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Development of Themes in Fiscal Sociology in Türkiye According to YÖK National Thesis Center Data (2010-2025)

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Abstract

This research examines the thematic structure and research orientations observed in postgraduate theses accessible through the YÖK National Thesis Center that explicitly include "fiscal sociology" in their titles or keywords. The study adopts a qualitative approach, using document analysis for data collection and thematic analysis for data interpretation. Seventeen postgraduate theses meeting the inclusion criteria were examined. The analysis identified five main themes: theoretical fiscal sociology; fiscal state and tax state discussions; tax culture and tax awareness; tax compliance and taxpayer behavior; and new research areas in fiscal sociology. Within this accessible corpus, certain thematic orientations appear more prominently during particular periods, while recent theses display greater subject diversity and interdisciplinary engagement. These findings should be interpreted as patterns observed within the explicitly identified thesis corpus rather than as general trends representing the entire fiscal sociology literature in Türkiye.

INTRODUCTION

Financial institutions do more than collect and distribute resources for modern states. Taxes, expenditures, budget preferences, and redistribution also shape state-society relations. Researchers, therefore, examine not only the economic effects of financial processes but also their social and political impacts. Since the early twentieth century, fiscal sociology has viewed fiscal institutions as central to state-society relations (Schumpeter, 1918; Goldscheid, 1958).

Financial sociology argues that state revenue collection, spending preferences, and fiscal decision-making develop through reciprocal interaction with social structures. This approach holds that it is insufficient to view fiscal institutions solely as technical or economic tools; they must also be examined alongside social legitimacy, citizenship relations, redistribution policies, and cultural values. The growing focus on topics such as financial citizenship, financial legitimacy, tax culture, and state-society relations has broadened fiscal sociology's research scope and strengthened its interdisciplinary nature (Martin et al., 2009; Mehrotra & Prasad, 2017; Swedberg, 2018).

Despite growing international interest in fiscal sociology, the thematic structure of postgraduate research explicitly associated with the field in Türkiye has received limited systematic attention. In particular, there is limited evidence on the subjects emphasized within the accessible thesis corpus, the differences observable across publication periods, and the thematic orientations that appear more prominently in particular years.

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Postgraduate theses constitute useful academic sources for examining such corpus-level patterns and research priorities.

This study examines postgraduate theses accessible in the YÖK National Thesis Center from 2010 onwards that explicitly include the phrase “fiscal sociology” in their titles or keywords. The study does not aim to identify every postgraduate thesis that may substantively relate to fiscal sociology. Instead, it focuses on the accessible body of postgraduate research that explicitly

associates itself with the field through this terminology. Within this defined corpus, the study seeks to determine the principal thematic concentrations, the research orientations that have become visible over time, and the areas that remain comparatively underrepresented. Its contribution differs from a conventional descriptive bibliography or a purely quantitative bibliometric mapping in that the theses are examined through qualitative thematic analysis and interpreted in relation to the conceptual architecture of fiscal sociology. In this respect, the study provides a thematic map of the explicitly identified postgraduate thesis literature in Türkiye while also revealing research gaps that may inform future studies in the field.

1. CONCEPTUAL FRAMEWORK

Fiscal sociology has developed through successive efforts to explain the institutional, historical, and social foundations of fiscal relations. Its theoretical trajectory extends from the fiscal-state approaches of Goldscheid and Schumpeter to institutional, economic-sociological, and contemporary perspectives concerned with legitimacy, citizenship, redistribution, and tax culture (Campbell, 1993; Leroy, 2002; Martin et al., 2009; Mehrotra & Prasad, 2017; Swedberg, 2018). The conceptual framework below therefore focuses on the theoretical development of the field, its principal concepts, its relationship with public finance, and the contemporary debates that provide the interpretive basis for the empirical analysis.

1.1. The Emergence and Development of Fiscal Sociology

The emergence of fiscal sociology coincided with the expansion of state functions, industrialization, and increasing public expenditure in the late nineteenth and early twentieth centuries. These developments shifted attention toward the historical and institutional foundations of state revenue, expenditure, and fiscal capacity and created the intellectual setting in which fiscal relations began to be examined as part of the formation and transformation of the modern state (Campbell, 1993; Leroy, 2002).

The intellectual foundations of fiscal sociology rest on Goldscheid’s argument that public finance shapes and is shaped by social structure, and Schumpeter’s claim that analysis of the fiscal state is key to understanding state power. Studies on the field’s historical development show that foundational debates were centered around these perspectives, emphasizing financial institutions as mediators of state-society relations (Campbell, 1993; Martin et al., 2009: 3-5; Leroy, 2002; Swedberg, 2018).

Goldscheid (1958) found it insufficient to evaluate public finance solely through revenue and expenditure techniques, arguing that the financial structure is a fundamental tool in understanding social order. This approach emphasizes that financial institutions should be considered alongside social classes, economic power relations, and the state's organizational structure. Schumpeter (1918), on the other hand, treated financial history as a fundamental area of analysis for understanding the political and social transformation of the state, suggesting that the changes states undergo could be read through their financial structures. Together, these approaches established the fiscal structure of the state as an object of historical and sociological inquiry.

Subsequent research extended these foundational debates by examining how wars, economic crises, welfare-state expansion, and institutional change reshaped fiscal arrangements. This literature brought redistribution, citizenship, social justice, and political legitimacy into closer connection with the historical analysis of taxation and public expenditure (O’Connor, 1973; Steinmo, 1993; Daunton, 2002).

Table 1. Main Theoretical Approaches of the Fiscal Sociology Literature

Approach	Key Representatives	Emergence Period	Period of Influence	Key Focuses	Contribution to the Finance Literature
Fiscal State Approach	Schumpeter, Goldscheid	1910s	1920–1960	Financial foundations and transformation of the state	Explanation of the tax-state relationship
Critical Approach	O'Connor, Habermas	1970s	Post-1970	Legitimacy, crisis and redistribution	Discussions on fiscal legitimacy and public consent
Institutionalist Approach	North, Campbell, Steinmo	1980s	1980–2000	Institutions and historical transformation	Explanation of the evolution of fiscal institutions
Economic Sociology Approach	Swedberg, Beckert	1990s	Post-1990	Economy-society relations	Examination of the social dimension of fiscal behavior
Modern Fiscal Sociology	Martin, Mehrotra, Prasad, Leroy	2000s	Post-2000	State-society-financial structure relations	Fiscal citizenship, fiscal legitimacy, and current fiscal debates

Source: Prepared by the author using Schumpeter (1918), Goldscheid (1958), O'Connor (1973), Habermas (1975), Campbell (1993), North (1990), Steinmo (1993), Leroy (2002), Martin, Mehrotra and Prasad (2009), Beckert (2010), Swedberg (2018) and related literature.

