

Government Budget Culture: The Case of Türkiye¹

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Devlet Bütçesi Kültürü: Türkiye Örneği²

Abstract

Government budget culture is the set of perceptions, attitudes, and behaviours formed by individuals and society towards the government budget due to the state's practices of balancing social needs and resources in a specific period. The research aims to identify the variables that determine the government budget culture in Türkiye. The research was applied to 1.750 people between the ages of 18 and 65 throughout Türkiye with the questionnaire technique. The variables determining the government budget culture in Türkiye were determined by regression analysis and analysed in three categories: demographic, cultural and socioeconomic variables. As a result of the analyses, it has been found that the perception of government budget culture in Türkiye is low, and solutions have been proposed to increase the perception of government budget culture with the variables determining the government budget culture in Türkiye.

Keywords : Government Budget, Government Budget Culture, Government Budget Culture Perception, Türkiye.

JEL Classification Codes : H3, H6, Z13.

Öz

Devlet bütçe kültürü, devletin belirli bir dönemde toplumsal ihtiyaçlar ile kaynakları denkleştirmeye yönelik uygulamaları sonucunda bireylerde ve toplumda devlet bütçesine yönelik oluşan algı, tutum ve davranışlar bütünüdür. Araştırmanın amacı, Türkiye’de devlet bütçesi kültürünü belirleyen değişkenleri tespit etmektir. Araştırma, Türkiye genelinde 18-65 yaş arasındaki 1.750 kişiye anket tekniğiyle uygulanmıştır. Türkiye’de devlet bütçesi kültürünü belirleyen değişkenler regresyon analiziyle tespit edilerek demografik, kültürel ve sosyoekonomik değişkenler olarak üç farklı kategoride incelenmiştir. Analizler sonucunda Türkiye’de devlet bütçesi kültürü algısının düşük olduğu bulgusuna ulaşılmış olup; Türkiye’de devlet bütçesi kültürünü belirleyen değişkenlerle devlet bütçesi kültürü algısının artırılmasına yönelik çözüm önerileri üretilmiştir.

Anahtar Sözcükler : Devlet Bütçesi, Devlet Bütçesi Kültürü, Devlet Bütçesi Kültürü Algısı, Türkiye.

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1. Introduction

With the government budget as an instrument of fiscal policy, society's expectations from the budget are met at a limited level. Because while budget resources are limited, social needs are constantly increasing (Tüğen, 2019: 2). The perceptions, attitudes and behaviours formed in individuals and society towards the government budget due to the state's practices of balancing social needs and resources in a specific period can be defined as the government budget culture.

Budgeting depends on the culture of the legal system adopted. In continental European countries, the United States and OECD member countries in Asia, budgetary laws are provided in written constitutions. In Anglo-Saxon countries, there are more unwritten legal instruments other than statutory legislation. Therefore, in Anglo-Saxon countries, written and unwritten legal provisions on budgeting can be freely interpreted. Moreover, in Anglo-Saxon countries, the "delegation of budgetary authority to the executive branch" is higher than in Continental European countries, where the budget system should be governed by law (Lienert & Jung, 2004: 16-17). The norms are reflected in the attitudes and behaviours of the individuals and the society in that country towards the government budget by assimilating with the government budget culture of the country or society in which it is located. Therefore, a government budget culture specific to each country is expected to be formed. Therefore, each country is expected to develop a unique government budget culture influenced by its historical, political, legal, economic structure and geopolitical position.

In this study, we introduced the definition of "government budget culture" to the literature and theoretically and empirically analysed the government budget culture specific to Türkiye. This study investigates the determinants of the government budget culture in Türkiye. The study aims to produce solutions to increase the perception of the government budget culture with the variables determining the government budget culture in Türkiye and direct the fiscal policies to be implemented with these solutions.

In the study, to achieve these main objectives, the determinants of the government budget culture were determined by regression analyses with the survey data applied to 1.750 people across Türkiye. The fact that the government budget culture measures the entirety of the perceptions, attitudes and behaviours of individuals and society towards the government budget, the broad scope of the elements that make up the government budget culture in terms of content and the fact that the research was conducted throughout Türkiye differentiated the research from the empirical studies on the government budget in the literature and made it unique.

Firstly, the theoretical structure of the government budget, the elements that constitute the government budget culture in Türkiye and the characteristics of the government budget culture in Türkiye are discussed. Then, the literature review on empirical studies on the government budget is analysed. Then, the methodology and empirical findings of the study are presented. In the discussion and conclusion section, the importance of the

government budget culture for society is stated, the determinants of the government budget culture are discussed, and solutions are suggested.

2. The Theoretical Structure of the Government Budget

"A budget is a duly enacted document that shows the revenue and expenditure estimates for a given period and the issues related to their implementation" (Article 3/f of Law No. 5018). When the theoretical structure of the government budget is analysed, it is seen that there are different views on the budget.

Among those who believe that the budget is a law, Erdem et al. (2021) argue that the preparation of the budget and its discussion in the Parliament have procedures and methods that differ from other laws, but this does not prevent the budget from being a law because they stated that the approval of the budget in the Parliament and its entry into force shows the legal nature of the budget (Erdem et al., 2021: 413). Demir (2017), one of the proponents of the view that the budget is a law, stated that the budget is a law in legal terms. Still, it differs from other laws in that "the budget is a temporary and temporary law" and "the President does not have the right to veto the budget law" (Demir, 2017: 219). Mutluer et al. (2013) think that the budget is a law, even though it differs from other laws. They argued that the fact that the budget has the quality of law by passing through the parliament is primarily "a requirement of the budget right" (Mutluer et al., 2013: 326).

