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

# ACADEMIC POSITIONS

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| 02/2022- present | Lecturer, Department of Public Finance, Atilim University, Turkey |

# PROFESSIONAL SERVICE

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| 2021- | 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** | 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** | 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 of  Turkey (TUBITAK) for a research at University of Coimbra |

**RESEARCH INTERESTS**

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

**PUBLICATIONS**

|  |  |
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| Books and Chapters: | |
| **1** | 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 |
| **2** | Koçdemi̇r, M. (2019). Government Accounting Practices for the Central Administration, Bizim Büro Publishing, Ankara |
| **3** | Koçdemi̇r, M. (2019). Legislature Oversight and Corruption in the Context of Financial Accountability, Gazi Bookstore, Ankara |
| **4** | Arcagök M. S., Kerimoğlu B., Hastürk M., Gülşen H., Koçdemir M. (2015). Explanation of Public Financial Management and Control Law, MUKDER, Ankara |
| **5** | Koçdemi̇r, M. (2007). Financial Management Regulations, MUKDER, Ankara |
| **6** | 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: | |
| **7** | 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 |
| **8** | 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 |
| **9** | Allegretti, G. and Koçdemir, M. (2021), Participatory Budgeting Practices: Comparison of Turkey and Portugal Experiences, [*Journal of Turkish Court of Accounts*,](NULL) 32(123): 107-139 |
| **10** | Koçdemir, M. (2021). School Participatory Budgeting Practice As a Learning By Doing Activity. *Social Sciences Research Journal*, 10 (4), 990-1007. |
| **11** | 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](NULL) |
| **12** | Koçdemi̇r, M. and Yılmaz H. H. (2020). Relationship Between Budget Transparency And Corruption in Public Financial Management, [J*ournal of Turkish Court of Accounts*,](NULL) 33, 118, 71-99 |
| **13** | Koçdemi̇r, M. (2020). Analysis of Public Administrations Activity Reports in Turkey in Terms of Financial Information Presentation, *Pamukkale University Journal of Social Sciences Institute*, (41), 246-272 . DOI: 10.30794/pausbed.740378 |
| **14** | Koçdemi̇r, M. (2020). Analysis of Financial Data of Turkey 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](NULL) |
| Articles in Professional Journals before Ph.D. | |
| **15** | Koçdemi̇r, M. (2000). Deductions of Expenditures of Constructions, Mali Kılavuz, 10, 6-29 |
| **16** | Koçdemi̇r, M. (2002). Surety Law Implementation, Mali Kılavuz, 17, 72-87 |
| **17** | Koçdemi̇r, M. (2004). Performance and Financial Audit, Mali Kılavuz, 24, 100-106 |
| **18** | Koçdemi̇r, M. (2004). Evaluation of New Punishment Law, Mali Kılavuz, 26, 7-22 |
| **19** | Koçdemi̇r, M. (2005). Reflections of Public Financial Management Law to Turkish Assembly, Mali Kılavuz, 27, 73-77 |
| **20** | Koçdemi̇r, M. (2005). IT Audit, Mali Kılavuz, 29, 34-39 |
| **21** | Koçdemi̇r, M. (2006). Risks of Audit on Public Financial Management Law, Mali Kılavuz, 31, 47-52 |
| **22** | Koçdemi̇r, M. (2006). Quality Assurance of Internal Audit, Mali Kılavuz, 31, 82-85 |
| **23** | Koçdemi̇r, M. (2006). Principles of Strategic Plan, Mali Kılavuz, 33, 92-96 |
| **24** | Koçdemi̇r, M. and Bülbül, M. (2006). General Directorete of Public Account in French Ministry of Finance, Mali Kılavuz, 34, 53-61 |
| **25** | Koçdemi̇r, M. (2007). Terminological Confusing of Audit Including Country Examples, Mali Kılavuz, 37, 26-37 |
| **26** | Koçdemi̇r, M. (2007). Adaptation of Public Accounting Standards, Mali Kılavuz, 38, 88-91 |
| **27** | Koçdemi̇r, M. (2008). Critical Success Factors for Strategic Planning, Mali Kılavuz, 40, 50-56 |
| **28** | Koçdemi̇r, M. (2009). Regulations of Financial Management on Some International Documents, Mali Kılavuz, 43, 90-96 |
| **29** | Koçdemi̇r, M. (2009). Modification of Surety Law, Güncel Mevzuat, 44, 45-49 |
| **30** | Koçdemi̇r, M. (2013). Public Accountability: Conceptual Framework, Mali Kılavuz, 59, 7-17 |
| **31** | Koçdemi̇r, M. (2013). Points of Contribution on Reorganisation and Sustainable Improvement of General Directorate of Public Account, Mali Kılavuz, 61, 7-16 |
| **32** | Koçdemi̇r, M. (2014). Financial Audit Practices of Eupean Union Countries, Mali Kılavuz, 63, 7-14 |
| **33** | Koçdemi̇r, M. (2014). The Example of Local Participation; City Council, Mali Kılavuz, 66, 105-111 |
| **34** | Koçdemi̇r, M. (2015). The Austrian Federal Accounting Agency as a Case Study in Public Accounting, Mali Kılavuz, 69, 16-19 |
| **35** | Koçdemi̇r, M. (2016). New Public Management and Financial Management and Control Law in Turkey, Mali Kılavuz, 71, 21-34 |
| **36** | Koçdemi̇r, M. (2017). Functions and Organizations of the Ministries of Finance in the World, Mali Kılavuz, 75, 22-25 |
| **37** | Koçdemi̇r, M. (2017). Weberian Bureaucracy Approach, Mali Kılavuz, 76, 32-39 |
| **38** | Koçdemi̇r, M. (2017). SIGMA Principles of Financial Management in the Framework of Public Administration Principles, Mali Kılavuz, 77, 37-40 |
| **39** | Koçdemi̇r, M. (2017). Continuous Audit for Real Time and Quality Public Accounting, Mali Kılavuz, 78, 16-22 |
| **40** | Koçdemi̇r, M. (2018). Accounting Internal Controls, Mali Kılavuz, 79, 20-24 |

**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 Turkey”, 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 |