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**Title of Paper (English) (14 Points)**

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**Abstract (12 Pt.)**

Abstract should be written in Microsoft Word format with Times New Roman font 12 pt. size and single-spaced. The length of the abstract should be at least 200 words. The abstracts should concisely present the purpose of the study, the methodology, the results, and the conclusion remarks. References are not cited within the structured abstracts and the abstracts must not contain abbreviations.

**Keywords:** 3-5 keywords that are important and relevant to your manuscript should be written under the abstract.

**JEL Codes:** H21, H26, K34

(For Jel codes click <https://www.aeaweb.org/econlit/jelCodes.php?view=jel> )

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# 1 Introduction (12 Pt.)

Full paper section should be written in Microsoft Word format with Times New Roman 12 font size and single-spaced. The whole main text should be justified. Paragraph spacing before and after a single paragraph (6 nk) should be given. Full papers should be between 6.000-8.000 words.

Introduction should clearly present the importance, the purpose, the methodology and the scope of the study.

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# 2 Main Heading (12 Pt.)

More than one heading and sub-heading can use in the study. These headings should include literature, methodology, results, discussions etc. Citations in the text should be made using the link method. References and bibliography of the studies should be prepared according to the American Psychological Association (APA) method. Studies by two authors (Surname and Surname, Year of Study: Page Number). In the case of three or more authors (Surname of the first author et al., Year of Study: Page Number). When an author(s) has published more than one cited document in the same year, these are distinguished by adding lower case letters (a, b, c, etc.) after the year and within the parentheses (Gillespie, 1997a: 25) (Gillespie, 1997b: 58). For multiple references in a sentence , the citations should be written within the parentheses and separated them with semicolons (Vural, 2011: 17; Duman, 2007: 82). If there are multiple authors with the same surname, the first letters of the authors' names are also used (Yılmaz A., 2005: 157) (Yılmaz B., 2010: 27). If explanation is necessary in the text, in Times New Roman with 10 pt and single-spaced footnote method can be used.

Examples of citations:

Single author 🡪 (Wilson, 2005: 155).

Two authors 🡪 (Brown & Smith, 2005: 172).

Three and more authors 🡪 (Farrar et. al., 2016: 80).

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**2.1 Sub-heading (12 Pt.)**

All Tables, figures and graphics should be consecutively numbered as Table 1, Figure 1. The titles of tables, figures and graphics should be placed at the heading of the table or figures, and references belonging to table or figure should be under them. The figures and tables with their names should be centered in the text. All headings should be written bold but only the first letters should be capital. Figures and tables should be separated from the text by one-line interval. References of tables, figures and graphics must be given under the tables in by using the link method.

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**2.2 Sub-heading (12 Pt.)**

First paragraph

Second paragraph

Third paragraph

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**Table 1. The title should be placed at the heading and centered of the table**

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**Source**: GİB, 2016: 83.

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# 3 Main Heading (12 Pt.)

If necessary, more main headings can be used.

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**3.1 Sub-heading (12 Pt.)**

If necessary, more sub-headings can be used.

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# 4 Conclusion (14 Pt.)

Conclusion should be minimum 100 words and maximum 150 words. Conclusion should clearly present the results of the study, evaluations and suggestions.

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**References (12 Pt.)**

All sources used in the study should be listed in alphabetical order.

**Journals/Periodicals;**

Çağan, N. (1980). “Demokratik Sosyal Hukuk Devletinde Vergilendirme”, *Ankara Üniversitesi Hukuk Fakültesi Dergisi*, 37(1-4): 129-151.

Kirchler, E., Kogler, C. & Muehlbacher, S. (2014). “Cooperative tax compliance: From deterrence to deference”, *Current Directions in Psychological Science*, 23 (2), pp. 87-92.

**Books;**

Bilici, N. (2003). *Vergi Hukuku**Genel Kısım Türk Vergi Sistemi*, 6. Baskı, Ankara: Yaklaşım Yayınları.

Brennan, G. & Buchanan, J. M. (1980). *The Power to Tax Analytical Foundations of a Fiscal Constitution*, Cambridge: Cambridge University Press.

Due, John F. (1971a). *Indirect Taxation in Developing Economics*, Baltimore: The John Hopkins Press.

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**Translation Books;**

Feteris, E. T. (2010). *Hukuki Argümantasyonun Temelleri*, (Trans.) Uzun, E., İstanbul: Paradigma Yayıncılık.

**Section in an Edited Book;**

Lapavitsas, C. (2010). “Finansallaşmış Kapitalizm: Kriz ve Finansal Müsadere”, *Finansallaşma ve Kapitalizmin Krizi*, (Ed.) Lapavitsas C., (Trans.) Öncel T., İstanbul, Yordam Kitap, ss. 25-74.

Baker, P. (2009). “Taxpayers’ Charter and a Taxpayers’ Charter for Europe”, *Protection of Tax-payer’s Rights European, International and Domestic Tax Law Perspective”*, (Ed.) Nykiel W. & Sek M., Wolters Kluwer Business, Warszawa, pp. 130-135.

[**Thesis**](http://tureng.com/tr/turkce-ingilizce/dissertation%20study)**;**

Salanauskaite, L. (2012). *Distributional Impacts of Public Policies*, PhD Thesis, Maastricht: Maastricht University.

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European Commission, (2015). *Taxation Trends in the European Union, Data for the EU Member States, Iceland and Norway*, ISSN: 2467-0073, Luxembourg.

**Conference Papers;**

Quliyeva, A. A. (2015). “The New Paradox of Modern Asymetric Economy”, *1st International Annual Meeting of Sosyo Ekonomi Society*, 29-30 October 2015, Munich.

**Internet Sources;**

Farrar, J. H. (2009). *Reasoning by Analogy in the Law*, https://njca.com.au/wp-content/uploads/2013/07/Reasoning-by-Analogy-in-the-law-Farrar.pdf, (04.05.2017).

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2. Academic title, Institution, e-mail address [↑](#footnote-ref-2)
3. Academic title, Institution, e-mail address [↑](#footnote-ref-3)