

Writing rules

1. Writing: Studies should be written with Microsoft Office Word program, and the following page structure settings should be made. Abstracts should be sent in a single file (Word) in both Turkish and English abstracts.
2. Page and Character Structure: The font should be Times New Roman and 12 points. Top, Bottom, Right, and Left Margins should be 2.5 cm. It is flat on both sides. Single line spacing. Carriage return: 1 cm. Before and after the paragraph should be 0 cm.
3. Length of Work: Studies should be eight pages, including Bibliography and Appendices.
4. Author & Institution Information: The names and surnames of the authors should be written clearly. Academic titles should not be used in author names. Names should be written with only the first letter capitalized, and surnames should be written with all letters capitalized. The name of the person presenting the paper should be underlined. The authors' identity, ORCID, contact, and institution information should be included in the first version of the study, which is uploaded to the Congress system. If the study is derived from the study project, paper, thesis, etc., this information should also be included in the first version. To get an ORCID number: <https://orcid.org/>,
5. Papers' First Page: The first page should contain Turkish and English titles, abstracts, and keywords. For example, if the study is written in Turkish, the Turkish title should be 18 points and the English title 18 points. Abstracts in Turkish and English should have Abstract statements at the beginning. Abstracts should be written in Times New Roman and 12 points. Abstracts should be a minimum of 150 words and a maximum of 300 words. Each abstract should have at least three or five Turkish and English Keywords separately.
6. Abstract: Turkish papers should include "Amaç, Yöntem, Bulgular, Sonuç" sections and English papers should include "Aim, Method, Results, Conclusion" sections, and for reviews; The Definition of the Problem should be structured to include the Purpose, Theoretical Framework, and Conclusion sections. Paper submissions for overseas participants will only be in the form of an English abstract.
7. Chapter Headings: Except for the Introduction, Conclusion and Evaluation, Bibliography, and Appendices, the other headings should be numbered. Numbering should be in such form: 1, 1.1, 1.2, 2, 2.1, 2.1. 1. All headings should be written with the first letter of each word in capital

letters, and one line space should be left before the main headings. No spaces should be left before and after other headings.

8. Tables, Figures, and Graphics: Tables, figures, and graphs should be centered, and each should be sequentially numbered and named. Table numbers and names should be written on the tables as [Table 1. Table Name]. A figure, Graphic et al., and their numbers and names should be written under the figure and Graphic in the form of [Figure 1. Figure / Graphic Name]. The character size of the information in the tables should be nine points. If necessary, this ratio can be reduced to eight points. If tables that exceed more than one page do not cause distortion, they should be preserved in the text. Otherwise, they should be included in the appendices of the work. Explanations and References on Tables, Figures, and Graphics should be given at the bottom, centered, and in ten pt. One line space should be left after the Figure and Graphic titles before the table titles.

9. Equations, Models, and Formulas: Equations, models, and formulas should be written left justified, each one should be numbered sequentially, and the numbers should be written right justified in parentheses.

10. Footnotes: Explanations outside the text should be shown in the footnotes at the bottom of the page instead of in the endnotes. Footnotes, nine font sizes, Times New Roman, and single line spacing should be justified.

11. In-Text Citation: The parenthetical notation method should be used when citing in the text. Notation should be [Author Surname(s), Year: Page Number].

12. Bibliography: The bibliography should be started right after the conclusion. The bibliography should be prepared according to the APA 6th referencing style. References should be listed in the bibliography in order of surname. The first line should be aligned to the left, and the following lines should be started 1 cm from the left. For this, the "First line" part in the Paragraph option should be changed to "Hanging", and one should be entered as the value.

13. Page Numbers: They should be at the bottom and center of each page to be hidden on the first page.

14. Ethics Committee: "Ethics Committee and Institution Permission" must be included in all scientific studies that require an ethics committee. There is no such requirement for review articles.

* It is required that the studies sent to our congress have not yet been presented and published in another congress before. In this regard, all participants are responsible and liable for the studies they have sent to our congress. In case of ethical and legal problems that may arise, all liability belongs to the author who unilaterally uploaded the publication and the work to the system.

