

## A Methodological and Disciplinary Analysis of Postgraduate Theses on Turkish Court of Accounts (2014-2025)

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### Abstract

This study aims to map the methodological trends and interdisciplinary differences in postgraduate theses on the Turkish Court of Accounts published between 2014 and 2025. For this purpose, 49 theses (16 doctoral, 33 master's) accessed from the Council of Higher Education (YÖK) National Thesis Centre were first subjected to a descriptive analysis (by year, discipline, method, etc.) and subsequently to an in-depth thematic analysis under four main themes. The results of the analysis revealed that the vast majority of the studies focus on the "audit" function of the Court of Accounts, while its constitutionally significant "judicial" function is largely neglected, especially by the discipline of law. Furthermore, it was determined that conceptual and qualitative approaches are dominant in the examined theses, and a general lack of methodological transparency was observed. The study presents a current panorama of the literature on the Court of Accounts, thereby making the methodological and thematic gaps in the field visible and offering concrete recommendations for future researchers.

**Keywords:** Turkish court of accounts, supreme audit, thesis analysis, methodological trends, thematic analysis, literature review.

### Introduction

The constitutional framework of public power in the financial sphere has been shaped historically through the right to budget. This right fundamentally underpins both the authority of legislative bodies in financial decision-making processes and their power of oversight over the executive. The democratic oversight of public resources by parliaments through the aforementioned budgetary right is recognized as a common and indispensable element of modern constitutional systems (M. Önder & Mehmet Ali Meydanlı, 2019). Today, Court of Accounts have become one of the fundamental and indispensable elements of democratic governance by assuming the budgetary oversight function that should be performed directly by parliament (Ö. Önder & Türkoğlu, 2012, p. 198). The Turkish Court of Accounts also plays a central role in the effective functioning of this oversight mechanism.

From a historical perspective, financial control has always played a key role in Türkiye's more than a thousand-year-old tradition of state governance (Köse, 2007). In this context, the Divan-ı Muhasebat institution during the Ottoman Empire formed the institutional and functional basis of today's Court of Accounts. The Court of Accounts, which acquired a modern structure during the Republican era, has expanded its scope and responsibilities in line with the comprehensive changes and reform processes experienced in the contemporary public financial management system. (Kış, 2012) This situation has made it necessary for the institution to reshape its audit approach and practices (Durak Oldaç & Ergen, 2020). In fact, the Court of Accounts, which is



guaranteed by Article 160 of the Constitution of the Republic of Türkiye, is defined in the Court of Accounts Law No. 6085 as a constitutional body that performs financial audits of public administrations in Türkiye and exercises judicial authority over their accounts. Its main duties are to audit the financial activities of public administrations, exercise judicial authority over accounts and transactions, and submit reports to the Grand National Assembly of Türkiye (TBMM) (Court of Accounts Law, 2010). These duties aim to ensure the effective, transparent and lawful use of public resources through the Court of Accounts' audit and judicial functions. These multifaceted and critical roles undertaken by the Court of Accounts reinforce the institution's indispensable position in public administration (Akdağ, 1997).

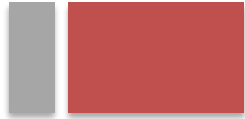
In Türkiye, within the principle of separation of powers, the Court of Accounts is not classified among the high courts, but is defined as a *sui generis* constitutional structure, and the institution's judicial function is of particular importance (Köse, 2007). In this context, academic studies on the constitutional identity, judicial nature, audit activities, reporting function and institutional independence of the Court of Accounts are important in terms of examining the critical roles of the institution and determining its contribution to public administration.

The constitutional position, historical development and audit functions of the Court of Accounts have been the focus of considerable attention in academic literature. In this context, in addition to numerous academic studies on the subject, the Court of Accounts Journal, reports and various guides published by the institution itself constitute an important body of literature. Within such literature, postgraduate theses in particular stand out as research that examines the functions of the Court of Accounts in depth and evaluates them from different perspectives.

These studies, which are prepared at the MA and PhD levels in Türkiye and are accessible through the National Thesis Centre of the Council of Higher Education (CoHE), are generally expected to offer case analyses, field research, and empirical data with a depth that exceeds the scope of articles. Thanks to these qualities, postgraduate theses have become a fundamental reference source for new research and, over time, have themselves become a subject of research. In fact, these sources are examined as primary data sources in many academic studies. A literature review indicates that such methodological and content analysis studies are widely used, especially in the field of educational sciences (Karadağ, 2009). However, in recent years, it is observed that this approach is not limited to educational sciences but has spread to different disciplines.

In this context, in addition to administrative and economic sciences such as auditing (Kaya, 2019), marketing (Karaaslanoglu et al., 2019), accounting (Baral, 2025), and logistics (Bedlek & Bozyigit, 2022), similar studies are observed to be made in theses in fields such as social services (Zengin & Çalış, 2017), child protection (Başar, 2023), higher education (Tepe, 2018), and technological subjects such as artificial intelligence (Alkan & Seveli, 2023).

As a reflection of the general trend, it is possible to find various studies analysing postgraduate theses written in fields such as public finance, auditing, and financial law, which are the focus of this study. For example in a study that examined 1,714 postgraduate theses prepared between 2003 and 2017 in the field of finance using bibliometric analysis methods, the demographic characteristics of the theses as well as their content and method distributions were analysed. The study revealed that keywords such as 'tax,' 'European Union,' and 'informal economy' were prominent in finance theses, while surveys and econometric applications were the most preferred methods in empirical studies (Beşel, 2017). In another bibliometric analysis



conducted in the field of financial law, it was revealed that the most frequently studied topics in the 320 theses examined were ‘tax law’ and ‘taxation.’ This study emphasised that the majority of theses were based on conceptual methods such as legislation analysis, while those containing quantitative analysis were limited in number (Kuyumcu, 2025). Similarly, in a content analysis of doctoral theses written in the field of auditing between 1995 and 2018, it was determined that the most popular topics were ‘internal auditing’ and ‘independent auditing,’ while ‘public auditing’ received less attention. Among the findings of the same study, it was also noted that the majority of doctoral theses in this field were oriented towards empirical research and most frequently used the survey method (Kaya, 2019). In another study that intersects with the subject of our current study, theses written on ‘Audit of Court of Accounts’ between 1991 and 2023 were examined using bibliometric analysis. This analysis indicated that the theses were mostly concentrated in the main fields of finance and public administration, and that the most frequently used keywords were ‘audit,’ ‘high audit,’ and ‘performance audit.’ In addition, it was pointed out that topics such as artificial intelligence and digitalisation in Court of Accounts audits are potential areas for future research (Engin, 2024). The literature presented above indicates that theses in the Court of Accounts and related fields are generally examined using methods such as bibliometric and content analysis. While these approaches are valuable in providing a quantitative and structural map of the literature, they are sometimes limited in combining different methodological and thematic trends within a holistic framework.

