

**NAME SURNAME** : ERSAN ÖZ  
**DATE OF BIRTH** : 04.09.1975  
**PLACE OF BIRTH** : Manisa / TURKEY  
**MARITAL STATUS** : Married with 2 children  
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#### EDUCATION STATUS

Degree	Department/Program	University	Year
License	Public Finance	Karadeniz Technical University	1997
Master's Degree	Public Finance	Karadeniz Technical University	2000
Doctorate	Public Finance	Dokuz Eylul University	2004
Asst. Assoc. Dr.	Public Finance/Fiscal Law	Pamukkale University	2006
Assoc. Dr.	Public Finance/Fiscal Law	Pamukkale University	2009
Prof. Dr.	Public Finance/Fiscal Law	Pamukkale University	2014
	Public Finance/Fiscal Law/40-b	Dumlupınar University	2020-
		Tecnocity General Manager	

Task Title	Place of Duty	Year
Research assistant	Institute of Social Sciences, Karadeniz Technical University	1998-1999
Research assistant	Faculty of Economics and Administrative Sciences Pamukkale University	1999-2000
Research	Institute of Social Sciences (35th Dir.), Dokuz Eylül University	2000-2004

assistant		
Research assistant	MABAG (Aegean Region Finance Department Research Assist.) President	2003-2004
Research assistant	Faculty of Economics and Administrative Sciences Pamukkale University Department of Public Finance	2004-2006
Military service	Gene. Exchange rate. Headquarters ATASE and DENT. SAREM Economic Board	2005-2006
Asst. Assoc. Dr.	Faculty of Economics and Administrative Sciences Pamukkale University Department of Public Finance	2006-
Asst. Assoc. Dr.	Deputy Head of Department	2006-2011
Asst. Assoc. Dr.	Head of Fiscal Law Department	2006-
Asst. Assoc. Dr.	Pamukkale Unv. İ.İ.B.F. Debate Club Consultant	2006-2010
Asst. Assoc. Dr.	Pamukkale Unv. İ.İ.B.F. Department of ERASMUS Coor.	2007-2010
Assoc. Dr.	Pamukkale Unv. İ.İ.B.F. Public Finance Department/Fiscal Law	2009-2014
Assoc. Dr.	Pamukkale Unv. İ.İ.B.F. Department of Pub. Finance FARABI Coor.	2010-2014
Assoc. Dr.	Pamukkale Unv. Deputy Director of the Institute of Social Sciences	2011-2011
Assoc. Dr.	Pamukkale Unv. İ.İ.B.F. Faculty Board Membership	2011-2014
Assoc. Dr.	Pamukkale Unv. School of Applied Sciences/Director	2011-2012
Assoc. Dr.	Pamukkale Unv. İ.İ.B.F. Board Membership	2011-2014
Assoc. Dr.	Pamukkale Unv. Elected Senate Membership	2012-2014
Assoc. Dr.	Pamukkale Unv. Deputy Dean of the Faculty of Economics and Administrative Sciences	2011-2013
Professor Dr.	Pamukkale Unv. İ.İ.B.F. Department of Public Finance/Fiscal Law	2014-
Professor Dr.	Pamukkale University Senate Member	2017-
Professor Dr.	Pamukkale University Dean of Theology	2017-2018
Professor Dr.	Chair of the PAU Social and Humanities Ethics Committee	2018-
Professor Dr.	Pamukkale University Head of Public Finance Department	2017-2020
Professor Dr.	Pamukkale University Kale Vocational School Director	2018-2019
Professor Dr.	Dumlupınar Tecnoçity General Manager	2020-

#### **MASTER DEGREE THESIS TITLE AND THESIS ADVISOR**

Unpublished Master Thesis. Tax auditing and Efficiency of Turkish Tax System, (Advisor: Prof. Dr. Osman Pehlivan), Black Sea of Technical University-Institute of Social Science, Public Finance, Trabzon, 2000 (MBA).

#### **DOCTORAL THESIS / PROFICIENCY STUDY / MEDICAL SPECIALIZATION THESIS TITLE AND ADVISOR**

Doctoral Thesis / Gazi Bookstore, published by Ankara. Evaluation of Turkish Tax System According to Legality Principle of Taxation, (Supervisor: Prof. Dr. Mehmet TOSUNER), Dokuz Eylul University-Institute of Social Science, Public Finance, İzmir, 2004.

## **DOCUMENTS AND CERTIFICATES HOLD**

1. Karadeniz Technical University, Akçaabat Faculty of Education, Teaching Certificate, 1997-1998.
2. Karadeniz Technical University, School of Foreign Languages, Foreign Language Education (English) Certificate of Achievement (1997-1998)
3. Ministry of National Education Computer Management Certificate.
4. General Staff ATASE and DENT. SAREM Economic Council Honour Certificate
5. Ministry of Labor and Social Security EU Project Preparation Training Program Certificate.
6. PAÜSEM Expert Training Certificate
7. Istanbul YMM Chamber Concordat Commissioner Certificate
8. TÜRMOB Independent Accountant and Financial Advisor License

## **BOOKS / BOOKS / PUBLICATIONS and OTHER ACADEMIC ACTIVITIES / PUBLICATIONS AND OTHER ACADEMIC ACTIVITIES**

1. Legality in Taxation and Turkish Tax System, Gazi Publishing House, Ankara, 2004.
2. Public Finance Group Question Bank, Assoc. Dr. With Hüseyin ŞEN, Yargı Publishing House, 3rd Edition, Ankara, 2018.
3. National and International Taxation in Foreign Trade, Nobel Publishing House, Adana, 2008.
4. International Public Finance and Taxation, Prof. Dr. Together with Osman PEHLİVAN, Derya Publishing House, Trabzon, 2019.
5. Tax Law In The Information Age, together with Mustafa Goktug Kaya, Ekin Publishing House, Bursa, 2020.