** Full texts must be submitted to the Congress registration page within one week after the end of the Congress. The text should not exceed eight pages, including the bibliography. Full-Text Submission is Not Mandatory in our Congress. Full Texts will be included in the first part of the Proceedings Book of our Congress, and abstract texts will be included in the second part.

*** Authors 'institutional information should be clearly stated in all abstract works and authors' information should be entered in the information panel on the web system in full. Mail addresses, institutional information, telephone numbers, and other communication information of the authors in all papers should be registered on the system in full during the registration process. Since all the information about the conference is made through your membership information in this system, the congress will not be responsible for any problems that may arise due to a possible information problem.

Citation And References

APA 6th referencing style should be used for the papers.

Books

In the reference list:

Pigou, A. C. (1920), *The economics of welfare*, London: Palgrave MacMillan.

Nichols, A. L. (1984): *Targeting economic incentives for environmental protection*, Cambridge: MIT Press.

In-text Citations:

... (Pigou, 1920: 4); (Nichols, 1984: 92)

Chapter in Edited Books

In the reference list:

Jaeger, W. K. (2012). The double dividend debate. in *handbook of research on environmental taxation* (Eds. J. E. Milne & M. S. Andersen) Edward Elgar Publishing, Cheltenham, 211-229.

In-text Citations:

.... (Jaeger, 2012: 218)

Articles

In the reference list:

- Bovenberg, A. L. (1999). Green tax reforms and the double dividend: an updated reader's guide. *International Tax and Public Finance*, 6(3), 421-443.
- Bovenberg, A. L. (1994b). Environmental taxes and labor-market distortions. *European Journal of Political Economy*, 10(4), 655-683.
- Bor, Y. J., & Huang, Y. (2010). Energy taxation and the double dividend effect in Taiwan's Energy conservation policy—an empirical study using a computable general equilibrium model. *Energy Policy*, 38(5), 2086-2100.
- Ay, A., Kızılkaya, O., & Akar, T. (2016). Gelişmekte olan ülkelerde yolsuzluk ve demokrasi'nin DYY üzerindeki etkisi: ampirik bir inceleme. *Business and Economics Research Journal*, 7(3), 73-88.

In-text Citations:

... (Bovenberg, 1999: 422); ... (Bovenberg, 1994b: 658) [Aynı yazarın aynı yıl içindeki eseri]; ... (Bor ve Huang, 2010: 2088); ... (Ay ve diğerleri, 2016: 84)

Thesis and Reports

In the reference list:

- Schöb, R. (2009), *Choosing the right instrument to reap an additional employment dividend*, Frei Universitat School of Business And Economics, discussion paper, no. 2009/10.
- Akbulut, F. E. (2009). *İklim değişikliğinde alternatif politikaların etkinliği*, yayınlanmamış yüksek lisans tezi, Ankara Üniversitesi Sosyal Bilimler Enstitüsü, Ankara.

In-text Citations:

... (Schöb, 2009: 4-7); Akbulut (2009),....

Electronic Sources

In the reference list:

- Van Heerden, J., Gerlagh, R., Blignaut, J., Horridge, M., Hess, S., Mabugu, R. E. E., & Chitiga, M. (2005). *Fighting co2 pollution and poverty while promoting growth: searching for triple dividends in South Africa*. available in http://papers.ssrn.com/sol3/papers.cfm?abstract_id=849245, (02.12.2016).
- Deloitte (2015), *Taxation and Investment in Germany 2015*, www.iberglobal.com/files/2015/germanyguide-deloitte.pdf, 20.11.16.
- Hur, G. H. (2000). Double dividend hypothesis of environmental tax in republic of Korea: for sustainable development. in *2nd international critical geography conference*. available in <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.526.4578&rep=rep1&type=pdf>. (02.12.2016).

In-text Citations:

... (Van Heerden ve diđerleri, 2005: 24); (Deloitte, 2015); (Hur, 2000: 1)