

38th International Public Finance Conference / TR

October 17-20, 2024
Antalya / Türkiye

Editors

Prof. Dr. Erdem Seçilmiş
Dr. Necmi Ocak



38th International Public Finance Conference / TR

Editors: Prof. Dr. Erdem Seçilmiş, Dr. Necmi Ocak

Publishing No.: 2456
E-ISBN: 978-625-376-238-4
Edition: 1st Edition, December 2024

© Copyright 2024, NOBEL BİLİMSEL ESERLER SERTİFİKA NO.: 20779

All rights of this edition belong to Nobel Akademik Yayıncılık Eğitim Danışmanlık Tic. Ltd. Şti. Without any written permission of this publishing house, all or a part of the book cannot be printed, published, reproduced or distributed electronically, mechanically or by photocopy.

Nobel Publishing group has been carrying out its national activities on a regular basis since 1984 and internationally since 2011. The book it publishes are present in the higher education catalogs at national and international level. "NOBEL BİLİMSEL ESERLER" is a Nobel Akademik Yayıncılık brand.

Executive Editor: Nevzat Argun -nargun@nobelyayin.com-
Publishing Coordinator: Gülfem Dursun -gulfem@nobelyayin.com-

Interior Designer: Furkan Mülayim -furkan@nobelyayin.com-
Proofreader: Sergen Öz -sergen@nobelyayin.com-
Cover Designer: Sezai Özden -sezai@nobelyayin.com-
Visual Design Specialist: Mehtap Asiltürk -mehtap@nobelyayin.com-

Library Information Card

Seçilmiş, Erdem., Ocak, Necmi.
38th International Public Finance Conference / TR / Erdem Seçilmiş, Necmi Ocak
1. Edition, XXIV + 402 p., 16,5x24 cm. Includes references. No index.
E-ISBN: 978-625-376-238-4
1. Public Finance 2. Fiscal Policy 3. Tax 4. Budget

General Distribution

ATLAS AKADEMİK BASIM YAYIN DAĞITIM TİC. LTD. ŞTİ.
Address: Bahçekapı Mh. 2465 Sk. Oto Sanayi Sitesi No.: 7 Bodrum Kat, Şaşmaz/ANKARA
Phone: +90 312 278 50 77 - **Order:** siparis@nobelyayin.com
E-Sales: www.nobelkitap.com - esatis@nobelkitap.com - www.nobelbilimsel.com

Points of Delivery and Sales: Alfa, Ana Basım Dağıtım, Arkadaş, D&R, Derya Dağıtım, Dost, Kırmızı Kedi, Kita Dağıtım, Kida Kitap Yayın, Kika, Kitapsan, Nezih, Odak, Pandora, Prefix, Remzi, Yeryüzü

38th International Public Finance Conference/TR Organizing Board

Prof. Erdem Seçilmiş	Hacettepe University, Türkiye (Chair)
Prof. Tarkan Çavuşoğlu	Hacettepe University, Türkiye (Co-Chair)
Prof. Pelin Varol İyidoğan	Hacettepe University, Türkiye (Co-Chair)
Prof. Özgür Teoman	Hacettepe University, Türkiye (University Academician Representative)
Prof. Ufuk Selen	Bursa Uludağ University, Türkiye
Prof. Adnan Gerçek	Bursa Uludağ University, Türkiye
Prof. M. Erkan Üyümez	Anadolu University, Türkiye
Prof. Osman Fatih Saraçoğlu	Hacı Bayram Veli University, Türkiye
Prof. Serdal Bahçe	Ankara University, Türkiye
Prof. Burçin Bozdoğanoglu	Bandırma 17 Eylül University, Türkiye
Prof. İhsan Cemil Demir	Afyon Kocatepe University, Türkiye
Assoc. Prof. Debi Konukçu Önal	Hacettepe University, Türkiye
Assoc. Prof. İrem Didinmez	Hacettepe University, Türkiye
Assoc. Prof. İrem Yendi Çetin	Hacettepe University, Türkiye
Assoc. Prof. Mete Dibo	Hitit University, Türkiye
Assist. Prof. Feride Bakar Türegün	Bursa Uludağ University, Türkiye
Assist. Prof. Zeynep Karal Önder	Anadolu University, Türkiye
Res. Assist. Dr. Hüseyin Taylan Eğin	Hacettepe University, Türkiye
Res. Assist. Dr. Sibel Özcan Toptaş	Hacettepe University, Türkiye
Res. Assist. Dr. Yasemin Çolak	Hacettepe University, Türkiye
Res. Assist. Dr. Necmi Ocak	Hitit University, Türkiye
Res. Assist. Dr. Eda Yılmaz	Hacettepe University, Türkiye
Res. Assist. İbrahim Kesici	Bilecik Şeyh Edibali University, Turkey
Res. Assist. Umur Karataş	Hacettepe University, Türkiye
Res. Assist. Asucan Odçikin Öztürk	Hacettepe University, Türkiye
Res. Assist. Merve Nur Kara Ünal	Hacettepe University, Türkiye
Res. Assist. Oğuzhan Yelkesen	Bandırma 17 Eylül University, Türkiye



