

Mehmet Koçdemir, Ph.D.

Lecturer

Atılım University

Department of Public Finance

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**PERSONAL**

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| Date of Birth | 21.03.1973 |
| **Place of Birth** | Bursa |

# EDUCATION

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| --- | --- |
| 2021 | University of Coimbra, Participatory Budgeting, Post-doc, Coimbra, Portugal |
| 2015 - 2019 | Ankara Haci Bayram Veli University, Political Science and Public Administration, Ankara/Türkiye, Ph.D. |
| **2010 - 2012** | University of Illinois, Business School, MS Technology Management, Illinois, USA. |
| **1991 - 1996** | Uludağ University, Faculty of Economic and Administrative Sciences, Economics Department Bursa/Türkiye |

# ACADEMIC POSITIONS

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| 02/2022- present | Lecturer, Department of Public Finance, Atılım Üniversitesi, Türkiye |

# PROFESSIONAL SERVICE

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| 2024- present | Member of Public Accounting Standards Board, Ministry of Treasury and Finance |
| 2021- present | Chief Accounts Auditor, Ministry of Treasury and Finance |
| 2018-2021 | Treasury and Finance Expert (Auditor), Ministry of Treasury and Finance  |
| **2011-2018** | Finance Expert (Auditor), Ministry of Finance  |
| **2009-2011** | Chief Accounts Auditor, Ministry of Finance  |
| **2002-2009** | Accounts Auditor, Ministry of Finance  |
| **2004-2004** | Temporary Expert of Turkish Assembly, Ministry of Finance  |
| **2001-2002** | Authorized Accounts Auditor, Ministry of Finance  |
| **1999-2001** | Assistant Accounts Auditor, Ministry of Finance  |
| **1999-1999** | Revenue Deputy Expert, Ministry of Finance  |
| **1991-1998** | Data Expert and Computer Programmer, Ministry of Finance  |
| **1990-1991** | Account Officer, Ministry of Finance  |

### HONORS&AWARDS

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| 1 | Awarded a grant by The Scientific and Technological Research Council ofTürkiye (TUBITAK) for a research at University of Coimbra |

**RESEARCH INTERESTS**

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| 1 | Public Finance and Public Financial Management |
| 2 | Public Accounting and Reporting |
| 3 | Public Auditing |
| **4** | Participatory Budgeting |