## **BOOK CHAPTER**

- 1.ÖZ, E., BARAN, T., Industry 4.0 and Evaluation of the Impact of Robotics on Tax Revenues, Tax Law in the Information Age, Ekin Printing Publishing Distribution, Bursa. December, 2020.
- 2.ÖZ E. ÇETİN, C., Denizli Through the Socio-Economic Analysis A Study on Tax Structure, Tax and Socioeconomic Indicators Framework In Turkey, Ekin Printing Publishing, Bursa, 2020.

## **ARTICLES PUBLISHED IN NATIONAL REFEREED JOURNALS**

### **1999**

1. Trabzon with Socio-Economic Indicators, Dünya Newspaper Regional Supplement, 17 September 1999
2. The Asian Crisis with Different Approaches and the Role of the IMF, Dr. Together with Adem KALÇA, Journal of Economics-Business and Finance, November 1999.

### **2000**

3. Widening the base of tax collection problem in Turkey, Assoc. Dr. Together with Osman PEHLİVAN, Journal of Tax Problems, November 2000.

### **2001**

4. Economic Integrations, GATT and WTO, Customs Magazine, June 2001

## 2002

5. USA Tax System, Res. See. Together with Tekin AKDEMİR, Journal of Tax Problems, September 2002.

6. Analysis of Some Tax Expenditures in Turkish Income Tax in Terms of Optimal Taxation Principles, DEÜ, Journal of FEAS, 2002 / 1.

## 2003

7. Addressee of the Assessment by Investigation, Together with Assoc.Prof. Zeynep ARIKAN, Tax Problems Magazine, May 2003.

8. Forms of Assessment Through Investigation and Its Legal Aspects", With Assoc.Prof. Zeynep ARIKAN, Approach Magazine, August 2003.

9. Evaluation of Regulations Exempting Duty Compensation from Taxes in Terms of Legality of Taxes, Res. Assist. See. Together with Abdullah TEKBAŞ, Tax Problems Magazine, July 2003.

## 2004

10. International Position of the Legality Principle in Taxation, Prof. Dr. Together with Mehmet TOSUNER, Vergi Dünyası Dergisi, May 2004.

11. Electronic Government and Tax Management I-II, Journal of Tax Problems, April-May 2004.

12. Could Tobin Tax Be A Solution To Prevent Speculative Currency Movements ?, Assist. Assoc. Dr. Hüseyin ŞEN, Dr. Together with Abdullah KESKİN, Tax Problems Magazine, July 2004.

13. Evaluation of Turkish Income Tax Tariffs, Res. See. Together with Cemil RAKICI, Cement Employer Magazine (CMİS), Issue: 2004/5.

14. Tax in the Ottoman Empire from a Historical Perspective, Başar Legislation Magazine, December 2004.

## 2005

15. What Values Can Be Considered As Cost If Non-Monetary Assets Included In The Balance Sheet Dated 31.12.2003 Are Sold During 2004 Temporary Tax Periods? Together with Ministry of Finance Chief Tax Inspector İsmail IŞIK, Tax World Magazine, January 2005.

16. Restructuring the Turkish Financial System, together with Ersin KAPLAN, Türk İdare Dergisi, April 2005.

17. Tax Burden in OECD Countries (with Research Assistant Fatih DEYNELİ), TÜRMOB Gift Magazines Series, TÜRMOB Publications, 2005.

18. Legality in Taxation and Delay Raises, together with Chief Account Officer İsmail IŞIK, Journal of Finance and Insurance Comments, April 2005.

19. Principle of Legality in Taxation and Budget Laws, Journal of Tax Problems, June 2005.

20. "Principle of Legality in Taxation in the International Constitutional Level", Dünya Newspaper, Interpretation-Review Corner, 09.08.2005.

21. "Studies on the EU and excise duty in Turkey", (together with Mehmet ASLAN), Financial Compass Magazine, August 2005.

22. "VAT in the EU Harmonization Process: Evaluation of Harmonization Studies" (with Mehmet Aslan), Journal of Tax Problems, October 2005.

23. "Firearms Law and Prevention of Gun Terror" TİSK Employer Magazine, October 2005.

24. "Responsibility in VAT", (with Ministry of Finance Income Controller Ömer Altar Arpacı), Lebib Yalkın Legislation Magazine, October 2005.

25. "State of Social Security and Reorganization quest in Turkey", Socioeconomic Magazine, Year 1, Issue 2, 2005-2.

## 2006

26. "Japan with Its Economy and Tax System" (with Research Assistant Tarık Vural), Maliye Dergisi, Issue 149, 2005.
27. "Taxation of Cooperatives", (with Ministry of Finance Income Controller Ömer Altar Arpacı), Lebib Yalkın Legislation Magazine, April 2006.
28. "Taxation and Economic Crisis Expected in Turkey," Tax Issues, Issue 211 May 2006.