Article 161/2 of the Constitution clearly states that the budget is a law. According to the article above, "The beginning of the fiscal year and the preparation, implementation and control of the central government budget, as well as special periods and procedures for investments or works and services that will last more than one year shall be regulated by law. No provisions other than those related to the budget can be included in the budget law." The legal nature of the budget is emphasised.

Those who believe that the budget is an administrative act argue that for an act to be considered a law, it must be a "general, abstract and compulsory rule" and that the budget is "not a general, abstract and continuous law" and therefore should not be considered a law. They state that the budget is "an administrative plan, an order and mandate to administrative organisations." Although they accept the budget as a law in form, they believe it is not a law in substance (Mutluer et al., 2013: 325). In addition, there are also situations where the budget must necessarily be characterised as an administrative document. These situations are expressed as follows: "The budget is primarily a fiscal policy document of the government; it is also an economic/fiscal project, including expenditure-income plans. It must be an administrative document in state institutions other than the central government budget" (Akbeý, 2020: 12).

Those who believe that the budget is partly a law and an administrative act argue that the budget is a law in "countries where the collection of revenues is authorised by a budget law every year." On the other hand, they argue that the budget is an administrative act in

"countries where the collection of revenues does not require a budget law and the regulations in the tax laws are sufficient." While Continental European countries generally argue that the budget is a law, Anglo-Saxon countries say that the budget is a "plan and program" (Mutluer et al., 2013: 325-326).

3. Main Characteristics of Government Budget Culture in Türkiye

Türkiye's government budget culture is a complex and tapestry mix of historical, political, and economic factors. The country's transition from a unitary state to a parliamentary republic, economic difficulties, and strategic geopolitical position influenced this culture.

In this context, it is possible to explain the main characteristics of the government budget culture in Türkiye in a general framework:

- Historically, Türkiye has had a centralised government in which bureaucrats were essential in formulating and implementing the budget. Centralisation and bureaucracy have led to a complex government budget culture and often slowed decision-making.
- Political parties and interest groups can significantly influence the budget process. This situation can sometimes lead to allocations not based on merit or need.
- Türkiye has faced various economic challenges such as high inflation, public debt and unemployment. These factors have often constrained the government's ability to allocate resources freely.
- Türkiye's strategic location at the crossroads of Europe and Asia has influenced budget priorities. The government has generally allocated resources to defence, security and infrastructure projects to maintain its regional influence.
- In recent years, Türkiye has introduced several reforms to improve budget management. These reforms include performance-based budgeting, greater transparency and increased accountability.
- Corruption remains a significant problem in Türkiye's budget system. Efforts to combat corruption and increase transparency are ongoing.
- Bureaucracy and political interference can lead to inefficiencies in budget execution. It is crucial to streamline processes and reduce waste through targeted reforms.
- Türkiye's integration with the European Union and other regional organisations may provide opportunities to improve budget management practices.

Generally speaking, Türkiye's government budget culture is a work in progress. The country has made significant strides in recent years, but challenges remain. Continued reforms and a commitment to transparency and accountability are essential to create a more effective and efficient budget system.

4. Elements Forming the Government Budget Culture in Türkiye

The components that comprise the government budget culture, defined as the set of perceptions, attitudes, and behaviours formed in individuals and society toward the government budget, are the perception of the government budget, fiscal transparency and accountability, government budget awareness, budget literacy, and participatory budgeting.

Figure: 1
Elements of Government Budget Culture in Türkiye

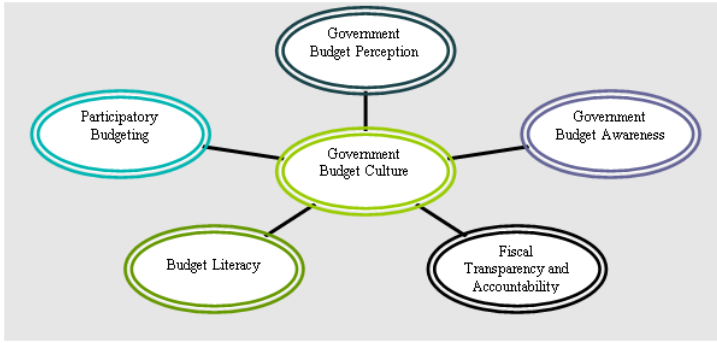


Figure 1 shows the elements that constitute the government budget culture in Türkiye. One of the main elements is the perception of the government budget as a tool that shows the public's revenues and expenditures. Individuals' budget awareness is another fundamental element in forming the government budget culture.

Individuals who have budget awareness are not only aware of the issues related to the government budget but also have sufficient knowledge about the legal regulations related to the government budget, what the budget right is and to whom it belongs, public revenues and expenditures and can follow the budget processes (Güngör-Göksu, 2020: 128).

In forming the government budget culture, ensuring fiscal transparency and accountability in the government budget will increase the functionality of the government budget culture in society. "Financial transparency is the timely informing of the public to ensure control in the acquisition and use of all kinds of public resources" (Law No. 5018, Art.7).

Accountability, on the other hand, refers to "knowing who uses public resources and for what purposes, and that those who use resources are responsible for whether they use them effectively and within legal limits within their duties and powers" (Erdem et al., 2021: 438). The importance of accountability is that it ensures public trust in the government. Accountability develops as a result of the interaction between the government and individuals. Individuals aware of the government's accountability make accountability more functional (Samsun-Karabacak, 2012: 570).

