

## Assoc. Prof. ÖZKAN ZÜLFÜOĞLU

### Personal Information

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### Biography

Özkan Zülfüoğlu, Associate Professor, Department of Public Finance, Faculty of Economics, Marmara University. He received his MA and PhD degree in Public Finance from Marmara University. He was a visiting researcher at the Department of Economics and Finance at the University of Southern Illinois Edwardsville in USA between October 2011 and October 2012. The courses he teaches are Theory of Public Finance, Public Sector Economics, Regulatory State and Regulation, Public Debt and International Public Finance. Özkan Zülfüoğlu's research activities concern in the areas of regulation theories, fiscal policy, taxation, political economy and education.

### Education Information

Doctorate, Marmara University, Institute of Social Sciences, Public Finance, Turkey 2007 - 2013

Postgraduate, Marmara University, Institute of Social Sciences, Public Finance, Turkey 2005 - 2007

Undergraduate, Marmara University, Faculty of Economic and Administrative Sciences, Finance, Turkey 2001 - 2005

### Foreign Languages

English, C1 Advanced

### Dissertations

Doctorate, Regulation of Financial System as a Public Good: The Case of Turkish Banking Sector, Marmara University, Institute of Social Sciences, Public Finance, 2013

Postgraduate, Türkiye'de 1990 sonrası kamu harcamalarının finansmanında kullanılan yöntemler, Marmara University, Institute of Social Sciences, Public Finance, 2007

### Research Areas

Financial Economics

### Academic Titles / Tasks

Assistant Professor, Marmara University, Faculty of Economics, Public Finance, 2015 - Continues

Research Assistant, Marmara University, Faculty of Economics, Public Finance, 2006 - 2015

## Academic and Administrative Experience

Vice Dean, Marmara University, Faculty of Economics, 2019 - 2021

Fakülte Yönetim Kurulu Üyesi, Marmara University, Faculty of Economics, Public Finance, 2018 - 2021

Deputy Head of Department, Marmara University, Faculty of Economics, Public Finance, 2018 - 2021

Fakülte Kurulu Üyesi, Marmara University, Faculty of Economics, Public Finance, 2018 - 2021

## Advising Theses

Zülfüoğlu Ö., Türkiye'de savunma sanayii teşviklerinin kamu kesiminin sağladığı sosyal fayda bağlamında incelenmesi, Postgraduate, M.ÇAPAR(Student), 2022

Zülfüoğlu Ö., Kayıt dışı ekonominin neden olduğu vergi kaybı ile mücadelede kartlı ödeme sistemlerinin rolü, Postgraduate, H.GÜVEN(Student), 2021

Zülfüoğlu Ö., Türkiye'de vergi denetiminin idari etkinliği üzerine bir inceleme, Postgraduate, B.İNAN(Student), 2021

ZÜLFÜOĞLU Ö., Finansal krizlerin mükelleflerin vergi yükü üzerine etkisi : Türkiye örneği, Postgraduate, G.Özmen(Student), 2019

ZÜLFÜOĞLU Ö., Cari işlemler açığını azaltmaya yönelik yapısal reformlarda devletin rolü: türkiye enerji piyasası üzerine bir inceleme, Postgraduate, E.Aydın(Student), 2019

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

- I. **Students in Turkey During the Early Days of the COVID-19 Pandemic**  
Çağlayan Akay E., Dumludağ D., Bülbül H., Zülfüoğlu Ö.  
Applied Research in Quality of Life , vol.1, pp.1-29, 2022 (SSCI)

## Articles Published in Other Journals

- I. **Üniversite Sosyal Tesislerinin Denetimi ve Vergi Kanunları Karşısındaki Durumu**  
ZÜLFÜOĞLU Ö., AYYILDIRIM K.  
Vergi Dünyası Dergisi, vol.43, no.513, pp.18-35, 2024 (Peer-Reviewed Journal)
- II. **Beyaz Fil Sendromu Çerçevesinde Olimpiyatların Ekonomik ve Mali Boyutu Üzerine Değerlendirmeler**  
CEBECİ K., ZÜLFÜOĞLU Ö.  
Üçüncü Sektör Sosyal Ekonomi, vol.58, no.3, pp.1895-1916, 2023 (Peer-Reviewed Journal)
- III. **Vergi Denetim Elemanlarının Bakış Açısı Üzerinden Türkiye'de Vergi Denetiminin İdari Etkinliği Üzerine Bir İnceleme**  
İNAN B., ZÜLFÜOĞLU Ö.  
Vergi Sorunları Dergisi, no.419, 2023 (Peer-Reviewed Journal)
- IV. **Türkiye'de Kamu Harcamaları ile Vergiler Arasındaki İlişkinin Doğrusal Olmayan Niteliği**  
ZÜLFÜOĞLU Ö., SÖYLEMEZ A. O.  
Hacettepe Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi, vol.39, no.4, pp.697-712, 2021 (Peer-Reviewed Journal)
- V. **Government Expenditures without Growth: The Case of Turkey**  
SÖYLEMEZ A. O., ZÜLFÜOĞLU Ö.  
JOURNAL OF MEHMET AKIF ERSOY UNIVERSITY ECONOMICS AND ADMINISTRATIVE SCIENCES FACULTY, vol.8, no.3, pp.1369-1393, 2021 (ESCI)
- VI. **Savunma Harcamaları Ekonomik Büyüme İlişkisi: OECD Ülkeleri Üzerine Bir İnceleme**