## 2007

29. "General status and Foreign Trade Contribution of Sectoral Foreign Trade Companies in Turkey", Inst. See. With Beytullah YILMAZ, Customs Magazine, January 2007.
30. "International Transfer Pricing and Prevention Activities", with Associate Professor Zeynep ARIKAN, Mali Pusula Magazine, March 2007.
31. "Trade and Taxation Regime in Free Zones as 2008 Approaches", Res. Together with Elvan CENİKLİ, Approach Magazine, July 2007.
32. "Tax profile in Turkey: An Assessment in terms of Denizli", Financial Compass Magazine, July 2007.
33. "Restructuring in the Turkish Revenue Administration and the Point reached", Inst. See. Together with Birol KARAKURT, Journal of Finance Political & Economic Comments, Volume: 44, Number: 510, August 2007, <http://www.ekonomikuyorumlar.com.tr/index-6.html>
34. "The Importance of Pipe and boron in Turkey", TİSK ACADEMY Journal, 2007 / II, [www.tisk.org.tr/akademi.asp](http://www.tisk.org.tr/akademi.asp).
35. "The Role of Foreign Trade Companies in the Opening of SMEs to Foreign Trade", Together with Lecturer Beytullah Yilmaz, Turkey Cement Industry Employers' Association, CEIS Magazine, November 2007, <http://www.ceis.org.tr/dergidocs/makale228.pdf>.
36. "Turkey's Foreign Trade at a Glance from Denizli Perspective", Together with Assoc. Dr. Ekrem KARAYILMAZLAR, EKOL, Denizli Chamber of Industry Magazine, Issue: 22, September 2007, [www.dso.org.tr](http://www.dso.org.tr)

## 2008

37. "Constitutional, Judicial and Financial Perspective on the Functions of the Tax Judiciary", Together with Asst. Dr. İbrahim Organ, Tax Issues Magazine, February 2008.
38. "Evaluation of Taxation Authority and Constitutional Taxation Principles in Terms of Different Country Applications", Lecturer Dr. Together with Engin HEPAKSAZ, Finance Political Bank and Economic Comments Magazine, February 2008.
39. "An Institution Discussed With Its Benefits and Costs: Reconciliation Organization", Kazancı Hukuk Dergisi, with Assistant Professor Keramettin TEZCAN, February 2008.

## 2009

40. "The generality of Financial Obligations Relating to Maritime Operations Evaluation Policy and Equality in Turkey within the scope of the Tax Expenditure Programs" Together with Dr. Engin HEPAKSAZ, Tax Problems Magazine, November 2009.

## 2010

41. "Injustice in Motor Vehicles Tax", Denizli SMMM Bulletin, May 2010.
42. "A New Financial Instrument: Warrant and Its Taxation", Together with Res. Asst. Yaşar AKDAĞ, Approach Journal, October, 2010.
43. ÖZ, E., PEKŞEN, F., "Swap Transactions and Taxation", Journal of Tax Problems, Issue: 265, October, 2010.

44. ÖZ, E & YARAŞIR S., "A Global Concept: Tax Competition", Istanbul University, Finance Research Center Conferences, Prof. Dr. Gift to Şerafettin Aksoy, Fifty-second Series, Year: 2009, Istanbul, 2010
45. ÖZ, E., YOLCU, M., "Taxation of Income From Gold-Based Transaction Contracts", Tax Report Journal, October, 2010
46. ÖZ, E Albayrak, S., "Tax on Judicial Expertise", Journal of Turkey Justice Academy, TAAJ, Volume 1, Year 1, Issue 3, October, 2010
47. ÖZ, E., ÇEVİKCAN, F., "The Effect of Regulations Introduced by Tax Laws on Accounting Practice", Alanya Business Faculty Journal, Issue: 1, Volume: 2, 2010.

## 2011

48. ÖZ E., YOLCU M., "Changes In The Provinces Where Metropolitan Municipality Has Been Established", Approach Magazine, February, 2011.
49. HEPAKSAZ E., ÇEVİKCAN F., ÖZ E., "Search Tax Review and Operations", Vergi Dünyası Dergisi, February, 2011
50. ÖZ, E., "Turkish Tax Composition: View from Denizli Slope", Prof. Dr. ECONOMY ARTICLES in Memory of Ferhat ERARI, PAU Publications, No: 22, Denizli, 2011.
51. ÖZ, E., ÇEVİKCAN, F., Disadvantageous Aspects of Disguised Profit Distribution Through Transfer Pricing, Lebib Yalkın Legislation Magazine, Issue: 88, April, 2011.
52. ÖZ E., BUYRUKOĞLU S., "Tax Amnesties in the History of the Republic: Material and Spiritual Erosions", Journal of Tax Problems, May, 2011
53. ÖZ E., GÜLER A., "Barter System and Taxation", Studies on Tax and Tax Policy, Editor: Professor Dr. EDİZDOĞAN, Assoc. Dr. Özhan ÇETİNKAYA, Ekin Publishing House, Bursa, 2011.
- 54 E., F. PEKŞEN, "Aspects of the Transfer Pricing Practice in Turkey and Some Issues", Journal of the dialogue and Taxman accountant, August 2011.
55. ÖZ, E ERMUMCU, O., "Violation of Customs and Omissions items deemed the Occasion of Taxation Policy legality," Justice Academy of Turkey Magazine, July 2011, Issue 6, Year 2.
56. ÖZ E., BUYRUKOĞLU S., Taxation in the Turkish Education System: An Application in Denizli Province, Journal of Socioeconomics, 2011/1, 74-99.

## 2012

57. ÖZ Ersan, BUYRUKOĞLU Selçuk, BOZDOĞAN Doğan, "Tax Evasion in National / International Dimensions, Tax Avoidance and Its Effects on Informal Economy", Gift to Aytaç EKER and Ayşegül EKER, Dokuz Eylül University Publications, İzmir, 2012, pp.329- 346.
58. ÖZ, E, ÇAVDAR Fatih, "the OECD and Turkey Practices for the Prevention of Double Taxation" World Tax Journal, July 2012, No. 371, ss.51-66.
59. ÖZ, Ersan, "Collective bargaining process and the State of the Unions", Strategic Thought Magazine, June 2012, pp.58-62.
60. ÖZ, Ersan, Fatih AKÇAY, "Real and Unreal Walkbacks in Turkish Tax Law with Application Examples and Its Effect on Legal Security Principle", Journal of Tax Problems, September 2012.
61. ÖZ, Ersan, DEMİRTAŞOĞLU Bulent, "Cancellation of Public Receivables, as the case of the Savings Protection Method", Turkey Justice Academy Magazine, July 2012, ss.35-68.
62. ÖZ, Ersan, BUYRUKOĞLU Selcuk, "environmental taxes in the prevention of negative externalities: Comparison of Turkey and OECD countries", TİSK Academy, Vol: 7 Issue: September 14, 2012 ss.87.
63. ÖZ Ersan, BOZDOĞAN Doğan, "E-Finance Applications in the Turkish Tax System", Süleyman Demirel University Journal of the Faculty of Economics and Administrative Sciences, 2012, pp.67-92.