## Research Questions

The main objective of this study is to eliminate this fragmentation by drawing up a methodological map of the literature in question. The study asks questions such as: ‘To what extent do theses written on the Court of Accounts present basic elements such as research questions and methods in a structurally transparent manner?’, ‘Which methodological approaches (qualitative, quantitative, mixed, conceptual) stand out in research in this field, and how do these approaches differ according to discipline?’, ‘Which of the Court of Accounts’ basic institutional functions, such as auditing and adjudication, do academic studies focus on more?’, ‘How do the theses examined define and substantiate their original contribution to the literature?’ The study aims to reveal the current state and basic trends of the Court of Accounts literature by analysing methodological preferences and interdisciplinary differences in theses. It is believed that this holistic perspective will provide a roadmap for future researchers by identifying the strengths and weaknesses in the field and highlighting neglected areas of research.

## Method

The data set for this study was obtained from the Higher Education Council (YÖK) National Thesis Centre database, using the keywords ‘Court of Accounts’, ‘High Audit’, and ‘Accounts Judgment’ between 2014 and 2025.

The analysis process was carried out in two stages. In the first stage, a general overview of the literature was presented by examining the distribution of theses by year, university, and discipline. In the second stage, thematic analysis was performed to understand the depth of content beyond this general overview.

Thematic analysis is a qualitative research method that aims to systematically identify, analyse,



and report on common and recurring patterns, or ‘themes,’ within a data set. This method not only organises and defines the data, but also provides a deeper understanding by interpreting different aspects of the research topic. Unlike many other qualitative methods, its lack of adherence to a predefined theoretical framework grants it significant flexibility. Unlike content analysis, it focuses on capturing meaningful patterns related to the research question rather than counting the quantitative frequency of themes. During the analysis process, themes can be identified either inductively, based directly on the data, or deductively, based on an existing theoretical interest (Braun & Clarke, 2006, pp. 79, 98). The reason for preferring this approach is to go beyond merely taking a structural snapshot of the Court of Accounts literature and to reveal the fundamental focuses, methodological preferences and conceptual gaps that shape this literature with interpretative depth.

In this context, the findings obtained from the research include frequency distributions that present the general appearance of the theses, followed by thematic analysis that reveals content patterns.

## Results

In this section of the study, the findings obtained from the analysis of the 49 postgraduate theses examined are presented in two parts. First, under the heading General Profile of Theses, the studies are categorised according to year, discipline, and university. Then, under the heading Thematic Analysis of Theses Written in the Context of the Court of Accounts, the depth of the theses' content is interpreted through four main themes.

### *General Overview of Theses Written on the Turkish Court of Accounts*

As part of our research, theses published in the National Thesis Centre between 2014 and 2025 were scanned. The index was searched using the keywords ‘Court of Accounts’, ‘High Audit’, ‘Court of Auditors’, and ‘Accounts Judgment’. According to the results obtained, there are a total of 49 postgraduate theses in the context of the Court of Accounts between 2014 and 2025. Table 1 displays information about the master’s theses.

**Table 1**

*Master Theses Written within the Context of the Court of Accounts (2014-2025)*

Code	Thesis Title	Year	University
YL-1	Fiscal sustainability, good governance and supreme audit institutions- <i>Mali Sürdürülebilirlik, İyi Yönetişim ve Yüksek Denetim Kurumları</i>	2025	Kırıkkale University
YL-2	An evaluation on the functionality of the Court of Accounts audit and account trial in local governments- <i>Yerel Yönetimlerde Sayıştay Denetimi ve Hesap Yargılamasının İşlevselliği Üzerine Bir Değerlendirme</i>	2024	Bilecik Şeyh Edebali University
YL-3	The implementation of fiscal rules for municipalities in Turkey and auditing of compliance with fiscal rules by the Turkish Court of Accounts- <i>Türkiye’de Belediyelere Yönelik Mali Kural Uygulamaları ve Mali Kurallara Uyumun Sayıştay Tarafından Denetimi</i>	2024	Hacettepe University
YL-4	An evaluation of the audit of the Turkish Court of Accounts in terms of the effectiveness of external audit in Turkey- <i>Türkiye’de Sayıştay Denetiminin, Dış Denetimin Etkinliği Açısından Değerlendirilmesi</i>	2024	Ankara Hacı Bayram Veli University



YL-5	The impact of the adoption of international standards on the quality of Turkish Court of Accounts Audit- <i>Uluslararası Standartlara Geçişin Sayıştay Denetiminin Kalitesine Etkisi</i>	2024	Ankara Hacı Bayram Veli University
YL-6	The audit of the court of accounts in Turkish public Financial Administration- <i>Kamu Mali Yönetiminde Sayıştay'ın Denetimi</i>	2024	Tokat Gaziosmanpaşa University
YL-7	Quality in Turkish Court of Accounts audit- <i>Sayıştay Denetiminde Kalite</i>	2024	İzmir Kâtip Çelebi University
YL-8	Audit: Turkey and other country comparison of applications- <i>Sayıştay Denetimi: Türkiye ve Diğer Ülke Uygulamalarının Karşılaştırılması</i>	2023	Kütahya Dumlupınar University
YL-9	Level of compliance of accounting practices in higher education institutions with generally accepted accounting principles: A study on audit reports of Turkish Court of Accounts- <i>Yükseköğretim Kurumlarında Muhasebe Uygulamalarının Genel Kabul Görmüş Muhasebe İlkelerine Uyum Düzeyi: Sayıştay Denetim Raporları Üzerine Bir Araştırma</i>	2023	Burdur Mehmet Akif Ersoy University
YL-10	Audit of the General Directorate of Police by the Court of Accounts- <i>Emniyet Genel Müdürlüğü'nün Sayıştay Tarafından Denetimi</i>	2023	Muğla Sıtkı Koçman University
YL-11	Financial discipline and the role of salary in Turkey- <i>Türkiye'de Mali Disiplin ve Sayıştayın Rolü</i>	2023	Sivas Cumhuriyet University
YL-12	The importance of the court of accounts in the auditing of public institutions: Challenges encountered in practice and recommendations- <i>Kamu Kurumlarının Denetiminde Sayıştayın Önemi: Uygulamada Karşılaşılan Sorunlar ve Öneriler</i>	2023	İstanbul Ticaret University
YL-13	Audit of municipal companies in Turkey- <i>Türkiye'de Belediye Şirketlerinin Denetimi</i>	2023	İstanbul University
YL-14	The roles and contributions of the parliamentary model and the judicial model of sais in the national budget process: Comparison of the financial and non-financial effects of the national audit office and the turkish court of accounts on the budget- <i>Ofis tipi ve kurul tipi yüksek denetim kurumlarının ulusal bütçe sürecindeki rolü ve katkıları: Ulusal denetim ofisi ve Türk sayıştayının bütçe üzerindeki mali ve mali olmayan etkilerinin karşılaştırılması</i>	2022	Ankara Yıldırım Beyazıt University
YL-15	A comparative investigation of performance audit implementations in Turkish sai with the national audit office and European court of auditors- <i>Türk Sayıştayında Performans Denetimi Uygulamalarının İngiltere ve Avrupa Sayıştayı ile Karşılaştırılarak İncelenmesi</i>	2021	Ankara University
YL-16	Analysis of audit findings of the court of auditors and solution proposals in revolving fund enterprises under the Ministry of Health- <i>Sağlık Bakanlığına Bağlı Döner Sermaye İşletmelerinde Sayıştay Denetim Bulgularının Analizi ve Çözüm Önerileri</i>	2020	Bursa Uludağ University
YL-17	External audit of municipal budgets: The case of İstanbul Metropolitan Municipality- <i>Belediye Bütçelerinin Dış Denetimi: İstanbul Büyükşehir Belediyesi Örneği</i>	2020	İstanbul Medeniyet University
YL-18	The financial structure of the metropolitan municipalities and court of accounts audit- <i>Büyükşehir Belediyelerinin Mali Yapısı ve Sayıştay Denetimi</i>	2019	Bolu Abant İzzet Baysal University
YL-19	The place of the Court of Accounts and the audit of the Court of Accounts in public financial management- <i>Kamu Mali Yönetiminde Sayıştay'ın Yeri ve Sayıştay Denetimi</i>	2019	Manisa Celal Bayar University





