Cemil Cömert | Competency Matrix (v3)

A	General Accounting and Tax Management		**U**	Expert level
B	Cost and Management Accounting		**D**	Experienced
C	Finance and Treasury Management		**-**	Not worked
D	Sector-Specific Finance Experience			
E	Strategic Budgeting, Performance and Investment Management			
F	Data Modeling and Governance			
G	Procurement, Supply Chain, Facilities and Contract Management			
H	Banking, Governance, Audit, Risk and Compliance			

N column: main function letter plus sub-function sequence (A1 to H27).

Main function	N	Sub-function	Healthcare and Tourism	Energy	Banking
General Accounting and Tax Management	**A1**	Designing and managing a chart of accounts that fits the company's activities	**U**	**U**	**U**
General Accounting and Tax Management	**A2**	Tax calendar and tax-saving policies and actions	**U**	**U**	
General Accounting and Tax Management	**A3**	Company formation and structure selection	**U**	**U**	**U**
General Accounting and Tax Management	**A4**	Current account management and reconciliation	**U**	**U**	**U**
General Accounting and Tax Management	**A5**	Journal, general ledger and trial balance processes	**U**	**U**	**U**
General Accounting and Tax Management	**A6**	Reading, analysing and building control systems on the entire financial infrastructure from the ERP database/API source (Canias, Logo, HIS)	**U**	**D**	
General Accounting and Tax Management	**A7**	Period-end closing operations	**U**	**U**	**U**
General Accounting and Tax Management	**A8**	Bank, cash, cheque and promissory note accounting	**U**	**U**	**U**
General Accounting and Tax Management	**A9**	Fixed asset and depreciation accounting	**U**	**U**	**U**
General Accounting and Tax Management	**A10**	Inventory and stock accounting	**U**	**U**	**U**
General Accounting and Tax Management	**A11**	Payroll and social security accounting integration	**U**	**U**	**U**
General Accounting and Tax Management	**A12**	Payroll cost and salary modelling (net and gross salary risk, analysis of moving from off-payroll to payroll, current-year parameters)	**U**	**U**	**D**
General Accounting and Tax Management	**A13**	VAT, withholding, provisional and corporate tax calculation and filing	**U**	**U**	**D**
General Accounting and Tax Management	**A14**	e-Ledger and certification (berat) process	**U**	**U**	**D**

Main function	N	Sub-function	Healthcare and Tourism	Energy	Banking
General Accounting and Tax Management	**A15**	e-Invoice, e-Archive, e-Waybill and integrator management	**U**	**U**	**D**
General Accounting and Tax Management	**A16**	Official notifications and reporting outside tax return management	**U**	**U**	**U**
General Accounting and Tax Management	**A17**	Foreign exchange differences and revaluation of foreign-currency items	**U**	**U**	**U**
General Accounting and Tax Management	**A18**	Inflation accounting (Tax Procedure Law and IAS 29) and revaluation practices	**D**	**D**	
General Accounting and Tax Management	**A19**	Differences between Tax Procedure Law (VUK), Turkish Financial Reporting Standards (TFRS) and IFRS, and mapping	**D**	**D**	**D**
General Accounting and Tax Management	**A20**	Financial statement preparation (balance sheet, income statement, cash flow)	**U**	**U**	**U**
General Accounting and Tax Management	**A21**	Consolidation and intercompany eliminations	**U**	**U**	**U**
General Accounting and Tax Management	**A22**	Coordination of independent audit and sworn-in CPA (YMM) certification	**U**	**U**	**D**
General Accounting and Tax Management	**A23**	Management of accounts, processes and regulations specific to healthcare, tourism, energy and banking	**U**	**U**	**U**
General Accounting and Tax Management	**A24**	Transfer pricing and related-party account and process management	**U**	**U**	
General Accounting and Tax Management	**A25**	General accounting, ERP and tax management for groups and consolidated companies	**U**	**U**	
Cost and Management Accounting	**B1**	Cost method selection (standard, actual, activity-based)	**U**	**U**	
Cost and Management Accounting	**B2**	Cost centre and analytical layer allocation	**U**	**U**	
Cost and Management Accounting	**B3**	Product and service unit cost	**U**	**U**	
Cost and Management Accounting	**B4**	Inventory costing (average, FIFO, LIFO, hybrid)	**U**	**U**	
Cost and Management Accounting	**B5**	Cost variance analysis	**U**	**U**	
Cost and Management Accounting	**B6**	Cost data and model design by production/operations (e.g. in healthcare: doctor, department, service)	**U**	**U**	
Cost and Management Accounting	**B7**	Project, line and facility based costing	**U**	**U**	
Cost and Management Accounting	**B8**	Contribution margin and break-even analysis	**U**	**U**	
Cost and Management Accounting	**B9**	Cost, mark-up design and implementation for pricing	**U**	**U**	
Cost and Management Accounting	**B10**	Statistical and data methods required by cost and other analyses	**U**	**U**	