## 2013

64. ÖZ E., ÇAVDAR F., "Economic Integration and Taxation", Tax Report Magazine, February 2013.

65. ÖZ E., K. BOZDOĞAN GÖZEN, "Sample with anti-dumping taxes and Effects of Turkey and the World Practice", Accounting and Taxation Magazine, February, 2013.
- 66 . ÖZ E., FİDAN A., Gold Banking Activities in Turkey and Taxation, Finance Magazine, January to June 2013, No. 164, ss.120-130.
- 67 ÖZ E., ERASA E., the European Union and Turkey Alternative Şhangay Cooperation Organization, Customs and Trade Journal July-September 2013 Volume 1, Issue 1, ss.39-52.
68. ÖZ E., AKCAY F., Taxation of Athletes Specific to Players, Journal of Tax Problems, Issue: 300, pp.35-54.
69. ASLAN M., BUYRUKOĞLU S., ÖZ E., NAZLIOĞLU S., "Does Fiscal Policy Matter For Trade Balance In The OECD Countries? Panel Vector Error Correction Estimation", International Journal of Trade and Global Markets, Volume: x, No: x, 2013

## **2014**

70. ÖZ Ersan, YEĞEN Baki, "Tax Regulations in the EU Harmonization Process: Requirements and Achievements in Accordance with Progress Reports Analysis", Tax Report Journal, Issue: 179, August 2014
71. ÖZ E., "The Relationship Between Education and Economy", Social Policy in Public Sector, December 2014
72. ÖZ E., Hüseyin KUTBAY, Davut BUZKIRAN, "A Modern Approach to Turkish Wealth Tax", Customs and Trade Magazine, Vol: 2, Issue: 4, 2014.

## **2015**

73. ÖZ E., GÜLER A., "Tax Approaches in Political Party Programs", Prof. Dr. Gift to Metin TAŞ, 2015.
- 74 E., B. GÖDE, Middle Income Trap and Turkey's Position, Journal of Financial Research, Special Issue, Sakarya, 2015.
75. ÖZ E., KUTBAY H., Comparative Analysis of Public Revenues, Expenditures and Services on the Basis of Province and Region Regarding Tax Revenues: Evaluation in terms of Productivity, Tax Report Journal, Issue: 190, Ankara, 2015.
- 76 . ÖZ E., BUYRUKOĞLU S., Present applied in Turkey from the Ottoman period Investment Incentive Policies and Activities of Customs and Trade Journal, 3 (6), 35-59, 2015.

## **2016**

77. KARA M.C., ÖZ E., A Global Tax Compliance Project: BEPS, Vergi Dünyası Dergisi, Issue: 414, February 2016
78. ÖZ E., ERİM A., Participation in All Aspects of Tax Evasion Crime, Journal of Tax Report, 205, 09-21, 2016.
79. KARA M.C., ÖZ E., New International Measures in Limitation of Interest and Other Financing Discounts, Journal of Tax Problems, 330, 07-11, 2016.
80. KARA M.C., ÖZ E., Efforts to Neutralize Hybrid Incompatibilities in International Taxation Tax World Journal, 416, 90-93, 2016.
- 81 E., H. Kutbay, Ecological Taxation: Comparison of Selected Data World Countries with Turkey Eskisehir Osman Gazi Uni. İ.İ.B.F. Magazine, 11 (01), 247-271, 2016.
82. KARA M.C., ÖZ E., World Practices in Taxation of Energy Use: A Comparative Analysis Journal of Tax Problems, 333, 43-49, 2016.
- 83 . KAYA M.G., ÖZ E., Inflation, Deficit, Money Supply Evaluation of Relations of Turkey Economy: 1980-2014 Period Celal Bayar Uni. İ.İ.B.F. Magazine, 03, 639-651, 2016.
84. KARA M.C., ÖZ E., A Global Perspective on Digital Taxation Tax World Journal, 424, 30-37, 2016.

## **2017**

85 ÖZ E., E. Yavuz, F. Akcay, Law and Justice Academy of Turkey as a result of the Tax Aspects of deaths in Turkey Breeders Journal, 31, 27-45, 2017.

86 BUYRUKOĞLU S., ÖZ E., Empirical Analysis of the Impact of Macroeconomic Variables Investment Incentive Policies in Turkey PACE Journal of Applied Social Sciences Institute, x, 322-336, 2017.

87. Kutbay H. SELF E., Economic Growth Effect of R & D Expenditures: Economic Growth Effect of Tax Incentives in Turkey and Selected Countries by Size Econometric Analysis of R & D Expenditures: Tax Incentives in Turkey and Selected Countries by Size Econometric Analysis Finance Journal, 173 , 331-361, 2017.

88. ÖZ E., EŞGÜNOĞLU M., Taxes in the Prevention of Environmental Pollution Are a Means? or Aim? Alternative Methods Country Experiences in Economic Development, Management and Entrepreneurship, 5, 267-280, 2017.

## **2018**

89. ÖZ E., KAYA M. Göktuğ, ILGAR B., VAT that cannot be deducted according to the Value Added Tax Law No. 3065 and Special Cases Related to it, Customs and Trade Magazine, Vol: 5 Issue: II, 2018, 12-25.