Fiscal transparency will be achieved by promptly informing the public about budget-related documents and processes. In our country, it is a requirement of fiscal transparency that every process of the budget, from the preparation of the budget to the final account law, is open to those who are interested, that the Ministry of Treasury and Finance presents the realisations of the central and general government budget to the public and that the public is informed promptly to ensure control in the acquisition and use of all kinds of public resources. Ensuring fiscal transparency in the government budget culture will increase the trust of individuals in the state in terms of increasing social control over budgetary matters and the use of public resources for the public good, and will ensure the fulfilment of accountability.

Moreover, realising fiscal transparency in a society makes that society more conscious of its budget rights. Individuals whose level of awareness about the right to budget increases with fiscal transparency will contribute to forming a government budget culture in society.

Participatory budgeting is a tool that provides individuals with the opportunity to discuss and decide on both budgetary matters and public policies (Çobanoğulları & Yereli, 2017: 123). Participatory budgeting practices assume an essential function in the formation of the government budget culture in terms of involving citizens in budget processes and making them active, raising awareness of individuals in budget processes, strengthening the relationship of trust between the government and the individual, and increasing the budget awareness and budget perception of society.

Budget literacy is another element that enables citizens to be involved in budget processes, facilitates their understanding and analysis of budget information and contributes to forming a government budget culture.

"Budget literacy is defined as reading, analysing and understanding the government budget to ensure and improve citizen participation in the budget process." When citizens are included in budget processes, elected representatives and citizens are expected to understand, analyse and discuss budget information and provide feedback (Masud et al., 2017: 5-6). Therefore, it is essential for citizens, as well as elected representatives, to have budget literacy to manage budget policies effectively.

The definition of "government budget culture" has been introduced to the literature by us. In this study, the determinants of the government budget culture were determined by regression analysis with the survey data applied to 1.750 people across Türkiye. The fact that the government budget culture measures the entirety of the perceptions, attitudes and behaviours of individuals and society towards the government budget, that the elements constituting the government budget culture are broad in terms of content and that the research was conducted throughout Türkiye differentiated the study from the empirical studies on the budget in the literature. This study is expected to provide direction to the fiscal policies to be implemented in Türkiye, as it provides solutions to increase the perception of

the government budget culture with the variables determining the government budget culture in Türkiye.

In the first part of the study, the theoretical structure of the government budget is discussed. The second section reviews the literature on empirical studies on the government budget. The third section presents the methodology and empirical findings of the study. In the conclusion section, the importance of the government budget culture for society is emphasised, the determinants of the government budget culture are discussed, and solutions are proposed.

5. Literature Review

Empirical studies on budgeting are limited in the national literature and relatively abundant in the international literature. For this reason, the studies in the international literature have been limited by selecting different countries in recent years.

Table: 1
Literature Review of Empirical Studies on the Budget

Author(s)	Name of the study	Findings
Bilge & Küçükaycan (2014)	"Budget Transparency in Municipalities: A Research on the Manager of the Fiscal Service Department"	There is an adequate perception of transparency in municipalities' budget processes. However, there are various problems with sharing budget-related information with the public.
Cansız (2016)	"Gender Sensitive Budgeting Perception of Some Professional Groups in Afyonkarahisar"	The study examined the perceptions of gender-sensitive budgeting of seven different professionals. In Afyonkarahisar province, women and men are perceived as not having equal rights in working life. For gender-sensitive budgeting to succeed, necessary arrangements should be made in favour of women, especially in education, health, employment, and social security.
Alkan & Yıldız (2016)	"Research on the Perception of Budget of Individuals in Budgeting Process of Public Institutions"	Participants know about budgets, budget practices, and budget process stages.
Abdel-Monem et al. (2016)	"Policymakers' Perceptions of the Benefits of Citizen-Budgeting Activities"	Interviews with 23 local policymakers concluded that the citizen budgeting process identified nine benefits. By examining these perceived benefits, the study sought to answer whether such budgeting methods are citizen-oriented, leader-oriented, or a combination of both.
Yıldız & Alkan (2017)	"The Research of Perception Budget of Higher Education Students From Participatory Budgeting Perspective: A Case Study of Dumlupınar University"	Participants have a high level of general budget perception about the budget and budget implementations.
Jalali Aliabadi et al. (2018)	"Budget Preparers' Perceptions and Performance-Based Budgeting Implementation: The Case of Iranian Public Universities and Research Institutes"	There needs to be a stronger relationship between the perceived and actual budget process. This hinders the implementation of performance-based budgeting.
Kayalıdere & Çakır (2018)	"Participatory Budgeting and Perception of Participatory Budgeting in City Councils: The Case of City Council of Manisa Yunusemre Municipality"	City council members know the budget process but need general budget information.
Chakraborty et al. (2019)	"Macroeconomic Policy Effectiveness and Inequality: Efficacy of Gender Budgeting in Asia Pacific"	Gender budgeting is essential in increasing the gender development index and has a small but significant potential to reduce the gender inequality index. Therefore, gender-responsive budgeting should be used to promote development.
Taytak (2019)	"Applicability of Participatory Budget Understanding in terms of University Budgets: A Research on Usak University"	Participatory budgeting is envisaged to be implemented in universities to improve good governance and participatory democracy in institutions.
Güngör-Göksu (2020)	"Citizen Budget Awareness and Analysis of Factors that Are Effective in Increasing Budget Awareness"	The citizen budget awareness score needs to be higher. The factors "informing citizens," "resource utilisation and basic principles," "citizen orientation and priority," and "trust, satisfaction and participation" impact citizen budget awareness.
Hu et al. (2020)	"Empirical Study on the Evaluation Model of Public Satisfaction With Local Government Budget Transparency: A Case From China"	The quality of budget information shapes the perception of budget transparency, the method of obtaining budget information and public participation.
Lundy et al. (2020)	"Children's Rights Budgeting and Social Accountability: Children's Views on Its Purposes, Processes And Their Participation"	For participatory budgeting to be relevant for children, specific forms of social accountability need to be developed.