The historical development of fiscal sociology shows that the field has evolved over time, transcending the limitations of a single theoretical approach and becoming a multi-layered area of

research. While initially focusing on the fiscal foundations of the state and the historical transformation of the fiscal structure, later on, topics such as redistribution, fiscal legitimacy, citizenship, institutional transformation, and the relationship between economy and society have been included in the research agenda. The fiscal state approach, critical perspectives, institutionalist approaches, and economic sociology studies have evaluated fiscal institutions from different angles; this has paved the way for the formation of a rich and theoretically diverse literature over time. In order to present this theoretical diversity and the main research orientations that have emerged in the historical development process of the field in a more systematic way, the main theoretical approaches of the fiscal sociology literature are summarized in Table 1.

Table 1 indicates that fiscal sociology has developed through several overlapping theoretical traditions rather than through a single linear sequence. Early fiscal-state approaches emphasized the fiscal foundations of state formation; later institutional and economic-sociological approaches shifted attention toward institutional change and economy-society relations; and contemporary fiscal sociology has increasingly incorporated concepts such as fiscal citizenship and fiscal legitimacy. These traditions provide the historical background for the conceptual categories examined in the following section.

1.2. Fundamental Concepts of Fiscal Sociology

The conceptual vocabulary of fiscal sociology organizes the different dimensions of fiscal relations around several closely connected analytical categories. In the present study, five concepts are particularly relevant: fiscal state, fiscal legitimacy, fiscal citizenship, redistribution, and tax culture. Together, they provide a framework for distinguishing the institutional, legitimacy-related, citizenship-based, distributive, and cultural dimensions of fiscal relations (Leroy, 2002; Daunton, 2002; Martin et al., 2009).

Among these concepts, the fiscal state holds a central position. This is because a significant portion of the other concepts arises from the relationship between the state's fiscal structure and society. The fiscal state approach suggests that the state's capacity to collect revenue and distribute resources should be evaluated not only in terms of fiscal performance indicators but also in terms of its social consequences. The state's revenue streams, the areas to which public resources are directed, and how financial obligations are distributed directly affect

the nature of the relationship between the state and society. Therefore, the literature on fiscal sociology considers fiscal institutions not only as elements of budgetary processes but also as institutional structures that shape social order (Musgrave, 1959; Campbell, 1993; Steinmo, 1993).

The social acceptance dimension of the fiscal state is explained by the concept of fiscal legitimacy. Fiscal legitimacy is related to the extent to which citizens find tax collection processes, public expenditures, and the fiscal system in general fair and acceptable. The long-term success of fiscal systems does not depend solely on legal sanctions or administrative capacity. Public trust in fiscal institutions, perceptions of fairness in fiscal decision-making processes, and beliefs in the efficient use of public resources are also important for the sustainability of fiscal systems. Therefore, fiscal legitimacy is considered one of the fundamental concepts explaining the social acceptance of financial institutions and the nature of state-society relations (Habermas, 1975; Levi, 1988; O'Connor, 1973). Another concept closely related to fiscal legitimacy is fiscal citizenship, which highlights the connection between individuals' financial obligations to the state and their public rights. This approach views taxes not only as an economic obligation but as a central element of the citizenship relationship. The link between state-provided public services and citizens' financial contributions clarifies how fiscal citizenship operates. Thus, fiscal citizenship functions as an important theoretical tool for understanding the fiscal dimension of the state-society relationship and supports discussions on fiscal legitimacy (Marshall, 1950; Daunton, 2002; Prasad, 2012). Discussions of fiscal citizenship are often linked to the concept of redistribution. Redistribution refers to the reallocation of resources collected by the state among different social groups for specific purposes. From the perspective of fiscal sociology, redistribution is not only a policy tool aimed at reducing economic inequalities; it is also an important indicator of the understanding of social justice, social solidarity, and the state-society relationship. Governments' preferences regarding redistribution policies can influence the social acceptance of financial systems and citizens' attitudes towards financial institutions. Therefore, redistribution has become one of the most important research areas in the sociology of finance (Titmuss, 1974; Korpi, 1983; Esping-Andersen, 1990). One of the most important concepts to emerge in the sociology of finance literature is tax culture. Tax culture is defined as the totality of values, norms, and historical experiences that shape individuals' and societies' attitudes towards taxes, financial obligations, and public finance institutions. The fact that tax systems produce different outcomes across countries is related not only to economic conditions but also to social and cultural factors. Therefore, tax culture studies aim to explain the social foundations of financial behavior and to understand the societal impact of financial institutions (Daunton, 2002; Swedberg, 2003; Beckert, 2010).

These concepts are analytically interconnected. Fiscal-state structures create the institutional setting in which legitimacy, citizenship, redistribution, and tax culture operate, while these dimensions in turn shape how fiscal institutions are perceived and sustained. Table 2 summarizes these relationships and their analytical functions.

Table 2. Basic Concepts and Relational Framework of Fiscal Sociology

Concept	Key Focus	Relationships it attempts to explain:	Function of Fiscal Sociology	Closely Related Concepts
Fiscal State	State financial structure	State-resource relationship	Establishes the institutional framework	Fiscal Legitimacy, Redistribution
Fiscal Legitimacy	Social acceptance	State-society relationship	Explains the sustainability of the fiscal system	Fiscal State, Fiscal Citizenship
Fiscal Citizenship	Balance of rights and obligations	Citizen-state relationship	Explains fiscal participation and belonging	Fiscal Legitimacy, Tax Culture
Redistribution	Resource allocation	State-society-economy relationship	Explains social justice and equality	Fiscal State, Fiscal Legitimacy
Tax Culture	Social values and norms	Society-tax relationship	Explains the social basis of fiscal behavior	Fiscal Citizenship, Fiscal Legitimacy

Kaynak: Musgrave (1959), Habermas (1975), O'Connor (1973), Marshall (1950), Levi (1988), Titmuss (1974), Korpi (1983), Esping-Andersen (1990), Campbell (1993), Daunton (2002), Leroy (2002), Martin, Mehrotra ve Prasad (2009), Beckert (2010), Prasad (2012), Swedberg (2018) ve ilgili literatürden yararlanılarak yazar tarafından hazırlanmıştır.

Table 2 shows that the core concepts of fiscal sociology are analytically interconnected rather than independent categories. The fiscal state provides the institutional basis for examining the relationship between state formation and fiscal structures; fiscal legitimacy focuses on the social acceptance, fairness, and credibility of fiscal institutions; fiscal citizenship links fiscal obligations with rights and state-citizen relations; redistribution draws attention to the social consequences of revenue and expenditure choices; and tax culture explains how social values and norms shape fiscal perceptions

and behavior. These concepts also provide the theoretical reference points for the thematic analysis conducted in the empirical section. Accordingly, the "Fiscal State and Tax State" theme is primarily associated with the fiscal-state and fiscal-legitimacy perspectives; "Tax Culture and Tax Awareness" is directly linked to tax culture; "Tax Compliance and Taxpayer Behavior" is interpreted through the interaction between tax culture and fiscal legitimacy; and interdisciplinary fiscal-social applications are evaluated mainly through redistribution and state-society relations. "Theoretical Fiscal Sociology," in turn, captures studies concerned with the intellectual foundations and disciplinary development from which these concepts emerge.