YL-20	The effects of the Turkish Court of Accounts on the new audit model and local administrations: The case of municipalities- <i>Türk Sayıştay'ının Yeni Denetim Modeli ve Yerel Yönetimler: Belediyeler Örneği</i>	2019	Hatay Mustafa Kemal University
YL-21	Qualification and analysis of audit of municipal companies- <i>Belediye Şirketlerinin Denetiminin Yeterliliği ve Analizi</i>	2019	Gazi University
YL-22	Performance audit in metropolitan municipalities after the Law No.6360- <i>6360 Sayılı Kanun Sonrasında Büyükşehir Belediyelerinde Performans Denetimi</i>	2019	Ankara University
YL-23	Constitutional position and judiciary function of the Turkish Court of Accounts- <i>Sayıştayın Anayasal Konumu ve Yargı Fonksiyonu</i>	2018	Hacettepe University
YL-24	Court of accounts of selected countries in the public financial management system and Turkish court of accounts analysis- <i>Kamu Mali Yönetim Sisteminde Seçilmiş Ülke Sayıştayları ve Türk Sayıştayı Analizi</i>	2018	Süleyman Demirel University
YL-25	Institutional capacity development as a public policy: The case of Turkish court of accounts- <i>Bir Kamu Politikası Olarak Kurumsal Kapasite Geliştirme: Sayıştay Örneği</i>	2017	Abant İzzet Baysal University
YL-26	Development and implementation of the state budget and audit by the Court of Accounts- <i>Devlet Bütçesinin Gelişimi, Uygulanması ve Sayıştay Denetimi</i>	2017	Adnan Menderes University
YL-27	A study examining public servants' knowledge about self efficacy perception and use of information and communication technologies (ICT):(The case of Turkish court of account)- <i>Kamu Çalışanlarının Bilgi ve İletişim Teknolojilerine İlişkin Öz Yeterlik Algısı ve BİT Kullanım Düzeylerinin İncelenmesi (Sayıştay Başkanlığı Örneği)</i>	2017	Gazi University
YL-28	Forensic accounting on the audit of Turkish court of accounts and forensic accounting perception of the Turkish court of accounts auditors- <i>Sayıştay Denetiminde Adli Muhasebe ve Sayıştay Denetçilerinin Adli Muhasebe Algısı</i>	2017	Gazi University
YL-29	The role and changing importance of Turkish Court of Accounts in functioning of accountability- <i>Hesap Verebilirlik Mekanizmasının İşleyişinde Türk Sayıştay'ının Rolü ve Değişen Önemi</i>	2017	Kırıkkale University
YL-30	Budget control in Turkey and national extent of supreme audit- <i>Türkiye'de Bütçe Denetimi ve Sayıştay Denetiminin Ulusal Boyutu</i>	2017	Çukurova University
YL-31	Local administrations in Turkey judicial and administrative audit- <i>Türkiye'de Yerel Yönetimlerin Yargısal ve İdari Denetimi</i>	2017	Yüzüncü Yıl University
YL-32	Supreme audit as one of the ways of audit of administration- <i>İdarenin Denetim Yollarından Biri Olarak Sayıştay Denetimi</i>	2016	Karadeniz Teknik University
YL-33	Review on the regularity audit of the Court of Accounts and analysis of applicability in Turkey- <i>Sayıştay'ın Düzenlilik Denetiminin İncelenmesi ve Türkiye'de Uygulanabilirliğinin Analizi</i>	2014	Gazi University

An analysis of master's theses reveals that thesis production has intensified in certain years. In particular, 2017, 2023, and 2024 appear to be the years with the highest number of master's theses.

Information on 33 doctoral theses written between 2014 and 2025 in the context of the Court



of Accounts is presented in Table 2.

