

Prof. ZEYNEP ARIKAN

Personal Information

Email: zeynep.arikan@deu.edu.tr

Web: <https://avesis.deu.edu.tr/zeynep.arikan>

International Researcher IDs

ScholarID: 6472

ORCID: 0000-0001-6710-171X

Publons / Web Of Science ResearcherID: JDC-6557-2023

Yoksis Researcher ID: 6472

Education Information

Doctorate, Dokuz Eylul University, Sosyal Bilimler Enstitüsü, Maliye (Dr), Turkey 1991 - 1995

Postgraduate, Dokuz Eylul University, Sosyal Bilimler Enstitüsü, Mali Hukuk (Yl) (Tezli), Turkey 1986 - 1988

Undergraduate, Dokuz Eylul University, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü, Turkey 1982 - 1986

Foreign Languages

English, B2 Upper Intermediate

Dissertations

Doctorate, Demokratik gelişim sürecinde vergilendirme yetkisinin kullanımı ve sınırları (Türkiye analizi), Dokuz Eylul University, Sosyal Bilimler Enstitüsü, Maliye (Dr), 1995

Postgraduate, 1980 sonrası Türk vergi politikasının plan hedefleri açısından değerlendirilmesi, Dokuz Eylul University, Sosyal Bilimler Enstitüsü, Mali Hukuk (Yl) (Tezli), 1988

Research Areas

Public Finance

Academic Titles / Tasks

Professor, Dokuz Eylul University, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü, 2008 - Continues

Associate Professor, Dokuz Eylul University, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü, 1997 - 2008

Assistant Professor, Dokuz Eylul University, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü, 1995 - 1997

Research Assistant, Dokuz Eylul University, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü, 1989 - 1995

Academic and Administrative Experience

BAP Raportörü, Dokuz Eylul University, 2020 - Continues

Courses

- VERGİ USUL HUKUKU, Postgraduate, 2018 - 2019
VERGİ HUKUKU II, Undergraduate, 2018 - 2019
VERGİ USUL HUKUKU, Undergraduate, 2018 - 2019
UZMANLIK ALANI, Doctorate, 2018 - 2019
TEZ ÇALIŞMASI, Doctorate, 2018 - 2019

Advising Theses

- Arikan Z., Türkiye'de sermaye şirketlerinde kâr dağıtımının vergilendirilmesi, Doctorate, M.ERMAN(Student), 2023
ARIKAN Z., Meteorological disasters and disaster management in Turkey, Postgraduate, F.DEMİRSOY(Student), 2023
Arikan Z., Declaration principle in the Turkish income tax, Doctorate, S.GÜRBÜZ(Student), 2022
ARIKAN Z., Customs duties disputes and the solution methods in Turkey, Doctorate, A.İNNEKİ(Student), 2021
ARIKAN Z., Evaluating Disaster Management bachelor's degree programs in Turkey with Delphi study, Postgraduate, Z.ASLAN(Student), 2021
ARIKAN Z., Global dimensions of the crypto currencies and evaluation of their taxability in Turkey, Postgraduate, H.AKSU(Student), 2021
ARIKAN Z., Death and its consequences in Turkish tax law, Postgraduate, D.ÇINAR(Student), 2021
ARIKAN Z., Voluntary firefighting in terms of contribution to the financing of municipality services in Turkey, Postgraduate, S.MERGEN(Student), 2020
ARIKAN Z., Invoice application in Turkish tax system, Postgraduate, O.GÖK(Student), 2019
ARIKAN Z., Resolving tax disputes through individual application in Turkey, Postgraduate, M.BAYRAKTAR(Student), 2019
ARIKAN Z., False and misleading document in Turkish tax law, Postgraduate, M.BEKÇİ(Student), 2019
ARIKAN Z., Türkiye'de Yasama ve Yürütmeye Arasındaki Usul Kanunlarına İlişkin Vergi İhtilafları ve Çözüm Önerileri, Doctorate, B.ALİ(Student), 2019
ARIKAN Z., Tax collecting power of tax administration and its boundaries in Turkey, Doctorate, B.HAYRULLAHOĞLU(Student), 2018
ARIKAN Z., Finance quality of current account deficit and role of tax policies: Sample of Turkey, Doctorate, H.BAŞER(Student), 2018
ARIKAN Z., Practice of imputed value in Turkish Tax Law, Doctorate, Z.BAKMAZ(Student), 2018
ARIKAN Z., Transactain taxes in the Turkish banking sector, Postgraduate, G.BAYKARA(Student), 2016
ARIKAN Z., Context in responsibility of the legal representatives of the Turkish Tax Law, Postgraduate, A.CONKER(Student), 2015
ARIKAN Z., Real estate implementation in Turkish system, Postgraduate, S.GÜRBÜZ(Student), 2015
ARIKAN Z., The taxation of the electronic commerce, Postgraduate, S.ÖZDEMİR(Student), 2013
ARIKAN Z., In point of the public economics the role of cooperatives in rural development process in Turkey: TARİŞ Olive and Olive Oil Union example, Doctorate, H.ÇETİN(Student), 2013
ARIKAN Z., Simulation of income tax system in Turkey as part of income tax reform made in OECD countries, Doctorate, A.BURHAN(Student), 2013
ARIKAN Z., The effects of international tax competition on foreign direct investments: Case of Turkey, Doctorate, N.KOŞAR(Student), 2012
ARIKAN Z., Tax errors in Turkish Tax Law and its results, Doctorate, M.BİNİŞ(Student), 2012
ARIKAN Z., ERDUT T., Küresel Koşullarda Zorla ve Zorunlu Çalıştırma, Postgraduate, E.GÜLAY(Student), 2011
ARIKAN Z., Türkiye'de katma değer vergisinde iade uygulaması ve sonuçları, Postgraduate, H.BAŞER(Student), 2011
ARIKAN Z., The role of fiscal policy in the fight against economic crisis: Towards a review for period after 1980 in Turkey, Postgraduate, S.KOCADAĞ(Student), 2010
ARIKAN Z., Book keeping obligation in Turkish taxation system, Postgraduate, Z.BAKMAZ(Student), 2010
ARIKAN Z., Corporate income tax burden on capital companies in Turkey and comparison with member of OECD