1.3. The Relationship Between Fiscal Sociology and Public Finance

For many years, public finance has focused on taxes, public spending, budget balance, and public borrowing from an economic and technical angle. This focus has enabled measuring the effectiveness of fiscal tools and assessing fiscal performance. However, it often fails to explain the social impact of fiscal decisions. The same fiscal policies can yield different outcomes across societies, so we cannot evaluate fiscal institutions based solely on economic variables. As a result, public finance research now places greater emphasis on social and institutional factors, strengthening the link between fiscal sociology and public finance (Musgrave, 1959; Campbell, 1993; Martin et al., 2009).

As a result of this development, fiscal sociology offers a different perspective on the traditional issues of public finance. Public finance focuses on the amount of revenue raised through taxes and the economic effects of public expenditures. In contrast, fiscal sociology questions why citizens pay taxes, how they evaluate fiscal obligations, and under what conditions they trust fiscal institutions. This approach allows for the analysis not only of the economic outcomes of financial institutions but also of their social impacts. In particular, the social acceptance of tax systems, the legitimacy of public spending, and attitudes towards redistribution policies stand out as significant contributions of fiscal sociology to the public finance literature (Levi, 1988; Daunton, 2002; Leroy, 2002).

Taxes are one of the most visible areas where the relationship between fiscal sociology and public finance is evident. While taxes are considered the primary source of revenue for financing public services from a public finance perspective, fiscal sociology emphasizes that taxes are a crucial element in the relationship established between the state and its citizens. How the tax burden is distributed, the extent to which the tax system is fair, and the trust citizens have in tax institutions are among the social factors influencing the success of tax systems. Therefore, the performance of tax systems is evaluated not only by the amount of revenue collected but also by the level of social acceptance (Steinmo, 1993; Braithwaite, 2003; Prasad, 2012).

The intersection of fiscal sociology and public finance is best exemplified in the study of public expenditure and redistribution policies. Fiscal sociology examines where public funds are directed, the varying effects on social groups, and societal perceptions of redistribution. This perspective goes beyond economic growth or fiscal balance, highlighting how public spending shapes social justice, solidarity, and relations of citizenship (Titmuss, 1974; Korpi, 1983; Esping-Andersen, 1990).

From this perspective, fiscal sociology complements public finance by addressing questions that conventional fiscal indicators cannot resolve on their own, particularly those concerning legitimacy, citizenship, compliance, redistribution, and the social acceptance of fiscal choices. The relationship between the two fields is therefore complementary: public finance provides the institutional and economic objects of analysis, while fiscal sociology examines the social relations and meanings through which those objects operate.

1.4. Current Debates in Fiscal Sociology

The literature on fiscal sociology has recently shifted from focusing solely on the fiscal state to addressing new research areas. Key drivers of this shift include globalization, rising income inequality, changes in welfare-state practices, and debates over citizens' trust in public institutions. These factors have broadened fiscal sociology's scope, leading researchers to examine both the practical functioning of fiscal institutions and societal perceptions of these institutions and their outcomes (Martin et al., 2009; Mehrotra & Prasad, 2017). A central debate now concerns fiscal citizenship, which explores the link between individuals' tax-paying responsibilities and their public rights. It addresses how the fiscal relationship between the state and its citizens is formed and perceived, especially regarding access to public services in exchange for fiscal contributions. This relationship is a core focus of fiscal citizenship studies. Research also shows that financial system sustainability depends on both fiscal capacity and citizens' sense of belonging to the system (Marshall, 1950; Daunton, 2002; Prasad, 2012).

Another important area of research is the debate on fiscal legitimacy, which centers on how the perceived fairness and effectiveness of financial institutions influence social trust. Particularly during economic crises, society scrutinizes tax policies, public spending, and budget decisions, highlighting the importance of financial institutions' legitimacy. Current studies emphasize that trust in these institutions is a key foundation for legitimacy. As a result, fiscal legitimacy has become one of the most dynamic research areas in fiscal sociology, significantly affecting tax compliance, public policy support, and the sustainability of financial systems (Levi, 1988; Habermas, 1975; Braithwaite, 2003).

Income inequality and redistribution policies are key topics in current fiscal sociology research. Recent studies have closely examined three main areas: first, how the welfare state has changed over time; second, how effective social spending is in practice; and third, how different social groups perceive and respond to redistribution policies. These studies investigate not only the influence of fiscal policies on economic growth and budget balance, but also their broader implications for social justice and equality.

Tax culture, governance, and accountability are increasingly important research topics. Studies also examine the effects of taxation on social integration (Korpi, 1983; Esping-Andersen, 1990; Titmuss, 1974). Social attitudes, trust in financial institutions, expectations about public resources, and administrative transparency all influence the success of financial systems. Thus, current research highlights that fiscal behavior is shaped not only by economic incentives but also by social norms, cultural values, and institutional structures (Swedberg, 2003; Beckert, 2010; Steinmo, 1993).

The contemporary literature therefore provides a wider conceptual benchmark against which the Turkish postgraduate thesis corpus can be evaluated. In particular, the visibility of fiscal citizenship, fiscal legitimacy, redistribution, tax culture, and related institutional questions in the broader literature makes it possible to assess not only which themes are represented in the accessible thesis corpus but also which areas remain comparatively less visible. The following section examines this corpus through document analysis and thematic analysis.

2. RESEARCH

The conceptual framework developed in the first part of the study provides the theoretical reference structure for the empirical analysis. The thematic classification is therefore not treated as a set of categories disconnected from fiscal-sociological theory. Theoretical studies are evaluated in relation to the intellectual development of fiscal sociology; studies of state formation and fiscal structures are interpreted through the fiscal-state and fiscal-legitimacy perspectives; tax perception and awareness are associated primarily with tax culture; compliance and taxpayer behavior are evaluated through the interaction between tax culture and fiscal legitimacy; and interdisciplinary applications are interpreted through redistribution and broader state-society relations. The empirical analysis uses these conceptual connections to interpret the thematic structure of the

accessible thesis corpus while remaining open to research subjects that emerged inductively during the coding process.

Building on this foundation, the research section first explains the aim and importance of the study, then introduces the research universe and sample, presents the methodology used, and finally evaluates the findings. In this way, the thematic structure and period-specific research orientations observed within the accessible postgraduate thesis corpus are systematically analyzed.

2.1. Research Aim and Significance

Financial sociology, as an interdisciplinary field examining the social and political dimensions of financial institutions, has regained importance, particularly since the 1990s, and has become more visible in the literature of public finance, economic sociology, and political science (Campbell, 1993; Leroy, 2002; Martin et al., 2009; Mehrotra & Prasad, 2017; Swedberg, 2018). It examines the relationship between financial institutions and processes with society and politics. In Türkiye, however, the thematic development of postgraduate research that explicitly identifies with fiscal sociology has received limited systematic attention. In particular, systematic evidence is needed on the main topics represented in postgraduate theses explicitly associated with fiscal sociology, the differences observable across publication periods, and the thematic orientations that emerge within the accessible corpus.