**Table 2**

*PhD Theses Written within the Context of the Court of Accounts (2014-2025)*

Code	Thesis Title	Year	University
DR-1	The problem of sustainability and effectiveness in the context of strategic planning in metropolitan municipalities: An empirical research based on Court of Accounts and budget reports- <i>Büyükşehir Belediyelerinde Stratejik Planlama Bağlamında Sürdürülebilirlik ve Etkinlik Sorunsalı: Sayıştay ve Bütçe Raporlarına Dayalı Ampirik Bir Araştırma</i>	2024	Atatürk University
DR-2	Administrative, financial and criminal liability in the public procurement system and the position of the Court of Accounts judiciary- <i>Kamu İhale Sisteminde İdari, Mali ve Cezai Sorumluluk ve Sayıştay Yargısının Konumu</i>	2024	İzmir Kâtip Çelebi University
DR-3	Procedural law of the Turkish Court of Accounts- <i>Sayıştay'ın Yargılama Usul Hukuku</i>	2023	Anadolu University
DR-4	Supreme audit in Turkey and South Korea public administration: A comparison of Turkish Court of Accounts and Board of Audit and Inspection of South Korea- <i>Türkiye ve Güney Kore Kamu Yönetimlerinde Yüksek Denetim: Türk Sayıştay'ı ve Güney Kore Denetim ve Teftiş Kurulu Karşılaştırması</i>	2023	Ankara Hacı Bayram Veli University
DR-5	Turkish Court of Account as an instrument of balance and control- <i>Denge ve Denetimin Bir Aracı Olarak Sayıştay</i>	2023	Kırıkkale University
DR-6	The relationship between parliaments and supreme audit institutions within the context of the parliamentary oversight function: A comparative analysis of the United Kingdom, France and Türkiye- <i>Parlamentonun Gözetim Fonksiyonu Bağlamında Parlamento ve Yüksek Denetim Kurumları Arasındaki İlişkiler: Birleşik Krallık, Fransa ve Türkiye'nin Karşılaştırmalı Analizi</i>	2023	Ankara Yıldırım Beyazıt University
DR-7	As an audit institution the General of Audit Committee (1938-1950)- <i>Bir Denetim Kurumu Olarak Umumi Murakabe Heyeti (1938-1950)</i>	2023	Tokat Gaziosmanpaşa University
DR-8	Government systems and supreme audit: An examination of supreme audit institutions with special reference to Turkish Court of Accounts- <i>Hükümet Sistemleri ve Yüksek Denetim: Sayıştay'ın Konumu Üzerine Bir İnceleme</i>	2022	Ankara University
DR-9	Sustainable development-oriented audit approach: A corporate and functional model proposal for Turkish Court of Accounts- <i>Sürdürülebilir Kalkınma Odaklı Denetim Anlayışı: Sayıştay İçin Kurumsal ve İşlevsel Bir Model Önerisi</i>	2022	Hacettepe University
DR-10	Implementation on transformation of performance audit in the state: 1996-2010 court of account experiences- <i>Devlette Performans Denetimi Uygulaması ve Dönüşümü: 1996-2010 Sayıştay Deneyimi</i>	2022	Ankara University
DR-11	The role of the Court Accounts in terms of the effectiveness of performance auditing in metropolitan municipalities in Turkey- <i>Türkiye'de Büyükşehir Belediyelerinde Performans Denetiminin Etkinliği Açısından Sayıştay'ın Rolü</i>	2022	Manisa Celal Bayar University
DR-12	Within the framework of supreme audit standards, an examination of performance audit and evaluation of its applicability in Turkey- <i>Yüksek</i>	2020	Gazi University



<i>Denetim Standartları Çerçevesinde Performans Denetiminin İncelenmesi ve Türkiye Uygulamasının Değerlendirilmesi</i>			
DR-13	Comparative analysis of Supreme Audit Institutions in foreign countries- <i>Karşılaştırmalı Ülke Uygulamalarında Yüksek Denetim Kurumu Olarak Sayıştay</i>	2018	Kocaeli University
DR-14	The effects of fiscal transparency, the independence and the organizational structures of saıs' on fiscal performance: A panel data analysis- <i>Mali Şeffaflık ile Yüksek Denetim Kurumlarının Bağımsızlığı ve Örgütlenme Yapılarının Mali Performans Üzerindeki Etkisi: Bir Panel Veri Analizi</i>	2017	Hacettepe University
DR-15	CAATT (Computer-assisted audit tools and techniques) usage on information systems auditing of internal audit in special budget government authority and proposes a model- <i>Özel Bütçeli Kamu Kurumlarında İç Denetim Kapsamında Bilişim Sistemleri Denetiminde CAATT (Bilgisayar Destekli Denetim Araç ve Teknikleri) Kullanımı ve Bir Model Önerisi</i>	2017	Süleyman Demirel University
DR-16	The effect of organizational culture on organizational commitment: A resource on public organizations- <i>Örgüt Kültürünün Örgütsel Bağlılık Üzerine Etkisi: Kamu Kuruluşlarına Yönelik Bir Araştırma</i>	2017	Türk Hava Kurumu University

When the publication years of the doctoral theses listed in Table 2 are examined, it can be observed that in-depth academic interest in this field has intensified, particularly in recent years. The fact that a large portion of the doctoral theses examined were completed in 2022, 2023, and 2024 confirms this trend.

When examining the distribution of the 49 theses that make up the data set by university, Gazi University ranks first with 5 theses. Hacettepe University and Ankara University follow with 4 theses each. The distribution of theses written on the Court of Accounts according to institutes and departments is presented in Table 3.

**Table 3**

*Frequency Distribution of Postgraduate Theses Written in the Context of the Court of Accounts by Institute and Department*

Institute/Department/Science Branch	Frequency
Institute of Social Sciences / Department of Finance	19
Institute of Social Sciences / Department of Political Science and Public Administration	8
Institute of Social Sciences / Department of Business Administration	7
Institute of Social Sciences / Department of Public Administration	5
Institute of Social Sciences / Department of Public Law	4
Institute of Educational Sciences/ Department of Educational Sciences	1
Institute of Social Sciences / Department of European Union and International Economic Relations	1
Institute of Social Sciences / Department of Public Economics	1
Institute of Social Sciences / Department of Accounting and Auditing / Department of Accounting and Auditing	1
Institute of Social Sciences / Department of Accounting and Financial Management	1
Graduate School of Education / Department of History	1

According to Table 3, with 19 theses, the Department of Finance within the Institute of Social





Sciences has become the field in which the most theses have been written. This is followed by the Department of Political Science and Public Administration with 8 theses, the Department of Business Administration with 7 theses, and the Department of Public Administration with 5 theses. It is observed that studies related to the Court of Accounts are mainly concentrated in the fields of finance, political science, public administration and business administration. When this distribution is examined, it is concluded that despite the interdisciplinary nature of academic studies related to the Court of Accounts, the discipline of law is not sufficiently represented in theses in this field. Despite the legal complexity of the Court of Accounts' judicial function, this issue has not been sufficiently examined in the theses. As a result, the institutional functioning of the Court of Accounts has generally been addressed through its finance-related audit function. This trend indicates that the judicial powers of the Court of Accounts are less visible or take a back seat in academic literature.

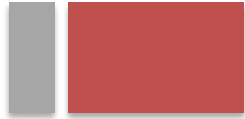
The subject categories of the theses have been regrouped for this study based on the tags in the National Thesis Centre. The distribution according to these categories is presented in Table 4.

