sarısoy İ., Health Economics and Policy, Postgraduate, 2018 - 2019

Sarısoy İ., Public Financial Structure of Middle East Countries, Postgraduate, 2016 - 2017

## Designed Programs

Sarisoy İ., Undergraduate Minor, Public Policy, 2017 - Continues

Sarisoy İ., Undergraduate Double Major, Public Policy, 2016 - Continues

## Published journal articles indexed by SCI, SSCI, and AHCI

1. **Academic favoritism at work: insider bias in Turkish national journals**  
TÜTÜNCÜ L., YÜCEDOĞRU R., SARISOY İ.  
SCIENTOMETRICS, vol.127, no.5, pp.2547-2576, 2022 (SCI-Expanded)
2. **Are Tax Amnesties Good for Us All? Understanding Influence of Tax Amnesties on Benefitters and Non-Benefitters**  
Sarisoy İ., Yücedoğlu R.  
Cesifo Economic Studies, vol.66, no.3, pp.285-300, 2020 (SSCI)

## Articles Published in Other Journals

1. **ON TRANSPARENCY, WHAT IS BEING PROMISED BY THE POLITICAL PARTIES IN TURKEY IN THEIR GENERAL ELECTION MANIFESTOS?**  
Sarisoy İ., Doğan M.  
JOURNAL OF MEHMET AKIF ERSOY UNIVERSITY ECONOMICS AND ADMINISTRATIVE SCIENCES FACULTY, vol.9, no.2, pp.1174-1208, 2022 (ESCI)
2. **Resulting Food Unsafety Market Failure: 2008 and Following Term Turkish Red Meat Market and The Role of Public Administration**  
Sarisoy İ., Furkan A.  
Strategic Public Management Journal, vol.4, no.8, pp.106-121, 2018 (Peer-Reviewed Journal)
3. **A Different Privatization Proposal: Privatization of Real Estate Capital Will Taxation Process**  
Sarisoy İ.  
Marmara Üniversitesi İktisadi ve İdari Bilimler Dergisi, vol.40, no.1, pp.69-100, 2018 (Peer-Reviewed Journal)
4. **A Different Privatisation Proposal: Privatising The Rental Income Taxation Process**  
Sarisoy İ.  
Maliye Dergisi, no.172, pp.152-176, 2017 (Peer-Reviewed Journal)
5. **The Effect Of Foreign Direct Investment On Poverty Panel Regression Analysis For 40 Selected Underdeveloped And Developing Countries**  
Sarisoy İ., Koç S.  
Çukurova Üniversitesi Sosyal Bilimler Enstitüsü Dergisi, vol.21, no.3, pp.225-240, 2012 (Peer-Reviewed Journal)
6. **The Effect of FDI on Foreign Trade: A Panel Analysis**  
Koç S., Sarisoy İ.  
Eskişehir Osmangazi Üniversitesi İktisadi ve İdari Bilimler Dergisi, vol.7, no.1, pp.181-204, 2012 (Peer-Reviewed Journal)
7. **The Effect of Discounted Corporate Tax Rate on Small and Medium Sized Business Activities Panel Regression Analysis for Selected OECD Countries**  
Sarisoy İ., Beşer M. K.  
Çukurova Üniversitesi Sosyal Bilimler Enstitüsü Dergisi, vol.20, no.1, pp.407-422, 2011 (Peer-Reviewed Journal)
8. **Econometric Analysis of the Impact of Foreign Direct Investment on Corporate Tax Income**  
Sarisoy İ., Koç S.  
Erciyes Üniv. İktisadi ve İdari Bilimler Dergisi, no.36, pp.133-153, 2010 (Peer-Reviewed Journal)
9. **Kanada da KOBİ lere Yönelik Vergi Teşvikleri**  
Sarisoy İ.