T.C.
HACETTEPE ÜNİVERSİTESİ REKTÖRLÜĞÜ
Personel Daire Başkanlığı



Sayı : E-38074425-903.07-00003679208
Konu : Prof. Dr. Özgür TEOMAN

REKTÖRLÜK MAKAMINA

Üniversitemiz İktisadi ve İdari Bilimler Fakültesi Maliye Bölümünün ev sahipliğinde 17-20 Ekim 2024 tarihleri arasında Juju Premier Palace-Kemer'de organize edilecek olan 38th International Public Finance Conference/Türkiye Sempozyum düzenleme kuruluna Üniversitemiz akademisyen temsilcisi olarak öğretim üyesi Prof. Dr. Özgür TEOMAN'ın, Antalya'da görevlendirilmesine izin verilmesi Üniversitemiz Yönetim Kurulunun 25.07.2024 tarih ve 2024 - 1097 sayılı kararı ile uygun görülmüştür.

Durum olurlarınıza saygıyla arz olunur.

Hacı BÜLBÜL
Personel Daire Başkanı V.

Uygun görüşle arz ederim.
Öğr. Gör. Gülten AKMAN
Genel Sekreter V.

O L U R
Prof. Dr. Mehmet Cahit GÜRAN
Rektör

Bu belge güvenli elektronik imza ile imzalanmıştır.

Belge Doğrulama Kodu: 41CSE9F4-8858-4854-A41C-0B211FABA047

Belge Doğrulama Adresi: <https://www.turkiye.gov.tr/hu-cbys>

Adres: Hacettepe Üniversitesi Personel Daire Başkanlığı 06100 Sıhhiye-ANKARA

Bilgi için: Semanur KÜÇÜKOĞLU

E-posta: pdb@hacettepe.edu.tr Elektronik A.Ş: www.hacettepe.edu.tr

Memur

Telefon: (0 312) 305 2400-1025-3054 Beytepe Tel: (0 312) 297 65 50 Faks:(0 312) 309 0620 Beytepe Fax: (0 312) 297 6551

Telefon: 03122976553

Kep:



International Public Finance Conference/TR Scientific Board (2022-2025)

