



E-ISSN: 2548-0499

# International Journal of Public Finance

International Peer-Reviewed Open Access Electronic Journal

Vol. / Cilt: 2 | Issue/Sayı: 1 | Year/Yıl: 2017

[www.ijpf.org](http://www.ijpf.org)



**International Journal of  
Public Finance**  
E-ISSN: 2548-0499

**Vol./Cilt: 2**

**Issue/Sayı: 1**

**2017**

**Owner of Behalf of International Public Finance Conference/Turkey /  
Uluslararası Maliye Sempozyumu/Türkiye Adına Sahibi**

**Prof. Dr. Adnan GERÇEK** (Uludağ University, Turkey)

**Chief Executive Officer / Sorumlu Yazı İşleri Müdürü**

**Assoc. Prof. Dr. Tolga DEMİRBAŞ** (Uludağ University, Turkey)

#### **Editors / Editörler**

**Prof. Dr. Adnan GERÇEK** (Uludağ University, Turkey)

**Prof. Dr. Sacit Hadi AKDEDE** (Adnan Menderes University, Turkey)

#### **Editorial Board / Yayın Kurulu**

**Prof. Dr. Abuzer PINAR** (Harran University, Turkey)

**Prof. Dr. Elif SONSUZOĞLU** (Yakın Doğu University, KKTC)

**Prof. Dr. Jinyoung HWANG** (Hannam University, South Korea)

**Prof. Dr. John T. KING** (Georgia Southern University, USA)

**Prof. Dr. Özhan ÇETİNKAYA** (Uludağ University, Turkey)

**Prof. Dr. Roberto CELLİNİ** (University of Catania, Italia)

**Prof. Dr. Selçuk İPEK** (Çanakkale 18 Mart University, Turkey)

#### **Publication Board / Yazı Kurulu**

Res. Assist. Feride BAKAR TÜREGÜN

Res. Assist. Halil SERBES

#### **Publication Period / Yayın Dönemi**

Biannual (Summer & Winter)

#### **Address / Adres**

Uludağ University  
Faculty of Economics & Administrative Sciences  
Department of Public Finance  
16059, Nilüfer / Bursa – Turkey  
e-mail: infoijpf@gmail.com

## **International Advisory Board / Uluslararası Danışma Kurulu**

- Prof. Dr. Aykut HEREKMAN** (Anadolu University, Turkey)  
**Prof. Dr. Naci Birol MUTER** (Celal Bayar University, Turkey)  
**Prof. Dr. Nihat FALAY** (İstanbul University, Turkey)  
**Prof. Dr. Yusuf KARAKOÇ** (Dokuz Eylül University, Turkey)  
**Prof. Dr. Abuzer PINAR** (Harran University, Turkey)  
**Prof. Dr. Adnan GERÇEK** (Uludağ University, Turkey)  
**Prof. Dr. Ahmet ULUSOY** (Karadeniz Teknik University, Turkey)  
**Prof. Dr. Alicja BRODZKA** (Wrocław University of Economics, Poland)  
**Prof. Dr. Amanda KING** (Georgia Southern University, USA)  
**Prof. Dr. Ateş OKTAR** (İstanbul University, Turkey)  
**Prof. Dr. Binh TRAN-NAM** (UNSW Australia Business School, Australia)  
**Prof. Dr. Christos KOLLIAS** (University of Thessaly, Greece)  
**Prof. Dr. Danuše NERUDOVA** (Mendel University in Brno, Czech Republic)  
**Prof. Dr. Elif SONSUZOĞLU** (Yakın Doğu University, KKTC)  
**Prof. Dr. Emrah FERHATOĞLU** (Osmangazi University, Turkey)  
**Prof. Dr. Erich KIRCHLER** (University of Vienna, Austria)  
**Prof. Dr. Francisco Alfredo García PRATS** (Universitat de València, İspanya)  
**Prof. Dr. Jinyoung HWANG** (Hannam University, South Korea)  
**Prof. Dr. João Félix Pinto NOGUEIRA** (IBFD, Netherland)  
**Prof. Dr. John T. KING** (Georgia Southern University, USA)  
**Prof. Dr. Metin TAŞ** (Gazi University, Turkey)  
**Prof. Dr. Nurettin BİLİCİ** (Çankaya University, Turkey)  
**Prof. Dr. Özhan ÇETİNKAYA** (Uludağ University, Turkey)  
**Prof. Dr. Robert W. McGEE** (Fayetteville State University, USA)  
**Prof. Dr. Roberto CELLİNİ** (University of Catania, Italia)  
**Prof. Dr. Sacit Hadi AKDEDE** (Adnan Menderes University, Turkey)  
**Prof. Dr. Ziyaettin BİLDİRİCİ** (Anadolu University, Turkey)  
**Prof. Dr. Selçuk İPEK** (Çanakkale 18 Mart University, Turkey)  
**Assoc. Prof. Dr. Tamer BUDAK** (İnönü University, Turkey)  
**Assoc. Prof. Dr. Tarık VURAL** (Abant İzzet Baysal University, Turkey)  
**Assist. Prof. Dr. Arman Zafer YALÇIN** (Balıkesir University, Turkey)  
**Assist. Prof. Dr. Hilmi ÇOBAN** (Kırıkkale University, Turkey)  
**Assist. Prof. Dr. Memduh ASLAN** (Hasan Kalyoncu University, Turkey)

