

## Prof. SERKAN BENK



### Personal Information

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### International Researcher IDs

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### Education Information

Doctorate, Bursa Uludağ University, Sosyal Bilimler Enstitüsü, Sosyal Bilimler Enstitüsü,  
Turkey 2003 - 2007

Postgraduate, Karadeniz Technical University, Sosyal Bilimler Enstitüsü, Maliye (YI)  
(Tezli), Turkey 2000 - 2002

Undergraduate, Karadeniz Technical University, İktisadi Ve İdari Bilimler Fakültesi,  
Maliye Bölümü, Turkey 1995 - 1999

### Research Areas

Social Sciences and Humanities, Public Finance, Theory of Public Finance, Financial Economics

### Published journal articles indexed by SCI, SSCI, and AHCI

- I. **A self-employed taxpayer experimental study on trust, power, and tax compliance in eleven countries**  
Batrancea L. M., Nichita A., De Agostini R., Narcizo F. B., Forte D., Mamede S. d. P. N., Roux-Cesar A. M., Nedev B., Vitek L., Pantya J., et al.  
FINANCIAL INNOVATION, vol.8, no.1, 2022 (SSCI)
- II. **Moral concerns and personal beliefs regarding tax evasion Empirical results from Germany, Romania, Turkey, and the United Kingdom**  
Batrancea L., Nichita A., Startin C., Chirila I., Batrancea I., McGee R. W., BENK S., Budak T.  
BEHAVIOURAL PUBLIC FINANCE, pp.178-196, 2021 (SSCI)
- III. **Does Religiosity Affect Attitudes toward the Ethics of Tax Evasion? The Case of Turkey**  
McGee R. W., BENK S., YÜZBAŞI B., Budak T.  
RELIGIONS, vol.11, no.9, 2020 (AHCI)
- IV. **Should Governments Tax the Rich and Subsidize the Poor? A Comparative Study of Muslim and Christian Respondents**

McGee R. W., BENK S., YÜZBAŞI B.

RELIGIONS, vol.10, no.2, 2019 (AHCI)

- V. **Emotions and tax compliance among small business owners: An experimental survey**  
Olsen J., Kasper M., Enachescu J., BENK S., BUDAK T., Kirchler E.  
INTERNATIONAL REVIEW OF LAW AND ECONOMICS, vol.56, pp.42-52, 2018 (SSCI)
- VI. **Confidence in Government and Attitudes toward Bribery: A Country-Cluster Analysis of Demographic and Religiosity Perspectives**  
BENK S., YÜZBAŞI B., MCGEE R. W.  
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- VII. **The Impact of Religiosity on Tax Compliance among Turkish Self-Employed Taxpayers**  
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- VIII. **Religion and Ethical Attitudes toward Accepting a Bribe: A Comparative Study**  
McGee R. W., BENK S., YÜZBAŞI B.  
RELIGIONS, vol.6, no.4, pp.1168-1181, 2015 (AHCI)
- IX. **HOW RELIGIONS AFFECT ATTITUDES TOWARD ETHICS OF TAX EVASION? A COMPARATIVE AND DEMOGRAPHIC ANALYSIS**  
BENK S., McGEE R. W., YÜZBAŞI B.  
JOURNAL FOR THE STUDY OF RELIGIONS AND IDEOLOGIES, vol.14, no.41, pp.202-223, 2015 (AHCI)
- X. **Cheating on Taxes If You Have A Chance: A Comparative Study of Tax Evasion Opinion in Turkey and Germany**  
McGee R. W., Benk S., Ross A. M., Kilicaslan H.  
ETHICS OF TAX EVASION: PERSPECTIVES IN THEORY AND PRACTICE, pp.357-369, 2012 (SSCI)
- XI. **The ethics of tax evasion: a study of Turkish opinion**  
MCGEE R. W., Benk S.  
JOURNAL OF BALKAN AND NEAR EASTERN STUDIES, vol.13, no.2, pp.249-262, 2011 (SSCI)
- XII. **Regulation, Deregulation, and Competition in the Turkish Airline Industry**  
Cetin T., Benk S.  
POLITICAL ECONOMY OF REGULATION IN TURKEY, pp.193-214, 2011 (SSCI)