- Zülfüoğlu Ö.  
Çukurova Üniversitesi Sosyal Bilimler Dergisi, vol.30, no.2, pp.139-153, 2021 (Peer-Reviewed Journal)
- VII. **The Effect Of Community Service Practice Course On The Public Finance Students' Perspective About Merit Goods And Services**  
Zülfüoğlu Ö., Yılmaz N. T.  
Marmara Üniversitesi İktisadi ve İdari Bilimler Dergisi, vol.41, no.1, pp.278-296, 2019 (Peer-Reviewed Journal)
- VIII. **Finansal İstikrar ve Ekonomik Büyüme Amaçları Bağlamında Optimal Finansal Regülasyon Çerçevesinin Oluşturulması**  
ZÜLFÜOĞLU Ö.  
Kafkas Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi, vol.10, no.19, pp.490-510, 2019 (Peer-Reviewed Journal)
- IX. **Advance Tax Payment in Theory and Practise in Selected Countries**  
Zülfüoğlu Ö.  
Uluslararası Yönetim İktisat ve İşletme Dergisi, vol.14, no.2, pp.363-380, 2018 (Peer-Reviewed Journal)
- X. **Avrupa Birliği Bütçesi ve 2007 2013 Mali Perspektifi İzdüşümünde 2011 Bütçesi Üzerine Bir Değerlendirme**  
ZÜLFÜOĞLU Ö.  
Çimento İşveren Sendikaları Dergisi, vol.25, no.4, pp.20-34, 2011 (Peer-Reviewed Journal)
- XI. **Formation of Classical Public Debt Theory**  
Çelen M., Zülfüoğlu Ö.  
Marmara Üniversitesi İktisadi ve İdari Bilimler Dergisi, vol.15, no.2, pp.289-308, 2008 (Peer-Reviewed Journal)

## **Books & Book Chapters**

- I. **A Fiscal Policy Proposal on the Relationship Between Indirect Taxes and Inflation in Türkiye**  
ZÜLFÜOĞLU Ö.  
in: Social and Economic Studies within the Framework of Emerging Global Developments, Kaya Muhammed Veysel, Editor, Peter Lang, Berlin, pp.107-123, 2022
- II. **Sosyo-Ekonomik ve Mali Göstergeler Açısından Yeni Zelanda Üzerine Değerlendirmeler**  
ZÜLFÜOĞLU Ö., CEBECİ K.  
in: Vergi ve Sosyoekonomik Göstergeler Çerçevesinde OECD, Öz Ersan, Mercan Altunakar Şehnaz, Buyrukoğlu Selçuk, Kutbay Hüseyin, Editor, Ekin Yayınevi, Bursa, pp.590-613, 2022
- III. **Tasarruflar ile Ekonomik Büyüme Arasındaki Sorunlu İlişki**  
ZÜLFÜOĞLU Ö., SÖYLEMEZ A. O.  
in: Güncel İktisadi Analizler, Çinko Levent. Demirci, Server., Editor, Der Yayınevi, İstanbul, pp.79-93, 2021
- IV. **Cumhurbaşkanlığı Hükümet sistemi Kapsamında Yapılan Bütçe Değişikliklerinin Değerlendirilmesi**  
ZÜLFÜOĞLU Ö.  
in: Güncel Maliye Tartışmaları-2, Gülay Akgül Yılmaz, A. Bumin Doğrusöz, Ayşe Güner, Editor, Seçkin, Ankara, pp.183-204, 2020
- V. **Finansal Serbestleşme Kriz İlişkisi ve Mali Etkinlik**  
ZÜLFÜOĞLU Ö.  
in: Güncel Maliye Tartışmaları-1, Ayşe Güner, Gülay Akgül Yılmaz, A. Bumin Doğrusöz, Editor, Seçkin Yayınevi, Ankara, pp.271-294, 2019
- VI. **The Political Economy of Public Finance**  
Çelen M. (Editor), Zülfüoğlu Ö. (Editor), Robak E. (Editor)  
Ijopec Publication, London, 2017
- VII. **Need for Education Reforms in Turkey: An Assessment of Pisa Results**  
Zülfüoğlu Ö., Koçak H.  
in: Economics Management & Econometrics, Ahmet Mete Çilingirtürk, Anna Albrychiewicz-Słocinska, Besim Bülent Bali, Editor, Ijopec Publication, London, pp.55-76, 2017

