

## Asst. Prof. HALİL SERBES

### Personal Information

**Office Phone:** [+90 224 294 1173](tel:+902242941173)

**Fax Phone:** [+90 224 294 1173](tel:+902242941173)

**Email:** hserbes@uludag.edu.tr

**Web:** <https://avesis.uludag.edu.tr/hserbes>

### International Researcher IDs

ScholarID: Dluq4mAAAAAJ

ORCID: 0000-0002-6145-2102

Publons / Web Of Science ResearcherID: AAH-1825-2021

ScopusID: 57201952660

Yoksis Researcher ID: 193661

### Education Information

Doctorate, Bursa Uludağ University, SOSYAL BİLİMLER ENSTİTÜSÜ, Public Finance, Turkey 2015 - 2021

Postgraduate, Bursa Uludağ University, SOSYAL BİLİMLER ENSTİTÜSÜ, Maliye (Yı) (Tezli), Turkey 2012 - 2015

Undergraduate, Bursa Uludağ University, İKTİSADİ VE İDARI BİLİMLER FAKÜLTESİ, Maliye Bölümü, Turkey 2008 - 2012

### Foreign Languages

English, C1 Advanced

### Dissertations

Doctorate, xplanatory factors of borrowing at the local level in Turkey: A panel data analysis on metropolitan municipalities, Bursa Uludağ University, SOSYAL BİLİMLER ENSTİTÜSÜ, Public Finance, 2021

Postgraduate, European Union budget and an assessment of its functionality within the process of European debt crisis, Bursa Uludağ University, 2015

### Research Areas

Social Sciences and Humanities

### Academic Titles / Tasks

Research Assistant PhD, Bursa Uludağ University, İKTİSADİ VE İDARI BİLİMLER FAKÜLTESİ, MALİYE, 2013 - Continues

### Courses

LOCAL ADMINISTRATION FINANCE, Undergraduate, 2021 - 2022

## Articles Published in Other Journals

- I. **SİNEK KÂĞIDI ETKİSİNE FARKLI BİR YAKLAŞIM: TÜRKİYE'DE BÜYÜKŞEHİR BELEDİYELERİNİN BORÇLANMALARI ÜZERİNDEN BİR ANALİZ**  
SERBES H., ÇETİNKAYA Ö.  
Yönetim Bilimleri Dergisi, vol.20, no.45, pp.724-758, 2022 (Peer-Reviewed Journal)
- II. **Analysis of Variables Affecting Municipal Borrowing with Quantile Regression in Turkey**  
Serbes H., Aydemir Dev M., Çetinkaya Ö., Bayram Arlı N.  
EGE ACADEMIC REVIEW, vol.22, no.2, pp.139-154, 2022 (ESCI)
- III. **An Assessment of the Effectiveness of Public Education Expenditures in terms of PISA Indicators in Turkey**  
Serbes H., Bektaş N. B., Çetinkaya Ö.  
International Journal of Public Finance, vol.5, no.1, pp.27-55, 2020 (Peer-Reviewed Journal)
- IV. **AN ANALYSIS OF THE STRUCTURES OF MUNICIPAL LIABILITIES BASED ON THE FISCAL STATEMENTS IN TURKEY**  
Serbes H., Çetinkaya Ö.  
International Journal of Social Inquiry, vol.12, no.2, pp.757-800, 2019 (Peer-Reviewed Journal)
- V. **THE ECONOMIC AND FISCAL PERFORMANCE OF TURKEY AND WESTERN BALKANS IN THE PROCESS OF MEMBERSHIP TO THE EUROPEAN UNION: AN ASSESSMENT ON POST-GLOBAL CRISIS PERIOD**  
Serbes H., Tokathoğlu M.  
JOURNAL OF LIFE ECONOMICS, vol.6, no.2, pp.163-196, 2019 (Peer-Reviewed Journal)

## Books & Book Chapters

- I. **Türkiye'de Üniversite Öğrencilerinin Vergi Okuryazarlığını Belirleyen Etkenlerin Faktör Analizi ile İncelenmesi**  
**Bursa**  
GERÇEK A., KÜÇÜKSÜLEYMANOĞLU E. R., BENK S., ÇETİN GERGER G., SERBES H.  
in: Maliye Araştırmaları 4, Burçın Bozdoğanoğlu, Editor, Ekin, Bursa, pp.61-84, 2021
- II. **Türkiye'de Üniversite Öğrencilerinin Vergi Okuryazarlığını Belirleyen Etkenlerin Faktör Analizi ile İncelenmesi**  
BAKAR TÜREGÜN F., GERÇEK A., ÇETİN GERGER G., BENK S., KÜÇÜKSÜLEYMANOĞLU E. R., SERBES H., ATEŞ M. S.  
in: Maliye Araştırmaları - 4, Burçın Bozdoğanoğlu, Editor, Ekin Basım Yayın Dağıtım, Bursa, pp.58-80, 2021
- III. **Türkiye'de Üniversite Öğrencilerinin Vergi Okuryazarlığını Belirleyen Etkenlerin Faktör Analizi ile İncelenmesi**  
BAKAR TÜREGÜN F., GERÇEK A., ÇETİN GERGER G., BENK S., KÜÇÜKSÜLEYMANOĞLU E. R., SERBES H., ATEŞ M. S.  
in: Maliye Araştırmaları - 4, Burçın Bozdoğanoğlu, Editor, Ekin Basım Yayın Dağıtım, Bursa, pp.58-80, 2021
- IV. **Tamalayıcı Ödenek Uygulaması ve Bütçe İlkeleri Açısından Değerlendirilmesi**  
TÜMER Ö., SERBES H.  
in: Prof. Dr. Nihat Edizdoğan'xxa Armağan, Prof. Dr. Özhan Çetinkaya ve Prof. Dr. Adnan Gerçek, Editor, EKİN Basım Yayın Dağıtım, Bursa, pp.465-496, 2019
- V. **Fiscal Autonomy of Sub-Central Governments in Turkey**  
EROĞLU E., SERBES H.  
in: Financial Sustainability and Intergenerational Equity in Local Governments, Manuel Pedro Rodríguez Bolívar and María Deseada López Subires, Editor, IGI Global, pp.83-100, 2018
- VI. **Avrupa Birliği Borç Krizi ve Finansal Yardım Mekanizmaları**  
TOKATLIOĞLU M., ŞEN S., SERBES H.  
in: Yrd. Doç. Dr. Yaşar Methibay'a Armağan, Fatih Saraçoğlu ve Muharrem Çakır, Editor, Gazi Kitabevi, Ankara,