Prof. Aykut Herekman	Anadolu University, Türkiye (Honorary President)
Prof. Adnan Gerçek	Bursa Uludağ University, Türkiye (President)
Prof. Metin Taş	İstanbul Gedik University, Türkiye (Vice President)
Prof. M. Erkan Üyümez	Anadolu University, Türkiye (Vice President)
Prof. Alicja Brodzka	Wrocław University of Economics, Poland
Prof. Amanda King	Georgia Southern University, USA
Prof. Binh Tran-Nam	UNSW Australia Business School, Australia
Prof. Burçin Bozdoğanoglu	Bandırma 17 Eylül University, Türkiye
Prof. Christos Kollias	University of Thessaly, Greece
Prof. Danuše Nerudová	Mendel University in Brno, Czech Republic
Prof. Elif Sonsuzoglu	Antalya Bilim University, Türkiye
Prof. Emrah Ferhatoglu	Eskişehir Osmangazi University, Türkiye
Prof. Erich Kirchler	University of Vienna, Austria
Prof. F. Alfredo García Prats	Universitat de València, Spain
Prof. İhsan Cemil Demir	Afyon Kocatepe University, Türkiye
Prof. İrfan Barlass	İstanbul University, Türkiye
Prof. Jinyoung Hwang	Hannam University, South Korea
Prof. João Félix Pinto Nogueira	IBFD, Netherland
Prof. John T. King	Georgia Southern University, USA
Prof. Malcolm Sawyer	Leeds University, UK
Prof. Neslihan Karataş Durmuş	Ankara Yıldırım Beyazıt University, Türkiye
Prof. Robert W. Mcgee	Fayetteville State University, USA
Prof. Roberto Cellini	University of Catania, Italia
Prof. Sacit Hadi Akdede	İzmir Bakırçay University, Türkiye
Prof. Selçuk İpek	Çanakkale 18 Mart University, Türkiye
Prof. Selim Ateş Oktar	İstanbul University, Türkiye
Prof. Tarkan Çavuşoglu	Hacettepe University, Türkiye
Prof. Vito Tanzi	International Monetary Fund, USA
Prof. Zeynep Arikan	Dokuz Eylül University, Türkiye

Prof. Ziyaettin Bildirici	Anadolu University, Türkiye
Assoc. Prof. Canatay Haciköylü	Anadolu University, Türkiye
Assoc. Prof. Cihan Yüksel	Mersin University, Türkiye
Assoc. Prof. Gamze Yıldız Şeren	Tekirdağ Namık Kemal University, Türkiye
Assoc. Prof. Yasin Acar	Bilecik Şeyh Edebalı University, Türkiye
Assist. Prof. Aslıhan Özel Özer	Manisa Celal Bayar University, Türkiye
Assist. Prof. Özcan Erdoğan	Kütahya Dumlupınar University, Türkiye
Assist. Prof. Özlem Tümer	Niğde Ömer Halisdemir University, Türkiye

Searching the Level of State Budget Awareness and Consciousness of Generation Z University Students^{*****}

Gonca Güngör Göksu¹ - Durdane Küçükaycan² - Cihan Yüksel³ - Erdal Eroğlu⁴ - Gülşah Evcim⁵ - Hilal Altay⁶ - Uğur Coşkun⁷ - Eda Demircan⁸

Sakarya University¹
E-mail: ggungor@sakarya.edu.tr

Eskisehir Osmangazi University²
E-mail: durdane@ogu.edu.tr

Mersin University³
E-mail: cihanyuksel@mersin.edu.tr

Çanakkale Onsekiz Mart University⁴
E-mail: erdaleroglu@comu.edu.tr

Sakarya University⁵
E-mail: gulsah.evcim1@ogr.sakarya.edu.tr

Eskisehir Osmangazi University⁶
E-mail: 513020210022@ogrenci.ogu.edu.tr

Mersin University⁷
E-mail: ugurrcoskun@gmail.com

Çanakkale Onsekiz Mart University⁸
E-mail: demircaneda293@gmail.com

Abstract: This study aims to determine the level of state budget awareness and measure the budget awareness scores of undergraduate students between the ages of 18-25 enrolled in Çanakkale Onsekiz Mart University (ÇOMU), Eskişehir Osmangazi University (ESOGU), Mersin University (MEU) and Sakarya University (SAU). To achieve the study's aim, Basic Budget Awareness seminars were conducted for 4170 students enrolled in 44 different educational units of four universities between December 2023 and May 2024. A total of 3972 participants responded the first dimension of the scale titled "Citizens' Budget Awareness and Influential Factors" developed by Güngör Göksu (2020) and had its validity and reliability proven statistically. Its originality lies in measuring the knowledge levels of students enrolled in different educational units at four universities and observing their attitudes towards the state budget within the scope of Basic Budget Awareness Seminars. The cumulative budget awareness score of all the participants from the four universities was calculated as 2.90. Additionally, the budget awareness level of those who have never taken a public finance course was measured as 2.78 (3.313), and 3.34 (659) for those who have taken it at least once in their education life.