**PUBLICATIONS**

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| Books and Chapters: |
| **1** | Koçdemi̇r, M. (2022). Participatory Budgeting, Analysis of World Cases within the Framework of Legal Regulations of Local Governments, Gazi Bookstore, Ankara |
| **2** | Koçdemi̇r, M. (2022). “Accounting and Reporting of Budget Implementation Results”, 515-538, Editors:, Editörler: Sakal M., Akdemir T., Şahin İpek E.A., Demirhan H., The Paradigm and Development Process of Public Financial Management - The Case of Türkiye, Nobel Academic Publishing |
| **3** | Koçdemi̇r, M. (2022). “ Public Accounting as a Management and Accountability Tool in Türkiye ”, 336- 363, Editors: İnce M., Taner A. Audit and Accountability in Public Administration, Adalet Publishing House |
| **4** | Koçdemi̇r, M. (2020). “The Importance of Government Accounting Standards in the Turkish Public Financial Management System”, 125-148, Editors: Selimoğlu S., Koçdemir M., Mengüloğul H.Y. (2020). Public Sector Accounting Standards: Overview with National and International Dimensions, Nobel Academic Publishing |
| **5** | Koçdemi̇r, M. (2019). Government Accounting Practices for the Central Administration, Bizim Büro Publishing, Ankara |
| **6** | Koçdemi̇r, M. (2019). Legislature Oversight and Corruption in the Context of Financial Accountability, Gazi Bookstore, Ankara |
| **7** | Arcagök M. S., Kerimoğlu B., Hastürk M., Gülşen H., Koçdemir M. (2015). Explanation of Public Financial Management and Control Law, MUKDER, Ankara |
| **8** | Koçdemi̇r, M. (2007). Financial Management Regulations, MUKDER, Ankara |
| **9** | Koçdemi̇r, M (2006). “Internal Audit”, 295-316, Current Financial Problems within the Scope of Public Financial Management and Control Law No (Chapter), MUKDER, Ankara |
| Articles: |
| **10** | Koçdemir, M. (2024). Analysis of Turkish Football Federation Income and Expenses Related to Men’s National Football Team Activities within the Framework of Sporting Success, *Çanakkale Onsekiz Mart Üniversitesi Spor Bilimleri Dergisi*, 7(3), 13-33. |
| **11** | Koçdemir, M. (2023). Ratio Analysis Sector Averages for Determining the Financial Condition of Metropolitan Municipalities in Türkiye, *Çağdaş Yerel Yönetimler Dergisi*, 32 (1), 79-114 |
| **12** | Koçdemir, M. (2023). Public Accounts Committees: Needs Analysis for Türkiye, *Mali Kılavuz*, 89 (1), January-June |
| **13** | Koçdemir, M. (2022). Reducing Project Risk in Integrated Financial Management Information Systems: The Case of Türkiye. [*Ankara Hacı Bayram Veli University Journal of the Faculty of Economics and Administrative Sciences*](https://dergipark.org.tr/en/pub/ahbvuibfd), 24 (2), 805-826. DOI: 10.26745/ahbvuibfd.942882 |
| **14** | Koçdemir, M. (2022). The Relationship of Budget Participation and Corruption within the Framework of Agency Problem, *Anadolu University Journal of the Faculty of Economics and Administrative Sciences*, 23 (1) , 117-147 . DOI: 10.53443/anadoluibfd.1053937 |
| **15** | Koçdemir, M. (2022). Analysis of the Financial Conditions of Ankara, Istanbul and Izmir Metropolitan Municipalities in the Framework of Some Budget Results, *Çağdaş Yerel Yönetimler Dergisi*, 31(1), 95-126 |
| **16** | Koçdemir, M. (2022). Analysis of the Financial Conditions of Ankara, Istanbul and Izmir Metropolitan Municipalities in the Framework of Some Budget Results, *Çağdaş Yerel Yönetimler Dergisi,* 31(1), 95-126 |
| **17** | Koçdemir, M. (2022). The Need for Transformation of Budget-Based Conceptualization and Reporting in the Turkish Public Financial Management System, *Mali Kılavuz*, Sayı: 87, Ocak-Haziran |
| **18** | Allegretti, G. and Koçdemir, M. (2021), Participatory Budgeting Practices: Comparison of Türkiye and Portugal Experiences, [*Journal of Turkish Court of Accounts*,](https://dergi.sayistay.gov.tr/) 32(123): 107-139 |
| **19** | Koçdemir, M. (2021). School Participatory Budgeting Practice As a Learning By Doing Activity. *Social Sciences Research Journal*, 10 (4), 990-1007. |
| **20** | Koçdemir, M. – Pustu, Y. (2021) Legislative Ethics: Relationship Between Democracy And Legislative Corruption, *Third Sector Social Economic Review*, 56(1), 1-19, doi: [10.15659/3.sektor-sosyal-ekonomi.21.01.1504](http://dx.doi.org/10.15659/3.sektor-sosyal-ekonomi.21.01.1504) |
| **21** | Koçdemi̇r, M. and Yılmaz H. H. (2020). Relationship Between Budget Transparency And Corruption in Public Financial Management, [J*ournal of Turkish Court of Accounts*,](https://dergi.sayistay.gov.tr/) 33, 118, 71-99  |
| **22** | Koçdemi̇r, M. (2020). Analysis of Public Administrations Activity Reports in Türkiye in Terms of Financial Information Presentation, *Pamukkale University Journal of Social Sciences Institute*, (41), 246-272 . DOI: 10.30794/pausbed.740378 |