Vergi Dünyası Dergisi, no.348, pp.124-130, 2010 (Peer-Reviewed Journal)

10. **Türkiye de Kamu Sosyal Transfer Harcamalarının Yoksulluğu Azaltmadaki Etkilerinin Ekonometrik Analizi**  
Sarısoy İ., Koç S.  
Maliye Dergisi, no.158, pp.326-348, 2010 (Peer-Reviewed Journal)
11. **EVALUATION OF SHADOW ECONOMY ACTIVITIES IN CONSTRUCTION SECTOR FROM PERSPECTIVES OF TAX REVENUES AND SOCIAL SECURITY SYSTEM CONTRIBUTIONS**  
Sarısoy İ., Sandıkçı H.  
İstanbul Üniversitesi İktisat Fakültesi Maliye Araştırma Merkezi Konferansları, vol.0, no.54, pp.45-66, 2010 (Peer-Reviewed Journal)
12. **Tax Incentive Policies for Small and Medium Enterprises Japan and South Korea Examples**  
Sarısoy İ., Sarısoy S.  
Marmara Üniversitesi İktisadi ve İdari Bilimler Dergisi, vol.25, no.2, pp.385-404, 2008 (Peer-Reviewed Journal)
13. **Tax Incentive Policy for Small and Medium Enterprises in Spain**  
Sarısoy İ., Beşer M. K.  
Vergi Sorunları Dergisi, no.223, pp.109-119, 2007 (Peer-Reviewed Journal)
14. **Tax Incentive Policy for Small and Medium Enterprises in France**  
Sarısoy İ., Beşer M. K.  
Ekonomik Yaklaşım, no.171, pp.218-223, 2007 (Peer-Reviewed Journal)

## Books & Book Chapters

1. **İstanbul'un Sosyo- Ekonomik Yapısı Bakımından Vergi Göstergelerinin Analizi**  
SARISOY İ.  
in: Vergi ve Sosyoekonomik Göstergeler Çerçevesinde Türkiye, Ersan Öz, S. Şehnaz Altunakar Mercan, Selçuk Buyrukoğlu, Editor, Ekin Yayınevi, Bursa, pp.863-898, 2020
2. **Teşvik Politikaları: Cumhuriyetten Günümüze Genel Bir Değerlendirme**  
Sarısoy İ.  
in: Selected Topics in Public Finance from the Perspective of Recent Developments, YILDIZ, Fazlı ve TUNCER, Güner, Editor, Savaş Yayınları, Ankara, pp.115-143, 2017
3. **Understanding Influence of Tax Amnesties on Tax Compliance and Fairness Perceptions of Taxpayers**  
Yücedoğlu R., Sarısoy İ.  
in: Issues in Public Sector Economics Empirical Analysis from Various Countries, Adnan Gerçek, Sacit Hadi Akdede, Editor, Peter Lang Publishing, Inc., Frankfurt, pp.121-140, 2017
4. **Incentives for Research and Development Activities A Comparative Analysis**  
Sarısoy İ.  
Ekin Yayınevi, Bursa, 2012
5. **Tax system and policy in Middle East and North Africa**  
Sarısoy İ.  
in: Economic Structure of Middle East and North African Countries, Hamdi Genç ve Ferhat Sayım, Editor, MKM Yayınları, İstanbul, pp.243-281, 2011
6. **Tax Incentive Policy for Small and Medium Enterprises**  
Sarısoy İ.  
İstanbul Ticaret Odası, İstanbul, 2008

## Refereed Congress / Symposium Publications in Proceedings

1. **Political Pledges in Turkey's General Elections on Taxation: Content Analysis of Election Declarations Between 1991–2015**

Sarisoy İ., Yücedođru R.

AUSTRALASIAN TAX TEACHERS ASSOCIATION SYMPOSIUM 20 JANUARY 2021, CHRISTCHURCH, Christchurch, New Zealand, 20 January 2021, pp.1-10

**2. Financial Promises through Government Banks in Government Programs since 1980**

Sarisoy İ., Kılıçdođan E.

European Congress on Economic Issues - VI, Kocaeli, Turkey, 14 - 15 November 2019, pp.57-65

**3. Hükümet Programlarındaki Özelleştirme Vaatleri: 1983-2018 DönePrivatization Promises in Government Programs: A Comparative Analysis of Government Programs and Privatizations in 1983-2018**

Sarisoy İ., Erdoğan D. B.

