-RESEARCH ARTICLE-

**ARTICLE
TITLE[[1]](#footnote-1)\***

Name SURNAME[[2]](#footnote-2) & Name SURNAME[[3]](#footnote-3)

***Abstract***

*Articles should be in Microsoft Word format, the number of words should not be less than 4,000 and not more than 8,000 except for references and footnotes. Page structure should be 16 cm- 23.7 cm. Page margins: top and bottom 2,5 cm, left and right 2 cm. The title of the article should be written in all capital letters, in bold letters, Times New Roman, 10 points, single-spaced, 0 nk before and after, and centered on the page. If the study is based on a previous research, \* symbol should be put in the title and the necessary explanation should be given as a footnote. The names and surnames of the author(s) should be clearly written just below the article title. Title, institution information, e-mail addresses and ORCID number should be specified as footnotes. Footnotes should be justified and 8 points. The article should be abstract and abstract in Turkish. Abstract and abstract in Turkish should be written in Times New Roman, italic, 10 points, 0 nk before and after and single line spacing. The abstract and abstract in Turkish should be between 250-300 words each. Abstract and abstract in Turkish should focus on the purpose, method, data and findings of the article. References and abbreviations should not be used in the abstract and abstract in Turkish. A maximum of 5 keywords and 2-3 JEL Codes related to the field of study should be included under the abstract.*

*(https://www.aeaweb.org/econlit/jelCodes.php?view=jel).*

*You can delete this part and replace it with your own extract without breaking the formatting.*

**Keywords:** *Keyword1, Keyword2, Keyword3.*

**JEL Codes:** *Code1, Code2.*

**Başvuru:** *… …………* **Kabul:** *……………*

**TÜRKÇE MAKALE
BAŞLIĞI[[4]](#footnote-4)**

***Öz***

*Makaleler; Microsoft Word formatında olmalı, kelime sayısı ise kaynakça ve dipnotlar hariç 4.000 den az, 8.000 den fazla olmamalıdır. Sayfa yapısı 16 cm - 23,7 cm ölçüsünde olmalıdır. Sayfa kenar boşlukları: üst ve alt 2,5 cm, sol ve sağ 2 cm olmalıdır. Makale başlığı bütün harfleri büyük, koyu (bold) harflerle, Times New Roman, 10 punto, tek satır aralıklı, öncesi ve sonrası 0 nk ve sayfaya ortalanarak yazılmalıdır. Çalışmanın daha önce yapılmış bir araştırmaya dayanması durumunda başlığa \* işareti konulmalı ve dipnot olarak gerekli açıklama yapılmalıdır. Makale başlığının hemen altında yazar(lar)ın adları ve soyadları açık bir biçimde yazılmalıdır. Unvan, kurum bilgileri, e-posta adresleri ve ORCID numarası dipnot olarak belirtilmelidir. Dipnotlar iki yana yaslı ve 8 punto olmalıdır. Makalede öz ve abstract olmalıdır. Öz ve abstract Times New Roman, italik, 10 punto, öncesi ve sonrası 0 nk ve tek satır aralığında yazılmalıdır. Öz ve abstract’ın her biri 250-300 kelime arası olmalıdır. Öz ve abstract; makalenin amacı, yöntemi, verisi ve bulgularına odaklanmalıdır. Öz ve abstract içerisinde atıfta bulunulmamalı ve kısaltma kullanılmamalıdır. Abstract’ın altında en fazla 5 anahtar kelimeye ve çalışmanın alanıyla ilgili 2-3 JEL Koduna yer verilmelidir (*[*https://www.aeaweb.org/econlit/jelCodes.php?view=jel*](https://www.aeaweb.org/econlit/jelCodes.php?view=jel)*).*

*Biçimlendirmeyi bozmadan bu kısmı silip yerine kendi özünüzü yazabilirsiniz.*

**Anahtar Kelimeler:** *Anahtar Kelime1, Anahtar Kelime2, Anahtar Kelime3.*

**JEL Kodları:** *Kod1, Kod2.*

“Bu çalışma Araştırma ve Yayın Etiğine uygun olarak hazırlanmıştır.”