| **23** | Koçdemi̇r, M. (2020). Analysis of Financial Data of Türkiye Football Federation in terms of Financing of Amateur Football, *Gazi Journal of Physical Education and Sports Sciences*, 25 (2), 93-106. Retrieved from <https://dergipark.org.tr/tr/pub/gbesbd/issue/53526/650537> |
| Articles in Professional Journals |
| **24** | Koçdemi̇r, M. (2000). Deductions of Expenditures of Constructions, Mali Kılavuz, 10, 6-29 |
| **25** | Koçdemi̇r, M. (2002). Surety Law Implementation, Mali Kılavuz, 17, 72-87 |
| **26** | Koçdemi̇r, M. (2004). Performance and Financial Audit, Mali Kılavuz, 24, 100-106 |
| **27** | Koçdemi̇r, M. (2004). Evaluation of New Punishment Law, Mali Kılavuz, 26, 7-22 |
| **28** | Koçdemi̇r, M. (2005). Reflections of Public Financial Management Law to Turkish Assembly, Mali Kılavuz, 27, 73-77 |
| **29** | Koçdemi̇r, M. (2005). IT Audit, Mali Kılavuz, 29, 34-39 |
| **30** | Koçdemi̇r, M. (2006). Risks of Audit on Public Financial Management Law, Mali Kılavuz, 31, 47-52 |
| **31** | Koçdemi̇r, M. (2006). Quality Assurance of Internal Audit, Mali Kılavuz, 31, 82-85 |
| **32** | Koçdemi̇r, M. (2006). Principles of Strategic Plan, Mali Kılavuz, 33, 92-96 |
| **33** | Koçdemi̇r, M. and Bülbül, M. (2006). General Directorete of Public Account in French Ministry of Finance, Mali Kılavuz, 34, 53-61 |
| **34** | Koçdemi̇r, M. (2007). Terminological Confusing of Audit Including Country Examples, Mali Kılavuz, 37, 26-37 |
| **35** | Koçdemi̇r, M. (2007). Adaptation of Public Accounting Standards, Mali Kılavuz, 38, 88-91 |
| **36** | Koçdemi̇r, M. (2008). Critical Success Factors for Strategic Planning, Mali Kılavuz, 40, 50-56 |
| **37** | Koçdemi̇r, M. (2009). Regulations of Financial Management on Some International Documents, Mali Kılavuz, 43, 90-96 |
| **38** | Koçdemi̇r, M. (2009). Modification of Surety Law, Güncel Mevzuat, 44, 45-49 |
| **39** | Koçdemi̇r, M. (2013). Public Accountability: Conceptual Framework, Mali Kılavuz, 59, 7-17 |
| **40** | Koçdemi̇r, M. (2013). Points of Contribution on Reorganisation and Sustainable Improvement of General Directorate of Public Account, Mali Kılavuz, 61, 7-16 |
| **41** | Koçdemi̇r, M. (2014). Financial Audit Practices of Eupean Union Countries, Mali Kılavuz, 63, 7-14 |
| **42** | Koçdemi̇r, M. (2014). The Example of Local Participation; City Council, Mali Kılavuz, 66, 105-111 |
| **43** | Koçdemi̇r, M. (2015). The Austrian Federal Accounting Agency as a Case Study in Public Accounting, Mali Kılavuz, 69, 16-19 |
| **44** | Koçdemi̇r, M. (2016). New Public Management and Financial Management and Control Law in Türkiye, Mali Kılavuz, 71, 21-34 |
| **45** | Koçdemi̇r, M. (2017). Functions and Organizations of the Ministries of Finance in the World, Mali Kılavuz, 75, 22-25 |
| **46** | Koçdemi̇r, M. (2017). Weberian Bureaucracy Approach, Mali Kılavuz, 76, 32-39 |
| **47** | Koçdemi̇r, M. (2017). SIGMA Principles of Financial Management in the Framework of Public Administration Principles, Mali Kılavuz, 77, 37-40 |
| **48** | Koçdemi̇r, M. (2017). Continuous Audit for Real Time and Quality Public Accounting, Mali Kılavuz, 78, 16-22 |
| **49** | Koçdemi̇r, M. (2018). Accounting Internal Controls, Mali Kılavuz, 79, 20-24 |
| **50** | Koçdemir, M. (2022). The effect of COVİD-19 on the strategic plans of public administrations in Türkiye, Mali Kılavuz, 88 |
| **51** | Koçdemir, M. (2023). Public Accounts Committees: Needs Analysis for Türkiye, *Mali Kılavuz*, 89 (1), January-June  |
| **52** | Koçdemir, M. (2023). Public Financial Management System Structural Transformation Areas in Türkiye, *Mali Kılavuz*, 90 |
| **53** | Koçdemir, M. (2024). Public Administrations Financial Reporting Requirements, *Mali Kılavuz* 92 |

**CONFERENCE PRESENTATIONS**

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| **1** | Keynote Speaker, “Legislative Oversight in the Context of Financial Accountability”, on VI. Internatıonal Symposuim on Accounting and Finance- ISAF 2021, April 23-25, 2021 |
| **2** | “Impact of Covid-19 Pandemic on Strategic Plans of Public Administrations in Türkiye”, IV. International Conference on Empirical Economics and Social Science, e-ICEESS’21, 03-04 July 2021 |
| **3** | “Relationship between Budget Participation and Democracy”, Çanakkale Onsekiz Mart University International Social Sciences Conference July 05-06 2021 |
| **4** | “Analysis of Türkiye's Public Administrations' Level of Financial Reporting”, Ankara Bilim University, First Ankara Human and Social Sciences Congress, 14-15 May 2022 |