## Articles Published in Other Journals

- I. **Antecedents of e-money adoption intention among Indonesian and Turkish consumer**  
Suhud U., BUDAK T., BENK S.  
Management Science Letters, pp.609-616, 2020 (Scopus)
- II. **Antecedents of e-money adoption intention among Indonesian and Turkish consumers**  
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- III. **How seriously do taxpayers regard tax evasion? A survey of opinion in England**  
James S., McGee R. W., BENK S., BUDAK T.  
JOURNAL OF MONEY LAUNDERING CONTROL, vol.22, no.3, pp.563-575, 2019 (ESCI)
- IV. **Christian attitudes toward ethics of tax evasion: a case study**  
MCGEE R., BENK S.  
Journal of Financial Crime, vol.26, no.1, 2019 (Scopus)
- V. **Global Journal of Economics and Business Studies**  
BENK S., ARIKAN M.  
Global Journal of Economics and Business Studies, vol.7, no.14, pp.144-157, 2018 (Peer-Reviewed Journal)
- VI. **A public perception study on bribery as a crime in Turkey**  
BENK S., MCGEE R. W., BUDAK T.  
Journal of Financial Crime, vol.25, no.2, pp.337-353, 2018 (Scopus)

- VII. **A cross-cultural study of religiosity and tax compliance attitudes in Malaysia and Turkey**  
MOHDALI R., BENK S., BUDAK T., MOHDISA K., YUSSOF S. H.  
EJOURNAL OF TAX RESEARCH, vol.15, no.3, pp.490-505, 2017 (ESCI)
- VIII. **Kamu Sektöründe Yolsuzluk Riskini Önleyici Bir Araç Olarak İç Kontrol Sistemi**  
ARIKAN M., BENK S.  
İnönü Üniversitesi Uluslararası Sosyal Bilimler Dergisi, vol.6, no.1, pp.41-56, 2017 (Peer-Reviewed Journal)
- IX. **Attitudes towards tax evasion in turkey and australia: A comparative study**  
McGee R. W., Devos K., BENK S.  
Social Sciences, vol.5, no.1, 2016 (Scopus)
- X. **Gelir İdarelerinde Risk Yönetimi OECD Risk Yönetim Modeline Yönelik Bir Değerlendirme**  
BENK S., KARTALCI K.  
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- XI. **RISK MANAGEMENT IN REVENUE ADMINISTRATION: AN EVALUATION OF OECD RISK MANAGEMENT MODEL**  
Benk S., Kartalcı K.  
Ekonomik ve Sosyal Araştırmalar Dergisi, vol.11, no.1, pp.43-60, 2015 (Peer-Reviewed Journal)
- XII. **A study on economic literacy levels of primary prospective teachers**  