Keywords: Budget Awareness, Generation Z, Undergraduate Students

JEL Codes: H60, H61, I22

*****This study was supported by the Scientific and Technological Research Council of Turkey (TUBITAK) under the project number 123K798. We would like to thank TUBITAK for its support to the project.

INTRODUCTION

In order to realise the importance of accountability, participation, fiscal democracy, transparency, tax awareness and anti-corruption in the public sector, citizens need to be more informed and aware of the state budget. Effective management of public resources is only possible with a budget-literate and conscious society that recognises the power of the purse. For this reason, it is essential that university students, who will assume influential roles in increasing social benefit by participating in decision-making and policy-making processes in the future, have high levels of budget awareness. Generation Z, which includes university students, constitutes 12% of the population according to TÜİK data (TurkStat, 2023) and 16% of the voters registered in the domestic and foreign voter registers (SBE, 2023). The participation of university students, who are voters in terms of the principal-agent relationship in representative democracies, in budgeting processes is increasing daily. The research is necessary because it focuses on increasing the knowledge and awareness of university students on state budget issues.

There is a need to improve citizens' knowledge about the state budget and to make them aware of their power of the purse. Thus, activities with high social benefits, such as strengthening accountability, transparency and fiscal democracy in public financial management, ensuring participation, increasing tax awareness and preventing corruption, can be strengthened. Based on this main idea, this study aims to determine the level of state budget awareness and measure the budget awareness scores of undergraduate students between the ages of 18-25 enrolled in Çanakkale Onsekiz Mart University (ÇOMU), Eskişehir Osmangazi University (ESOGU), Mersin University (MEU) and Sakarya University (SAU).

LITERATURE

In the literature, many studies have been conducted on budget awareness, perception of the power of the purse, and fiscal and budget literacy levels (Yıldız & Alkan, 2017; Teyyare et al., 2018; Kayalıdere & Çakır, 2018; Kılavuz & Yüksel, 2019; Dilek & Zorkun, 2020; Güngör Göksu, 2020; Sapankaya & Tandırcıoğlu, 2022; Layık et al., 2022; Çiğerci & Pehlivan, 2022; Eroğlu & Kaynar, 2023). These studies analysed the budget knowledge levels, perceptions of the power of the purse, and economic and fiscal literacy of participants in different samples, such as university students, citizens and municipal council members. In studies focusing specifically on university students, the views of students enrolled in the faculty of economics and administrative sciences or the faculty of political sciences of a single university were analysed. However, the originality of this study is that the knowledge levels of students enrolled in different educational units at four different universities were measured, and their attitudes towards the state budget were observed within the scope of Basic Budget Awareness Seminars.

RESEARCH METHODOLOGY

To achieve the objective of the study, between December 2023 and May 2024, Basic Budget Awareness seminars were conducted for 4170 students enrolled in 44 different educational units of the four universities, and 3972 participants were administered the first dimension of the scale titled Citizens' Budget Awareness and Influential Factors (CBAIF), which was developed by Güngör Göksu (2020) and whose validity and reliability were proven before the seminars. The budget consciousness score of the participants was measured over 12 items on the scale. In addition, a 13th item was added to the scale to directly ask whether the respondents were aware of the state budget. In this way, the budget awareness score measured using the first 12 items was compared with the responses to the 13th item and cross-checked. The hypothesis of the study was established as follows:

Ho: The budget awareness level of undergraduate students enrolled in Çanakkale Onsekiz Mart University, Eskişehir Osmangazi University, Mersin University and Sakarya University is sufficient.

H1: The budget awareness level of undergraduate students enrolled in Çanakkale Onsekiz Mart University, Eskişehir Osmangazi University, Mersin University and Sakarya University is not sufficient.