## Refereed Congress / Symposium Publications in Proceedings

- I. **Türkiye'de Vergi Okuryazarlığı Skorunun Ölçümü ve Demografik Değişkenlerle İlişkisinin Tespiti**  
Bakar Türegün F., Gercek A., Küçüksüleymanoğlu E. R., Serbes H.  
EUROASIA International Congress on Scientific Researches and Recent Trends 9, Antalya, Turkey, 18 - 20 February 2022, vol.2, pp.226-236
- II. **MEASUREMENT OF TAX LITERACY SCORE IN TURKEY AND ITS RELATIONSHIP WITH DEMOGRAPHIC VARIABLES**  
BAKAR TÜREGÜN F., GERÇEK A., KÜÇÜKSÜLEYMANOĞLU E. R., SERBES H.  
International Eurasia Congress on Scientific Researches and Recent Trends 9, Antalya, Turkey, 18 - 19 February 2022, pp.227-236
- III. **MEASUREMENT OF TAX LITERACY SCORE INTURKEY AND ITS RELATIONSHIP WITHDEMOGRAPHIC VARIABLE**  
KÜÇÜKSÜLEYMANOĞLU E. R., GERÇEK A., BAKAR TÜREGÜN F., SERBES H.  
International Eurasia Congress on Scientific Researches and Recent Trends 9, Antalya, Turkey, 18 - 20 February 2022
- IV. **Measuring and Analyzing of Tax Literacy in Turkey: An Empirical Research on University Students**  
Bakar Türegün F., Gercek A., Çetin Gerger G., Benk S., Küçüksüleymanoğlu E. R., Serbes H., Ateş M. S.  
35th International Public Finance Conference/Turkey, Antalya, Turkey, 14 - 17 October 2021, pp.74-79
- V. **The Contagion of European Debt Crisis to the Western Balkans in the Process Accession in line with Europeanization, Neoliberalism, and Financialization**  
SERBES H.  
III. INTERNATIONAL APPLIED SOCIAL SCIENCES CONGRESS (C-IASOS), İzmir, Turkey, 4 - 06 April 2019
- VI. **An Assessment of the Effectiveness of Public Education Expenditures in terms of PISA Indicators in Turkey**  
SERBES H., BEKTAŞ N. B., ÇETİNKAYA Ö.  
XII. International Balkan and Near Eastern Congress Series on Economics, Business and Management, Plovdiv, Bulgaria, 20 - 21 April 2019
- VII. **Avrupa Birliği Bütçesi'nin İşlevselliği: Avrupa Borç Krizi Üzerine Bir Değerlendirme**  
SERBES H.  
7th SCF International Conference on "The Future of the European Union and Turkey-European Union Relations", Uşak, Turkey, 11 - 13 April 2019
- VIII. **An Analysis of Short and Long Term Debt Changes of Metropolitan Municipalities Based on Balance-Sheets (The Period of 2006-2015)**  
SERBES H., ÇETİNKAYA Ö.  
33th INTERNATIONAL PUBLIC FINANCE CONFERENCE/TR, Antalya, Turkey, 8 - 12 May 2018
- IX. **Avrupa Birliği'ne Tam Üyelik Sürecinde Türkiye ve Balkan Ülkelerinin Ekonomik ve Mali Performansı: Küresel Kriz Sonrası Bir Değerlendirme**  
SERBES H., TOKATLIOĞLU M.  
4th SCF International Conference on "Economic and Social Nevşehir Impacts of Globalization" and "Future of Turkey-EU Relations", 26 - 28 April 2018
- X. **An Analysis of Municipalities' Indebtedness in Turkey**  
SERBES H., EROĞLU E.  
XIII. European Conference on Social and Behavioral Sciences held in Sofia University, 19 - 22 May 2017
- XI. **Gender-Responsive Budgeting in Local Governments: The Case of Bursa Metropolitan Municipality**  
TÜMER Ö., SERBES H.  
2nd International Conference on Social Sciences Education Research, İstanbul, Turkey, 4 - 06 November 2016
- XII. **The Evaluation of Change in Providing Municipal Services in Turkey**

SERBES H., TÜMER Ö.

2nd International Annual Meeting of Sosyoekonomi Society, Amsterdam, Netherlands, 28 - 29 October 2016

## Metrics

Publication: 23