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Cost and Management Accounting	**B11**	Creating and managing analytical layers (cost centres, cost objects etc.) that accompany the chart of accounts, for activity/operations-based planning, management and reporting	**U**	**U**	
Cost and Management Accounting	**B12**	Design, setup and implementation of the management reporting set (MIS)	**U**	**U**	**U**
Cost and Management Accounting	**B13**	Profitability analysis (customer, product, location, channel)	**U**	**U**	**U**
Cost and Management Accounting	**B14**	Design of actionable profitability improvement programmes	**U**	**U**	
Cost and Management Accounting	**B15**	Fast close and close calendar design	**U**	**U**	**U**
Cost and Management Accounting	**B16**	Multi-dimensional reporting (tax law, TFRS, BDDK etc.)	**U**	**U**	**U**
Cost and Management Accounting	**B17**	Design of multi-currency and multi-stakeholder management reporting	**U**	**U**	**U**
Cost and Management Accounting	**B18**	Integration of OKR and KPI management with cost and management accounting	**U**	**U**	
Cost and Management Accounting	**B19**	Strategic objectives, operational indicators and performance management	**U**	**U**	
Cost and Management Accounting	**B20**	Technology required for complex data modelling and reporting	**U**	**U**	**U**
Finance and Treasury Management	**C1**	13/26/39/52-week rolling cash flow management	**U**	**U**	
Finance and Treasury Management	**C2**	Daily cash position and bank reconciliation	**U**	**U**	
Finance and Treasury Management	**C3**	Bank relations, limit, covenant and collateral management	**U**	**U**	
Finance and Treasury Management	**C4**	Financing selection aligned with effective cost and policies	**U**	**U**	
Finance and Treasury Management	**C5**	Developing customer and supplier financing policy and managing actions through analytical current account management	**U**	**U**	
Finance and Treasury Management	**C6**	Foreign trade finance	**D**	**D**	**D**
Finance and Treasury Management	**C7**	Syndication, investment and project finance	**U**	**U**	**U**
Finance and Treasury Management	**C8**	Short- and long-term working capital financing	**U**	**U**	**U**
Finance and Treasury Management	**C9**	TFS (supplier financing), DBS (direct debiting system) and leasing management	**U**	**D**	**D**
Finance and Treasury Management	**C10**	Holistic liquidity, FX and interest rate risk management	**U**	**U**	**U**
Finance and Treasury Management	**C11**	Fund management and investment of surplus cash	**U**	**U**	**U**