The target group to be included in the sample was determined by a non-probability-based sampling method. The reason for accepting this type of sampling in the research is that seminars are conducted in educational units with the highest number of students to provide seminars to the highest number of students possible. The convenience sampling method was preferred as a sub-sampling method.

FINDINGS AND DISCUSSION

Of the 3972 students participating in the study, 27.1% were enrolled in SAU, 26% in MEU, 24% in ESOGU and 22.3% in ÇOMU. When the distribution among the classes is analysed, 38% of the students were enrolled in the first, 27% in the second, 20.5% in the third, 11.8% in the fourth year and 2.3% stated that they had extended their regular education period. 63% of the participants were female and 37% were male. A total of 983 participants were enrolled in the Faculty of Economics and Administrative Sciences or the Faculty of Political Sciences, and 2989 were enrolled in educational units other than these two faculties. Table 1 shows the demographic information of participations.

Table 1. Demographic information

	Participant Numbers	Percentage	Median	Mod	Std. Deviation
University					
ÇOMU (47.880)	886	22.3			
ESOGU (30.100)	953	24.0			
MEU (40.909)	1057	26.6	3.00	4	1.100
SAU (53.299)	1076	27.1			
Degree					
1. Year	1515	38.1			
2. Year	1064	26.8			
3. Year	810	20.4			
4. Year	467	11.8	2.00	1	1.120
More Than 4 Year	91	2.3			
Missing Data	25	0.6			
Gender					
Female	2455	61.8			
Male	1463	36.8			
Missing Data	54	1.4	1.00	1	.484
Total	3972	100			

Source: Own Elaboration Using the SPSS Outputs.

The responses of the participants and their frequency are explained in Table 2. The Cronbach's Alpha (α) value of the 13 items in the scale is 0.91, indicating high validity and reliability in terms of internal consistency. Table 2 shows that most undergraduate students lacked knowledge and awareness and did not agree with the survey statements, except for the 10th and 11th items. Most positive responses were related to understanding the link between the taxes paid and the public services received and questioning the use of public revenues. Similarly, most participants disagreed on the 13th item, which stated that the students were well-informed about the state budget. Key findings have been detected from the table:

- i. A moderate level of familiarity exists regarding the Citizen's Budget Guide and the Final Account Report, but only a tiny percentage strongly agree with being well-informed.

- ii. Higher neutrality and disagreement indicate that knowledge about the state budget and public revenue types is limited.
- iii. Interest in state budget issues is relatively low, with higher levels of disagreement and neutrality.
- iv. Information about the linkage between taxes paid and public services, as well as rights about budgetary information, is more agreed upon, though still not overwhelmingly.
- v. The statement about being well-informed on the state budget sees a relatively balanced view across disagree, neutral and agree, suggesting varied perceptions of personal knowledge levels.

Overall, the survey revealed a general trend of moderate knowledge and engagement with budget-related information, with areas of significant neutrality suggesting potential gaps in public understanding or communication from relevant authorities.

Table 2. Frequency of responses

Cronbach's Alpha (including all items) = .91		Never Disagree	Disagree	Unsure	Agree	Totally Agree
1	I am familiar with the Citizen's Budget Guide and the Citizen's Final Account Report.	26.3	33.8	26.0	10.6	3.3
2	I think I have sufficient knowledge about the state budget.	15.1	30.7	32.3	17.8	4.1
3	I am interested in state budget issues.	14.7	21.6	26.0	27.7	10.0
4	I have knowledge about the share of public revenue types in the state budget.	19.3	34.7	27.3	15.3	3.4
5	I have knowledge about the share of public expenditure types in the state budget.	19.5	33.7	27.2	16.3	3.3
6	I have information about the public expenditures to which the revenues collected by the state from citizens are allocated.	16.3	27.6	27.7	23.3	5.1
7	I have knowledge about the budget process and budget-related transactions.	17.7	31.5	29.7	17.4	3.7
8	I am aware of an official website where I can get information about the state budget and current figures.	22.5	30.0	18.4	21.2	7.9
9	I have knowledge about the Public Financial Management and Control Law No. 5018.	35.4	36.9	16.2	7.7	3.8
10	I have knowledge about the link between the taxes I pay and the public services I benefit.	12.7	18.8	26.4	32.7	9.5
11	I have information about my budgetary rights as set out in the Constitution.	20.3	32.5	27.4	15.1	4.8
12	I question the services for which public revenues are spent.	9.9	12.9	30.1	34.8	21.2
13	I think I am well informed about the state budget.	14.8	24.3	35.1	18.7	7.1