Previous studies have approached the development of fiscal sociology in Türkiye primarily through descriptive and bibliometric perspectives. Gürer and Teyyare (2023), for example, examined 131 postgraduate theses across a broader set of fields including fiscal sociology, tax awareness, tax compliance, tax psychology, tax ethics, tax culture, and voluntary tax compliance, focusing mainly on bibliometric characteristics such as thesis type, year, university, program, and supervisory structure. More recently, Karal Önder (2026) examined 140 national and international publications through keyword-based descriptive analysis and showed that taxation occupies a dominant position in the broader fiscal sociology literature. Although these studies provide important mappings of the field, they do not undertake a thesis-level qualitative thematic analysis of the postgraduate corpus that explicitly identifies itself with fiscal sociology. The present study addresses this narrower but analytically distinct gap by examining the purposes, conceptual frameworks, research focuses, and findings of the explicitly identified thesis corpus and by relating the resulting themes to the conceptual architecture of fiscal sociology.

Postgraduate theses that explicitly use the term “fiscal sociology” in their titles or keywords provide a distinct body of evidence for examining how the field has been conceptualized within postgraduate research in Türkiye. Although individual studies address subjects such as tax culture, tax compliance, fiscal citizenship, redistribution, and state-society relations, the accessible thesis corpus has not been systematically examined in terms of how these subjects cluster around broader fiscal-sociological themes and which conceptual areas remain comparatively less visible. The present research addresses this specific gap by moving beyond the identification or enumeration of theses and subjecting their purposes, conceptual frameworks, research focuses, and main findings to qualitative thematic analysis. The resulting thematic classification makes it possible not only to describe the distribution of research topics but also to compare the explicit thesis agenda with the broader conceptual framework of fiscal sociology. Accordingly, the study seeks to identify both the thematic concentrations and the underrepresented research areas within the accessible thesis corpus and thereby to provide a structured basis for future postgraduate research.

The research is also important for examining how different fiscal-sociological subjects are represented within the accessible postgraduate thesis corpus. Topics such as tax culture, tax compliance, fiscal citizenship, redistribution, and state-society relations may appear across different disciplinary and thematic contexts, which can make the internal structure of the thesis literature difficult to observe. Thematic analysis makes it possible to identify recurring thematic concentrations, comparatively underrepresented areas, and period-specific orientations within the defined corpus, thereby providing a structured basis for future research.

In this context, the research sought answers to the following questions:

- Around which thematic axes are the postgraduate theses included in the accessible fiscal sociology corpus concentrated?
- Which research topics are more prominently represented within the examined thesis corpus?
- What period-specific thematic orientations can be observed when the publication years and research topics of the examined theses are evaluated together?

2.2. Research Population and Sample

The population of this research consists of postgraduate theses prepared in the field of fiscal sociology in Türkiye. The Higher Education Council (YÖK) National Thesis Center database was used to determine the scope of the Research (Yükseköğretim Kurulu [YÖK], 2025). The YÖK National Thesis Center was considered a suitable database for determining the research population because it is one of the main academic data sources for postgraduate theses completed in Türkiye, systematically recording and making them accessible to researchers.

To determine the research sample, the criterion sampling technique, a purposive sampling method, was used. Criterion sampling involves selecting units with specific characteristics directly related to the research problem (Yıldırım & Şimşek, 2021). Accordingly, three basic criteria were used in determining the theses: the thesis had to be registered in the YÖK National Thesis Center database, be accessible at the time of data collection, and explicitly include the phrase “fiscal sociology” in its title or keywords. Theses that did not meet these criteria were excluded from the review. The explicit use of the term “fiscal sociology” was adopted as a boundary-setting criterion in order to construct a conceptually consistent and reproducible corpus of postgraduate studies that directly identify themselves with the field.

The scope of the research was deliberately restricted to theses that explicitly used the phrase “fiscal sociology” in their titles or keywords. This criterion was preferred because the study seeks to examine the body of postgraduate research that directly identifies itself with fiscal sociology rather than to retrospectively classify every thesis that may be substantively related to the field. Nevertheless, this boundary may exclude studies that address core fiscal-sociological issues without explicitly using the term “fiscal sociology.” In particular, theses focusing on fiscal citizenship, fiscal legitimacy, tax culture, tax awareness, tax compliance, budget sociology, redistribution, or state-society relations may fall outside the sample despite their substantive relevance to fiscal sociology. Therefore, the corpus examined in this study should be understood as an explicitly identified and accessible thesis corpus rather than as an exhaustive representation of all postgraduate research related to fiscal sociology in Türkiye.

Table 3. Graduate Theses Included in the Research

YÖK Thesis No.	Year	Author	Thesis Title	University	Type
277684	2010	Ceyhun Gürkan	Towards a Critical Sociology and Political Economy of Public Finance	Middle East Technical University	PhD.
277119	2010	Mesut Sert	Ulus Devlet ve Vergiler: Karşılaştırmalı Tarihsel Bir Analiz	Gazi University	PhD.
413862	2015	Rukiye Karaca	Vergi Bilinci ve Vergi Algısı: Kütahya İlinde İlköğretim Öğrencileri Üzerine Bir Araştırma	Dumlupınar University	MSc.
410416	2015	Mehmet Lâtif Haydanlı	Sosyolojik Yaklaşımla Vergi Yükü Üzerindeki Kültürel ve Politik Etmenler: Tarihselliği Bağlamında Türkiye Analizi	Dokuz Eylül University	MSc.
471929	2017	Zehra Özgün	Maliye Disiplininde Alternatif Bir Yöntem Olarak "Mali Sosyoloji": Vergi Algısı ve Bilinci Üzerine Sosyolojik Bir Analiz	Mersin University	MSc.
498645	2018	Halil İbrahim Demir	Kültürün Vergi Mükelleflerinin Tutumları Üzerindeki Etkisi: Batı Akdeniz Örneği	Süleyman Demirel University	PhD.
525762	2018	Melike Rana Dayıoğlu	Mali Sosyolojide Vergi Uyumu Çerçevesinde Vergi Sistemlerinde Yapısal Unusurların Etkisinin Analizi	Gazi University	PhD.
531784	2018	Hatice Gül Ertuğrul Kanacı	Mali Sosyolojiye Veblen ile Bakmak	Ankara University	MSc.
546183	2019	Emine Yöney	Türkiye'de Vergi Kültürü: Değerler ve Vergi Davranışı Açısından Bir Modelleme	İstanbul University	PhD.
630463	2020	Sema Nur Tekin	Bourdieu ve Bauman'ın Sosyoloji Teorilerinin Kamu Maliyesi Açısından Değerlendirilmesi: Mali Sosyolojiye Eleştirel Bir Katkı	Ankara University	MSc.
679970	2021	Serkan Aybay	Mali Sosyolojik Yaklaşıma Göre Vergi Bilincinin Vergi Uyumuna Etkisi: Antalya İli Örneği	Akdeniz University	MSc.
671683	2021	Şehit Muksit Kaya	Türkiye'de Kamu Sosyal Harcamalarının Suç Üzerindeki Etkisi	Niğde Ömer Halisdemir University	MSc.
874475	2024	Yunus Emre Aydınbaş	Türkiye'de Zekâtın Mali Sosyolojik Analizi	Istanbul Sabahattin Zaim University	PhD.
862112	2024	Başak Alakuş	Kamusal Alan ve Vergi Devleti: Habermas ve Schumpeter Üzerine Karşılaştırmalı Bir Analiz	Ankara University	MSc.
896468	2024	Zeynep Coşkun	Sürdürülebilir Kalkınmanın Kültürel Boyutu: İzmir Kültür Sanat Fabrikası Örneği	Hacettepe University	MSc.
951978	2025	Oğuzhan Mehmet Demir	Kamu Mali Araçları ve Mutluluk İlişkisi: OECD Ülkeleri Örneği	Dokuz Eylül University	PhD.
956630	2025	Gizem Ersoy	Kamu Harcamaları ve Mutluluk Arasındaki İlişki: Gelişmiş ve Gelişmekte Olan Ülkelere Yönelik Bir Araştırma	Manisa Celal Bayar University	PhD.