**1. INTRODUCTION**

Articles should be in Microsoft Word format, the number of words should not be less than 4,000 and not more than 8,000 except for references and footnotes. Page structure should be 16 cm- 23.7 cm. Page margins: top and bottom 2,5 cm, left and right 2 cm.

The main text should be written using Times New Roman font, 10 points, single line spacing, 0 nk before and after and justified on both sides. There should be 1 line space between paragraphs.

The main heading and sub-headings of the article are should be numbered using decimal numbers such as 1., 1.1., 1.1.1. starting from the INTRODUCTION (excluding CONCLUSION and REFERENCES). All of the main headings should be written in capital letters, using Times New Roman font, 10 points, single line spacing, 10 nk before and after and justified on both sides. Sub-headings should be written with only the first letter capitalized, using Times New Roman font, 10 points, single line spacing, 6 nk before and after, and justified. If a third subtitle is used, it should be 10 points, italic, normal (not bold), 6 nk before and after, justified and only the first letter of the words in the heading should be capitalized. No spaces should be left before or after the headings. As few headings as possible should be used and mixed numbering should be avoided.

**1.1. Subtitle**

Compliance of the study with the specified rules will speed up the publication process. For this reason, before the study is sent, it must be made in accordance with the rules of the Journal of of Administrative Sciences. Articles uploaded to the Dergipark system should not have name information on them. Because the information of the users registered in the system is available in the system. However, after the evaluation is completed, the title of the author, if any the institution and e-mail address of the author should be included as a footnote in the final article. Page footer and header information and contribution rate table will be added during the final revisions to be made after the acceptance of the article.

The similarity rate of the articles sent to the journal, excluding references, should not exceed 20%. Ethics committee approval should be obtained and documented for research that requires ethics committee approval. Ethics committee approval document should be uploaded to the system as an additional file.

Studies should be titled in accordance with IMRAD rules and a cover file should be prepared. [Click here to download to cover file.](http://ybd.dergi.comu.edu.tr/dosyalar/Ybd/yonetim-bilimleri-dergisi-kapak-dosyasi-revizyon-11.docx?v=61f287c3cf577)

The numbers and places of the headings written in all capital letters should not be changed. If there is a literature summary, it should be included in the first heading. A separate “CONCLUSION” heading should be created after the "4. DISCUSSSION" heading. According to the IMRAD rules, the headings should be as follows:

1. INTRODUCTION
2. METHODOLOGY
3. RESULTS
4. DISCUSSION
CONCLUSION

In-text citation method should be used in articles. The surname of the authors, the year of publication and the page number should be indicated in parentheses. If the surname of the author(s) is used in the sentence, it is enough to write the publication date and page number in parentheses after the name.

When citing studies with two authors, the surnames of both authors should be written. The last name of the first author should be written to the studies with a number of authors of three or more, and “et al.” the expression should be used.

If more than one work of the author(s) published in the same year is cited, symbols such as “a, b, c” should be written at the end of the publication year to ensure that the sources are separated from each other. If more than one study is cited at the end of the sentence, these sources should be included in parentheses and a semicolon (;) should be placed between them.

If clarification is required, the footnote method can be used. Footnotes should be written in Times New Roman, 8 points, justified and single-spaced.

In-text citation should be created within the framework of the examples given below. Showing Source in Text:

A single author (İpek, 2021: 135).

With two authors (Aydın and Tan, 2020: 12).

With three or more authors (Taş et al., 2016a: 58).

**2. METHODOLOGY**

All tables, figures and graphics to be included in the text of the article should be numbered with their sequence number (Table 1, Figure 1).

**2.1. Subtitle**

Headings should be written on tables, figures and graphics, justified, bold and only the initials of the words should be capitalized. Font size in tables can be determined according to needs (for example, 9 points).

Sources of tables, figures and graphics, if any; should be given just below them in accordance with the in-text citation rules. One line space should be left between tables, figures and the text.