European Congress on Economic Issues, Kocaeli, Turkey, 14 - 15 November 2019, pp.48-56

**4. The Effect of Performance-Based Additional Wages on the Relationship between Specialist Medical Doctors and Their Colleagues in Health Sector: A Research in Istanbul State Hospitals**

Sarisoy İ., Erdoğan D. B.

V. Strategic Public Management Symposium, İstanbul, Turkey, 9 - 11 October 2019, pp.392-399

**5. Factors Affecting Information Asymmetry in Patient-Medical Doctor Relationship during Pregnancy Process: A Research on Pregnant Women in Istanbul**

Sarisoy İ., Şahin Y.

V. Strategic Public Management Symposium, İstanbul, Turkey, 9 - 11 October 2019, pp.385-391

**6. Resulting In Food Unsafety Market Failure: Afer 2008 Turkish Red Meat Market And The Role Of Public Administration**

Sarisoy İ., Furkan A.

IV. Stratejik Kamu Yönetimi Sempozyumu, İstanbul, Turkey, 18 - 19 October 2018, pp.114-120

**7. Financial Promises of Political Parties in General Election Declarations: 1990 - 2015**

Sarisoy İ., Yücedođru R.

IV. Stratejik Kamu Yönetimi Sempozyumu, İstanbul, Turkey, 18 - 19 October 2018, pp.185-200

**8. The Promises of Transparency In Public Administration In General Election Declarations Of Political Parties**

Dođan M., Sarisoy İ.

IV. Stratejik Kamu Yönetimi Sempozyumu, İstanbul, Turkey, 18 - 19 October 2018, pp.23-33

**9. Is tax amnesties good for us all? Understanding influence of tax amnesties on between benefifers and non-benefifers**

Yücedođru R., Sarisoy İ.

New Perspectives on Tax Administration Research, Munich, Germany, 2 - 03 November 2018

**10. Environment and Waste of Tobacco Products: Proposal of a New Tax**

Sarisoy İ.

33rd International Finance Symposium, Antalya, Turkey, 8 May - 12 August 2018, pp.261-264

**11. How tax amnesties affect tax compliance and fairnessperceptions of taxpayers: A case of Turkish Code 6736**

Yücedođru R., Sarisoy İ.

26th Annual Tax Research Network Conference, Nottingham, United Kingdom, 5 - 06 September 2017

**12. Foreign Research and Development Investments in Developing Countries: A General Evaluation in terms of Competitiveness and Impacts**

Sarisoy İ.

III. Stratejik Kamu Yönetimi Sempozyumu, İstanbul, Turkey, 13 - 14 April 2017

**13. Understanding Influence of Tax Amnesties on Tax Compliance andFairness Perceptions of Taxpayers: The Example of Tax Code 6736**

Sarisoy İ., Yücedođru R.

32nd International Public Finance Conference, Antalya, Turkey, 10 - 14 May 2017, pp.77-80

**14. Effect of Social Security Institution Deficits on Future Budget Budgets**

Sarisoy İ.