90. ÖZ E., ARMAĞAN A., Role of Forensic Tax Penalty in Crime Prevention of Fiscal Evasion by Judiciary Justice Academy of Turkey Decision Journal, 33, 01-38, 2018.

91. ÖZ E., BUYRUKOĞLU S., Investment Incentives in the European Union and Selected World Countries, Journal of Socioeconomics, 26 (37), 147-170, 2018.

## **2019**

92. SEVİNÇ CEYHAN C., ÖZ E., Administration's Responsibility for Damages Caused by Tax Inspection, Tax Report Magazine, Issue: 232, January 2019, pp.101-112.

93. ÖZ, E , BARAN, T . (2019)., Interpretation The Impact Of Tax Reduction Inflation, Interest And Capital Goods In Turkey, International Journal of Management Economics and Business, 15 (4), 1257-1277.

94. ÖZ. E, BARAN T., Comparative Analysis of Tax Regimes of Countries Struggling for Democracy and Turkish Tax System. Tax World Journal 38 (456) 24-402019.

95. ÖZ. E, BOZDOĞAN K., Suggestions to the Turkish Reconciliation Organization with Comparisons from Country Examples. Finance Magazine177-1330-353-2019.

## **2021**

96. KUTBAY. H,, ÖZ, E., Tax Incentives Provided for R&D Activities in Selected Countries Dumlupınar University Journal of Social Sciences 6728-48-2021.

## **PUBLISHED ARTICLES IN JOURNALS IN INTERNATIONAL INDEXES**

1. ASLAN M., BUYRUKOĞLU S., ÖZ E., NAZLIOĞLU S., "Does Fiscal Policy Matter For Trade Balance In The OECD Countries? Panel Vector Error Correction Estimation", International Journal of Trade and Global Markets, Volume: x, No: x, 2013

## **COMPLETED PROJECTS**

1. Example of International Taxation Problems and Turkey - Project / The Problems of International Taxation Project, Prof. Dr. Mehmet TOSUNER and Together with Assoc. Dr. Zeynep ARIKAN, DEÜ Project and Fund Treasurer, December 2006.



2. Performance Based Budgeting Based on Strategic Planning Pre and Post Tax Revenues and Economic Growth Relationship, Project Manager: Ersan ÖZ, Project Manager: Özlem TÜMER, 2012.

## **TRANSLATIONS FROM ENGLISH TO TURKISH / ARTICLES TRANSLATED FROM ENGLISH INTO TURKISH AND PUBLISHED IN DIFFERENT TURKISH JOURNALS**

1. Post Keynesian those budget trends and erosion of financial Norman, New Turkey Magazine, Economic Crisis Special Edition, Issue: 41 September-October 2001.
2. What is Globalization? Foreign Trade Magazine, July 2001.
3. Globalization Through Electronic Payment and Taxation, Journal of Tax Problems, October 2001.
4. Multi-Year Budgeting: A Study of International Practices and Lessons for Developing Countries and Transition Countries, Res. See. Together with Ayşe GÜNAY, Maliye Magazine, September-December 2001.
5. Tax Reform in Developing Countries, Tax World Magazine, April 2002.
6. An Evaluation on Real Estate Taxation, Journal of Finance and Insurance Comments, May 2004.
7. OECD, Tax Competition and the Future of Tax Reforms, Maliye Magazine, Issue: 145, 2004.

## **INTERNATIONAL COMMUNICATIONS**

1. RAKICI C., OZ E., "An evaluation on the comparison of poverty and the minimum wage", "an evaluation on the comparison of poverty and minimum wage, ix. International congress on knowledge, economy & management, jun 23-25, 2011 sarajevo-bosnia & herzegovina, 2011.
2. OZ E., YILDIZ S., "Smoking and taxation: a global review of financial and social effects", "cigarette and taxation: a global study on the financial and social effects, ix. international congress on knowledge, economy & management, jun 23-25, 2011 sarajevo-bosnia & herzegovina, 2011.
3. OZ Ersan, ULUSOY Ahmet, EFSS'12 - EURASIAN FORUM ON SOCIAL SCIENCES, "World Economic Development Paradigm: Market and Beyond", October 18-21, 2012, Baku / Azerbaijan.
4. OZ E., GÜLTEN S., Possible Effects of the Costoms Union and Kyrgyzstan Silk Road Countries in Transition Term, International Silkroad Congress and 10 th ACTR Conference, October 27-29, 2013, Istanbul Silence Hotel & Convention Center.
5. OZ E., GULTEN S., YUSUFOGLU A., Financial and Tax Aspects of Entrepreneurial Activity in Kyrgyzstan, 6th International Congress on Entrepreneurship (ICE'14), 26.04.2014, Bishkek, Kyrgyzstan
6. OZ E. GÜLTEN S., A. Yusufoglu, Energy Policy in the Context of Economic Relations with Turkey Kazakhstan, International Congress on Economics, Finance and Energy (EFE'2014), June 11-14, Almaty-Kazakhstan.
7. OZ E., NAZLIOGLU S., "Economic Crisis, Fiscal Policy and Macro Economics: An Empirical Analysis", International Economy Congress, Econworld 2016, 1-3 February Barcelona, Spain, World Economic Research Institute (WERI), the Socio -Economic Research Institute of Piemonte (IRES) and Faculty of Economics of Ostrava Technical University, 1-3 February, Barcelona, Spain.
8. OZ E. ERTEKİN S., KALPALI, I. "Tax Perception of Public Officials in Turkey: Izmir Sample / Tax Perceptions of Public Officials in Turkey: Izmir Case", International Economy Congress, Econworld, 2016, 1-3 February, Barcelona , Spain, World Economic Research Institute (WERI), the Socio-Economic Research Institute of Piemonte (IRES) and Faculty of Economics of Ostrava Technical University, 1-3 February, Barcelona, Spain.
9. SEVİNÇ C., ÖZ E. forcible collection of public receivables in Turkey: A 6183 law on confiscation and analysis of sales practices, ICPESS 2018, 5 th International Congress On Political, Economic and Social Studies, 26-29 Oct 2018, Nigde, Turkey
10. ÖZ E., BARAN T., Taxation Regimes in Far Eastern Countries and Analysis Turkish Tax System, International Symposium on Multidisciplinary Studies, Paris / France, 27-28 April 2018.
11. ÖZ E., levies on construction projects in return for flat, International Congress of Political Economic and Financial Analysis, PEF, Nazilli Turkey, 26-28 April 2018.