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Finance and Treasury Management	C12	Collections management (O2C) and payment management	U	U	
Finance and Treasury Management	C13	POS and card collection management (commission, blockage, reconciliation)	D		
Finance and Treasury Management	C14	Working capital and cash conversion cycle	U	U	U
Finance and Treasury Management	C15	Seasonal cash planning appropriate to the sector	U	U	
Finance and Treasury Management	C16	Asset-liability management (ALM) and liquidity	U	U	U
Sector-Specific Finance Experience	D1	In healthcare, managing the patient and institution workflow from protocol opening to collection through 12 flow components with data and action, generating revenue, collection and financing cost actions	U		
Sector-Specific Finance Experience	D2	Designing and implementing revenue, expense, financing, data and budget management with segmentations specific to healthcare and hospitals: private services, institutions, departments	U		
Sector-Specific Finance Experience	D3	Processes for accounts, contracted institutions, SGK (Social Security Institution), insurance protocols and price lists, provisioning, discounts, deductions, invoicing and collection	D		
Sector-Specific Finance Experience	D4	Design and communication of doctor remuneration, bonus and fee models	U		
Sector-Specific Finance Experience	D5	Design of revenue-expense, budget and cash management specific to healthcare capacity and operational indicators	U		
Sector-Specific Finance Experience	D6	Financing and revenue-expense-budget management for health tourism and international patients	D		
Sector-Specific Finance Experience	D7	Target setting and performance management design for digital marketing, CRM and sales functions in healthcare	D		
Sector-Specific Finance Experience	D8	Establishing and managing all accounting, revenue, expense, EBITDA and cash management according to hotel ADR, RevPAR and room-night metrics, throughput volume in barrels per day, and international agreement tariff-pricing models	D		
Sector-Specific Finance Experience	D9	Establishing and managing all accounting, revenue, expense, EBITDA and cash management according to midstream throughput volume in barrels per day and international agreement tariff-pricing models		U	
Sector-Specific Finance Experience	D10	Setting up and managing logistics and PSCM systems and budgets in line with planned shutdown and operational maintenance calendars and HSEQ standards		U	
Sector-Specific Finance Experience	D11	Alignment and management of tax, customs, finance and tender processes suited to multi-country, joint-venture structures		D	
Sector-Specific Finance Experience	D12	Cash calls, dividends and partner reporting in multi-partner structures		D	
Strategic Budgeting, Performance and Investment Management	E1	Periodic, zero-based and hybrid budgeting across all structures, sector-independent	U	U	D
Strategic Budgeting, Performance and Investment Management	E2	Rolling forecast and period-end trend analysis	U	U	D
Strategic Budgeting, Performance and Investment Management	E3	Cash- and accrual-based oversight from plan to execution	U	U	D

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Strategic Budgeting, Performance and Investment Management	**E4**	Daily budget and tracking system	**U**	**U**	**D**
Strategic Budgeting, Performance and Investment Management	**E5**	Budget control and revision procedures	**U**	**U**	**D**
Strategic Budgeting, Performance and Investment Management	**E6**	Variance analysis and interpretation	**U**	**U**	**D**
Strategic Budgeting, Performance and Investment Management	**E7**	Setting up strategic objectives, capacity, OKR and KPI systems	**U**	**U**	**D**
Strategic Budgeting, Performance and Investment Management	**E8**	Ability to track the sector's production and operations metrics within the budget	**U**	**U**	**D**
Strategic Budgeting, Performance and Investment Management	**E9**	Integrity of capacity and revenue planning with variable cost analysis	**U**	**U**	**D**
Strategic Budgeting, Performance and Investment Management	**E10**	Strategic plan (3-5 years), capex, investment budget and analysis	**U**	**U**	
Strategic Budgeting, Performance and Investment Management	**E11**	Performance reporting for the board, executive committee, general managers and directors	**U**	**U**	**U**
Strategic Budgeting, Performance and Investment Management	**E12**	Integration of general accounting into hybrid and activity-based budgets	**U**	**U**	
Strategic Budgeting, Performance and Investment Management	**E13**	Integration of cost accounting into hybrid and activity-based budgets	**U**	**U**	
Strategic Budgeting, Performance and Investment Management	**E14**	Parametric financial models, data modelling and design	**U**	**U**	**U**
Strategic Budgeting, Performance and Investment Management	**E15**	Scenario and sensitivity analysis	**U**	**U**	**U**
Strategic Budgeting, Performance and Investment Management	**E16**	DCF, PV, FV and other feasibility, modelling and statistical finance	**D**	**D**	**D**
Strategic Budgeting, Performance and Investment Management	**E17**	Company and project valuation, M&A, due diligence	**D**	**D**	**D**
Strategic Budgeting, Performance and Investment Management	**E18**	Project finance and investment approval and return tracking	**D**	**D**	**D**
Strategic Budgeting, Performance and Investment Management	**E19**	Short-, medium- and long-term (KOU) financing and debt capacity analysis, with cash and accrual plan revisions	**U**	**U**	
Strategic Budgeting, Performance and Investment Management	**E20**	Financial statement and footnote analysis and valuation	**U**	**U**	**U**
Strategic Budgeting, Performance and Investment Management	**E21**	UV opex and capex simulations from operational metrics	**U**	**U**	
Strategic Budgeting, Performance and Investment Management	**E22**	Valuation of incentive and support programmes (brand, Turquality, investment)	**D**		
Data Modeling and Governance	**F1**	ERP selection, implementation and go-live	**U**	**U**	
Data Modeling and Governance	**F2**	Command of ERP database/API table structure	**U**	**D**	
Data Modeling and Governance	**F3**	Data warehouse (DWH) architecture, setup and management	**D**	**D**	**D**
Data Modeling and Governance	**F4**	Data transfer pipelines (ETL)	**D**	**D**	**D**