**Table 4**

*Frequency Distribution of Postgraduate Theses Written in the Context of the Court of Accounts by Subject Category*

Subject Category	Frequency
Finance	13
Public Administration	8
Public Administration, Business	6
Business	3
Public Administration, Finance, Business	3
Public Administration, Finance	2
Law, Public Administration	2
Public Administration, Political Sciences	2
Law	2
Finance, Law	2
Hukuk, Public Administration, Political Sciences	1
Political Sciences	1
Economy, Public Administration, Finance	1
Law, Public Administration, Finance	1
Finance, Business	1
Public Administration, History, Turkish Revolution History	1

According to the data in Table 4, the most frequently tagged subject category is 'Finance.' This tag was employed in 13 theses, clearly demonstrating the intensity of studies on public financial management, one of the main audit areas of the Court of Accounts. This is followed by the subject categories 'Public Administration' and 'Business Administration,' especially combinations of these areas (e.g., 'Public Administration, Business Administration' in 6 theses, 'Public Administration, Finance, Business Administration' in 3 theses), theses examining the relationship between the Court of Accounts' audit activities and administrative processes and business practices also occupy an important place. Although fields such as law and political science are less frequent, combinations such as 'law, public administration' reveal that the Court



of Accounts' legal and administrative functions are examined from various perspectives. These findings show that academic studies related to the Court of Accounts are mainly concentrated around the disciplines of finance, public administration and business.

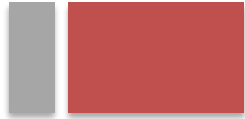
After identifying the objectives of the published theses, it is believed that the frequency query reflects general trends regarding the focus of the studies, and the distribution of these trends is presented in Table 5.

**Table 5**

*Purpose-Word Frequency Distribution of Postgraduate Theses Written in the Context of the Court of Accounts*

Purpose-Word	Frequency
Control	75
Court of Accounts	57
Finance	26
Public	19
High Audit	17
Performance	16
Türkiye	15
Turkish	11
Detection	9
Analysis	9
International	9
Local	9
Budget	9
Metropolitan Municipality	8
Solution	8
Regularity	7

As observed in Table 5, the words “Audit” and “Court of Accounts” stand out at the top of the list with 75 and 56 frequencies, respectively, indicating that these theses are primarily shaped around the audit function and institutional structure of the Court of Accounts. Following this, the terms ‘Financial’ with 26 frequencies, “Public” with 19 frequencies, and ‘Performance’ with 16 frequencies appear in the ranking. This emphasises the importance given to performance auditing focused on efficiency and effectiveness in public administration, in addition to the Court of Accounts' classic financial auditing duties. The frequency of the words ‘High’, “Türkiye” and ‘Turkish’ indicates that the studies generally focus on the general functioning of the Court of Accounts, which is the supreme audit institution at the national level, and its practices specific to Türkiye. Furthermore, the frequent use of words such as ‘detection,’ ‘analysis,’ ‘international,’ ‘local,’ and ‘budget’ in the objectives of the theses indicates the methodological approaches of the studies, international comparative perspectives, local government audits, and connections with budget processes. These findings reveal that the academic literature on the Court of Accounts covers a wide range of topics, from auditing, which is the core function of the institution, to financial, public and performance auditing. In addition to all these findings, it is noteworthy that the frequency of terms directly referring to the Court of Accounts' judicial function is low or non-existent. This suggests that while the



theses examined focus on the audit and administrative aspects of the Court of Accounts in their objectives, its judicial functions are relatively less emphasised or neglected in academic studies. The distribution of methodological approaches in the theses examined in the study is summarised in Table 6.

**Table 6**

*Frequency Distribution of Methodological Approaches in Postgraduate Theses Written in the Context of the Court of Auditors*

<b>Methodological Approach</b>	<b>Frequency</b>
Qualitative Research Method	37
Mixed Research Method	8
Quantitative Research Method	4

In the theses examined within the scope of the research, it was determined that qualitative research methods were used in 37 studies, mixed research methods in 8 studies, and quantitative research methods in 4 studies.

### ***Thematic Analysis of Theses Written in the Context of the Court of Auditors***

In this section of the study, theses written in the context of the Court of Accounts between 2014 and 2025 are examined under four themes;

Theme 1: The Status of the Research Question and Methodology Being Addressed Under an Independent Heading

Theme 2: The Nature of the Research Methodology Used

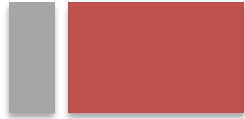
Theme 3: Focus on the Functions of the Court of Accounts

Theme 4: Original Value of the Studies and Contribution to the Literature. The findings for each theme are listed below:

#### ***Theme 1: The Research Question and Methodology Being Addressed Under a Separate Heading***

The research question and method that form the basis of an academic study are of great importance in terms of the transparency, comprehensibility, and reproducibility of the study. The aim is to reveal how the elements identified in theses on the Court of Auditors are positioned within this theme.

The research question and method that form the basis of an academic study are of critical importance in terms of the scientific value of the study. Indeed, in academic studies, especially empirical research, it is essential that information is presented in a systematic and transparent manner. To this end, the Introduction, Methods, Results, and Discussion (IMRaD) format, which has become standardised in many scientific disciplines, ensures that the research process is clearly understood by the reader (Day & Gastel, 2020). The independent and detailed presentation of the 'Methods' section, one of the cornerstones of this structure, serves several critical functions that determine the scientific validity and reliability of the study. Firstly, clearly stating the method increases the transparency and comprehensibility of the research (Publication Manual of the American Psychological Association, 2020). Secondly, detailing the

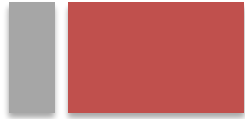


research process is an indispensable condition for the reproducibility and verifiability of the findings, which are fundamental criteria for the reliability of scientific knowledge. (Karasar, 2015) Finally, a clear explanation of the method allows reviewers, advisors, and other researchers to easily evaluate the methodological soundness and academic value of the study. (Publication Manual of the American Psychological Association, 2020)

In the theses in our dataset, there is significant diversity in the way the research objectives and methods are presented. Some theses address these elements under separate and distinct headings, while others prefer to explain them within the text in various sections of the study. For example, in the thesis coded DR-1, the research objectives and questions are addressed separately under the heading 'Research Objectives and Questions,' while the thesis structure and sections are addressed under the heading 'Thesis Structure and Sections.' Additionally, the 'Research Methodology' heading provides details on sample selection and the methods used in the analysis. Similarly, the thesis coded DR-16 has clear and independent headings such as 'Purpose of the Research' and 'Research Method.' In the master's thesis coded YL-9, these fundamental elements of the research are presented independently under the subheadings 'Purpose and Importance of the Research' and 'Research Method.' In the master's thesis coded YL-25, the basic purpose of the research is clearly stated in the introduction; in addition, the research method is explained in the 'Research Method' section. This type of structure allows the reader to easily grasp the skeleton of the research and evaluate the reliability of the study.