Çakmak A. F., BENK S., BUDAK T., YUCEDOGRU R.  
International Journal of Early Childhood Learning, vol.22, no.2, pp.1-12, 2015 (Scopus)
- XIII. **Perception of tax evasion as a crime in Turkey**  
BENK S., BUDAK T., Puren S., ERDEM M.  
JOURNAL OF MONEY LAUNDERING CONTROL, vol.18, no.1, pp.99-111, 2015 (ESCI)
- XIV. **Power and trust as determinants of voluntary versus enforced tax compliance Empirical evidence for the slippery slope framework from Turkey**  
BENK S., BUDAK T.  
African Journal Of Business Management, vol.6, no.4, pp.1499-1505, 2012 (Peer-Reviewed Journal)
- XV. **Tax Professionals Perceptions of Tax Fairness Survey Evidence in Turkey**  
BENK S., BUDAK T., ÇAKMAK A. F.  
International Journal of Business and Social Science, vol.3, no.2, pp.112-117, 2012 (Peer-Reviewed Journal)
- XVI. **The Acceptance of Tax Office Automation System VEDOP By Employees Factorial Validation of Turkish Adapted Technology Acceptance Model TAM**  
ÇAKMAK A. F., BENK S., BUDAK T.  
International Journal of Economics and Finance, vol.3, no.6, 2011 (Peer-Reviewed Journal)
- XVII. **Kamu Alacağı: Hukuki Bir Değerlendirme**  
BUDAK T., BENK S.  
BUSINESS AND ECONOMICS RESEARCH JOURNAL, vol.2, no.2, pp.61-76, 2011 (Peer-Reviewed Journal)
- XVIII. **An investigation of tax compliance intention: A theory of planned behavior approach**  
Benk S., Çakmak A. F., Budak T.  
European Journal of Economics, Finance and Administrative Sciences, no.28, pp.180-188, 2011 (Scopus)
- XIX. **The Ethics of Tax Evasion A Study of Turkish Tax Practitioner Opinion**  
BENK S., MCGEE R. W., YILDIRIM H., KAYIKÇI M.  
European Journal of Economics, Finance and Administrative Sciences, vol.18, no.3, pp.468-480, 2011 (Scopus)
- XX. **Vergi Kaçakçılığının Dinamikleri Ekonomi Politika Sosyoloji ve Sosyal Psikoloji Perspektifinden Bir Değerlendirme**  
BENK S., KARAYILMAZLAR E.  
Vergi Sorunları Dergisi, no.264, pp.121-131, 2010 (Peer-Reviewed Journal)
- XXI. **Operating Costs of Taxation: A Conceptual Evaluation**  
BENK S., Karayilmazlar E.  
MALIYE DERGISI, no.159, pp.137-154, 2010 (ESCI)
- XXII. **Küresel Ekonomik Krizin Vergi Uyumu Üzerindeki Etkileri**  
BENK S., ÇETİN T.