Dağlı & Gök (2021)	"A Quantitative Research on The Perceptions of Municipal Administrators About Participatory Budgeting: The Case of Bandırma and Çanakkale Municipalities"	Managers' perceptions of Çanakkale Municipality towards participatory budgeting practices are significantly higher than those of managers in Bandırma Municipality.
Kituyi & Moi (2021)	"Determinants of Public Participation in Budget Making Process in Devolved Governments in Kenya: A Case of Trans Nzoia County"	Public participation in the budget process is as low as 7%. The research results indicate that most citizens have a negative attitude towards participatory budgeting and that this practice does not contribute to the district's development.
Sapankaya & Tandırcıoğlu (2022)	"Young People's Perception of Budget Rights: An Evaluation of Students of Manisa Celal Bayar University Faculty of Economics and Administrative Sciences"	The determinants of the perception of budget rights are transparency, efficiency in public financial management, perception of public expenditures and education.
Ohemeng et al. (2023)	"The Perception of Employees on Performance-Based Budgeting Reforms in Developing Countries: The Perspective from Ghana"	Staff perceptions of performance-based budgeting are positive, as it simplifies the budgeting process and addresses program outputs rather than inputs. They are also satisfied with using the performance measurement system in budget allocation.
Aktakka & Tekelli (2023)	"Perception of Gender-Sensitive Budgeting: A Case Study on the Aydın Adnan Menderes University"	A significant relationship was found between gender-sensitive budgeting attitudes and gender and age.
Eroğlu & Kaynar (2023)	"Budget Literacy: An Analysis of Knowledge Levels of City Councillors Relating to Budgeting in Türkiye"	As the municipal council members' budget literacy increases, so does their participation in the parliamentary budget discussions.
Şeren & Geyik (2023)	"Children's Rights Responsive Budget in Local Governments: The Case of Ankara Metropolitan Municipality"	Allocations for children should be increased in the budget system, and expenditures should be shown in documents such as citizen budgets.
Manes-Rossi, F. et al. (2023)	"Skeptic, Enthusiast, Guarantor or Believer? Public Managers' Perception of Participatory Budgeting"	Public administrators have four perspectives on participatory budgeting: skeptical, enthusiastic, guarantor, and believer. Their attitudes can affect citizens' participation and perception of participatory budgeting.
Drăcea et al. (2024)	"Budget Transparency and Good Governance for Human Development and Citizens' Well-Being. New Empirical Evidence from the European Union"	The analysis of 14 EU Member States shows that increasing budget transparency leads to efficient use of public resources. This, in turn, supports better governance and higher human development.

Table 1 presents the studies in the national and international literature on budgeting and the findings of these studies. When the empirical studies on budgeting in the literature are evaluated in terms of subject matter: budget perception, budget awareness, budget right, budget transparency, participatory budgeting, gender-sensitive budgeting, budgeting process in public institutions and budgeting perception sensitive to children's rights are included. The fact that the research in the literature focuses on a single issue related to the government budget has caused the government budget to be investigated in a narrow scope. Since our study broadly deals with the government budget, it can be evaluated as a whole. It has eliminated the deficiency in the existing literature.

Most empirical studies in the literature have preferred to use the survey method. However, the questionnaires were administered to municipal administrators, policymakers, public administrators, city council members, students, and, to a limited extent, people in different professional groups. The studies were applied within a single province, district, region, municipality and university. This situation shows that in the literature studies, only people in a particular occupational group are included in the sample, and no research has been applied throughout Türkiye. The application of our research throughout Türkiye and in a large sample has increased the reliability and validity of the study and contributed to eliminating the deficiency in the literature.

6. Methodology of the Research and Empirical Findings

6.1. Methodology of the Research

A scale was developed using the survey technique, one of the quantitative research methods, to measure the determinants of the government budget culture in Türkiye. We

administered face-to-face and online surveys to 1.750 individuals between the ages of 18 and 65 in seven geographical regions across Türkiye, in proportion to the population of each geographical area.

Since the research was conducted in 2022, TÜİK data for 2021 were taken as a basis. According to 2021 TÜİK data, the population between 18 and 65 is 53.697.513, constituting the research population. Considering the 95% confidence interval and 3% margin of error for the research sample, 1.067 people are sufficient (Saunders et al., 2009: 219). However, to minimise the margin of error, the research sample was determined to be 1.750.

The quota sampling method was used in the research since it aimed to have quota percentages of the groups within the categories, such as gender, age, occupational group, education and geographical region of residence, close to each other. One of the study's limitations is that the participants were selected according to the quota in the study population due to the application of the quota sampling method. The demographic and cultural variables statements were prepared as multiple-choice questions in the research. The other statements were ready with a five-point Likert scale: "1. Strongly Disagree, 2. Disagree, 3. Partially Agree, Partially Disagree, 4. Agree, 5. Strongly Agree".

6.2. Empirical Findings

The study analysed 1.750 data points collected across Türkiye. The empirical findings include demographic and OLS regression analysis findings.

6.2.1. Demographic Findings

Frequency distributions of demographic findings are presented in Table 2. Demographic findings are categorized according to age groups, gender, marital status, education level, geographical region of residence, occupational status, and monthly income.