## Referees for This Issue / Bu Sayıda Görev Alan Hakemler

- Prof. Dr. Abuzer PINAR (Harran University, Turkey)  
Prof. Dr. Adnan GERÇEK (Uludağ University, Turkey)  
Prof. Dr. Erhan GÜMÜŞ (Çanakkale 18 Mart University, Turkey)  
Prof. Dr. Doğan ŞENYÜZ (Uludağ University, Turkey)  
Prof. Dr. Elif SONSUZUĞLU (Yakın Doğu University, KKTC)  
Prof. Dr. Emrah FERHATOĞLU (Eskişehir Osmangazi University, Turkey)  
Prof. Dr. Ersan ÖZ (Pamukkale University, Turkey)  
Prof. Dr. Filiz GİRAY (Uludağ University, Turkey)  
Prof. Dr. Hakan YILMAZ (Ankara University, Turkey)  
Prof. Dr. Metin TAŞ (Gazi University, Turkey)  
Prof. Dr. Mustafa AKKAYA (Ankara University, Turkey)  
Prof. Dr. Özhan ÇETİNKAYA (Uludağ University, Turkey)  
Prof. Dr. Sacit Hadi AKDEDE (Adnan Menderes University, Turkey)  
Prof. Dr. Selda AYDIN (Gazi University, Turkey)  
Prof. Dr. Selçuk İPEK (Çanakkale 18 Mart University, Turkey)  
Prof. Dr. Zeynep ARIKAN (Dokuz Eylül University, Turkey)  
Assoc. Prof. Dr. Burçin BOZDOĞANOĞLU (Siirt University, Turkey)  
Assoc. Prof. Dr. Engin HEPHAKSUZ (Katip Çelebi University, Turkey)  
Assoc. Prof. Dr. Onur EROĞLU (Bülent Ecevit University, Turkey)  
Assoc. Prof. Dr. Tamer BUDAK (İnönü University, Turkey)  
Assoc. Prof. Dr. Ufuk SELEN (Uludağ University, Turkey)  
Assist. Prof. Dr. Aynur UÇKAÇ (Adnan Menderes University, Turkey)  
Assist. Prof. Dr. Yasin ACAR (Bilecik Şeyh Edebali University, Turkey)  
Assist. Prof. Dr. Şansel ÖZPINAR (Adnan Menderes University, Turkey)

Vol./Cilt: 2   Issue/Sayı: 1   2017			
Article Statistics			
Received	Rejected	Revision	Accepted
12	5	6	7

International Journal of Public Finance (IJPF) is an international journal and is being searched by the following indexes and databases:



Scientific  
Indexing  
Services



Table of Contents		Pages
1	<b>The Remission of Tax Penalties and Its Effectiveness in Turkey</b> <i>Fatma TAŞ</i>	pp. 1 – 6
2	<b>Vergilemede Kanunilik İlkesi Açısından Anayasa'nın 73/4. Maddesi ile Bakanlar Kuruluna Yetki Verilmesinin Değerlendirilmesi</b> Evaluation of the Authority Granted to the Council of Ministers by Article 73/4 of the Constitution in Terms of Legality Principle of Taxation <i>Adnan GERÇEK &amp; Feride BAKAR</i>	pp. 7 – 26
3	<b>Türkiye'de Maliye Alanında Yapılmış Lisansüstü Tezlerin Bibliyometrik Analizi (2003-2017)</b> The Bibliometric Analysis of The Postgraduate Theses Written on Public Finance in Turkey (2003-2017) <i>Furkan BEŞEL</i>	pp. 27 – 62
4	<b>Enhancing the Shariah Governance Framework for Malaysian IFIs through Effective Management Strategies</b> <i>Hafiza HARUN &amp; Nurdianawati IRWANI ABDULLAH</i>	pp. 63 – 80
5	<b>Devletin Hacmini Belirleyen Faktörler: Ampirik Bir Analiz</b> Determinants of Government Size: An Empirical Analysis <i>Nazlı KEYİFLİ &amp; Sacit Hadi AKDEDE</i>	pp. 81 – 92
6	<b>E-Maliye Uygulamalarının Vergilemede İktisadilik İlkesi ve Vergi Uyumuna Etkisi: Tokat İli Muhasebe Meslek Mensupları Üzerine Bir Araştırma</b> Evaluation of E-Finance Implementations in terms of Financial Principle in Taxation and A Field Research for Determination of Its Influence on Tax Compliance: The Case of Tokat Province <i>Gamze ÇİMEN</i>	pp. 93 – 108
7	<b>Veraset ve İntikal Vergisi'nde Revizyon Gerekliği</b> The Need of Revision in the Inheritance and Succession Tax <i>Mehmet GÜNEŞ</i>	pp. 109 – 143