- Vergi Dünyası, no.345, pp.103-116, 2010 (Peer-Reviewed Journal)
- XXIII. **Japonya da Yerel Yönetimlerin Yapısı ve Finansmanında Yaşanan Gelişmeler**  
AKDEMİR T., BENK S.  
Zonguldak Karaelmas Üniversitesi Sosyal Bilimler Dergisi, vol.6, no.11, pp.153-175, 2010 (Peer-Reviewed Journal)
- XXIV. **Gelir İdareleri ve Yolsuzluk Motivasyonlar Fırsatlar ve Mücadele Yolları**  
BENK S., KARAKURT B.  
Business and Economics Research Journal, vol.1, no.4, pp.133-148, 2010 (Peer-Reviewed Journal)
- XXV. **Vergilemenin Operasyonel Maliyetleri Kavramsal Bir Değerlendirme**  
BENK S., KARAYILMAZLAR E.  
MALİYE DERGISI, no.159, pp.137-154, 2010 (Peer-Reviewed Journal)
- XXVI. **Toplu Taşıma Hizmetlerinde Fiyatlandırma Stratejileri Teorik Bir Değerlendirme**  
BENK S., AKDEMİR T.  
Ekonomi Bilimleri, vol.2, no.1, pp.131-138, 2010 (Peer-Reviewed Journal)
- XXVII. **An Empirical Study of Ethical Opinion in Germany**  
MCGEE R. W., BENK S., ROSS A., KILIÇASLAN H.  
Journal of Accounting, Ethics & Public Policy, vol.10, no.2, pp.243-259, 2009 (Peer-Reviewed Journal)
- XXVIII. **Vergi Bilincine Sahip Bireylerin Vergi Kaçakçılığı Suçu Algılaması İşletme ve Maliye Akademisyenleri Üzerinde Bir Araştırma**  
BENK S., YILDIRIM H.  
Finans Politik ve Ekonomik Yorumlar Dergisi, vol.46, no.536, pp.45-60, 2009 (Peer-Reviewed Journal)
- XXIX. **An Empirical Study of Ethical Opinion in Turkey**  
BENK S., MCGEE R. W., ROSS A.  
Journal of Accounting, Ethics & Public Policy, vol.10, no.1, pp.83-99, 2009 (Peer-Reviewed Journal)
- XXX. **Çevresel Dışsallıkların İçselleştirilmesinde Kullanılan Regülasyon ve Hukuki Sorumluluk Sistemlerinin Değerlendirilmesi**  
BENK S.  
Çimento İşveren, vol.20, no.5, pp.25-33, 2006 (Peer-Reviewed Journal)
- XXXI. **Vergi Rekabeti Fayda vergileri ve Mali Özerklik**  
BENK S.  
Kazancı Hukuk Araştırmaları Dergisi, 2006 (Peer-Reviewed Journal)
- XXXII. **Vergisel Teşvikler ve Doğrudan Yabancı Sermaye Yatırımları**  
BENK S.  
Vergi Sorunları Dergisi, no.206, pp.183-191, 2005 (Peer-Reviewed Journal)
- XXXIII. **Küreselleşme ve Vergi Rekabeti Gelişmekte Olan Ülkeler Açısından Önemi**  
BENK S.  
Vergi Dünyası, no.273, pp.142-148, 2004 (Peer-Reviewed Journal)
- XXXIV. **Globalleşme ve Ekonomik Değişim**  
BENK S., AKDEMİR T.  
Çimento İşveren, vol.18, no.1, pp.12-27, 2004 (Peer-Reviewed Journal)
- XXXV. **Globalleşmenin Vergi Sistemlerinde Meydana Getirdiği Değişiklikler**  
GÜNAYDIN İ., BENK S.  
Vergi Dünyası, no.267, pp.160-174, 2003 (Peer-Reviewed Journal)
- XXXVI. **Globalleşmenin Vergi Sistemlerinde Oluşturduğu Sorunlar ve Çözüm Önerileri II**  
GÜNAYDIN İ., BENK S.  
Vergi Sorunları Dergisi, no.180, pp.115-129, 2003 (Peer-Reviewed Journal)
- XXXVII. **Globalleşmenin Vergi Sistemlerinde Oluşturduğu Sorunlar ve Çözüm Önerileri I**  
GÜNAYDIN İ., BENK S.  
Vergi Sorunları Dergisi, no.179, pp.138-161, 2003 (Peer-Reviewed Journal)