Table: 2
Frequency Distribution of Demographic Findings

Age Groups	Frequency	Percentage
18-35 age	859	49.0%
36-50 age	652	37.3%
51 and above	239	13.7%
Gender	Frequency	Percentage
Woman	820	46.9%
Man	930	53.1%
Marital Status	Frequency	Percentage
Married	970	55.4%
Single	780	44.6%
Education Level	Frequency	Percentage
Literate	19	1.1%
Primary School	128	8.4%
Middle School	149	8.5%
High School	388	22.2%
Associate degree	186	10.6%
Bachelor's degree	692	39.5%
Postgraduate degree	188	10.7%
Geographical Region of Residence	Frequency	Percentage
Mediterranean	273	15.6%
Aegean	341	19.5%
Marmara	424	24.2%
Central Anatolia	314	17.9%
Eastern Anatolia	116	6.6%
Southeast Anatolia	154	8.8%
Black Sea	128	7.3%
Occupational Status	Frequency	Percentage
Student	363	20.7%
Officer	375	21.4%
Worker	388	22.2%
Tradesmen	143	8.2%
Self-Employed	124	7.1%
Retired	135	7.7%
Farmer	26	1.5%
Housewife	164	9.4%
Unemployed	32	1.8%
Monthly Income	Frequency	Percentage
Less than the Minimum Wage	477	27.3%
As Much As The Minimum Wage	240	13.7%
5.500-10.000 TL	510	29.1%
10.001-20.000 TL	424	24.2%
More than 20.001 TL	99	5.7%

6.2.2. Findings from OLS Regression Analysis

In the OLS regression analysis conducted to determine the variables determining the government budget culture, six items were combined to form a dependent variable. The analyses used "perception of government budget culture" as the dependent variable. The mean of the dependent variable is 2,831. The five-point Likert scale's average of the items formed indicates a low perception of the government budget culture. Cronbach's Alpha coefficient, measuring the internal consistency of the six items used in the dependent variable, is 0,705. The Cronbach's Alpha coefficient of the scale we developed is 0,884. The Cronbach's Alpha coefficient shows that the scale developed is highly reliable (Özdamar, 2017: 112).

The items used as dependent variables, their averages and frequency distributions are as follows:

- "The government budget shows the state's fiscal status" (Mean: 3,490). When the frequency distribution of the item is analysed, 58,52% of the participants agree with this statement. It can be stated that the participants' perception of the government budget is slightly above average.
- "Budget processes are regularly shared with the public" (Mean 2,732). 24,8% of the respondents think budget processes are regularly shared with the public. Most participants state that fiscal transparency is not realised in budget processes.
- "I have sufficient knowledge about the government budget" (Mean: 2,640). Of the individuals participating in the survey, 21,14% stated they had information about the government budget. This situation shows that most participants do not have information about the government budget.
- "I closely follow the implementation results of the government budget" (Mean: 2,710). 18,57 % of the respondents follow the results of the government budget implementation. The majority of the respondents do not follow the government budget.
- "When I examine the government budget, I understand the issues included in the budget" (Mean: 2,962). When 30,74% of the participants examined the government budget, they understood the issues included in the budget. Therefore, the budget literacy of the participants is low.
- "I think that the society participates in the government budgeting processes (preparation- implementation- audit)" (Mean: 2,451). In the survey, 14,4 % of the respondents think the society participates in government budgeting processes. According to the respondents, the perception of participatory budgeting is low.

The analysis used six demographic, three cultural and sixteen Likert scale variables as independent variables. Four regression models were established to identify the determinants of the government budget culture. While R^2 , which expresses the ratio of independent variables explaining the dependent variable, was 56% in the first model, R^2 increased as each variable was added and reached 57,8% in the fourth model. Therefore, 57,8% of the government budget culture was explained by the 25 variables added to the model. Identifying the determinants of government budget culture is important in increasing the perception of government budget culture. The results of the analysis are shown in Table 3 below.

Table: 3
Determinants of Government Budget Culture

	Model 1		Model 2		Model 3		Model 4	
Demographic Variables	Coefficient	t- sta.	Coefficient	t- sta.	Coefficient	t- sta.	Coefficient	t- sta.
Young	0.0629**	2.31	0.0605**	2.24	0.0576**	2.12	0.0577**	2.13
Woman	-0.113***	-5.02	-0.114***	-5.10	-0.113***	-5.06	-0.112***	-5.06
Married	0.0191	0.70	0.0234	0.87	0.0263	0.98	0.0258	0.97
Retired	-0.115**	-2.48	-0.114**	-2.44	-0.114**	-2.46	-0.115**	-2.52
Bachelor's Degree	-0.0364	-1.55	-0.0517**	-2.20	-0.0552**	-2.36	-0.0508**	-2.20
Income Level	0.0102	1.01	0.00940	0.95	0.0103	1.05	0.0109	1.12
Cultural Variables								
Tradition	-0.0179	-1.15	-0.0168	-1.10	-0.0161	-1.06	-0.0127	-0.84
Religious Belief	0.0429***	3.09	0.0389***	2.82	0.0392***	2.84	0.0404***	2.92
Ethnic Identity	-0.0385***	-3.53	-0.0359***	-3.30	-0.0354**	-3.26	-0.0344***	-3.23
Socio Economic Variables								
Tax Awareness	0.0433***	3.20	0.0380***	2.83	0.0358***	2.67	0.0348***	2.60
Tax Morality	0.0274***	2.67	0.0300***	2.93	0.0308***	3.04	0.0314***	3.13
Perception of Justice in Taxation	0.0425***	3.27	0.0405***	3.19	0.0410***	3.24	0.0343***	2.73
Perception of Public Expenditures 1	0.0592***	3.08	0.0589***	3.09	0.0549***	2.94	0.0572***	3.08
Perception of Public Expenditures 2	0.0930***	5.12	0.0851***	4.77	0.0848***	4.78	0.0810***	4.58
Fiscal Link Awareness	0.0515***	3.67	0.0479***	3.46	0.0467***	3.35	0.0506***	3.63
Alignment of Public Expenditures with Personal Preferences	0.0417***	2.60	0.0442***	2.76	0.0422***	2.64	0.0341**	2.10
Perception of Audit in Public Expenditures	0.0484***	3.26	0.0480***	3.26	0.0496***	3.36	0.0402***	2.72
Fair Distribution of Public Expenditures	0.0757***	4.90	0.0776***	5.16	0.0768***	5.07	0.0710***	4.74
Government Borrowing Perception	0.0523***	4.58	0.0456***	4.09	0.0431***	3.84	0.0422***	3.77
Perception of Fiscal Policy	0.0458***	3.10	0.0402***	2.71	0.0356**	2.40	0.0362**	2.48
Social Acceptance of Fiscal Policies	0.0385**	2.51	0.0413***	2.75	0.0413***	2.74	0.0314**	2.05
Fiscal Policy Awareness	0.164***	10.47	0.101***	5.44	0.0924***	4.85	0.0916***	4.89
Fiscal Policy Instruments			0.0930***	5.21	0.0658***	3.27	0.0677***	3.38
Fiscal Policy Objectives					0.0549***	2.96	0.0493***	2.69
Adequacy of Fiscal Policies in Combating Inflation							0.0558***	3.95
Prob.	0.0000		0.0000		0.0000		0.0000	
Observations	1.750		1.750		1.750		1.750	
R-squared	0.560		0.570		0.573		0.578	