countries, Postgraduate, H.İŞLER(Student), 2010

ARIKAN Z., Determination and taxation of income in the construction sector, Doctorate, F.DİRİL(Student), 2010

ARIKAN Z., The importance of the tax courts solving the tax controversies in Turkey, Postgraduate, Y.AKA(Student), 2009

ARIKAN Z., Research of international accounting standarts on account of tax rules and application of deferred tax, Postgraduate, G.FULYA(Student), 2009

ARIKAN Z., Role and importance of profession members in increasing of tax income, Postgraduate, A.KORCAN(Student), 2008

ARIKAN Z., The efficiency of penal sanctions under Turkish taxation system, Doctorate, M.ASLAN(Student), 2008

ARIKAN Z., Judicial review of constitutionality of taxing statutes: evaluation of Turkey, Doctorate, A.TEKBAŞ(Student), 2007

ARIKAN Z., Audit Institution At The Restructuring Of Turkish Revenue Administration, Postgraduate, A.ULUKAYA(Student), 2007

ARIKAN Z., Taxtation of special finance house, Postgraduate, F.ÖZTOP(Student), 2006

ARIKAN Z., The political stability-taxation relations in Turkey in the post-1980 period, Doctorate, Ş.ERTEKİN(Student), 2006

ARIKAN Z., The Order of payment in taxation Law, Postgraduate, U.İLVE(Student), 2006

ARIKAN Z., Tax compliance in Turkey, Postgraduate, E.BİBEROĞLU(Student), 2006

ARIKAN Z., The Implementations and effects of value added taxes in Turkey, Postgraduate, E.ARSLAN(Student), 2006

ARIKAN Z., Acording to 6183 with a number law of proceduse about colletcting of the public claims squestration, Postgraduate, E.ŞİŞLİ(Student), 2005

ARIKAN Z., Tax havens and harmful tax pratices in a global tax cooperation, Postgraduate, E.YAMAÇ(Student), 2005

ARIKAN Z., Inflation accounting against the impact of taxation on the corporations induced by lingering inflation, Postgraduate, F.DİRİL(Student), 2004

ARIKAN Z., Assesment of rebuild capital companies according to Tax Law, Postgraduate, T.YAZGAN(Student), 2004

ARIKAN Z., Chargeable event for value added tax, Postgraduate, O.EROĞLU(Student), 2003

ARIKAN Z., Investment reduction application in Turkey, Postgraduate, A.AVCI(Student), 2002

ARIKAN Z., In Wiew of prevention of tax loss, tax loss, tax crime and punishment, Postgraduate, A.BAYRAKÇI(Student), 2002

ARIKAN Z., The Provosional attachment application on Turkish Tax Law and its outcomes, Postgraduate, C.TEKER(Student), 2002

ARIKAN Z., Büyükkşehr belediye hizmetlerinin gerçekleştirilmesinde karşılaşılan finansman sorunları ve çözüm önerileri "Erzurum Büyükkşehr Belediyesi " örneği, Postgraduate, Ş.ERTAN(Student), 2001

ARIKAN Z., Effects of tax incentive components on investment of small and middle scaled enterprises (Analysis of after 1990 period), Postgraduate, M.ASLAN(Student), 2001

ARIKAN Z., The Effects of taxation on the firms that works at the free zones (Turkey), Postgraduate, A.GÜNDÜZ(Student), 2001

ARIKAN Z., Fiscal harmonisation of Turkish tax system with European Union tax system in terms of indirect taxes, Postgraduate, B.AŞIKGÖZ(Student), 2001

ARIKAN Z., The Importance and place of decisions of the council of ministers in the Turkish tax law, Postgraduate, A.TEKBAŞ(Student), 2001

ARIKAN Z., Türk bankacılık sektörü üzerindeki vergi yükünün değerlendirilmesi, Postgraduate, A.İNCE(Student), 2001