12. ÖZ E., NOYAN E., Taxation of technology giants in view of the global tax problems, 33rd International Public Finance Conference, Kemer / Antalya / Turkey, 8-12 May 2018.
13. ÖZ E., GÖDE B., Mining economics with taxation focus and its effects, VII. International Conference Economics ECONWORLD, Lisbon, Portugal, 23-25 January 2018.
14. ÖZ E., CİĞERCİ İ., "Tax perceptions and economic impact of refugees", 3rd International Social Sciences and Humanities Berlin Conference, Berlin, Germany, 02-05 May 2019.
15. ÖZ E., BOZDOĞAN K., "How a Consensus: A Refined Recommendations from Selected Countries and Turkey for the" 34th International Public Finance Conference, Antalya, Turkey, 24-27 April 2019.

#### **INTERNATIONAL ACADEMIC VISIT**

1. *Das türkische Steuersystem* (The Turkish Tax System), 6. Juni 2007, Siegen University, Germany
2. University of Rotterdam, Academic Visit, 24-25 November 2012, Rotterdam / Netherland
3. Bilateral Agreement Visiting, Jan Amos Comensky University, Prague / Czech Republic, 10-12 April 2013.
4. Academic Visiting, Oxford University and London Business School, London, UK, May 2013
5. Jordan University and Jerah University, Amman, Jordan, 2018

#### **INTERNATIONAL SCIENTIFIC MEETING, CONFERENCE, SYMPOSIUM AND OTHER EVENTS AT A PROPHETIC AND LISTENING LEVEL**

1. World Accountants Congress, 23-24 September 2010, Ankara Sheraton Convention Center.
2. "The Principle of Retroactivity in Tax Law", "Retroactivity of Tax Law", International Panel, Koç University, Vienna University, in collaboration with Salerno University, December 2, 2010, Odakule, Beyoğlu-Istanbul.
3. "The Changing Role of Parliaments in the Budget Process: Experiences of İKÖPAB and EU Member Countries", 21-23 October Sivas, 2010.

#### **AWARDS**

Pamukkale University Thesis Awards: Pamukkale University 2018 Best Social Sciences Best Thesis Award Winner: Advisor: Prof. Dr. Ersan ÖZ, Prepared by: Dr. Hüseyin Kutbay Applied Economic Growth Effect of Tax Incentives Towards R & D Activities: An Econometric Analysis in Turkey and Selected Countries, 2017.

#### **NATIONAL SCIENTIFIC MEETING, CONFERENCE, SYMPOSIUM AND OTHER EVENTS AT A PROPHETIC AND LISTENING LEVEL**

1. Organized by Uludag University, Turkey 19th Public Finance Symposium (Contributor)
2. Organized by Pamukkale University, Turkey 20th Public Finance Symposium (Contributor)
3. Organized by the University of Canakkale, Turkey 21th Public Finance Symposium (Contributor)
4. Organized by Süleyman Demirel University, Turkey 22th Public Finance Symposium (Contributor)
5. "Elit Profession Selection After Graduation-I, (Account Expertise)", Conference, Speakers: Assoc. Dr. Ekrem KARAYILMAZLAR, Asst. Assoc. Dr. Ersan ÖZ, Mehmet DELİCE (Chief Tax Inspector, Head of Denizli Tax Office), 22 November 2006.
6. "A Look from Denizli Exports and Perspectives in Turkey", with Assoc. Dr. Karayılmazlar Ekrem, Buldan Symposium, 23-24 November, 2006, in Denizli / Turkey.
7. I. Pamukkale University National Debate Tournament, February 2007, Denizli, Organizer, Consultant Faculty Member.
8. "SRC Documents Trainer Program", Seminar, Denizli Chamber of Drivers and Automobile Drivers, 12-26 May 2007.
9. Organized by Hacettepe University, Turkey 23th Public Finance Symposium (the presenters)
10. Organized by Osmangazi University, Turkey 24th Public Finance Symposium Turkey (Contributor)