Dependent Variable: Perception of Government Budget Culture Levels of Significance: *** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$ Reference Group: Middle age, above middle age, men, single, literate, primary school, middle school, high school, associate degree, postgraduate degree, officer, student, worker, tradesman, self-employed, farmer, housewife, unemployed.

6.2.2.1. Demographic Variables Determining the Government Budget Culture

Age, gender, marital status, occupational group, education level, and income level were used as demographic variables in the regression analysis. The results show that young individuals between 18 and 35 have a more positive perception of government budget culture at the 5% significance level than individuals in other age groups.

The perception of female respondents' government budget culture is negative at a 1% significance level compared to male respondents. When the perception of government budget culture according to occupational groups is analysed, the perception of government budget culture of the retired participants is negative at a 5% significance level compared to the participants in other occupational groups. The fact that the participants in the retired occupational group have more experience than the participants in other occupational groups negatively affects their attitudes and behaviours toward the government budget.

When the perception of government budget culture according to the level of education is analysed, the perception of government budget culture of the participants with bachelor's degrees is negative at a 5% significance level in the second, third, and fourth models compared to the participants with other levels of education.

Marital status and income level, which were used as demographic variables in the analysis, did not significantly differ from the perception of government budget culture.

6.2.2.2. Cultural Variables Determining the Government Budget Culture

In the regression analysis, cultural variables are tradition, religious belief and ethnic identity. The perception of the government budget did not differ significantly according to tradition. According to the analysis results, the perception of the government budget culture of individuals who care about religious belief as a component of culture in their lives is positive at a 1% significance level. Perception of the government budget culture of individuals who care about ethnic identity is negative at a significance level of 5% in the third model and 1% in the other models.

6.2.2.3. Socioeconomic Variables Determining the Government Budget Culture

The first socioeconomic variable used in the analysis is tax awareness. The perception of government budget culture of individuals with increased tax awareness is more favourable at a 1% significance level. In other words, as individuals' tax awareness increases, their perception of government budget culture is positively affected.

Tax morality is one of the socioeconomic variables that determine the culture of the government budget. Individuals with tax morality perceive the government budget culture positively at a 1% significance level. As the number of individuals who want to contribute to society by paying taxes increases, the perception of government budget culture also develops positively.

Fair distribution of tax burden, which expresses the perception of fairness in taxation, is one of the socioeconomic variables determining the government budget culture. The perception of fair distribution of tax burden positively affects the perception of government budget culture at a 1% significance level. As the perception of the fair distribution of the tax burden increases, the perception of the government budget culture of the society is positively affected by this increase.

One socioeconomic variable determining the government budget culture is awareness of public expenditures. As individuals become more knowledgeable about the types and amounts of public spending, this increase positively affects the perception of government budget culture at a 1% significance level.

Fiscal linkage awareness is a sociovariable factor that determines the government budget culture. In societies with fiscal linkage consciousness, individuals can correctly establish the relationship between the taxes they pay and the public expenditures realised. The perception of government budget culture is also positively affected at the 1% significance level in individuals and society with high awareness of fiscal connectivity, which correctly identifies this relationship.

The perception of control in public expenditures is a socioeconomic variable determining the government budget. As the perception that public expenditures are adequately audited is formed in individuals and society, the perception of the government budget culture shows a positive development at a 1% significance level. Making public expenditures more transparent with the modern audit approach has enabled individuals and society to obtain more information about public spending, which has positively affected the perception of the government budget culture.

Realising fair distribution in public expenditures is one of the socioeconomic variables determining the government budget. As public services are provided fairly, the perception of government budget culture is positively affected at a 1% significance level.

One of the socioeconomic variables determining the government budget culture is the perception of government borrowing. The perception of government borrowing as a temporary source of income positively affects the perception of government budget culture at a 1% significance level. The perception of government debt as a temporary source of income contributes positively to the perception of the government budget culture.

Fiscal policy perception is a socioeconomic variable that determines the government budget culture. As the perception of fiscal policy is formed in individuals, the perception of government budget culture is positively affected at a 1% significance level. As the perception that the state achieves its economic and social objectives through fiscal policy is formed in individuals, the attitudes and behaviours of individuals and society regarding the government budget show positive development.