Source: Created by the author based on the postgraduate theses included in the research corpus and bibliographic data obtained from the YÖK National Thesis Center (YÖK, 2025).

Seventeen postgraduate theses met the inclusion criteria and were included in the research. These theses were completed in different years and at different universities, but all formed part of the accessible corpus explicitly identified through the term "fiscal sociology." The purpose of examining this corpus is not to generalize to the entire body of fiscal-sociological scholarship in Türkiye, but to identify the thematic concentrations and research orientations observable within postgraduate studies that explicitly position themselves in relation to fiscal sociology. The preliminary review of the theses indicated recurring research orientations concerning the theoretical foundations of fiscal sociology, the fiscal and tax state, tax culture and awareness, taxpayer compliance and behavior, and a number of more recent interdisciplinary applications. At this stage, these observations were treated only as provisional analytical indications. Final thematic assignments were made subsequently through the coding, comparison, consolidation, and theme-development procedures described in Section 2.3.

The preliminary review indicated that the theses contained recurring conceptual and research orientations. These observations were not treated as final thematic categories. The final themes were established subsequently through the analytical procedure described in Section 2.3. Table 3 presents the descriptive characteristics of the postgraduate theses included in the research corpus.

Table 3 summarizes the descriptive characteristics of the 17 postgraduate theses included in the research corpus. The theses span the 2010–2025 period and include both master's and doctoral studies completed at different universities. At this stage, the table is intended only to document the composition of the corpus. The thematic classification derived from the analytical procedure is presented separately in the Findings and Discussion section.

2.3. Research Methodology

A qualitative research approach was adopted to examine the thematic structure and period-specific research orientations observable within the accessible graduate thesis corpus. Qualitative research is considered to be a research approach that allows for the understanding and interpretation of social phenomena within their natural contexts (Creswell, 2014; Yıldırım & Şimşek, 2021). Since the aim was to examine the subject, content, and research orientation of graduate theses in the field of fiscal sociology in Türkiye, the qualitative research approach was deemed appropriate.

The research used document analysis as the data collection technique. The process involves systematically examining written materials that provide information about the phenomenon or phenomena under investigation (Bowen, 2009; Yıldırım & Şimşek, 2021). In this context, the researcher selected 17 graduate theses that met the research criteria and are accessible in the YOK National Thesis Center as data sources. For each thesis, the title, abstract, research purpose or research questions, conceptual/theoretical framework, methodology where relevant, main findings, and conclusion were examined. These sections were used to identify the dominant research problem, the principal concepts employed, the fiscal institution or behavior under examination, and the social relationship or outcome emphasized by the study.

After the corpus was constructed, the data were analyzed through thematic analysis. Thematic analysis is a qualitative analytical approach used to identify, organize, and interpret recurring patterns of meaning within a dataset (Braun & Clarke, 2006). In the present study, the individual thesis constituted the unit of analysis, and coding focused on the dominant research problem and analytical orientation of each study rather than on the frequency of isolated keywords.

Initial codes were generated predominantly inductively from recurring concepts, research objects, and analytical emphases identified during the reading process. Examples of initial codes included “fiscal state,” “tax state,” “founding thinkers,” “tax perception,” “tax awareness,” “cultural determinants of taxation,” “tax compliance,” “taxpayer behavior,” “social expenditure,” “happiness,” and “zakat,” together with other codes generated from the interdisciplinary applications represented in the corpus. These initial codes were not treated as final themes. Instead, conceptually related codes were compared and consolidated into broader analytical categories. Accordingly, the coding stage was predominantly inductive, whereas the subsequent refinement and interpretation of themes were theoretically informed by the conceptual framework of fiscal sociology.

The transition from codes to themes was carried out by comparing the broader analytical categories with the conceptual framework of fiscal sociology presented in the first part of the study. Codes concerning the theoretical foundations and major thinkers of the field were grouped under “Theoretical Fiscal Sociology”; codes related to state formation, the tax-state relationship, and the institutional relationship between fiscal structures and society were grouped under “Fiscal State and Tax State”; codes concerning perceptions, cultural values, and awareness were grouped under “Tax Culture and Tax Awareness”; codes centered on compliance and taxpayer responses were grouped under “Tax Compliance and Taxpayer Behavior.” Studies were assigned to “New Research Areas in Fiscal Sociology” only when their dominant research problem extended fiscal-sociological analysis beyond the four established themes and demonstrated an identifiable relationship between

a fiscal institution, fiscal instrument, public expenditure, or fiscal-governance arrangement and a social outcome, welfare condition, social norm, or state-society relationship. Interdisciplinarity alone was not considered sufficient for inclusion in this theme. In this way, the conceptual framework functioned as an interpretive reference for refining the themes rather than as a predetermined coding scheme imposed on the thesis corpus.

Table 4. Illustrative Coding and Theme-Development Framework

Illustrative Initial Codes	Consolidated Analytical Category	Final Theme	Conceptual Link
founding thinkers, disciplinary boundaries, critical fiscal sociology	theoretical foundations of the field	Theoretical Fiscal Sociology	Theoretical development of fiscal sociology
fiscal state, tax state, state formation, public sphere	institutional formation of fiscal relations	Fiscal State and Tax State	Fiscal State / Fiscal Legitimacy
tax perception, tax awareness, cultural determinants, social values	socio-cultural foundations of taxation	Tax Culture and Tax Awareness	Tax Culture
tax compliance, voluntary compliance, taxpayer attitudes, behavioral responses	fiscal behavior and compliance	Tax Compliance and Taxpayer Behavior	Tax Culture / Fiscal Legitimacy
social expenditure, happiness, zakat, other fiscal-social applications	interdisciplinary extensions of fiscal-social relations	New Research Areas in Fiscal Sociology	Redistribution / State-Society Relations

Source: Prepared by the author based on the coding procedure applied to the thesis corpus.