Source: Own Elaboration Using the SPSS Outputs.

Another table created in the study is Table 3 that informs about the mean values for each item in the survey. Accordingly, except for 10th and 12th items like Table 2, the mean values were detected lower than median score (3.00). The cumulative budget awareness score of the participants from the

four universities is 2.90. In addition, students were asked whether they had taken a Public Finance course during their education. The budget awareness level of those who have never taken the public finance course was measured as 2.78 (3.313) and 3.34 (659) for those who have taken it at least once. Finally, when it was analysed whether the participants were conscious of the state budget, it was found that 39.3% were not conscious, 34.8% were undecided, and only 25.9% were conscious. It was determined that a significant portion of the participants who stated that they were conscious were students who took the Public Finance course in their undergraduate education.

The table presented the mean values derived from pre-test items assessing individuals' cognizance, perceptions, and engagement concerning fiscal governance matters. The scoring mechanism utilized suggested a spectrum, with higher values denoting more pronounced agreement or enhanced self-assessment. The insights drawn from each item are as follows:

- i. Familiarity with the Citizen's Budget Guide and the Citizen's Final Account Report: Exhibits a moderately low level of awareness, with an average rating of 2.31.
- ii. Proficiency concerning state budget knowledge: Demonstrates moderate acumen, evidenced by an average score of 2.65.
- iii. Engagement with state budget issues: Moderate interest is apparent, skewing slightly positive with a mean value of 2.98.
- iv. Understanding of public revenue types within the state budget: Displays moderate knowledge, with a mean score of 2.50.
- v. Comprehension of public expenditure types within the state budget: Corresponds to the understanding of revenue types, also averaging 2.50.
- vi. Information on the allocation of public expenditures: Slightly more informed responses noted here, with an average of 2.74.
- vii. Insight into the budget process and related transactions: Moderate knowledge is observed, with a mean of 2.58.
- viii. Awareness of official resources for state budget information: Moderate awareness is indicated, with an average score of 2.62.
- ix. Knowledge of Public Financial Management and Control Law No. 5018: This item records the lowest level of awareness among respondents, with a mean of 2.08.
- x. Insight into the correlation between taxes paid and public services received: Shows a higher understanding, with a mean rating of 3.07.
- xi. Awareness of constitutional budgetary rights: Moderate awareness noted, with a mean score of 2.51.
- xii. Critical perspective on public revenue expenditure: Exhibits the highest level of engagement, with an average of 3.45.
- xiii. Self-perception of being well-informed about the state budget: Moderately positive assessment with a mean of 2.79.

Table 3. Mean values of pre-test items

Item	Mean
1 I am aware of the Citizen's Budget Guide and the Citizen's Final Account Report.	2.31
2 I think I have sufficient knowledge about the state budget.	2.65
3 I am interested in state budget issues.	2.98
4 I have knowledge about the share of public revenue types in the state budget.	2.50
5 I have knowledge about the share of public expenditure types in the state budget.	2.50
6 I have information about the public expenditures to which the revenues collected by the state from citizens are allocated.	2.74
7 I have knowledge about the budget process and budget-related transactions.	2.58
8 I am aware of an official website where I can get information about the state budget and current figures.	2.62
9 I have knowledge about the Public Financial Management and Control Law No. 5018.	2.08
10 I have knowledge about the link between the taxes I pay and the public services I benefit.	3.07
11 I have information about my budgetary rights as set out in the Constitution.	2.51
12 I question the services for which public revenues are spent.	3.45
13 I think I am well informed about the state budget.	2.79

Source: Own Elaboration Using the SPSS Outputs.