Social acceptance of fiscal policies is the socioeconomic variable that positively affects the perception of government budget culture at a 1% significance level. Public acceptance of the fiscal policies implemented by the state ensures the positive development of the government budget culture.

Increased awareness of fiscal policy and fiscal policy objectives and tools are socioeconomic variables that positively affect the perception of government budget culture at a 1% significance level. Increased awareness about the fiscal policies implemented by the government, fiscal policy objectives, and instruments positively affects the perception of the government budget culture.

Another socioeconomic variable that determines the perception of government budget culture is the adequacy of fiscal policies in fighting inflation. The perception of the government budget culture of those who consider the fiscal policies implemented by the government sufficient in the fight against inflation is positive at a 1% significance level.

7. Discussion

Government budget culture is a set of perceptions, attitudes, and behaviours towards the government budget in individuals and society due to the state's practices of balancing

social needs and resources in a specific period, which differ from the cultural components of each country. The government budget culture in Türkiye is a structure influenced by factors such as the country's historical, political, economic and geopolitical position. Within the structure, five elements constitute the government budget culture of the country. These elements are the perception of the government budget, fiscal transparency and accountability, government budget awareness, budget literacy, and participatory budgeting.

Changes in the elements of the government budget culture are reflected in society's perceptions, attitudes, and behaviours. Therefore, as individuals' budget awareness increases, fiscal transparency and accountability in the budget increase, budget literacy increases, and participatory budgeting practices increase, the government budget culture of society will become more functional.

When the frequency distributions of the elements that constitute the government budget culture were analysed in our research, it was found that the participants' budget perception was slightly above the average, while their perceptions of budget awareness, fiscal transparency, budget literacy, and participatory budgeting were low.

The finding that the budget perception of the participants in our study is above average is consistent with the finding of Alkan & Yıldız (2017) in the literature that the general budget perception of the participants is high. The finding that the budget awareness of the participants in our study is low is consistent with the findings of Kayalıdere & Çakır (2018) and Güngör-Göksu (2020) in the literature. Our study's findings differ from those of Yıldız & Alkan (2016) and Eroğlu & Kaynar (2023) in that the participants have sufficient budget information. The finding that the participants in our study have a low perception of fiscal transparency is supported by the findings of Engin et al. (2021) in the literature, while it differs from the findings of Bilge & Küçükaycan (2014) and Bağdıçen & Avcı (2015) that the perception of fiscal transparency is sufficient and high. The finding that the participants in our study have a low perception of participatory budgeting is consistent with the findings of Taytak (2019) that the participants do not know about participatory budgeting and Kituyi & Moi (2021) that the participation rate of participants in budget processes is low. However, the finding of Dağlı & Gök (2021) that participants' perception of participatory budgeting is high differs from the finding of our study. The finding that the budget literacy of the participants in our study is low is in line with the findings of Eroğlu & Kaynar (2023).

The frequency distributions in our study harmonised and differed from the findings of empirical studies on budgeting in the literature. This situation is related to the sample size and application area of the studies in the literature.

In our research, which was conducted with the participation of 1.750 people between the ages of 18 and 65 across Türkiye, the determinants of the government budget culture were determined. Four different models were established, and OLS regression analyses were performed using the survey data. In the studies performed, "perception of government budget culture" was included as the dependent variable and demographic, cultural and

socioeconomic variables that may affect this perception were included as independent variables.

According to the research results, the 'perception of Türkiye's government budget culture' is low. To increase the perception of Türkiye's government budget culture, it is important to determine the determinants of Türkiye's government budget culture. The fact that the determinants of the government budget culture in Türkiye have not been defined before and that the research has been applied in a large sample across Türkiye explains the study's originality and importance in terms of the literature.

Regression analyses found a significant and positive relationship between age and perception of government budget culture among demographic variables. Young individuals between 18 and 35 have a more positive perception of the government budget culture than individuals in the middle-aged and above middle-aged groups. According to the results of the analyses, there is a significant and negative relationship between gender, occupational group, and educational level among demographic variables and perceptions of government budget culture. The perception of the government budget culture is more negative for women than men, for retired people than other occupational groups, and for individuals with bachelor's degrees than individuals with different education levels. Among the cultural variables included in the regression analysis findings, the perception of government budget culture of individuals who care about religious belief is positive. In contrast, the perception of the government budget culture of individuals who care about ethnic identity is negative.

According to the results of regression analyses, among the socioeconomic variables determining the perception of government budget culture are tax awareness, tax morality and perception of fairness in taxation. As the perception of tax awareness, tax morality and fairness in taxation increases in individuals and society, the perception of government budget culture of the society also increases. Among the socioeconomic variables that determine the perception of government budget culture are public expenditure awareness, fiscal connectivity awareness, compatibility of public expenditures with personal preferences, perception of control of public spending and fair distribution. As public expenditure awareness, fiscal linkage awareness, conformity of public spending to personal preferences, perception of control in public expenditures and fair distribution increase in individuals and society, the perception of society's perception of government budget culture also increases. As another socioeconomic variable, as individuals and society perceive that government borrowing is a temporary source of income, society's perception of government budget culture is positively affected.

Among the socioeconomic variables that determine the perception of government budget culture, fiscal policy perception, social acceptance of fiscal policy, fiscal policy awareness, level of awareness about fiscal policy objectives and tools and the adequacy of fiscal policies in combating inflation are related to fiscal policy. As the perception of fiscal policy, social acceptance of fiscal policy, fiscal policy awareness, level of awareness about

fiscal policy objectives and instruments and the adequacy of fiscal policies in combating inflation increase, the perception of the society's government budget culture also increases.