The analytical process therefore consisted of five stages: familiarization with the corpus, generation of initial codes, consolidation of related codes, development and review of candidate themes, and final interpretation of the themes. Theme boundaries were determined according to the dominant research purpose and analytical emphasis of each thesis. Where a thesis contained elements associated with more than one theme, it was assigned to the theme that most directly represented its principal research question, conceptual framework, and findings. In this way, the final thematic classification was based on explicit analytical rules rather than on title-level similarity alone. The coding and thematic classification were conducted by a single researcher. Therefore, inter-coder agreement was not calculated. To enhance consistency in the coding process, all 17 theses were re-examined after the initial classification using the same coding criteria, theme definitions, and decision rules. Particular attention was given to theses that could plausibly be associated with more than one theme. Where necessary, the dominant research purpose, conceptual framework, and principal findings were revisited before the final theme assignment was retained. This procedure was used to improve coding consistency and analytical transparency. Nevertheless, the interpretive character of single-researcher thematic coding remains a methodological limitation of the study.

2.4. Findings and Discussion

The findings identify the principal thematic concentrations and period-specific research orientations observed within the accessible thesis corpus. The examined theses address theoretical foundations, fiscal-state and tax-state relations, tax culture and awareness, taxpayer compliance and behavior, and a number of interdisciplinary fiscal-social applications. The findings presented below are limited to the 17 theses included in the research and are interpreted in relation to the thematic classification and analytical criteria described in Section 2.3.

2.4.1. Thematic Distribution of the Accessible Thesis Corpus

The thematic analysis resulted in five final themes within the accessible thesis corpus. These themes represent the dominant analytical orientations identified through the coding and theme-development procedure described in Section 2.3. Their numerical distribution is presented in Table 5.

Table 5. Thematic Distribution of Graduate Theses

Theme	**Number of Theses**	**Percentage (%)**
Theoretical Fiscal Sociology	4	23,5
Discussions on the Fiscal State and Tax State	2	11,8
Tax Culture and Tax Awareness	4	23,5
Tax Compliance and Taxpayer Behavior	2	11,8
New Research Areas in Fiscal Sociology	5	29,4
Total	**17**	**100,0**

Source: Created by the author.

Table 5 shows the distribution of the final thematic assignments obtained through the analytical procedure described in Section 2.3. Theoretical Fiscal Sociology and Tax Culture and Tax Awareness each account for 4 of the 17 theses (23.5%), while Fiscal State and Tax State and Tax Compliance and Taxpayer Behavior each contain 2 theses (11.8%). New Research Areas in Fiscal Sociology contains 5 theses (29.4%) and represents the largest single thematic category in the corpus. This category includes studies whose principal research problems extend fiscal-sociological analysis beyond the theoretical, fiscal-state, tax-culture, and tax-compliance themes. Inclusion was not based merely on the interdisciplinary character of a thesis; the dominant analytical focus had to connect a fiscal institution, fiscal instrument, public expenditure, or fiscal-governance arrangement with a social outcome, welfare condition, social norm, or state-society relationship.

Table 6. Classification Rationale for Theses Assigned to "New Research Areas in Fiscal Sociology"

Thesis	**Fiscal-Sociological Connection**	**Classification Rationale**
Şehit Muksit Kaya (2021)	Public social expenditure – social outcome	The thesis examines the relationship between public social expenditure and crime, thereby connecting a public expenditure category with a societal outcome.
Yunus Emre Aydınbaş (2024)	Zakat – fiscal-social relations	The thesis explicitly analyzes zakat from a fiscal-sociological perspective and addresses its fiscal and social dimensions.
Zeynep Coşkun (2024)	Public fiscal resources – cultural sustainability and social benefit	The thesis explicitly adopts a fiscal-sociological perspective and examines how public fiscal resources used in the refunctionalization of cultural heritage generate cultural and social benefits. It also discusses the fiscal burden of such projects and proposes tax exemptions as a supporting fiscal instrument, thereby linking fiscal policy, cultural sustainability, and social outcomes.
Oğuzhan Mehmet Demir (2025)	Public fiscal instruments – happiness	The thesis relates public fiscal instruments to happiness as a social well-being outcome.
Gizem Ersoy (2025)	Public expenditure – happiness	The thesis examines the relationship between public expenditure and happiness, linking fiscal policy with social well-being.

Source: Prepared by the author on the basis of the thematic coding and classification procedure.

The thematic distribution also shows that established and more recently represented subjects coexist within the accessible corpus. The continued presence of theoretical fiscal sociology and tax-related themes alongside studies addressing different fiscal-social questions suggests thematic diversification within the examined theses. This finding is limited to the corpus analyzed here and should not be interpreted as evidence that the entire field of fiscal sociology in Türkiye has followed the same pattern.

2.4.2. Specific Research Orientations Observed in the Accessible Thesis Corpus

The thematic distribution indicates that the examined theses not only address different subjects but also display some chronological clustering. When publication years and thematic assignments are considered together, certain topics appear more frequently during particular periods. Given the limited number of theses in the

corpus, these chronological differences are treated as period-specific orientations within the examined material rather than as general developmental trends for fiscal sociology in Türkiye.

Table 7. Period-Specific Research Orientations Observed in the Accessible Thesis Corpus

Observed Orientation	Period of Greater Visibility	Research Topics Represented in the Corpus
Greater Visibility of Theoretical Studies	2010-2020	Theoretical foundations of fiscal sociology, Schumpeter, Goldscheid, Veblen, relationship between public finance and fiscal sociology
Greater Visibility of Tax-Oriented Studies	2015-2021	Tax culture, tax awareness, tax compliance, taxpayer behavior
Greater Visibility of Interdisciplinary Applications	2021-2025	Social expenditure and crime, zakat, cultural sustainability, fiscal instruments and happiness, public expenditure and happiness

Source: Created by the author.

Considering the chronological distribution together with thematic content, some research orientations appear more visible during particular periods, although the boundaries between these periods are neither strict nor mutually exclusive. Table 7 summarizes these observed period-specific orientations within the accessible thesis corpus.

Table 7 does not indicate a linear developmental sequence. Rather, it summarizes chronological concentrations observed within the 17-thesis corpus. Theoretical and conceptual studies are more visible among the earlier theses, tax culture and tax compliance appear prominently in the middle part of the examined period, and several later theses address a wider range of fiscal-social questions. These observations indicate differences in thematic visibility across the examined years, but the limited size and deliberately restricted composition of the corpus do not permit these differences to be generalized as developmental stages of fiscal sociology in Türkiye.