## Books & Book Chapters

- I. **Jewish Attitudes Toward Bribery**  
W McGee R., BENK S., YÜZBAŞI B.  
in: The Ethics of Bribery: Theoretical and Empirical Studies,, Editor, Springer, pp.123-143, 2023
- II. **Atheist Attitudes toward Bribery**  
W McGee R., BENK S., YÜZBAŞI B.  
in: The Ethics of Bribery Theoretical and Empirical Studies, , Editor, Springer, pp.79-99, 2023
- III. **Religious Attitudes Toward Bribery: A Comparative Study**  
W McGee R., BENK S., YÜZBAŞI B.  
in: The Ethics of Bribery Theoretical and Empirical Studies, , Editor, Springer, pp.11-29, 2023
- IV. **Age and Attitudes Toward Bribery**  
MCGEE R., BENK S.  
in: The Ethics of Bribery: Theoretical and Empirical Studies, McGee W. Robert; Benk, Serkan, Editor, Springer International Publishing, pp.227-239, 2023
- V. **Christian Attitudes toward Bribery**  
W McGee R., BENK S., YÜZBAŞI B.  
in: The Ethics of Bribery Theoretical and Empirical Studies, , Editor, Springer, pp.31-55, 2023
- VI. **Hindu Attitudes toward Bribery**  
W McGee R., BENK S., YÜZBAŞI B.  
in: The Ethics of Bribery Theoretical and Empirical Studies, , Editor, Springer, pp.101-121, 2023
- VII. **Gender and Attitudes Toward Bribery**  
MCGEE R., BENK S.  
in: The Ethics of Bribery: Theoretical and Empirical Studies, McGee W. Robert; Benk, Serkan, Editor, Springer International Publishing, pp.169-184, 2023
- VIII. **1920–1950 DÖNEMİNDE NÜFUS PLANLAMASINA YÖNELİK BİR VERGİ GİRİŞİMİ: BEKÂRLIK VERGİSİ**  
BENK S., BUDAK T.  
in: Prof. Dr. FİGEN ALTUĞ'a ARMAĞAN, ÇETİNKAYA Özhan, DEMİRBAŞ Tolga, Editor, EKİN Basım Yayın Dağıtım, Bursa, pp.357-370, 2022
- IX. **Türkiye’de Üniversite Öğrencilerinin Vergi Okuryazarlığını Belirleyen Etkenlerin Faktör Analizi ile İncelenmesi**  
Bakar Türegün F., Gerçek A., Çetin Gerger G., Benk S., Küçüksüleymanoğlu E. R., Serbes H., Ateş M. S.  
in: Maliye Araştırmaları- 4, BOZDOĞANOĞLU,Burçin, Editor, EKİN Basım Yayın Dağıtım, Bursa, pp.61-83, 2021
- X. **Ekonomik ve Sosyal Göstergeler Çerçevesinde Malatya İli Vergi Gelirlerinin Değerlendirilmesi**  
Bakmaz Z., Benk S., Ateş M. S.  
in: VERGİ VE SOSYO EKONOMİK GÖSTERGELER ÇERÇEVESİNDE TÜRKİYE, Prof. Dr. Ersan ÖZ,Dr. Öğr. Üyesi S. Şehnaz ALTUNAKAR MERCAN,Dr. Öğr. Üyesi Selçuk BUYRUKOĞLU, Editor, EKİN YAYINEVİ, Bursa, pp.1157-1174, 2020
- XI. **Restructuring of Revenue Administration in Turkey**  
BUDAK T., BENK S.  
in: Public Financial Management Reforms in Turkey: Progress and Challenges, Volume 1, Halis Kiral, Tekin Akdemir, Editor, Springer, pp.19-37, 2020
- XII. **Ekonomik ve Sosyal Göstergeler Çerçevesinde Malatya İli Vergi Gelirlerinin Değerlendirilmesi**  
BAKMAZ Z., ATEŞ M. S., BENK S.  
in: VERGİ VE SOSYO EKONOMİK GÖSTERGELER ÇERÇEVESİNDE TÜRKİYE, Prof. Dr. Ersan ÖZ, Dr. Öğr. Üyesi S. Şehnaz ALTUNAKAR MERCAN,Dr. Öğr. Üyesi Selçuk BUYRUKOĞLU, Editor, Ekin Yayınevi, pp.1157-1174, 2020
- XIII. **Moral Concerns and Personal Beliefs regarding Tax Evasion: Empirical Results from Germany, Romania, Turkey, and the United Kingdom**  
Batrancea L., Nichita A., Startin C., Chirila I., Batrancea I., McGee R., BENK S., BUDAK T.  
in: Behavioural Public Finance: Individuals, Society, and the State, M. Mustafa Erdoğdu, Larissa Batrancea, Savaş Çevik, Editor, Routledge, New York, pp.178-196, 2020