**Table 1. Share of Municipal Taxes in Total Tax Revenues**

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| --- | --- | --- | --- | --- | --- |
|  | **2016** | **2017** | **2018** | **2019** | **2020** |
| Real Estate Tax | 74,07 | 73,14 | 74,52 | 72,10 | 73,09 |
| Environmental cleaning tax | 5,23 | 5,00 | 4,64 | 4,64 | 5,09 |
| Communication Tax | 0,44 | 0,46 | 0,44 | 0,44 | 0,41 |
| Electricity and Coal Gas Consumption Tax | 12,96 | 13,60 | 13,64 | 16,76 | 16,26 |
| Entertainment Tax | 2,30 | 2,62 | 2,30 | 2,44 | 1,82 |
| Fire Insurance Tax | 0,35 | 0,39 | 0,34 | 0,33 | 0,30 |
| Announcement and Advertising Tax | 4,66 | 4,79 | 4,12 | 3,30 | 3,03 |

**Source:** Muhasebat Genel Müdürlüğü, 2021a

At the end of the article text, there should be a reference part that will be arranged alphabetically according to the surnames of the authors. In the references, only the studies cited in the text should be included.

**2.2. Subtitle**

If more than one study of the same author(s) is cited, the references should start with the oldest publication date. If more than one work of the author(s) with the same date is cited, references should be listed using the letters (a, b, c, …) after the publication date in the references section as well as in the text.

*2.2.1. Subtitle*

In the case of referring to a single and multiple-authored study of one author, single-authored studies should be written first. The page numbers of articles published in journals and chapters included in compiled (edited) books must be written.

**3. RESULTS**

All correspondence regarding the journal and its publication process is carried out through the Dergipark system. All manuscripts submitted for publication are subject to preliminary review and the review is carried out by editors and independent reviewers. Submitted studies are first reviewed by the editors. At this stage, firstly, the compliance of the study with the journal rules is examined, and a similarity scan is made with the iThenticate program. Then, the article is sent to at least two referees who are experts in the field. In the evaluation process, double-blind refereeing practice is adopted.

In order for the study to be published, it must receive a 'publishable' report from at least two referees. Editors and reviewers basically act according to the following three criteria in their reviews:

1) Quality of Expression: Writing style, fluency in expression, correct use of language, planning and structure of writing,

2) Correct Use of Sources: The harmony between the footnotes and the text, the correct and completeness of the information in the footnotes, the adequacy and quality of the sources,

3) Scientific Quality: The contribution of the study to the scientific world, its originality, the author's adequacy in defending his claims, the depth and quality of the manuscript.

**4. DISCUSSION**

The article sent in line with the reports of the referees is either published, sent back to the author to be corrected and published later, or rejected. In any case, the author is informed through Dergipark; The stage of the study can also be followed through Dergipark.

The corrected text can be re-examined by the referees who request changes, when deemed necessary. Despite the 'publishable' approval from the referees, the editors of the Journal of Administrative Sciences may request some technical corrections from the authors. In addition, referee reports are confidential and are kept in the journal archives for 5 years. The authors of the articles submitted for publication in the Journal of Administrative Sciences accept that no royalties will be paid to them.

**CONCLUSION**

Article submission is done through Dergipark (http://dergipark.gov.tr/comuybd). Along with the article, an abstract of 250-300 words and an information note consisting of 5-6 lines about the authors (in Turkish and English) should also be sent to the journal. This note may include information such as graduated schools, affiliated institution, title, and fields of study. Journal of Administrative Sciences is also scanned by international scientific and independent index and abstract institutions. For this reason, the abstracts submitted are very important. In addition, a maximum of 5 keywords related to the subject of the study should be added.

Authors have to prepare their work according to the rules of the Journal of Administrative Sciences. Editors or referees should not be expected to make necessary corrections. After the necessary corrections are determined, the authors are required to upload the corrected version of the articles to the system via Dergipark within two weeks at the latest.

**TURKISH TITLE OF THE ARTICLE
FOR THE EXTENDED SUMMARY**

**1. GİRİŞ**

Genişletilmiş Özet en az 600 en fazla 1000 kelimeden oluşmalıdır. Bu kısımda da IMRAD kuralları uygulanmalıdır.

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**2. YÖNTEM**

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**3. BULGULAR**

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**4. TARTIŞMA**

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**SONUÇ**

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**REFERENCES**

Prepare the bibliography in alphabetical order, taking into account the surnames of the authors, without distinguishing between books and articles.

**Book:**

Single Authored Books

Surname, N. (Year of Publication). *Book Title (Italic)*, City: Publisher.