Four of the 17 theses (23,5%) are classified under “Theoretical Fiscal Sociology.” These studies focus on the theoretical foundations, conceptual framework, and founding thinkers of fiscal sociology. They are concentrated in the earlier part of the examined period and address the field's position within public finance, its interdisciplinary character, and its theoretical boundaries. Within the accessible corpus, this pattern indicates that theoretical and conceptual questions constitute one of the identifiable research orientations.

Within the accessible corpus, tax culture, tax awareness, tax compliance, and taxpayer behavior constitute a visible cluster of applied research. These theses place particular emphasis on societal perceptions of taxation, cultural influences on fiscal behavior, and compliance-related questions. The concentration of these subjects suggests that tax-oriented questions occupy an important position within the examined thesis literature. This finding describes the thematic composition of the corpus and should not be interpreted as evidence that fiscal sociology in Türkiye as a whole is moving toward a tax-sociology trajectory.

Several theses completed in the later part of the examined period address subjects beyond the theoretical and tax-oriented clusters identified in the corpus. These studies include applications concerning social expenditure, happiness, zakat, and other interdisciplinary fiscal-social questions identified through the thematic analysis. Their presence indicates greater subject diversity among the later theses included in the corpus. This observation is limited to the examined studies and does not imply that the boundaries of fiscal sociology as a field have expanded uniformly or that the field as a whole has undergone an interdisciplinary transformation.

Overall, the chronological distribution of the examined theses suggests differences in thematic visibility across the 2010–2025 period. The findings concern only postgraduate theses accessible through the YÖK National Thesis Center that satisfy the study's explicit inclusion criteria. Accordingly, they should be interpreted as observed orientations within this defined corpus rather than as general trends characterizing the entire fiscal sociology literature in Türkiye.

2.4.3. General Characteristics of Accessible Thesis Literature

When the thematic distribution and period-specific orientations are evaluated together, the accessible thesis corpus reveals not only differences in topic frequency but also an asymmetry between the conceptual breadth of fiscal sociology and the subjects that have received greater attention in postgraduate research. Tax culture, tax awareness, tax compliance, and taxpayer behavior occupy a comparatively visible position, whereas fiscal citizenship, fiscal legitimacy, budget sociology, and broader redistribution-oriented questions are less directly represented. This contrast provides an wider conceptual and international literature of fiscal sociology.

The relative visibility of tax-oriented subjects can be interpreted in relation to the position of taxation within fiscal sociology itself. Taxation constitutes one of the most direct institutional encounters between citizens and the state and therefore provides an observable field in which fiscal obligations, perceptions of fairness, cultural values, trust, and behavioral responses intersect. The fiscal-sociological literature similarly treats taxation as a mechanism through which state-society relations, consent, legitimacy, and fiscal behavior become visible (Levi, 1988; Daunton, 2002; Braithwaite, 2003; Martin et al., 2009). Within the examined thesis corpus, this theoretical proximity appears to have been reflected particularly in studies of tax culture, tax awareness, compliance, and taxpayer behavior. The concentration should nevertheless be understood as a characteristic of the accessible corpus rather than as evidence that fiscal sociology in Türkiye is reducible to tax sociology.

This finding is also consistent with previous evidence from Türkiye. Karal Önder (2026), based on a descriptive review of 140 national and international works, identifies taxation as the dominant focus in the broader fiscal sociology literature. Similarly, Gürer and Teyyare (2023) demonstrate the prominence of tax-related behavioral subjects in postgraduate research by examining theses associated with fiscal sociology, tax awareness, tax compliance, tax psychology, tax ethics, tax culture, and voluntary tax compliance. The present findings complement these earlier studies by showing, at the level of thesis content, that the tax-oriented concentration within the explicitly identified fiscal sociology corpus is differentiated particularly between tax culture and awareness and taxpayer compliance and behavior.

The comparatively limited direct representation of fiscal citizenship and fiscal legitimacy is particularly significant when the thesis corpus is considered alongside the conceptual framework of the field. Fiscal citizenship concerns the relationship between citizens' fiscal obligations and the rights, services, and forms of membership associated with those obligations, whereas fiscal legitimacy concerns the perceived fairness, acceptability, and institutional credibility of taxation and public expenditure (Levi, 1988; Daunton, 2002; Prasad, 2012). These concepts therefore require the analysis of taxation together with public services, rights, trust, fairness, and state-society relations. Although some theses in the corpus approach elements of these relationships indirectly through tax perception, tax culture, or compliance, fiscal citizenship and fiscal legitimacy do not emerge as comparably distinct and autonomous research themes. Their limited direct visibility should therefore be interpreted as an underrepresented conceptual area within the explicitly identified thesis corpus.

A similar gap is observable with respect to budget sociology and redistribution-oriented research. The broader fiscal-sociological literature treats public expenditure and redistribution as central mechanisms through which social priorities, distributive conflicts, solidarity, and the relationship between citizens and the state are expressed (O'Connor, 1973; Titmuss, 1974; Korpi, 1983; Esping-Andersen, 1990; Martin et al., 2009). In the examined corpus, however, taxation-related subjects are more visible than research centered directly on budget formation, expenditure preferences, distributive conflict, or the social legitimacy of public spending. This imbalance suggests that the accessible postgraduate literature has developed a stronger analytical emphasis on the revenue and taxpayer side of fiscal relations than on the budgetary and redistributive side. Public borrowing constitutes another potentially relevant extension of this research gap. Although borrowing does not emerge as a distinct thematic concentration within the present thesis corpus, Karal Önder (2026) similarly identifies public borrowing and debt mechanisms as comparatively underexplored within the broader fiscal sociology literature. From a fiscal-sociological perspective, future research could therefore examine public debt not only

as a financing instrument but also in relation to citizens' perceptions of debt, intergenerational distribution, fiscal legitimacy, and the social consequences of borrowing policies.

One possible explanation for this pattern concerns the way research questions can be operationalized within postgraduate studies. Tax awareness, tax perception, compliance, and taxpayer attitudes can be examined through relatively clearly defined behavioral, cultural, and attitudinal variables. Fiscal citizenship, fiscal legitimacy, and budget sociology, by contrast, generally require a broader combination of institutional, historical, political, and distributive dimensions. The present study does not directly test the reasons behind researchers' topic choices; therefore, this explanation should be regarded as an interpretation of the observed thematic distribution rather than as an empirical finding. Nevertheless, the contrast between the thesis corpus and the wider conceptual literature indicates that future postgraduate research could benefit from extending fiscal-sociological analysis beyond taxpayer-centered questions toward rights and obligations, public-service expectations, fiscal trust, budgetary choices, redistribution, and the legitimacy of public expenditure.