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Data Modeling and Governance	**F5**	BI data model and reporting (DAX, M)	**U**	**D**	
Data Modeling and Governance	**F6**	Power BI composite model (DirectQuery and Import) for control and workflow tracking, not only reporting	**U**	**D**	
Data Modeling and Governance	**F7**	Data quality and cleansing	**U**	**D**	**D**
Data Modeling and Governance	**F8**	Master data management	**D**	**D**	**D**
Data Modeling and Governance	**F9**	Data dictionary, ownership and access authorisations	**D**	**D**	**D**
Data Modeling and Governance	**F10**	Complete and error-free integration of the sector's operational information management systems (Pusula, Nukleus, Elektra, Opera, Maximo etc.) with ERP and integrator data	**U**	**U**	
Data Modeling and Governance	**F11**	Process automation with RPA	**U**	**D**	
Data Modeling and Governance	**F12**	AI usage and training: skills, projects, workflows, agents	**U**		
Data Modeling and Governance	**F13**	Cloud data infrastructure (Azure SQL, Blob Storage) and API, database and file-based data extraction (planning and training stage)	**D**		
Procurement, Supply Chain, Facilities and Contract Management	**G1**	Procurement policy and process design	**U**	**U**	
Procurement, Supply Chain, Facilities and Contract Management	**G2**	Tender management	**U**	**U**	
Procurement, Supply Chain, Facilities and Contract Management	**G3**	Supplier selection, classification and performance	**U**	**U**	
Procurement, Supply Chain, Facilities and Contract Management	**G4**	Supplier payment term and payment management aligned with the cash conversion cycle policy	**U**	**U**	
Procurement, Supply Chain, Facilities and Contract Management	**G5**	Inventory and warehouse management	**U**	**U**	
Procurement, Supply Chain, Facilities and Contract Management	**G6**	Logistics management	**U**	**U**	
Procurement, Supply Chain, Facilities and Contract Management	**G7**	Demand planning and min-max stock and requirement analysis	**U**	**U**	
Procurement, Supply Chain, Facilities and Contract Management	**G8**	Cost reduction and negotiation	**U**	**U**	
Procurement, Supply Chain, Facilities and Contract Management	**G9**	ERP procurement and warehouse modules	**U**	**U**	
Procurement, Supply Chain, Facilities and Contract Management	**G10**	Contract lifecycle management	**D**	**D**	