- XIV. **Obeziteyle Mücadelede Kamu Politikaları**  
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- XV. **Vergi Sisteminin Basitleştirilmesi: Kavramsal Bir Değerlendirme**  
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in: Maliye Araştırmaları -1, Adnan Gerçek, Özhan Çetinkaya, Editor, Ekin, Bursa, pp.61-84, 2017
- XVI. **Türk Gelir Vergisi Kanunu Mükerrer Madde 20: Genç Girişimcilerde Kazanç İstisnası**  
BUDAK T., BENK S.  
in: Yrd. Doç. Dr. Yaşar Methibay'a Armağan, Saraçoğlu, F., Çakır, M., Editor, Gazi Kitabevi, Ankara, pp.35-49, 2017
- XVII. **The Complexity of Tax Simplification: Turkey Perspective**  
BUDAK T., BENK S.  
in: The Complexity of Tax Simplification, Simon James, Adrian Sawyer, Tamer Budak, Editor, Palgrave Macmillan, pp.209-228, 2016
- XVIII. **The Complexity of Tax Simplification: Turkey Perspective**  
BUDAK T., BENK S.  
in: The Complexity of Tax Simplification, , Editor, Palgrave, pp.209-228, 2016
- XIX. **Attitudes toward TaxEvasion in Turkey:An Empirical Study**  
MCGEE R. W., BENK S.  
in: Handbook of Research on Public Finance in Europe and the MENA Region, Erdoğan, M. Mustafa, Christiansen, Bryan, Editor, IGI Global, pp.299-318, 2016
- XX. **Vergi Uyumunda Paradigma Dönüşümü: Neo-Klasik Perspektiften Bütüncül Yaklaşım Geçiş**  
BENK S., BUDAK T.  
in: Prof Dr Metin Taş a Armağan, GERÇEK ADNAN, SARAÇOĞLU FATİH, Editor, GAZİ KİTABEVİ, pp.165-184, 2015
- XXI. **Cheating on Taxes If You Have a Chance: A Comperative Study of Tax Evasion Opinion in Turkey and Germany**  
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- XXII. **Regulation, Deregulation, and Competition in the Turkish Airline Industry**  
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in: The Political Economy of Regulation in Turkey, ÇETİN TAMER, OĞUZ FUAT, Editor, Springer, New-York, pp.193-214, 2011
- XXIII. **Kentiçi Ulaşım Sonucu Oluşan Negatif Dışsallıklar ve Önleme Yolları**  
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## **Refereed Congress / Symposium Publications in Proceedings**

- I. **TAXATION OF BANKS: COMMENTS ON BANKING AND INSURANCE TRANSACTIONS TAX (BITT) IN TURKEY**  
BUDAK T., BENK S.  
MIRDEC 21th -Barcelona 2023 International Academic Conference on Economics, Business and Contemporary Discussions in Social Science, Barselona, Spain, 21 November 2023, pp.128-135
- II. **A METAPHORICAL ANALYSIS OF TAX CONCEPT IN TURKİYE**  
Budak T., Benk S.  
MIRDEC 18th -Lisbon 2022 International Academic Conference on Economics, Business and Contemporary Discussions in Social Science, Lisbon, Portugal, 04 July 2022, pp.163-170
- III. **THE IMPACT OF FORMAL EDUCATION LEVEL ON ECONOMIC LITERACY: A CASESTUDY OF TURKEY**  
Benk S., Budak T.  
MIRDEC-GLOBECOS 6th -Skopje 2022 - International Academic Conference on Economics, Business and Contemporary Issues in Social Science, Skopje, Macedonia, 17 May 2022, pp.31-36

