

|  |
| --- |
| **PERSONEL INFORMATION** |
|  |

|  |  |  |
| --- | --- | --- |
| Name & Surname |  | Assistant Prof. Dr. Gülçin KARASU ÖZTEMEL |

**EDUCATION**

|  |  |  |
| --- | --- | --- |
| 2013 |  | Marmara University Social Sciences Institute  Tax Law Doctorate Programme  Thesis Study :Taxation of Incorporeal Rights |
| 2006 |  | Marmara University Social Sciences Institute |
|  |  | Public Finance Theory Master Programme  Thesis Study: The Problems Created By Globalızatıon: Tax Competition, Tax Havens, and Turkey |

|  |  |  |
| --- | --- | --- |
| 2004 |  | Uludağ University, Faculty of Economics and Administrative Sciences |
|  |  | Public Finance |