

A. General Information

4 professors, 4 associate professors are working in the Accounting and Finance doctorate program, which started to accept students in 2003. Faculty members of Department of International Trade and Logistics Management in Business Faculty and Department of Public Relations in Faculty of Communication have elective courses in the course plan of the Accounting and Finance. Students may choose courses depending on their interests from the Departments of Management and Organization, Accounting and Finance, and Business in situations where interdisciplinary interaction is required.

During this program, 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.

In the Accounting and Finance doctorate 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, speaking and interpreting as a result of reading and reviewing many scientific books and articles related to their areas.

Aims and Objectives

Aims:

- It is aimed to train highly qualified personnel leading to high quality product and service delivery at different levels of public and private sector by transferring advanced business skills knowledge to real life, at the same time who have the ability of carrying out interdisciplinary studies, scientific writing, speaking and commenting.
- Raising scientists with vision, analytical thinking and ethical values at the academic level.

Objectives:

- To advance scientific research and publications about provision of high quality goods and services, efficient use of resources and providing solutions to social problems which needed in Business Administration field at national and international scale.
- Contributing to the universal knowledge in business.
- Producing information and research that will contribute to national progress
- Developing scientific thinking and projects to solve social problems
- To increase employment of graduates
- Producing publications in indexed journals and increasing the quality in writing academic books..

Degree Given

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

Grade

Accounting and Finance doctorate degree is a 4 years program (8 semesters) consisting of 240 ECTS credits for candidates applying with master's degrees and is 5 years program (10 semesters) consisting of 300 ECTS credits for candidates applying with bachelors degrees. This program provides ECTS credit conditions and level qualifications which designated for the "Third Cycle" qualifications defined in the Bologna Process's "European Higher Education Proficiency Framework for (QF-EHEA)" and the "8th Level (doctorate)" qualifications defined in "Turkey Higher Education Proficiency Framework "; in addition to "Level 8" qualifications defined in "the European Framework for Lifelong Learning Competencies (EQF-LLL)".

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:

- Have at least 80 points (or equivalent) from ALES (Academic Personnel and Postgraduate Education Entrance Exam) if candidates applying with Bachelors degree or have at least 60 points (or equivalent) from ALES (Academic Personnel and Postgraduate Education Entrance Exam) if candidates applying with master's degree.
- Have at least 80/100 grade point average (bachelors degree) if candidates applying with Bachelors degree or have at least 75/100 grade point average (master's degree) if candidates applying with master's degree.
- Have at least 55 points (or equivalent) from foreign language exams at national level, YDS (Foreign Language Level Examination) ÜDS (University Board of Foreign Language Examination) or KPDS (Public Personnel Language Examination) or TOEFL (Test of English as a Foreign Language).
- Candidates who have received a Bachelor's Degree abroad must take the equivalency certificate from the Higher Education Council.
- ALES score is valid for 3 years.
- 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 Omer Halisdemir University may be exempted from some courses according to Omer Halisdemir University Graduate Education and Examination Regulations. 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

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writing, speaking and interpreting as a result of reading and reviewing many scientific books and articles related to their areas.

This doctorate program ("Third Level" in the Bologna Process Higher Education Proficiency Framework, and "8th 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: 8, Category (Profile): 84, Sub Category: 844 – Academic-focused doctorate 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 "8th level" graduate degree

Teaching Methods

The most used education and training methods at Omer Halisdemir University 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 FINANCE DOCTORATE 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
- Laboratory
- Reading
- Assignment
- Project
- Seminar
- Web Based Learning
- Application-Practice
- Thesis Preparation
- Report Writing

Occupational Profiles of Graduates with Examples

Graduates of this doctorate 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

Accounting and Finance DOCTORATE 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 or S grade.

Academic Progression Opportunities

Students who have successfully completed the Doctorate program may work as academicians at universities as professionals in the sector.

Exam Regulations, Assessment and Grading System

The methods used to measure whether the envisaged learning outcomes are achieved during Accounting and Finance doctorate 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
- Document 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 maximum 40% and final exam is maximum 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 and S (Successful) 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 (240 ECTS for students admitted with a master's degree and 300 ECTS for students admitted with bachelors degree). Course grades and grade points are determined as follows:

Notes	Letter Grade	Grade Points
90-100	AA	4.00
85-89	BA	3.50
80-84	BB	3.00
75-79	CB	2.50
70-74	CC	2.00
65-69	DC	1.50
60-64	DD	1.00
50-59	FD	0.50
0-49	FF	0.00

Graduation Requirements

A student must meet the following requirement in order to be able to graduate from Accounting and Finance doctorate program:

Students admitted to this program with a bachelor's degree;

- Have to complete at least fourteen courses, seminar, doctorate qualifying exam, thesis proposal, specialization course successfully,
- Have to complete 30 ECTS per semester and 300 ECTS in total,
- Preparing and presenting thesis successfully

Students admitted to this program with a master's degree;

- Have to complete courses, seminar, doctorate qualifying exam, thesis proposal, specialization course successfully,
- Have to complete 30 ECTS per semester and 240 ECTS in total,
- Preparing and presenting thesis successfully

Teaching Style

Omer Halisdemir University Business Administration, Accounting and Finance doctorate program offers full-time and face-to-face education.