- IV. **Türkiye’de Mükelleflerin Vergi Okuryazarlığını Belirleyen Faktörlerin Analizi**  
Gerçek A., Çetin Gerger G., Benk S., Ateş M. S.  
International Euroasia Congress on Scientific Researches and Recent Trends 9, Antalya, Turkey, 18 - 20 February 2022, vol.2, pp.216-225
- V. **Measuring and Analyzing of Tax Literacy in Turkey: An Empirical Research on University Students**  
Bakar Türegün F., Gerçek A., Çetin Gerger G., Benk S., Küçüksüleymanoğlu E. R., Serbes H., Ateş M. S.  
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- VI. **How Serious is Tax Evasion as a Crime: An Empirical Study in Turkey**  
BUDAK T., BENK S.  
MIRDEC-GLOBECOS Barcelona 2020-2 - International Academic Conference on Contemporary Issues and Social Science Studies, Barcelona, Spain, 16 - 17 December 2020, pp.63-68
- VII. **The Religious Commitment Inventory—10 (RCI—10): An Adaptation to Turkish, Reliability and Validity Study**  
BENK S., BUDAK T.  
MIRDEC-16th, International Academic Conference on Multidisciplinary Issues and Contemporary Discussions in Social Science (Global Meeting of Social Science Community) – Virtual/Online Conference 5-7 April 2020, University of Washington, Rome Center, Rome, Italy, Roma, Italy, 5 - 07 April 2020, pp.95-100
- VIII. **The Theoretical Perspective of Tax Complexity Indexes**  
BUDAK T., BENK S.  
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- IX. **Religiosity and Public Perception of Crimes Seriousness in Turkey**  
BUDAK T., BENK S., ÖCAL APAYDIN B.  
MIRDEC-12th, International Academic Conference on Multidisciplinary and Interdisciplinary Studies on Social Sciences, Roma, Italy, 2 - 04 April 2019, pp.16
- X. **Religiosity and Public Perception of Crimes seriousness in Turkey**  
BUDAK T., BENK S., ÖCAL APAYDIN B.  
MIRDEC-12th International Academic Conference Multidisciplinary and Interdisciplinary Studies on Social Sciences (Global Meeting of Social Science Community), Roma, Italy, 2 - 04 April 2019, pp.16
- XI. **1920–1950 Döneminde Nüfus Planlamasına Yönelik Bir Vergi Önerisi: Bekârlık Vergisi**  
BUDAK T., BENK S.  
1. Uluslararası GAP İşletme Bilimleri ve Ekonomi Kongresi, Şanlıurfa, Turkey, 4 - 06 May 2018, pp.19
- XII. **Vergi Kaçakçılığı Suçunun Algılanış Biçimi ve Diğer Suçlarla Karşılaştırılması: Malatya Örneği**  
BENK S., BUDAK T.  
1. Uluslararası GAP İşletme Bilimleri ve Ekonomi Kongresi, Şanlıurfa, Turkey, 4 - 06 May 2018, pp.18
- XIII. **E-Money and Intentions of Turkish and Indonesian Consumers**  
SUHUD U., BUDAK T., BENK S.  
MIRDEC-7th, International Academic Conference on Social Science, Multidisciplinary and Globalization Studies, Madrid, Spain, 26 - 29 March 2018, pp.15
- XIV. **E-Money and Intentions of Turkish and Indonesian Consumers**  
USEP S., BUDAK T., BENK S.  
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- XV. **E-Money and Intentions of Turkish and Indonesian Consumers**  
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- XVI. **How seriously do taxpayers regard tax evasion? A survey of opinion in England**  
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- XVII. **How seriously do taxpayers regard tax evasion? A survey of opinion in England**  
BUDAK T., BENK S., MCGEE R. W., James S.  
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- XVIII. **Bribery as a Crime: A Survey of Perception in Turkey**  
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- XXI. **Tax Complexity: The Current Status of Turkish Tax System**  
BUDAK T., James S., BENK S.  
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- XXII. **Tax Complexity: The Current Status of Turkish Tax System**  
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- XXIII. **European Views on Tax Evasion Attitudes: A Comparative Study of Romania, Germany and England**  
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- XXIV. **Religiosity and Tax Compliance Attitudes in Malaysia and Turkey**  
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MIRDEC-3rd, 2017, Conference on Social Science, Economics, Business and Education, Budapest, Hungary, 4 - 06 April 2017, pp.33
- XXVII. **RELIGIOSITY AND TAX COMPLIANCE ATTITUDES IN MALAYSIA AND TURKEY**  
BUDAK T., BENK S., MOHDALI R., ISA K. M., YUSSOF S. H.  
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- XXIX. **Attitudes toward Bribery in Turkic Republics A Comparative Study**  
BENK S., MCGEE R. W., BUDAK T.  
Masters International Research and Development Center (MIRDEC), Social Science Conference, PRAG, 19 - 21 July