ARIKAN Z., Türkiye'de gayrimenkul sermaye iratlarının vergilendirilmesi ve sonuçları, Postgraduate, M.İSMAİL(Student), 2000

ARIKAN Z., The Effects and conclusions of financial burden on employers on employment in Turkey, Postgraduate, Ö.HAKAN(Student), 1999

ARIKAN Z., The Institutions of SEA (Self-employed Accountancy), SEAF (Self-employed Accountantship and Financial Counsellorship) and UOFC (Under Oath Financial Counsellorship) in the context of providing efficacy ..., Postgraduate, A.BORAKAZİ(Student), 1999

ARIKAN Z., The Regional dispersion of encouregement precaution and appreciation in Turkey after 1980, Postgraduate, M.YILDIZ(Student), 1998

Articles Published in Other Journals

- I. **Seçilmiş Avrupa Ülkelerinin Beyin Göçüne Yönelik Vergi Politikası Tercihleri Üzerine Bir Değerlendirme**
ARIKAN Z., İNNECİ A.
International Journal of Public Finance (Online), vol.8, no.2, pp.315-334, 2023 (Peer-Reviewed Journal)
- II. **VERGİ SUÇ VE KABAHAŞLARINA UYGULANAN CEZAİ YAPTIRIMLARIN MÜKELLEFLER ÜZERİNDEKİ ETKİLERİ: TÜRKİYE ALAN ARAŞTIRMASI**
KAFKAS G., ÇELEBİ A. K., ARIKAN Z.
Vergi Sorunları Dergisi, vol.46, no.147, pp.13-41, 2023 (Peer-Reviewed Journal)
- III. **Sahte Belge Olgusunun Türk Vergi Hukuku Açısından Değerlendirilmesi**
ARIKAN Z., BAKMAZ Z.
Mali Çözüm, 2020 (Peer-Reviewed Journal)

Books & Book Chapters

- I. **Obezite Vergisi**
ARIKAN Z., BAY H.
in: Kamu Maliyesinde Yeni Kuramsal Yaklaşımlar ve Teknikler, TÜĞEN Kamil, KIZILTAŞ UZUNALI Emine, Editor, İksad Publishing House, pp.51-64, 2023
- II. **Transfer Fiyatlandırması**
ARIKAN Z., BAY H.
in: Bağımsız Denetim, ARIKAN Zeynep, ALKAN Gönül İpek, Editor, Detay Yayıncılık, İzmir, pp.203-221, 2023
- III. **7440 Sayılı Kanun ile Getirilen Deprem Vergisinin Anayasal Vergilendirme İlkeleri Açısından Değerlendirilmesi**
ARIKAN Z., BAY H.
in: MALİYE ARAŞTIRMALARI - 6, SELEN Ufuk, GERÇEK Adnan, Editor, Ekin Yayınevi, Bursa, pp.17-30, 2023
- IV. **BAĞIMSIZ DENETİMİN TARİHİ VE KAVRAMSAL ÇERÇEVE**
ARIKAN Z., ALKAN G.
in: Bağımsız Denetim, ARIKAN Zeynep, ALKAN Gönül İpek, Editor, Detay Yayıncılık, İzmir, pp.1-25, 2023
- V. **Obezite Vergisi**
ARIKAN Z., BAY H.
in: Kamu Maliyesinde Yeni Kuramsal Yaklaşımlar ve Teknikler, Prof. Dr. Kâmil TÜĞEN, Prof. Dr. Emine KIZILTAŞ UZUNALI, Editor, İKSAD International Publishing House, Ankara, pp.51-64, 2023
- VI. **Transfer Fiyatlandırması**
ARIKAN Z., BAY H.
in: Bağımsız Denetim, Prof. Dr. Zeynep ARIKAN, Prof. Dr. Gönül İPEK ALKAN, Editor, Detay Yayıncılık, Ankara, pp.203-221, 2023
- VII. **Amme Alacağı**
ARIKAN Z.
in: Amme Alacağının Cebren Tahsili, BAY Hakan, ARIKAN Zeynep, Editor, Gazi Kitabevi, Ankara, pp.1-28, 2022
- VIII. **Afetlerde Mali Yapı**
Arikan Z. (Editor), Bay H. (Editor)
Gazi Kitabevi, Ankara, 2021
- IX. **Vergi Usul Hukuku**
TOSUNER M., ARIKAN Z.
Kanyılmaz Matbaası, 2011

- X. **Vergi Usul hukuku**
TOSUNER M., ARIKAN Z.
kanyılmaz, 2009
- XI. **vergi uyuşmazlıklarının çözümü ve türk vergi yargısı**
TOSUNER M., ARIKAN Z.
neşa, 2008
- XII. **Türk Vergi Hukukunda Mali İkametgah**
ARIKAN Z.
Maliye ve Hukuk Yayınları, Ankara, İzmir, 2007
- XIII. **Türk Vergi yargısı**
TOSUNER M., ARIKAN Z.
Kanyılmaz, 2003

Scientific Refereeing

MALİYE DERGİSİ, National Scientific Refreed Journal, April 2022

Metrics

Publication: 159