In contrast, many theses have chosen to explain the purpose and/or method of the research in various sections of the work, particularly in the introduction or abstract sections. This approach has been observed in theses with the codes DR-10, DR-12, DR-4, DR-8, DR-9, YL-1, YL-10, YL-16, YL-17, YL-18, YL-19, YL-2, YL-20, YL-22, YL-26, YL-27, YL-4, YL-6, YL-7, and YL-8. Although the information is presented in the context of the thesis, its absence from an independent main heading may make it difficult for readers to locate specific sections and may hinder quick access to the methodological foundation of the study.

In the thematic analysis, disciplinary trends regarding the presentation of research questions and methods in theses are evident. In most of the theses examined, regardless of discipline, the research question and method are not presented under separate and distinct headings, but are generally mentioned within the text in the abstract, introduction, or relevant section descriptions. This situation can be attributed to the structural standardisation of the thesis or the author's personal preferences. When examined by discipline, both the use of independent headings (DR-1 and YL-25) and in-text explanations (DR-10, DR-4 and DR-8) are common in the field of Public Administration, indicating that there is no single dominant practice in this field. Similarly, in the Business discipline, the purpose and methodology of the research are sometimes presented under independent headings (DR-16, YL-25 and YL-27) and sometimes explained within the text (DR-9); the use of independent headings is particularly prominent in the methodology section. In contrast, in theses in the field of finance, it has been found that information about the purpose and method of the research is generally provided within the text, and that it is less common for this information to be presented under distinct and independent headings. In the fields of accounting, law, and history, the use of independent headings is less common than in other fields. It can be inferred that studies in these disciplines tend to integrate the research design into the subject as a whole due to the nature of their subjects (such as legal text analysis, historical narrative, or examination of accounting records), and this information is generally included in the general introduction or abstract sections of the thesis.



## ***Theme 2: Nature of the Research Method Used***

Within this theme, the aim is to examine in detail the nature of the research methods used in thesis studies (qualitative, quantitative or mixed). Thus, the aim is to reveal which methods the theses in the data set focus on and how these methods relate to the thesis topics.

When the analysed theses are examined in terms of the research methodologies used, different combinations of mixed, quantitative, qualitative and conceptual/descriptive/legal analysis methods are observed.

Theses that adopt qualitative research methodology are seen to examine issues using methods such as content and document analysis. This approach is useful for understanding the contextual depth and nuances of complex phenomena. In the thesis coded DR-2, public losses in public procurement processes were examined through Court of Accounts decisions and related expenditure documents, as well as expert reports. The thesis coded as DR-7 used historical and document analysis methods by analysing the audits and reports of the High Audit Office throughout history. The thesis coded as DR-9 adopted a qualitative approach such as Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis in the audit approach focused on sustainable development.

Qualitative document analysis has also been used extensively in master's theses. For example, thesis YL-10 conducted a content analysis of the Court of Auditors' annual regularity audit reports. Theses coded YL-12, YL-13, YL-16, YL-17, YL-18, YL-20, YL-21, and YL-23 also provided a qualitative perspective by conducting comprehensive document reviews of audit reports, financial audit findings, and legal documents.

Although few in number, theses that use quantitative research methodology are based on numerical data and statistical analysis. In the thesis coded DR-14, basic economic variables were examined through econometric models. The thesis coded DR-16, on the other hand, reached quantitative findings by testing the differences in organisational culture factors according to gender using statistical methods such as T-tests and variance analysis. The thesis with code YL-1 employed econometric analysis methods to examine the compatibility of fiscal policy with budget constraints using cointegration test results. The theses with codes YL-25 and YL-28 analysed participants' demographic characteristics, institutional perceptions, and views on audit procedures through survey data to draw quantitative statistical conclusions.

Theses using mixed research methods combine both quantitative and qualitative approaches in order to examine topics more comprehensively and in greater depth. This approach combines the generalisability provided by numerical data with qualitative methods such as interviews and observations, thereby providing a multidimensional perspective on the research problem (Tashakkori & Teddlie, 2010). For example, thesis DR-1 highlights the opportunities offered by the mixed method for obtaining richer findings in the social sciences. Similarly, in the thesis coded DR-10, the examination of performance audit reports using a qualitative technique such as content analysis was combined with primary techniques such as interviews and surveys with Court of Accounts experts to integrate both quantitative and qualitative data. The thesis with code YL-2 presents the number of reports of internal audit units in local administrations with quantitative data, while also making qualitative observations on situations such as the risk of





resources remaining idle. The thesis with code YL-27 follows a mixed design, using both surveys and interview forms to determine the self-efficacy perceptions of auditors and civil servants regarding information and communication technologies.

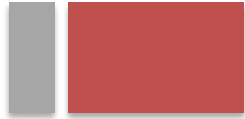
The conceptual/descriptive/legal analysis method is predominantly used in our data set. Theses falling into this category focus on defining, explaining or comparing existing concepts, theories, legal frameworks, systems or practices rather than using primary data collection methods. The studies are generally based on literature reviews, analysis of legal texts, and conceptual inferences. Doctoral theses coded DR-3, DR-4, DR-5, DR-8, DR-11, DR-12, DR-13, and DR-15 are examples of this approach. These theses address various topics, from audit concepts and processes to the Court of Accounts' adjudication processes, within a theoretical and legal framework.

A similar trend can be observed among master's theses. YL-3, YL-4, YL-5, YL-6, YL-7, YL-8, YL-9, YL-11, YL-15, YL-19, YL-22, YL-24, YL-26, YL-29, YL-30, YL-31, YL-32, and YL-33 also present conceptual and descriptive analyses on the concepts, types, historical development, legal frameworks and related theoretical approaches of auditing.

In addition, many of the theses in the data set (DR-2, DR-3, DR-4, DR-5, DR-6, DR-8, DR-9, DR-10, DR-11, DR-12, DR-13, YL-2, YL-3, YL-4, YL-5, YL-6, YL-7, YL-8, YL-14, YL-15, YL-19, YL-24, YL-26, YL-29, YL-30, YL-33) contain country comparisons under an independent heading or in terms of content. However, although a significant portion of these studies use the label 'comparative analysis,' it has been observed that they are more in the nature of multiple case studies.

When general trends are examined, it is noteworthy that theses involving empirical qualitative or quantitative data collection and analysis in the field of auditing are more limited in number than conceptual/descriptive studies. This situation indicates a strong tendency to understand the current state or theoretical structures in the field, but relatively fewer studies that collect data directly through field research or test hypotheses. Future research could contribute more to the field's body of knowledge by supporting conceptual frameworks with empirical data and presenting more in-depth field-based findings on complex auditing phenomena.

