

# ACCOUNTING AND FINANCING MASTER

## General Information

In Accounting and Financing department give a lesson, 5 professors, 3 associate professors. Students may choose courses depending on their interests from the Departments of Accounting and Financing and Business in situations where interdisciplinary interaction is required. Program consists of course-work and thesis stages. Course-work stage takes two semesters and students have to complete 32 ECTS each semester. Scientific Research Methods course in the first semester and Seminar course in the second semester are compulsory and other courses are elective which students can select according to their interests and their supervisors' approvals. To complete this program, students should pass 32 credits in each semester and 120 credits in total. In addition, some of our students can continue part of their education abroad under the Erasmus Program through bilateral agreements made with European Union countries and other countries. This program aims to raise specialists in the areas needed in today's business world and academicians by educating students in the Accounting and Financing. Our graduate students can continue their studies by enrolling to related doctorate programs of universities in Turkey and abroad.

## Aims and Objectives

### Aims:

Aim of the Accounting and Financing master's program is to educate individuals and scientists who,

- Can bring inquisitive, reflective, and objective interpretations,
- Be able to make objective decisions in business,
- Internationally knowledgeable,
- Can provide competent, participatory and innovative answers to the needs of economy,
- Can carry out interdisciplinary studies,
- Can make disciplinary and interdisciplinary researches and contribute to the development of science,
- Can be adopted to self-improvement and have vision and ethical values, by offering graduate education at universal level.

### Objectives:

- To research and produce information at the universal level in the Accounting and Financing discipline,
- To produce information that can solve the problems of society,
- To respond to the needs of economy and contribute to the development of national competitiveness,
- To develop scientific thinking and to create projects to develop economy.

## Grade - Turkey Higher Education Qualification Framework and Degree Given

### Grade

Accounting and Financing master's degree is a 2 year program consisting of 120 ECTS. This program provides ECTS credit conditions and level qualifications which designated for the "Second Cycle" qualifications defined in the Bologna Process's "European Higher Education Proficiency Framework for (QF-EHEA)" and the "7th Level" qualifications defined in "Turkey Higher Education Proficiency

Framework "; in addition to "Level 7" qualifications defined in "the European Framework for Lifelong Learning Competencies (EQF-LLL)".

### **Degree Given**

Students who have successfully completed the program are awarded a Master of Business Administration degree.

### **Admission Requirements**

Admission terms are decided in accordance with the regulations determined by the Turkish Higher Education Council. Information about the terms for application and admission to graduate programs is announced on the website of the university at the beginning of academic year. The following terms are valid for both Turkish and international students:

- To have a Bachelor degree.
- Have at least 60 points (or equivalent) from ALES (Academic Personnel and Postgraduate Education Entrance Exam).
- ALES score is valid for 3 years.
- Candidates who have received a Bachelor's Degree abroad must take the equivalency certificate from the Higher Education Council.
- Candidates must apply in person. Applications made with missing documents are not evaluated.

### **Some Regulations for the Identification of Prior Learning**

Students who are studying at Niğde Omer Halisdemir University may be exempted from some courses according to Niğde Omer Halisdemir University Graduate Education and Examination Regulations. Niğde Omer Halisdemir University recognizes courses taken in another educational institution based on life-long learning principle. If learning outcomes of these courses are compatible with the program, they are exempted from graduation credit. In accordance with the relevant laws and regulations, students must apply for exemption and the Graduate School Board must approve the exemption within the time frame.

### **Program Profile**

In the Accounting and Financing master's program at the Business Administration Department, qualified staff and academicians are trained, dissemination in the specialized area is ensured, the development of the literature is contributed, significant results are achieved in practice and solution proposals are presented. This program brings educated individuals who are capable of scientific writing and interpreting as a result of reading many scientific books and articles related to their areas. This master's program ("Second Level" in the Bologna Process Higher Education Proficiency Framework, and "7th Level" in Turkey Higher Education Proficiency Framework) is an academic focused program that provides qualification to its graduates for transition to research, doctoral programs and professional work which requires advanced knowledge, skills and competence. The classification of the program according to the "International Standard Classification for Education (ISCED) 2011" and "Turkey Higher Education Proficiency Framework (TYYÇ)" and the education area codes are given below:

**ISCED Education Area Code:** 34 - Business and Management Sciences

**ISCED Program Proficiency Level:** 7, **Category (Profile):** 74, **Sub Category:** 747 – Academicfocused graduate degree

**Turkey Higher Education Proficiency Framework (TYYÇ) Basic Field Code:** 34 - Business and Management Sciences

**Turkey Higher Education Proficiency Framework (TYYÇ) Proficiency Type (profile):** Academic-focused "7th level" graduate degree

### **Teaching Methods**

The most used education and training methods in Accounting and Financing master's program are given below. The majority of the methods listed in the list below according to their purpose and objectives are used in this program. The teaching methods used throughout the program in order to reach the program learning outputs of the Accounting and Financing Program are found in the "program learning outputs" section and methods used in a course in the program are found in the "description of courses" section.

### **Teaching Methods**

- Course and classroom activities
- Field Study
- Group assignment
- Project
- Seminar
- Application-Practice
- Thesis Preparation
- Report Writing

### **Occupational Profiles of Graduates with Examples**

Graduates of this master program can be preferred candidates in the sectors of services, tourism and industry - especially banking enterprises. Our graduates can find employment in small and medium-sized enterprises (SMEs), large-scale companies and multinational firms; and can work in many areas such as market research, production, marketing, after-sales services, planning, management and audit according to their personal interests and preferences. If they are successful in the KPSS exams, they can be assigned to senior executive positions in Public Institutions and Organizations as well as they can be assigned to career duties such as inspectors, controllers, inspectors, specialists etc. or work as civil servants. Our graduates are able to work in computer-based jobs in various institutions with the computer skills on the scale of their knowledge. Our graduates can be employed in various scientific research institutions, produce projects, become academicians. Currently, local and international scientific studies are carried out and training seminar services can be given to the institutions which are interested. In addition, our graduates can continue their academic careers in doctoral programs at universities in Turkey and abroad, work in national and international projects and R & D activities that can solve social problems. They can work as teaching staff in higher education institutions.

### **Qualification Criteria& Regulations**

Business Administration, Accounting and Financing Master's Degree is given to students who have not less than Grade Point Average (GPA) 2.5/4.00, successfully defended their thesis and have passed all the courses in the program (120 ECTS) with minimum CB grade.

### **Academic Progression Opportunities**

Students who have successfully completed the Master's program may apply to doctorate programs in Business Administration or related areas.

## **Exam Regulations, Assessment and Grading System**

The methods used to measure whether the envisaged learning outcomes are achieved during Accounting and Financing master's program or not are given below. Outputs for courses are shown along with the contribution they provide to the final grades in the part of the course description.

- Midterm
- Final
- Make-up exam
- Assignment assessment
- Reporting
- Presentation
- Thesis Presentation

### **Exams**

Midterm and final exams are held at the date, place and time determined and announced by the university. Students' final grades are given by the lecturers, taking into account midterm, assignment and final exam results, as well as taking into consideration the attendance of students to classes. The contribution of in-semester activities is determined to be 40% and final exam is 60% for all the courses in all graduate programs by the Regulation.

### **Assessment**

The success of a student is assessed by the teaching staff for each assessment defined for each course (in-semester activities and final exam). The assessment is done based on 100 full points. A student who achieves one of the grades AA, BA, BB, CB from a course is deemed to have completed the course. Success of students are determined by calculating semester and cumulative grade point averages on the scale of 4.00 and announced at the end of each semester. The multiplication of a course's credit with grade points gives the weighted grade of that course. The semester grade point average is determined by dividing the total weighted points of the courses taken in the semester to the total credits. Annual courses are included in the spring semester grade point average. The cumulative grade point average is found by dividing the total weighted points obtained from all the courses that student must take during the learning period to the total credit amount of the courses taken (120 ECTS). Course grades and grade points are determined as follows:

### **Graduation Requirements**

A student must meet the following requirement in order to be able to graduate from Accounting and Financing master's program (research):

- Completion of 120 ECTS credits by taking a passing grade from each
- To have a GPA of at least 2.50 out of 4.00
- Preparing and presenting thesis successfully

### **Teaching Style**

Niğde Omer Halisdemir University Business Administration, Accounting and Financing master's program offers full-time and face-to-face education.

## Contact

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