11. "Build-Operate-Transfer Model in Universities", Panel, Giresun University, Speakers: Asst. Assoc. Dr. Tekin AKDEMİR, Asst. Assoc. Dr. Ersan ÖZ, Asst. Assoc. Dr. Yasin SEZER, Asst. Assoc. Dr. Gökhan Kürşat YERLİKAYA, Secretary General of İnönü University, Public Procurement Authority Expert, SPO Expert, YÖK Expert, 6 December 2007, 10.00, Giresun.
12. "Critical Overview of Recent Developments in Tax", Conference, Speaker: Asst. Assoc. Dr. Ersan ÖZ, December 7, 2007, 11.00, Giresun SMMMO, Giresun.
13. "Opportunities and Threats in Globalization Process: Denizli Economy", Conference, "Denizli Performance in Foreign Trade", Assoc. Dr. Ekrem KARAYILMAZLAR, Asst. Assoc. Dr. With Ahmet Can BAKKALCI, 16 November 2007, 14.00, Denizli.
14. "Photo of Turkish Tax System: What We Don't Want to See", 2008 Tax Week Activities Panel, 26.02.2008, Time: 10.30, Place: Denizli Chamber of Commerce Conference Hall, Other Speakers: Mehmet DELİCE (Head of Denizli Tax Office), Necdet ÖZER ( DTO President), Necdet YILMAZ (Denizli SMMMO President), Ali ARSLAN (Tax Inspector), Fatih ÇEVİKCAN (Tax Inspector) Denizli.
15. "Continuous Trainer (Trainer) Training Seminars Program, Tax Law Group, 13-16 March 2008, TÜRMOB-TESMER, Kayseri.
16. I. ORGAN, E. OZ, "Place and Problems of Public Finance Education in Turkish Higher Education System", 23th Public Finance Symposium, 7-11 May 2008, Belek / Antalya.
17. "Kızılcaölük from the Tax Window", I. National Kızılcaölük Symposium, 28-29 May 2008, Kızılcaölük-Tavas / Denizli.
18. "Evaluation of Science and Technology Parks in terms of Regional Development and Incentives", Çukurova University University-Industry Cooperation Members Platform (USIMP), University-Industry Cooperation National Congress 26-27 June 2008, Adana.
19. "Public Expenditure in Turkey-tax Interaction: An Evaluation of Political Perspective (1983-2007)", Economic Sciences and Management Conference, 11-12 September Gumuldur / Izmir, 2008.
20. "Turkey's strategic Groundwater Resources Assessment of Potential Impacts and National Security", 27.01.2010, Staff ATASE Strategic Research and Study Center (SARE).
21. "A Critique of Turkish Tax System", Denizli Tax Office 21st Tax Week Panel, 26.02.2010, Venue: Denizli Chamber of Commerce Conference Hall.
25. "Incoterm 2010 and Eori Number Applications", Denizli Exporters Assembly, 27 December 2011, 14.00, Denizli.
26. Dokuz Eylül University BİMER-Finance Department Cooperation, Financial Awareness Meetings, "International Transfer Pricing and SME Standards", Panelists: Assoc. Dr. Ersan ÖZ et al., 8 June 2011, 14.00, İzmir, 2011.
27. ÖZ E., "Taxation in the Magnificent Century", 22. Tax Week Panel, Denizli, February 24, 2011.
28. ÖZ E., YILMAZ N., KUMAŞ H., KARTALOĞLU E., TÜRMOB-DSMMMO Compulsory Education Seminars, November 2011, Denizli.
29. ARIOĞLU O., ÖZ, E., KOYUNCU M., ŞENDİLLER S., "The New Turkish Commercial Code", DTO Chamber of Commerce Conference Hall, November 2011, Denizli.
31. ÖZ E., "Importance of Institutionalization and Evaluations on Institutional Financial Obligations", Denizli Businessmen Association, March 2012, Denizli.
32. ÖZ E., "Evaluations on the New Turkish Commercial Code", Afyonkarahisar Industrialists and Businessmen Association, April 2012, Afyon.
33. ÖZ E., "The New Turkish Commercial Code With Its Brings and Takeoffs and View of the Changes Made", Tokat Turhal Chamber of Commerce and Industry, September 2012, Tokat.
34. ÖZ E., "Financial Reflections of Being a Metropolitan", Panel, DEĞİAD, Şiir Hotel, 23 January 2013 Denizli.
35. ÖZ E., "E-Commerce From Local to Global", Tax Week Panel, 14 March 2013, Uşak Revenue Office, Uşak.
36. ÖZ E., TGB Laws No 4691 and TGB Supports, Tax Advantages of Companies Operating in Technopolis, Pamukkale University Teknokent A.Ş. 5. Technology and R&D Days, Energy, 1-2 October 2013, PAU Congress and Culture Center.

## **LESSONS GIVEN**

### **License**

Tax Law I-II, Turkish Tax System I-II, Fiscal Judgment and Tax Applications, Comparative Tax Systems, International Trade and Taxation (Elective), Tax Law and Practice (Elective).

### **Post Graduate**

Analysis of the Turkish Tax System, Tax Criminal and Judicial Law, International Taxation and EU Tax Law

### **Doctorate**

Current Issues in Taxation, Financial System and Taxation, International Taxation

## **MASTER THESES DIRECTED (Completed)**

1. Mustafa Kemal ALAŞAHİN, Analysis of University Budgets, PAU, SBE, Denizli, September 2007.
2. Özlem ADALISOY, Development and Macroeconomic Effect of Indirect Tax in Turkey, PAI, SBA, Denizli, December 2007.
3. Ozan YAĞLI, Post Evaluation of the 2000 Budget of agricultural subsidies in Turkey, PAI, SBA, Finance Master of Science Project, 2009.
4. Şengül ŞAHİN, Deviation from the Unity Principle in Turkish Budget Implementation and Fund Applications in All Aspects, PAU, SBE, Finance Master's Project, Denizli, 2011
5. Halime Esin DEMİR, the e-Tax Revenues Impact on Auditing Practices in Turkey, PAI, SBA, Project Finance, Master of Science, Denizli, 2011.
6. Bülent DEMİRTAŞOĞLU, Evaluation of Methods of Protection of Public Receivables in the Case of Cancellation of Savings, PAÜ, SBE, Denizli, 2011
7. Süleyman ALBAYRAK, The Institution of Proof in Tax Law in the Light of Judicial Decisions, PAÜ, SBE, Denizli, 2011.
8. Özlem TÜMER, Performance Based Budgeting Based on Strategic Planning Pre and Post Tax Revenues, Budget Performance and Relationship with Economic Growth, PAÜ, SBE, Denizli.
9. . Harun REÇBER, Turkey and Tourism Sector and Taxation in Selected Countries, PAI, SBA, Denizli.
10. Arkan YUSUFUĞLU, Analysis of Tax Incentives Applied in Technoparks, PAÜ SBE, 2014.
11. Mehmet YOLCU, Yield Analysis in Tax Reviews, PAÜ, SBE, Denizli, 2018.