When examining the distribution of methodological approaches by discipline, the Mixed Research Method was used in a total of 8 studies. This method was most frequently preferred in the disciplines of Business Administration (DR-15, YL-14, and YL-28), Finance (DR-11 and YL-7), Public Administration (DR-1), Educational Sciences (YL-27), and Accounting (YL-9). The Quantitative Research Method was used in a total of 4 studies and was most frequently preferred in the Finance discipline (DR-14 and YL-1). It was also used in the fields of Business Administration (DR-16) and Public Administration (YL-25). The Qualitative Research Method is by far the most preferred method, with a total of 37 studies. It was particularly prevalent in Finance (DR-12, DR-2, DR-3, DR-9, YL-11, YL-18, YL-19, YL-24, YL-26, YL-3, YL-30, YL-33, YL-4, YL-6, and YL-8) and Political Science and Public Administration (DR-10, DR-4, DR-6, DR-8, YL-2, YL-20, YL-22, and YL-29). It is also seen in the fields of Law (DR-13, DR-5, YL-23 and YL-32), Business Administration (YL-16, YL-21 and YL-5), Public Administration (YL-10, YL-13 and YL-31), Accounting (YL-12), Public Economics (YL-17), European Union and International Economic Relations (YL-15), and History (DR-7).



Qualitative research methods are predominant in all disciplines. Mixed and quantitative methods have been less preferred and have been used especially in fields such as Business and Finance. This distribution shows that theoretical, conceptual and comparative qualitative analyses are preferred over empirical data-based research in the fields studied. This situation, which is particularly concentrated in the disciplines of Finance, Political Science and Public Administration, and Law, can be interpreted as a trend that is appropriate to the nature of the disciplines and the characteristics of the problems being studied.

### ***Theme 3: Focus on the Functions of the Court of Auditors***

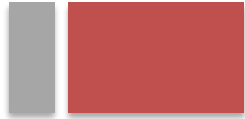
This theme aims to reveal which functions of the Court of Accounts are more intensively focused on in the theses examined on the subject of the Court of Accounts, in terms of subject categories. It is thought that this focus will provide information about research trends, priorities and possible gaps in the field. The basic functions of the Court of Accounts are defined as audit and adjudication activities within the framework of leading academic studies and relevant legislation. When the subject categories of the theses in our data set are examined, it is seen that the audit function is generally the most focused subject area. Theses grouped under the main category of 'Audit' (YL-1, YL-4, YL-5, YL-6, YL-7, YL-8, YL-9, YL-10, YL-11, YL-12, YL-14, YL-15, YL-16, YL-19, YL-24, YL-26, YL-28, YL-29, YL-30, and YL-33; DR-1, DR-4, DR-6, DR-7, DR-8, DR-9, DR-10, DR-12, DR-14, and DR-15), addresses different aspects such as the effectiveness and quality of the Court of Accounts' audits, compliance with international standards, performance audit practices and information systems audits.

Theses focusing on the judicial function of the Court of Accounts represent a numerically limited group within the total of 49 theses examined. Theses in the 'Court of Accounts Judgments' subject category (DR-2, DR-3, DR-5, DR-13, YL-23, and YL-32) examine topics such as the judicial nature of the Court of Accounts, procedural law, and the position of these judgments in the public procurement system.

However, studies specialising in certain public service areas within the scope of the Court of Accounts' audit function are also noteworthy. In this context, it is seen that the vast majority of theses focusing on a specific type of institution concentrate on 'Auditing Municipalities'. Theses under the category of 'Audit of Municipalities' (YL-2, YL-3, YL-13, YL-17, YL-18, YL-20, YL-21, and YL-22; DR-11) examine the details of the Court of Accounts' audit function over local governments. In addition to this intense focus on municipalities, the dataset also includes a single study (YL-16) addressing irregularities in hospitals affiliated with the Ministry of Health.

Considering the broad audit authority of the Court of Accounts and its scope of responsibility covering numerous public institutions, it is noteworthy that most of the theses focus on municipalities. This situation can be interpreted as the sensitivity of local governments to financial transparency and accountability processes bringing this area to the forefront for researchers. The fact that other central or local public institutions subject to the Court of Accounts' audit (universities, ministries, directorates-general, etc.) are not specifically examined as independent thesis topics in the theses in the data set points to a significant gap in the literature.

On the other hand, 'Institutional Capacity Development - The Court of Accounts Example'



(YL-25), ‘Self-Assessment - The Court of Accounts Example’ (YL-27) and ‘Organisational Culture - The Court of Accounts Example’ (DR-16). These theses treat the Court of Accounts' own institutional development, personnel or internal culture as a case study, demonstrating that, in addition to its audit functions, the Court of Accounts' capacity and functioning as an institution are also worthy of academic interest. However, it is observed that they are fewer in number than other categories.

When looking at the interdisciplinary distribution, the fact that there are numerous theses in the disciplines of Finance, Business Administration and Public Administration under the general category of ‘Auditing’ shows that the audit function of the Court of Accounts is a central area of research in these disciplines.

Although a direct tendency towards the theme of ‘Audit Court Judgments’ is expected in the field of law, the number of theses prepared on the Audit Court in the data set examined is quite limited. There are a total of 4 theses (DR-5, DR-13, YL-23, and YL-32) written in the field of public law. Even among these theses, only the studies coded YL-23 and YL-32 focus directly on the topic of ‘Court of Accounts Judgment,’ while the theses coded DR-5 and DR-13 fall under the category of ‘Auditing.’ This situation shows that there is insufficient academic interest among lawyers in the Court of Accounts' audit and, in particular, judicial functions, and that there is a clear gap in the literature.

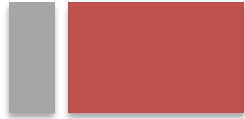
#### ***Theme 4: Original Value of the Work and Contribution to the Literature***

When we subject the data set to thematic analysis based on the specified original values, it is seen that various contributions have been made to the literature on audit and related fields. Theses that state that they have added a unique dimension to the academic literature by focusing on topics that have not been sufficiently examined in the literature on audit and related fields form a common category. In this context, theses coded DR-14 and YL-1 have contributed to the knowledge base in this field by examining topics such as financial transparency, the independence of the Court of Accounts, and the effects of its organisational structure on financial performance, which have been addressed to a limited extent in the literature. Similarly, studies coded DR-10 and YL-10 have helped to address conceptual uncertainties and information gaps in the field of performance auditing.

In response to criticism in constitutional law literature that the Court of Accounts is the ‘most neglected institution’ (DR-10), these studies attempt to offer an alternative perspective on the institution. Furthermore, in response to the limited availability of sources on supreme audit institutions in democratically underdeveloped countries and the historical dimension of auditing in Türkiye (particularly the General Supervisory Board), the thesis coded DR-7 draws attention to the gap in this area.

In the context of new and emerging issues, studies addressing the relationship between the Sustainable Development Goals (SDGs) and the role of supreme audit institutions (SAIs) (DR-9) and introducing the concept of ‘institutional capacity development’ into academic discourse (YL-25) stand out. The thesis coded YL-25 is also significant as one of the few studies examining the impact of international actors on public policies in developing countries.