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Procurement, Supply Chain, Facilities and Contract Management	G11	Revenue contracts (international, corporate)	U	U	D
Procurement, Supply Chain, Facilities and Contract Management	G12	Setting up a specification and contract creation system for expense and supply contracts: works, consultancy, goods, services, leases	U	U	
Procurement, Supply Chain, Facilities and Contract Management	G13	Negotiation and tender preparation	U	U	D
Procurement, Supply Chain, Facilities and Contract Management	G14	Contract risk and legal review	D	D	D
Procurement, Supply Chain, Facilities and Contract Management	G15	Facility operations and maintenance management and budgets	D	D	D
Procurement, Supply Chain, Facilities and Contract Management	G16	Lease and real estate contracts	D	D	D
Banking, Governance, Audit, Risk and Compliance	H1	Credit allocation, rating, pricing and monitoring (domestic and international)			U
Banking, Governance, Audit, Risk and Compliance	H2	Project loans and structured finance			D
Banking, Governance, Audit, Risk and Compliance	H3	Establishment, licensing and registration of overseas branches			D
Banking, Governance, Audit, Risk and Compliance	H4	Bank-to-bank relationships (FI, repo, swap) and agreements			D
Banking, Governance, Audit, Risk and Compliance	H5	Restructuring and establishing credit monitoring units, branch networks and new subsidiaries			D
Banking, Governance, Audit, Risk and Compliance	H6	SPK-BDDK-CBB regulatory reporting			D
Banking, Governance, Audit, Risk and Compliance	H7	Offshore accounting, financial control, treasury and credit management			U
Banking, Governance, Audit, Risk and Compliance	H8	Governance and authority matrix, and policy and procedure setup	U	U	U
Banking, Governance, Audit, Risk and Compliance	H9	Financial management of multi-country, multi-jurisdiction structures	U	U	U
Banking, Governance, Audit, Risk and Compliance	H10	Corporate risk management and sustainability	D	D	D
Banking, Governance, Audit, Risk and Compliance	H11	AML and KYC framework, compliance officer and MLRO role			U
Banking, Governance, Audit, Risk and Compliance	H12	Compliance for access to alternative and structured finance	D	D	D
Banking, Governance, Audit, Risk and Compliance	H13	Regulatory (prudential) reporting		U	U

Main function	N	Sub-function	Healthcare and Tourism	Energy	Banking
Banking, Governance, Audit, Risk and Compliance	**H14**	Tax and regulatory compliance in a matrix structure	**D**	**D**	**D**
Banking, Governance, Audit, Risk and Compliance	**H15**	Legal coordination for labour and social security law	**D**	**D**	**D**
Banking, Governance, Audit, Risk and Compliance	**H16**	Operational risk and incident management, root cause analysis	**U**	**U**	**D**
Banking, Governance, Audit, Risk and Compliance	**H17**	Personal data (KVKK) compliance	**D**	**D**	
Banking, Governance, Audit, Risk and Compliance	**H18**	Governance communication with the general assembly, board, executive committee and operations	**D**	**D**	**D**
Banking, Governance, Audit, Risk and Compliance	**H19**	Risk-based audit plan	**U**	**U**	**U**
Banking, Governance, Audit, Risk and Compliance	**H20**	Setting up the internal audit function and roadmap	**U**	**U**	**U**
Banking, Governance, Audit, Risk and Compliance	**H21**	Planned internal audit and inspection/investigation experience			**U**
Banking, Governance, Audit, Risk and Compliance	**H22**	Effective, in-place internal control design and implementation (COSO)	**D**	**D**	**D**
Banking, Governance, Audit, Risk and Compliance	**H23**	Continuous auditing data analytics	**D**	**D**	**D**
Banking, Governance, Audit, Risk and Compliance	**H24**	Setting up an internal audit data warehouse and automated risk detection system			**D**
Banking, Governance, Audit, Risk and Compliance	**H25**	Audit reporting and action tracking	**U**	**U**	**U**
Banking, Governance, Audit, Risk and Compliance	**H26**	Audit committee and board reporting structure	**D**	**D**	**D**
Banking, Governance, Audit, Risk and Compliance	**H27**	Independent audit, sector audit and regulatory authority points-of-contact relations	**D**	**D**	**D**