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- XXX. **Initiatives of Tax Complexity Index Comparative Study Between Selected Countries**  
BUDAK T., JAMES S., BENK S.  
Masters International Research and Development Center (MIRDEC) Social Science Conference, PRAG, Czech Republic, 19 - 21 June 2016
- XXXI. **Tax Complexity Comparative Study Between Selected Countries**  
BUDAK T., James S., BENK S.  
MIRDEC 2016-2, Social Science Conference, PRAG, Czech Republic, 19 - 21 July 2016
- XXXII. **Tax Complexity Comparative Study Between Selected Countries**  
BUDAK T., BENK S., James S.  
MIRDEC 2016-2, Social Science Conference, Prag, Czech Republic, 19 - 21 July 2016, pp.5
- XXXIII. **Ethical Attitudes toward Tax Evasion A Cross Cultural Study between Turkey and Australia**  
MCGEE R. W., DEVOS K., BENK S.  
The 3rd IBEA International Conference on Business, Economics and Accounting, Ho Chi Minh City, Vietnam, 15 - 17 April 2015
- XXXIV. **Ethical attitudes to Tax Evasion A Cross Cultural Study between Australia and Turkey**  
MCGEE R. W., DEVOS K., BENK S.  
27th AUSTRALIAN TAX TEACHERS (ATTA) CONFERENCE, Australia, 19 - 21 January 2015
- XXXV. **Instances of Compliance Attitudes in a Tax Climate Determined by Trust and Power: A Cross-Cultural Study**  
Batrancea L., Nichita A., Batrancea ., BENK S., BUDAK T., Kirchler E.  
13th EBES Conference, İstanbul, Turkey, 5 - 07 June 2014, pp.9
- XXXVI. **Instances of Compliance Attitudes in a Tax Climate Determined by Trust and Power: A Cross-Cultural Study**  
Batrancea L., Nichita A., Batrancea ., BENK S., BUDAK T., Kirchler E.  
13th EBES Conference, İstanbul, Turkey, 5 - 07 June 2014, pp.9
- XXXVII. **Dışsallığın Etkin Kontrolünde Hukuk ve Ekonomi**  
Benk S.  
Yönetim ve Ekonomi Bilimleri Konferansı, İzmir, Turkey, 24 - 25 September 2009, vol.2, pp.379-392
- XXXVIII. **Kentiçi Ulaşımında Trafik Tıkanıklığı Sorunu ve Çözüme Yönelik Düzenleyici Politikaların Değerlendirilmesi**  
Benk S.  
7. Ulaştırma Kongresi, İstanbul, Turkey, 20 - 23 September 2007, pp.52-53
- XXXIX. **Globalleşme Sonucu Oluşan Vergi Kayıp ve Kaçaklarını Önlemede Uluslararası İşbirliğinin Önemi**  
GÜNAYDIN İ., BENK S.  
19. Türkiye Maliye Sempozyumu, Turkey, 10 - 14 May 2004, pp.381-420

## Supported Projects

Benk S., Gerçek A., Küçükşüleymanoğlu E. R., Çetin Gerger G., Bakar Türegün F., TUBITAK Project, Türkiye'de Vergi Okuryazarlığının Ölçülmesi, Geliştirilmesi ve Vergi Uyumu Üzerindeki Etkisinin Analizi, 2021 - 2022

BENK S., BUDAK T., ÖCAL APAYDIN B., Project Supported by Higher Education Institutions, Religiosity and Public Perception of Crimes Seriousness in Turkey (Türkiye'de Dindarlığın Suçların Şiddetinin Algısı Üzerindeki Etkisi), 2018 - 2019

## Activities in Scientific Journals

Journal of Accounting Ethics & Public Policy, Committee Member, 2010 - Continues

## **Scientific Refereeing**

Journal of Business Ethics, Journal Indexed in SSCI, September 2017

Journal of Business Ethics, Journal Indexed in SSCI, July 2017

Sustainability, Journal Indexed in SSCI, March 2017

## **Metrics**

Publication: 116

Citation (WoS): 104

Citation (Scopus): 94

H-Index (WoS): 6

H-Index (Scopus): 23

## **Awards**

Benk S., Yayın Teşvik Ödülü, Tübitak, December 2020

Benk S., Yayın Teşvik Ödülü, Tübitak, June 2019

Benk S., Yayın Teşvik Ödülü, Tübitak, July 2017

Benk S., Yayın Teşvik Ödülü, Tübitak, June 2016

Benk S., Yayın Teşvik Ödülü, Tübitak, August 2015

Benk S., Ünal Aysal Tez Değerlendirme Yarışması En İyi Doktora Tezi Ödülü, İktisadi Araştırmalar Vakfı, February 2008