Among the theses focusing on specific institutions and areas of activity, YL-16 sheds light on



a little-studied area, such as the auditing of revolving fund enterprises affiliated with the Ministry of Health by the Court of Accounts.

The common ground of these studies is to clarify the basic concepts of the Court of Accounts audit and to develop new analytical frameworks for the institution. This general contribution provides a solid foundation for the literature by eliminating ambiguities surrounding fundamental concepts such as 'audit,' 'performance audit,' and 'compliance audit' (DR-5, DR-11, YL-10 and YL-32) on the other hand, by analysing complex issues such as the judicial position of the Court of Accounts (DR-2, YL-2) and developing solution-oriented recommendations. In this context, the 'High Audit Office for Local Governments' model (YL-2), the proposal to expand audit opinions (YL-33), and especially the practical model developed regarding the quality standards of high audit (YL-7) are of great importance in terms of offering innovative and concrete frameworks for application that go beyond the existing theoretical accumulation.

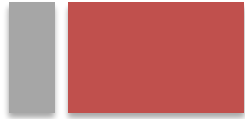
A significant portion of the theses examined have enriched the literature by addressing the Court of Accounts audit and related institutions from a comparative perspective. These studies have provided an international perspective by comparing the structure and functioning of the supreme audit institutions of Turkey and South Korea (DR-14 and YL-2). Among institutions, an original analysis examining the organisational culture of Court of Accounts and SGK employees, which is described as a first in this field (DR-16), has revealed the dynamics of different public structures. Finally, comparisons between audit types were used to examine the differences between judicial and office-type Court of Accounts models and their methodological implications (DR-12 and YL-2). İ

Some of the theses went beyond theoretical discussions and offered practical solutions and policy recommendations for current problems, while conducting in-depth analyses focusing on specific sectors. Local governments were at the centre of these studies. Critical issues such as the effectiveness of strategic planning in municipalities (DR-1), the analysis of thousands of audit reports (YL-20), financial structure problems (YL-18), obstacles to performance auditing (DR-11), and financial accountability gaps in municipal companies (YL-21) have been examined in detail. In addition to local governments, specific issues in various public sectors have also been examined. In this context, important sector-specific findings were made by focusing on issues such as accounting and tender irregularities in Ministry of Health hospitals (YL-16), causes of accounting errors in public universities (DR-3), and historical audit findings in public enterprises (DR-7).

Finally, these studies have provided practical and common recommendations for the development of the auditing profession and public administration. Among these, concrete proposals such as increasing audit and legislation training in public administrations (YL-26), integrating new approaches such as forensic accounting into the Court of Accounts audit (YL-28), and increasing internal IT competence (YL-25) stand out.

### **Discussion, Conclusion and Recommendation**

This study aims to examine academic theses published at the National Thesis Centre between 2014 and 2025 on the Court of Accounts in Turkey in terms of methodological trends and interdisciplinary differences. A comprehensive evaluation shows that the theses examined have



made significant contributions to clarifying the institutional structure, duties and functions of the Court of Accounts. However, the analyses also reveal certain gaps and areas for improvement in the literature on the Court of Accounts.

As a result of the review, it was observed that there is a general lack of methodological transparency in academic studies prepared on the Court of Accounts. It was determined that the vast majority of theses do not have an independent and detailed section under the heading 'Method,' 'Methodology,' or 'Research Design.' This situation prevents the scientific processes of the research from being adequately explained, thereby reducing the potential for transparency and reproducibility. It has been observed that methodological approaches are generally described indirectly in other sections, such as the introduction or theoretical framework.

Another important issue is the imbalance in the academic literature's focus on the different functions of the Court of Accounts. The overwhelming majority of the theses examined focus on the Court of Accounts' 'audit' function. This situation may lead to the Court of Accounts being perceived as merely an 'audit institution' in public administration and academic circles. However, the Court of Accounts' judicial function, which is an important part of its constitutional structure and has a *sui generis* position within the principle of separation of powers, has been relatively less addressed and examined in depth in the literature.

One of the main reasons for this situation is considered to be the limitations of the Court of Accounts in terms of transparency and accessibility of judicial proceedings. In particular, practices such as the non-publication of reports forming the basis of proceedings, the publication of court rulings in limited numbers and subject to redaction principles (i.e., the concealment of personal data or sensitive information), and the denial of requests for information prevent researchers from conducting empirical and detailed studies on the Court of Accounts' judicial function. This situation leads to the Court of Accounts being perceived as a 'black box' and may result in the institution's multidimensional structure, particularly its judicial nature, being insufficiently understood or neglected. While other aspects of the Court of Accounts, such as reporting, institutional structure/independence, historical development, and international comparisons, are also addressed in theses, the general trend is audit-focused. In light of these findings, the following recommendations are made for future academic studies on the Court of Accounts:

In academic studies, especially master's and doctoral theses, more importance should be given to the 'Method' or 'Methodology' sections, and the research design (qualitative, quantitative, mixed), data collection tools, and data analysis methods should be clearly and thoroughly described in these sections. This approach will significantly increase the scientific value, reliability, and reproducibility of the studies.

- The judicial function of the Court of Accounts should be the subject of further academic research in order to fill the existing gap in the literature. Issues such as the rulings of the Court of Accounts, judicial finalisation processes, relations with other judicial bodies, and disputes arising from these relations should be examined in depth by the disciplines of law and public administration. Making the Court of Accounts' judicial reports and rulings more transparent and accessible to the public will pave the way for researchers to conduct richer and more empirical





studies in this field. Such studies will contribute to a better understanding of the Court of Accounts' sui generis structure and an evaluation of the institution in all its dimensions.

- In addition to theoretical and descriptive studies, more emphasis should be placed on studies that support the effectiveness of the Court of Auditors, its impact on the use of public resources, and stakeholder perceptions with empirical data (surveys, interviews, case studies, statistical analyses). Such studies will strengthen the scientific basis of the recommendations made and provide policymakers with more concrete information.
- Researchers from different disciplines such as law, public administration, finance, and political science should be encouraged to collaborate on topics related to the Court of Accounts. Interdisciplinary approaches will enable a more comprehensive examination of the various dimensions of the Court of Accounts and enrich the literature.
- With the implementation of these recommendations, it is believed that the methodological quality of academic studies on the Court of Accounts in Turkey can be improved, the important functions of the institution outside of auditing can be better understood, and more solid scientific contributions can be made to future policy-making processes.

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### **Conflict of Interest:**

The author declares that there is no conflict of interest regarding the publication of this article.

### **Informed Consent:**

Not applicable.

### **Data availability:**

The data that support the findings of this study are available within the article.



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