- ECOEI 2017 - European Congress for Economic Issues, Kocaeli, Turkey, 30 March - 01 April 2017, pp.11-12
15. **Farklı Bir Özelleştirme Önerisi Vergileme Sürecinin Özelleştirilmesi Gayrimenkul Sermaye İradı Vergileme Sürecinin Özelleştirilmesi**  
Sarisoy İ.  
13. Kamu Yönetimi Forumu, Selçuk Üniversitesi, Konya, Turkey, 15 - 17 October 2015
16. **Great Depression 1929 in Istanbul and a Turkish Style Contribution to The Solution of The Crisis Sale Coupons**  
Genç H., Sarisoy İ.  
International Conference on Economic and Social Studies, Sarajevo, Bosnia And Herzegovina, 10 - 11 May 2013
17. **İktisadi Kalkınmanın Aracı Olarak Doğrudan Yabancı Sermaye Yatırımlarının Özel Sektör Dış Borçlanması Üzerindeki Etkisi**  
Sarisoy İ., Beşer M. K., Öztürk H.  
26. Türkiye Maliye Sempozyumu, Harran Üniversitesi, Şanlıurfa, Turkey, 2 - 06 May 2011, pp.297-311
18. **The Impact of Foreign Direct Investment on Foreign Trade**  
Sarisoy İ., Koç S.  
1. Uluslararası Sınır Ticareti Kongresi, Kilis, Turkey, 4 - 06 November 2010
19. **The Impact of Foreign Direct Investment on Poverty**  
Sarisoy İ., Koç S.  
Turgut Özal Uluslararası Ekonomi ve Siyaset Kongresi-I, Malatya, Turkey, 16 - 17 April 2010
20. **Econometric Analysis of the Impact of Foreign Direct Investment on Corporate Tax Income**  
Sarisoy İ., Koç S.  
25. Türkiye Maliye Sempozyumu, Gazi Üniversitesi, Antalya, Turkey, 24 - 28 May 2010, pp.407-431
21. **Econometric Analysis of the Impact of Public Social Transfer Expenditures on Poverty Reduction in Turkey**  
Sarisoy İ., Koç S.  
24. Türkiye Maliye Sempozyumu, 19 - 23 Mayıs, Eskişehir Osmangazi Üniversitesi, Antalya, Turkey, 19 - 23 May 2009
22. **Tax Incentive Policy on Small and Medium Sized Enterprises in Japan and South Korea**  
Sarisoy İ., Sarisoy S.  
International Scientific Dual Conference: "Towards Knowledge-Based Economy" & "Enterprise Management: Diagnostics, Strategy, Effectiveness, Riga, Latvia, 12 - 13 April 2007
23. **Tax Incentives for Research and Development Activities**  
Sarisoy S., Sarisoy İ., Beşer M. K.  
International Scientific Dual Conference: "Towards Knowledge-Based Economy" & "Enterprise management: Diagnostics, Strategy, Effectiveness, Riga, Latvia, 12 - 13 April 2007

## Academic and Administrative Experience

2017 - 2019	Head of Department	Marmara University, Institute of Middle Eastern and Islamic Countries, Ortadoğu Siyasi Tarihi Ve Uluslararası İlişkiler Anabilim Dalı
2016 - 2019	Head of Department	Marmara University, Faculty of Political Sciences, Political Science and Public Administration
2012 - 2014	Head of Department	Bülent Ecevit Üniversitesi, İktisadi Ve İdari Bilimler Fakültesi, Maliye Bölümü
2011 - 2012	Fakülte Yönetim Kurulu Üyesi	Kırgızistan Turkey Manas University, Faculty of Economics and Administrative Sciences
2010 - 2011	Director of Vocational School	Bülent Ecevit Üniversitesi, Devrek Meslek Yüksekokulu

## Courses

Public Finance Policy, Undergraduate, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019, 2017 - 2018  
Health Economics and Policy, Postgraduate, 2021 - 2022, 2020 - 2021, 2018 - 2019  
Health Economics and Policy, Postgraduate, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019  
Tax Law, Undergraduate, 2021 - 2022  
Public Finance, Undergraduate, 2021 - 2022  
Tax Law and System, Undergraduate, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019, 2017 - 2018  
Public Finance, Undergraduate, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019, 2017 - 2018, 2016 - 2017, 2015 - 2016  
Public Economics, Postgraduate, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019, 2017 - 2018  
Public Finance, Undergraduate, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019, 2017 - 2018, 2016 - 2017  
Public Economics, Postgraduate, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019, 2017 - 2018  
Seminar, Postgraduate, 2019 - 2020, 2018 - 2019, 2017 - 2018  
Public Finance, Undergraduate, 2019 - 2020  
Public Economic Policy, Postgraduate, 2018 - 2019  
Public Economics Analysis, Postgraduate, 2017 - 2018  
Scientific Research Methods, Doctorate, 2018 - 2019, 2017 - 2018  
Research Methods, Postgraduate, 2018 - 2019, 2017 - 2018  
Financial Structure of Middle East Countries, Postgraduate, 2017 - 2018, 2016 - 2017  
Tax Law in Middle East and Islamic Countries, Postgraduate, 2016 - 2017