## **DOCTORAL THESES DIRECTED (Completed)**

1. Selçuk BUYRUKOĞLU, Comparative Analysis of Investment Promotion at Applied Turkey, PAU SBE 2014.
2. Kubra Gözen BOZDOĞAN, with examples and a comparative analysis of selected countries Turkey reconciliation institutions in the world in 2018.
3. Hüseyin Kutbay Applied Economic Growth Effect of Tax Incentives Towards R & D Activities: An Econometric Analysis in Turkey and Selected Countries, PAU SBE, 2017.
4. Mustafa Cemil KARA, Abrasion Testing and Gain base of the scroll Multilateral Contracting and Turkey's Tax Agreements, PAU SBE, 2020.

## **OTHER ACADEMIC ACTIVITIES**

1. TÜRMOB-TESMER, Continuing Trainer (Trainer) Training Project (e-USE), Tax Group Training Meeting Presentation, "Constitutional and Legal Basis of Taxation and Taxation Principles", VAN, 7-10 August 2008.
2. Pamukkale University, Continuing Education Center (PAUSEM) KPSS A GROUP COORDINATOR, Finance Group Trainer, 2007-2008-2009-2010.
3. PAÜSEM Foreign Trade Certificate Program, Foreign Trade Tax Legislation Trainer, 2009-2010-
3. Denizli SMMMO Internship Initiation and Proficiency Courses Tax Legislation Trainer, 2007-2008-2009-2010.
4. Denizli Municipality, City Commission Member (Industry, Trade and Economy Commission)
5. DETKIB, Denizli "Problems of Textile Exporters and Suggested Solutions Report" Requested by Detkib to be presented to Minister of State and Deputy Prime Minister Nazım Ekren, Karayılmazlar, E.-E.Öz., 20-10-2007.
7. T.C. Ministry of National Education In-service Training Department, In-Service Training Courses Finance-Accounting-Economics Group Trainer, Erzurum, December, 2010.

## **REFEREE**

1. Customs and Trade, Editor (2013-ongoing)
2. Hacettepe University PEGEM Research and Application Center Socioeconomic Journal Referee Board Member, 2006-
3. Balıkesir University Institute of Social Sciences Journal of Social Sciences Institute, Member of Referee Board, 2009-
4. PAU Journal of Social Sciences Institute, Member of Referee Board, 2009-
5. New World Science Academy Magazine Referee Board Member, 2008-, 2009-
6. Ministry of Interior, Turkish Journal of Administration, Referee Board Member, 2009-
7. Gazi University, Journal of Faculty of Economics and Administrative Sciences, Member of Referee Board, 2010-
8. Celal Bayar University, FEAS, Member of the Referee Board of the Journal of Management and Economics, 2010-
9. Abant İzzet Baysal University, Journal of Economic and Social Research, The International Journal of Economic and Social Research, Member of the Referee Board, 2009-
10. T. C. General Staff, ATASE Presidency Center for Strategic Research and Study, External Experts Group Member, 2010-
11. Referee of METU Studies in Development Journal, 2010-
12. Cumhuriyet University, Journal of FEAS, Referee Board Member, 2011-
13. Turkey 27. Symposium on Science Finance Committee Member, 2011.
14. 4. National Local Economies Congress Scientific Committee Member, 2012
15. Selçuk University Faculty of Law Journal Refereeing
16. Standart Academy Journal, Refereeing Board, 2014
17. KTU Institute of Social Sciences, Member of the Referee Board, 2014
18. Scientific Committee Member, International Conference On Business and Economic Studies, Washington DC, USA, 2016-

## **EDITORIAL**

1. ÖZ Ersan, BUYRUKOĞLU Selçuk, ALTUNAKAR MERCAN Şehnaz, Tax and Socioeconomic Indicators Framework Turkey Ekin Publishing Printing Bursa, 2020
2. Tax Law in Information Age, Ekin Publishing Printing, Bursa, 2020.

## **CORNER WRITINGS AND TELEVISION PROGRAMS**

1. The Project That Will Feed The Hungry, 31.08.2011, Denizli Actual
2. Big City Brings Both Gains and Loads, 31.08.2011, Denizli News
- Service Quality Increases Together with the Income of the 3rd Metropolitan Cities, 11.11.2012, Cihan Haber
4. Financial Dimension of Metropolitan Municipality Law, 26.12.2012, Göl Bahçe Talks, Pamukkale TV
5. Is Smoking Harmful To The Budget ?, 15.01.2013, Horoz Medya
6. No Ox from a House Dancer !, 15.04.2013, Horoz Medya
7. New Age in Documentation: E-Invoice and Some Problems, 15.05.2013, Horoz Medya
8. Do We Make Peace With Being and Get Offended With Taxpayers ?, 13.06.2013, Horoz Medya
9. Free Market Period in Traffic Insurance, 24.06.2013, Akşam Newspaper
10. Attention to Heirs !, 25.07.2013, [www.muhasibetr.com](http://www.muhasibetr.com)
11. We Are Agenda Country, 23.09.2013, Horoz Medya
12. Gold Banking and Taxation, 19.10.2013, Dünya Newspaper
13. Tax Havens of Talent: Turkey, 04.12.2013, I [www.muhasibetr.co](http://www.muhasibetr.co)
14. Economic Overview, Open Session, 08.01.2014, DEHA TV
14. Evaluations on the Agenda, 01.08.2014, Pamukkale TV
15. Possible Effects of Presidential System on Economy and Tax System, 23.08.2014, Dünya Gazetesi
16. Denizli DEHA and Pamukkale TV Economic News Commentator.
17. Kutahya Express Newspaper Corner Writer