- VIII. **Financial Market Regulations in a Globalized World: Some Remarks for the MENA Region**  
Cebeci K., Zülfüoğlu Ö.  
in: Comparative Political and Economic Perspectives on the MENA Region, Erdoğan Mustafa, Christiansen Bryan, Editor, IGI Global, Indiana, pp.180-198, 2015
- IX. **A Global Debate: Taxation of E-Commerce: Case of Turkey**  
Cebeci K., Zülfüoğlu Ö.  
in: Online Sales, Köktürk Sümersan Mehtap, Çobanoğlu Emine, Dirsehan Taşkın, Editor, Nobel Yayın Dağıtım, İstanbul, pp.163-174, 2015

## **Refereed Congress / Symposium Publications in Proceedings**

- I. **Debates on the New Role of the State and Fiscal Policy in the Projection of Demographic and Technological Changes**  
ZÜLFÜOĞLU Ö.  
2nd International Multidisciplinary Conference, İstanbul, Turkey, 28 - 29 May 2024, pp.62-67
- II. **Tax policy practices as a part of fiscal policy in Turkey**  
ZÜLFÜOĞLU Ö.  
26 th RSEP International Conference on Economics, Finance & Business, İstanbul, Turkey, 22 August 2022, pp.23
- III. **COVID 19, Online Education and Subjective Well Being of Undergrad Students**  
ÇAĞLAYAN AKAY E., DUMLUDAĞ D., BÜLBÜL H., ZÜLFÜOĞLU Ö.  
International Society for Quality-of-Life Studies 2020 Virtual Conference, 25 - 28 August 2020
- IV. **Subjective Well-Being of University Students in Turkey during COVID-19 Pandemic**  
ÇAĞLAYAN AKAY E., DUMLUDAĞ D., ZÜLFÜOĞLU Ö., BÜLBÜL H.  
ISQOLS virtual conference, Rotterdam, Netherlands, 27 August 2020
- V. **The Effects of Financial Liberalization for Developed and Developing Countries**  
ZÜLFÜOĞLU Ö.  
13th RSEP International Conference on Business, Economics Finance, İstanbul, Turkey, 11 - 13 June 2019
- VI. **Defence Industrialization and Development of Turkish Domestic Arm Industry”**  
ZÜLFÜOĞLU Ö.  
8th RSEP International Multidisciplinary Conference, Barcelona, Spain, 4 - 06 September 2018
- VII. **Crowding-in Effect of Public Expenditures: The Case of the Turkish Defense Industry**  
ERDOĞDU M. M., ZÜLFÜOĞLU Ö.  
33. International Public Finance Conference, Antalya, Turkey, 8 - 12 May 2018
- VIII. **Comparative Evaluation of Advance Tax in OECD**  
ZÜLFÜOĞLU Ö.  
MIRDEC 4th International Academic Conference on Social Science, Madrid, Spain, 4 - 07 July 2017
- IX. **Necessity of Education Reforms in Turkey: An Assessment Over Pisa Results**  
ZÜLFÜOĞLU Ö., KOÇAK H.  
8 th International Conference of Political Economy, 28 - 30 June 2017
- X. **Growth Friendly Taxation in European Union After 2008 Global Crisis**  
ZÜLFÜOĞLU Ö.  
olan Journal of Arts & Sciences (IJAS) International Conference for Business and Economics, Freiburg, Germany, 28 November - 03 December 2016
- XI. **Budget Deficits in European Union after Euro**  
ZÜLFÜOĞLU Ö.  
MIRDEC 2016, Conference on Social, Economics, Business and Educational Science, Budapest, Hungary, Budapest, Hungary, 24 - 26 May 2016
- XII. **Asymmetric Information As A Market Failure Some Remarks for Banking System of OECD Countries**  
ZÜLFÜOĞLU Ö.

20th International Academic Conference, Madrid, Spain, 6 - 09 October 2015, pp.593

- XIII. **A Comparative Analysis of Direct and Indirect Taxes for Tax Justice In Turkey and OECD**  
ZÜLFÜOĞLU Ö.

International Conference on Innovations in Science and Education, Prag, Czech Republic, 25 - 27 March 2015,  
pp.35

- XIV. **The Regulatory and Supervisory Role of The State in the Financial Markets in the Era of  
Globalization and Deregulation**  
ZÜLFÜOĞLU Ö.

7th Annual International Conference on Business and Society in a Global Economy, Athens, Greece, Atina, Greece,  
19 - 22 December 2013

## **Supported Projects**

Ayanoğlu Şişman F., Ay S., Zülfüoğlu Ö., Okur M. E., İşci E., Project Supported by Other Private Institutions, Pandemi ve Spor, Spor Sektörü/ Spor Ekonomisi/ Spor Pazarlaması, 2021 - 2021

## **Metrics**

Publication: 44

Citation (WoS): 1

H-Index (WoS): 1

## **Scholarships**

Yurtdışı Araştırma Bursu , YOK, 2011 - 2012