## Advising Theses

Sarısoy İ., The Role of Natural Gas in the Energy Policy of Azerbaijan: Example of TANAP Project, Postgraduate, P.Chandirova(Student), 2020  
Sarısoy İ., AR-GE KOBİLERİNİN ALTERNATİF FİNANSMAN KAYNAKLARINI KULLANMASINA İLİŞKİN BİR ARAŞTIRMA; İSTANBUL ÖRNEĞİ, Postgraduate, M.EMRE(Student), 2019  
Sarısoy İ., Palestinian Policy of the Muslim Brotherhood in Egypt, Postgraduate, O.YILMAZ(Student), 2019  
SARISOY İ., AR-GE kobilerinin alternatif finansman kaynaklarını kullanmasına ilişkin bir araştırma : İstanbul örneği, Postgraduate, M.Emre(Student), 2019  
Sarısoy İ., Ortadoğuda Türk kamu diplomasisi: imkanlar ve sınırlılıklar, Postgraduate, C.TUZ(Student), 2018  
SARISOY İ., Türk vergi yargısında ispat ve delil, Postgraduate, M.KOPAL(Student), 2013  
SARISOY İ., Kırgızistan'da Yoksulluğun Önlenmesinde Mikro Kredi Uygulamaları, Postgraduate, K.Sultakeev(Student), 2012

## Activities in Scientific Journals

Sayıştay Dergisi, Advisory Committee Member, 2019 - Continues  
Cihannuma Akademi, Committee Member, 2019 - Continues  
Strategic Public Management Journal, Committee Member, 2018 - Continues  
Fırat Üniversitesi Uluslararası İktisadi ve İdari Bilimler Dergisi, Advisory Committee Member, 2017 - Continues  
Zonguldak Karaelmas Üniversitesi Sosyal Bilimler Dergisi, Publication Committee Member, 2009 - 2012

## Scientific Refereeing

SAYIŞTAY DERGİSİ, National Scientific Refreed Journal, September 2020  
Sayıştay Dergisi, National Scientific Refreed Journal, April 2020  
SAYIŞTAY DERGİSİ, National Scientific Refreed Journal, March 2020  
Strategic Public Management Journal (SPMJ), Other Indexed Journal, December 2019  
Strategic Public Management Journal (SPMJ), Other Indexed Journal, December 2019  
Strategic Public Management Journal (SPMJ), Other Indexed Journal, December 2019  
Sayıştay Dergisi, Other Indexed Journal, November 2019  
Strategic Public Management Journal, Other Indexed Journal, February 2019

## Tasks In Event Organizations

Sarisoy İ., Kanlı İ. B., V. Strategic Public Management Symposium , Scientific Congress, İstanbul, Turkey, Ekim 2019  
Sarisoy İ., Kanlı İ. B., IV. Strategic Public Management Symposium , Scientific Congress, İstanbul, Turkey, Ekim 2018  
Sarisoy İ., Kanlı İ. B., III. Strategic Public Management Symposium , Scientific Congress, İstanbul, Turkey, Nisan 2017  
Sarisoy İ., LOCAL TAXATION ISSUES IN TURKEY, Scientific Congress, İstanbul, Turkey, Mayıs 2015  
Sarisoy İ., Spring Meeting of Young Economists (SMYE, 2009),, Scientific Congress, İstanbul, Turkey, Mart 2009

## Metrics

Publication: 45  
Citation (Scopus): 1  
H-Index (WoS): 1  
H-Index (Scopus): 1

## Congress and Symposium Activities

What Action Plan Should Be Done in Preventing Unregistered Employment?, Moderator, Kocaeli, Turkey, 2017  
What should be done to prevent unregistered employment?, Moderator, Kocaeli, Turkey, 2017  
THE REASONS OF UNFORMATING FROM CORPORATE PERSPECTIVE AND STUDIES FOR PREVENTION OF UNFORMATING, Moderator, Kocaeli, Turkey, 2016

## Research Areas

Social Sciences and Humanities, Public Finance