The presence of later studies addressing social expenditure, happiness, zakat, and other fiscal-social questions nevertheless shows that the accessible corpus is not confined entirely to theoretical or taxpayer-centered research. These applications indicate the presence of alternative analytical directions within the examined theses. When considered together with the comparatively weak direct representation of fiscal citizenship, fiscal legitimacy, budget sociology, and redistribution-centered research, the findings point to a differentiated research agenda: some interdisciplinary extensions have begun to appear, while several concepts that occupy a central position in the broader fiscal-sociological literature remain comparatively underrepresented. This contrast constitutes one of the principal analytical findings of the study and provides a concrete basis for identifying future research areas.

Read against the conceptual framework of the study, the thematic findings reveal an uneven correspondence between the theoretical architecture of fiscal sociology and the research agenda represented in the thesis corpus. The fiscal-state perspective is directly reflected in studies classified under "Fiscal State and Tax State," while tax culture has a particularly visible empirical counterpart in the themes of "Tax Culture and Tax Awareness" and "Tax Compliance and Taxpayer Behavior." Redistribution and state-society relations provide a conceptual basis for interpreting the fiscal-social applications grouped under "New Research Areas in Fiscal Sociology." Fiscal legitimacy is present indirectly in studies addressing compliance, trust, perception, and state-society relations, but it does not emerge as a comparably distinct thematic concentration. Fiscal citizenship is even less directly represented as an autonomous research subject. The comparison therefore shows that the conceptual framework performs two analytical functions: it helps interpret the themes that are present in the corpus and, equally importantly, makes visible the conceptual areas that remain underrepresented.

CONCLUSION

This study examined 17 postgraduate theses accessible through the YÖK National Thesis Center that explicitly included "fiscal sociology" in their titles or keywords. Its main contribution is not to provide an exhaustive account of fiscal-sociological research in Türkiye, but to construct a systematic thematic map of the postgraduate thesis corpus that explicitly identifies with the field. By combining criterion-based corpus construction with qualitative thematic analysis and relating the resulting themes to the conceptual framework of fiscal sociology, the study identifies both the research areas that are comparatively visible and the conceptual areas that remain underrepresented.

Three findings are particularly important. First, 4 of the 17 theses (23.5%) are classified under Theoretical Fiscal Sociology, indicating a persistent concern with the intellectual foundations and disciplinary position of the field. Second, tax-oriented research constitutes a substantial part of the corpus: Tax Culture and Tax Awareness includes 4 theses (23.5%), while Tax Compliance and Taxpayer Behavior includes 2 theses (11.8%). Third, New Research Areas in Fiscal Sociology contains 5 theses (29.4%) addressing social expenditure, zakat,

cultural sustainability, happiness, and related fiscal-social questions. These findings reveal a differentiated thematic structure rather than a single linear research trajectory.

When the publication years and thematic assignments are considered together, the accessible corpus displays some chronological differences in thematic emphasis. Earlier theses include a comparatively visible theoretical component, tax-oriented applied studies are prominent in part of the examined period, and several later theses address different fiscal-social questions. These differences should be understood as corpus-specific orientations rather than as successive developmental stages of fiscal sociology in Türkiye. Accordingly, the chronological findings are interpreted as differences in thematic visibility within the examined corpus rather than as evidence of a general transformation of the field.

The comparison between the thematic findings and the conceptual framework also reveals clear research gaps. Fiscal citizenship, fiscal legitimacy, budget sociology, and redistribution-centered analysis occupy an important place in the broader fiscal-sociological literature, yet they are not represented as equally distinct thematic concentrations within the accessible thesis corpus. Their limited direct visibility constitutes one of the study's main findings. The corpus therefore suggests that postgraduate research explicitly associated with fiscal sociology in Türkiye has devoted greater attention to taxpayer perceptions and behavior than to the rights-and-obligations dimension of fiscal citizenship, the legitimacy of fiscal institutions, budgetary decision-making, and the distributive consequences of public finance.

These gaps provide a concrete agenda for future research. Fiscal citizenship may be examined through the relationship between tax obligations, public-service rights, and citizens' expectations from the state; fiscal legitimacy may be analyzed through perceptions of fairness, trust, accountability, and the social acceptance of taxation and public expenditure; budget sociology may be developed through studies of participation, expenditure priorities, distributive conflict, and the social meaning of budgetary choices; and redistribution-oriented research may investigate how fiscal policies shape solidarity, inequality, and state-society relations. Future systematic reviews may also broaden the search vocabulary beyond the explicit term "fiscal sociology" by including concepts such as fiscal citizenship, fiscal legitimacy, tax culture, tax compliance, tax awareness, budget sociology, redistribution, and state-society relations. Broader reviews have also identified public borrowing and debt mechanisms as comparatively underexplored areas of fiscal sociology (Karal Önder, 2026). The social perception, legitimacy, intergenerational implications, and distributive consequences of public debt may therefore constitute another promising direction for future research.

The study has several limitations that should be considered when interpreting its findings. First, the corpus was constructed exclusively from the YÖK National Thesis Center and therefore represents a single-database perspective on postgraduate research. Second, the search strategy deliberately required the explicit use of the term "fiscal sociology" in the title or keywords. Although this criterion increased the conceptual consistency and reproducibility of corpus construction, it may have excluded substantively relevant theses that examine fiscal citizenship, fiscal legitimacy, tax culture, tax awareness, tax compliance, budget sociology, redistribution, or state-society relations without explicitly identifying themselves through the term "fiscal sociology." Third, the final corpus consists of only 17 accessible theses. The thematic distributions and period-specific orientations identified in the study should therefore be interpreted as characteristics of this restricted corpus rather than as statistically generalizable patterns representing postgraduate fiscal-sociological research in Türkiye as a whole. A further limitation concerns the interpretive character of thematic analysis. The coding and final thematic classification were conducted by a single researcher and therefore necessarily involve researcher judgment, particularly in cases where a thesis could plausibly be associated with more than one theme. The use of explicit coding criteria, theme definitions, decision rules, and a second-round intra-coder verification was intended to improve analytical consistency and transparency, but these procedures do not eliminate the interpretive dimension of qualitative classification. Accordingly, the thematic structure presented in this study should be understood as a systematically derived analytical interpretation of the defined corpus rather than as the only possible classification of the theses. Future reviews may address these limitations by

using broader search vocabularies, incorporating additional academic databases and publication types, and, where feasible, employing multiple coders to compare thematic classifications.

Overall, the study contributes a structured account of how fiscal sociology is represented within the explicitly identified postgraduate thesis corpus and clarifies the relationship between thematic concentrations and conceptual gaps. Its principal contribution lies in making visible both what has been studied and what remains comparatively underexplored. In this respect, the thematic map developed in the study can serve as a reference point for broader reviews and for postgraduate research seeking to extend fiscal-sociological inquiry beyond its currently visible areas.

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Author Contribution Rates	The entire study was prepared by Selçuk BALI
Conflicts of Interest	X No conflict of interest is declared. ☐ Other (specify): .....
Ethics Committee Approval	X It does not require ethics committee permission. ☐ Ethics committee decision: ...../...../..... dated and ...../..... no.
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