8. Conclusion and Recommendations

In our research evaluating the determinants of government budget culture in Türkiye, the survey data applied to 1.750 people revealed a low perception of government budget culture in Türkiye. To increase this perception, the determinants of government budget culture in Türkiye are explained through regression analyses.

The determinants of the government budget in Türkiye are age, gender, occupational group, education level, religious belief, ethnic identity, tax awareness, tax morality, perception of fairness in taxation, awareness and control of public expenditures, fair distribution of public spending and compliance with personal preferences, perception of government borrowing, perception of fiscal policy, fiscal policy awareness and social acceptance of fiscal policies.

The determinants of government budget culture in Türkiye are analysed as demographic, cultural and socioeconomic variables. Together with these determinants, solution proposals have been developed to increase the perception of government budget culture in Türkiye:

- Regarding demographic determinants, especially age and occupational groups, it is necessary to increase the perception of the government budget culture among middle-aged and retired people. For this purpose, the budgets of local governments and institutions such as universities can be prepared as short and understandable brochures and distributed to the public. Radio and television organisations could broadcast public service announcements to raise budget awareness and budget perception. Actors involved in participatory budgeting could expand their projects to increase citizens' participation in the budget process. Although the publication of the budget law in the Official Gazette fulfils the principle of fiscal transparency, the accessibility and comprehensibility of the Official Gazette should be made more functional so that the public has timely and transparent access to budget information. For this purpose, informative public service announcements can be published in the media on how the public should access the Official Gazette. A style free of legal terms that the public can understand can be preferred to increase the comprehensibility of the Official Gazette.
- The other variable among the demographic determinants is gender. The fact that women have a negative perception of the government budget culture compared to men emphasises the need for more gender-sensitive budgeting policies. The shares allocated from the government budget should be increased to disseminate policies enabling women to take a more prominent place in the economy, social and political spheres.

- Socioeconomic determinants include increasing individuals' tax awareness, tax morality and perception of fairness in taxation. To ensure the development of the government budget culture in society, individuals should be positive about taxes, perceive taxes as a citizenship duty, believe in contributing to society by paying taxes, and have a positive perception of the fair distribution of the tax burden. In this regard, the government should implement a tax policy in line with society's expectations, and individuals should fulfil their tax-related responsibilities.
- Socioeconomic determinants of public expenditures include individuals' awareness of public expenditures, awareness of fiscal connectivity, compatibility of public expenditures with personal preferences, perception of audit in public expenditures and perception of fair distribution in public expenditures. The perception of the expenditures made by the state to realise its economic and social objectives depends on how society perceives the state. The formation of public expenditure awareness in individuals is the most fundamental issue affecting this perception. In the absence of public expenditure awareness in individuals, individuals will ignore the rational reasons for public expenditures since they cannot comprehend the function and importance of public expenditures in society. To prevent this situation, the government should raise public awareness about the types and functions of public expenditures. For the social development of the government budget culture, individuals aware of public expenditures should not be uneasy about how their taxes are spent. Therefore, in public expenditure policies, it is important to balance the taxes paid by individuals and the expenditures made. With the establishment of a balance, individuals' awareness of the fiscal link between the taxes they pay and public expenditures will increase. The second important issue in public expenditure policies is to ensure accountability and transparency in public expenditure audits. Moreover, the accessibility and comprehensibility of the outputs of public expenditure audits by the public should be increased through media outlets, public service announcements and social media. Another critical issue in public expenditure policies is that public expenditures should be in line with the preferences of individuals. When public expenditures are not in line with individuals' preferences, their perceptions of taxes and public expenditures will become negative since they cannot establish the fiscal link between their taxes and public expenditures. Therefore, the government should adopt public expenditure policies that align with individuals' preferences. Another issue related to public expenditure policies is that individuals should benefit equally from public services. Otherwise, trust in the government will decrease, and the perception of fair distribution of public expenditures will turn negative.
- The variable related to debt, among the socioeconomic determinants, is the increase in the perception that government borrowing is temporary. Even though government debt is increasingly accepted as an ordinary financing method in today's conditions, this situation varies according to the conditions in which countries are and the reason for government borrowing. The debt burden felt by

individuals and society is not the same when the state resorts to borrowing to finance large-scale expenditures in extraordinary situations, such as war and natural disasters, and when it resorts to debt to finance budget deficits. Therefore, the government's resort to borrowing in areas where individuals and society feel less debt burden will increase the perception that government debt is temporary and will positively affect the government budget culture.

- Socioeconomic determinants include the perception of fiscal policy, social acceptance of fiscal policy, fiscal policy awareness, level of consciousness about fiscal policy objectives and instruments, and the adequacy of fiscal policies in combating inflation. To realise fiscal policy objectives, intervention in the economy through fiscal instruments is vital regarding its economic effects and how it affects individuals and society. As the perception that the state realises its economic and social objectives through fiscal policy increases, the awareness of fiscal policy will also increase. To improve the public's perception of fiscal policy, short, comprehensible brochures, free of economic terms, can be prepared and distributed to the public about what fiscal policy is, what fiscal policy objectives and instruments are, and public service announcements can be used. As public awareness about fiscal policy increases, it will be easier for the public to adopt the fiscal policies implemented, and the perception of the government budget culture will improve.

Our research, which includes the determinants of government budget culture in Türkiye and suggestions for improving the perception of government budget culture, can also be applied to other countries. The data obtained can be used to calculate the perception of government budget culture. The variables that may affect the perception of government budget culture and country-specific determinants of government budget culture can be identified and the research results can be compared between countries.

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