These findings reflected a spectrum of engagement and knowledge concerning state budget matters, with particular strengths in scrutinizing the expenditure of public revenues and understanding the connection between tax contributions and public services.

CONCLUSION AND RECOMMENDATION

According to the results, the budget awareness levels of students enrolled in undergraduate programmes at four universities were found to need to be increased. The budget awareness level of the students who have taken the Public Finance course at least once was 21 per cent higher than those who have never taken this course. Within the scope of the study, 3972 students were directly contacted in seminars conducted simultaneously in four different universities, and their level of knowledge about the state budget and their attitudes towards the state budget were observed. It was observed that students outside the Faculty of Economics and Administrative Sciences and the Faculty of Political Sciences showed positive changes in their interests and attitudes after the seminars. The statistical analyses and the findings obtained as a result of the observations showed that a course to increase budget knowledge, even at a basic level, should be included in the curriculum of all faculties. An important aim of higher education is to raise individuals who are aware of their social responsibilities. A society with high budget knowledge and awareness makes the budgeting process more transparent, accountable, participatory and effective. These findings highlight the need for Generation Z undergraduate students to improve their budget awareness, as they will hold decision-making positions in public and private sectors and be direct taxpayers.

REFERENCES

- Ciğerci, İ., & Pehlivan, M. (2022). Budget Literacy: A Study on Aegean Region Municipal Council Members. *Tax Report*, 268, 191-217.
- Dilek, S., & Zorkun, M. (2020). Analysis of the Relationship between Financial Literacy, Entrepreneurship Tendency and Potential. *Journal of Finance Economics and Social Research*, 5(1), 68-81.
- Eroğlu, E., & Kaynar, İ. (2023). Budget Literacy: An Analysis of Budget Information Levels of Municipal Council Members in Turkey. *Journal of Amme Administration*, 56(3), 59-79.
- Göksu, G. G. (2020). Citizen Budget Awareness and Analysis of Factors Effective in the Increase of Budget Awareness. *Dumlupınar University Journal of Social Sciences*, 66, 126-146.
- Kayalıdere, G., & Çakır, S. (2018). Participatory Budgeting and Participatory Budget Perception in City Councils: The Case of Manisa Yunusemre Municipality City Council. *Journal of Management and Economics*, 25(3), 941-960.
- Kılavuz, F., & Yüksel, C. (2019). Psychological and Sociological Factors Weakening Public Budget Awareness. *International Journal of Public Finance*, 4(2), 127-144.
- Layık, L., Yardımcıoğlu, F., & Durmuş, M. E. (2022). How Literate are the Students of the Faculty of Political Sciences in Economics and Finance?. *International Journal of Economic Research*, 8(3), 27-46.
- Sapankaya, F. Y., & Tandırcıoğlu, H. (2022). Young People's Perception of Budget Rights: An Evaluation on Manisa Celal Bayar University Faculty of Economics and Administrative Sciences Students. *Journal of Management and Economics*, 29(2), 297-317.
- Teyyare, E. (2018). The Effect of Finance Education on Tax Literacy Level: The Case of Abant İzzet Baysal University. *Journal of Management and Economics Research*, 16, 315-333.
- Turkish Statistical Institute (TurkStat) 2023. Youth with Statistics, <https://data.tuik.gov.tr/Bulten/Index?p=Istatistiklerle-Genclik-2022-49670>. Access date: 28.03.2024.
- Yıldız F., & Alkan F. (2017). Higher Education Students' Budget Perception Research from the Perspective of Participatory Budgeting: Dumlupınar University Case. *Journal of Finance Research*, 4(3), 232-243.
- Supreme Board of Elections (SBE) (2023). 14 May 2023 Presidential and 28th Term Deputy General Elections Election Statistics Bulletin. <https://www.ysk.gov.tr/tr/secim-i%CC%87statistikleri/78318>, Date of access: 28.03.2024.