Aladağ, M. (2010). *21. Yüzyılda Pazarlama Teknikleri*, Ankara: Ankara Üniversitesi Yayınları.

Multi-Author Books

Tuna, P., Kalın, A., Gerçek, C. and Güneş, S. (2000). *Oyun Teorisi*, Bursa: Ekin Yayınları.

Edited Books:

Single Editor Books:

Editor Surname, N. (Ed.). (Year of Publication). *Book Title (Italic)*. City: Publisher.

Kutlu, M. (Ed.). (2008). *Osmanlı Divan Şiirleri Üzerine Metinler*. İstanbul: Yönetim Yayınları.

Two Authored Editorial Books:

Mutlu, C. and Sağlık, D. (Ed.). (2012). *Güncel Gelişmeler Işığında Liderlik*. Ankara: Eski Yayınevi.

A Chapter in the Book:

Surname, N. and Surname, N. (Year of Publication). Chapter Title. Editor N. Surname (Ed.), *Book Title (Italic)* in, (p. page range). City: Publisher.

Suna, P. and Güneş, S. (2019). Uluslararası İlişkiler Perspektifinde Türkiye. A. Kalın (Ed.), *Küresel Ekonomi* in, (p. 248-298). Ankara: Nobel Yayınları.

**Articles:**

Single Authored Articles

Surname, N. (Year of Publication). Article Title. *Journal Title (Italic)*, Volume (Issue), Page Range.

Alm, J. (1996). What is an Optimal Tax System?. *National Tax Journal*, 49 (1), 117-133.

Two Authored Articles

Surname, N. and Surname, N. (Year of Publication). Article Title. *Journal Title (Italic)*, Volume (Issue), Page Range.

Kim, D. and Lim, U. (2016). Urban Resilience in Climate Change Adaptation: A Conceptual Framework. *Sustainability*, *8* (4), 1–17

**Congress and Symposium Papers:**

Adil, Ö., Günay, T. and Güzel, B. (2008). Öğretmen Adaylarının Öğrenciye Yönelik Tutumları ile Öğrenci Başarısı. V. Ulusal Eğitim Bilimleri Kongresi, 3-5 Haziran 2008, Çanakkale Onsekiz Mart Üniversitesi, Çanakkale. 115-120.

**Electronic Resources:**

MEB (2008). Karşılaştırmalı Eğitim Programları. Fen Lisesi Öğretim Programı (s. 209-239) Erişim: 12 Ağustos 2008, http://dogm.meb.gov.tr/www/ogretim programlari/icerik/14

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| --- | --- | --- |
| **KATKI ORANI /*****CONTRIBUTION RATE*** | **AÇIKLAMA /*****EXPLANATION*** | **KATKIDA****BULUNANLAR /*****CONTRIBUTORS*** |
| Fikir veya Kavram / *Idea or Notion* | Araştırma hipotezini veya fikrini oluşturmak / *Form the research hypothesis or idea* | It will be filled after the article is accepted. |
| Tasarım / *Design* | Yöntemi, ölçeği ve deseni tasarlamak / *Designing method, scale and pattern* | It will be filled after the article is accepted. |
| Veri Toplama ve İşleme / *Data Collecting and Processing* | Verileri toplamak, düzenlenmek ve raporlamak / *Collecting, organizing and reporting data* | It will be filled after the article is accepted. |
| Tartışma ve Yorum / *Discussion and Interpretation* | Bulguların değerlendirilmesinde ve sonuçlandırılmasında sorumluluk almak / *Taking responsibility in evaluating and finalizing the findings* | It will be filled after the article is accepted. |
| Literatür Taraması / *Literature Review* | Çalışma için gerekli literatürü taramak / *Review the literature required for the study* | It will be filled after the article is accepted. |

1. \* If the study is based on a previous research, \* should be put in the title and the necessary explanation should be given as a footnote. This part should be justified and 8 points. [↑](#footnote-ref-1)
2. Title, Institution, E-Mail, ORCID [↑](#footnote-ref-2)
3. Title, Institution, E-Mail, ORCID [↑](#footnote-ref-3)
4. Genişletilmiş Türkçe Özet, makalenin sonunda yer almaktadır. [↑](#footnote-ref-4)