

## ACCOUNTING AND FINANCING DOCTORATE

### General Information

In the Accounting and Financing Department, which carried out an important role during the establishment of the University, the PhD's Degree Program in Accounting and Financing started in 2003-2004 educational term. Accounting and Financing is a from disciplines that make up the structure the academic of Business Administration Department. The Department, which offers competitive education, research, and promising carrier opportunities, includes a team of dynamic and competent academics who conduct prestigious academic and scientific research in the field, continue its academic and scientific activities with 5 professors, 3 associate professors. Other than those, the program also includes academics from different programs in order to contribute to the development of students in the program.

Thanks to the bilateral agreements with EU countries and other countries, some of our graduate students continue their education abroad within the framework of Erasmus Program.

Nigde Omer Halisdemir University Central Campus, by the instrument of Doctorate Programs in Accounting and Financing aims to train specialist and academic personnel, to provide prevalence of scientific field, to contribute to development of related lort he1r1 and to present research studies and solution offers.

### Aims and Objectives

#### Aims :

By offering graduate education at the universal level in Doctorate's Degree in the Business Administration Program discipline, in the field, who is

- To teach and educate highly specialized personnel with excellent scientific (oral and verbal interpreation) skills who would apply his/her Accounting and Financing knowledge in various structures of public and private sectors as pioneering in supply of goods and services of good quality and maintain interdisciplinary studies.
- To raise scientists in graduate level that has vision, analytic thinking skill and ethical values.

#### Objectives :

- To advance in scientific research and publications on several aspects such as, national and international supply of needed goods and services in quality, efficient use of resources and resolution of social issues.
- To play an important role in contributing to universal science in the field of Accounting and Financing.
- To produce knowledge and research to the extent of contributing national improvement.
- To develop scientific thought and to provide projects towards social issues.
- To increase the employment opportunities of its graduates.
- To produce publications in science citation indexed journals and to improve quality in book writing.

### Qualification Awarded

Upon successful completion of this program, students are awarded with the qualification of Doctorate Of Science Degree in Accounting and Financing.

### Level of Qualification

Doctorate's Degree Accounting and Financing in Business Administration is a four-year (8 semesters) program with 240 ECTS credits for students whose accepts with Master's Degree and a five-year (10 semesters) program with 300 ECTS credits for students whose accepts with Bachelor's Degree. The program meets the requirements both for ECTS credits and level descriptors of the "Third Cycle" degree qualifications of the Overarching Framework of European Qualifications Framework HE (QF-EHEA) and the "8th Level" qualifications of the Turkish Qualifications Framework for HE (TYYÇ, NQF-HETR), as well as the "8th Level" requirements of the qualifications of the European Qualifications Framework for Lifelong Learning (EQF-LLL) in terms of the level descriptors.

### Specific Admission Requirements

Admission requirements are determined in line with the regulations set by Higher Education Council of Turkey. Information on application for graduate programs and 2ort h requirements are announced on the web page of the university at the beginning of each academic year. The following requirements are applied for both national and foreign students:

- To have a cumulative grade point average (CGPA) of at least 80 out of 100 whose to have a First Cycle (BSc) degree and to have a cumulative grade point average (CGPA) of at least 80 out of 100 whose to have a Second Cycle (Master's) degree.
- To have ALES (Entrance Exam for Academic Personnel and Postgraduate Education) with minimum score of 80 (or equivalent) whose to have a First Cycle (BSc) degree and with minimum score of 65 (or equivalent) whose to have a Second Cycle (Master's) degree.
- ALES score is valid for 3 years.
- To have with minimum score of 55 a foreign language proficiency from national exams such as YDS (Foreign Language Proficiency Test), UDS (The Interuniversity Foreign Language Examination) or KPDS (The Foreign Language Examination for Civil Servants) or from international exams such as IELTS (International English Language Testing System) or TOEFL (Test of English as a Foreign Language) accepted by Interuniversity Board.
- The candidates with a Bachelor's Degree from abroad must have the certificate of equivalence from the Council of Higher Education (YOK).
- The candidates must apply in person. The applications with incomplete documents will not be evaluated.

For further and detailed information please visit General Admission Requirements and Registration Procedures in the 2ort items of the Information on the Institution.

### Specific Arrangements for Recognition of Prior Learning

According to the Nigde Omer Halisdemir University Graduate Education and Exam Regulation, students studying at the Nigde University may be exempted from some of the courses.

With an understanding of lifelong learning, Nigde Omer Halisdemir University recognizes the previously taken courses in another institution and exempt them from graduation credit, as long as the courses match with the learning outcomes of the registered other's Degree programme in Business Administration Program at Nigde Omer Halisdemir University.

In accordance with the relevant laws and regulations, students should apply in the time periods specified for the exemption, which is also subject to the approval of the Institute's Board of Directors.

### Profile of the Programme

Doctorate's Degree program Accounting and Financing in Business Administration, has been to raise specializing staff and academics individuals with entrepreneurial spirit, self confident, who has scientific and social competence which is also supported by scientific thinking and leading abilities, who also have wisdoms of interdisciplinary skills with managerial ingenuity which is encouraged by innovative and unique problem solving techniques. By this way it is expected to increase in the employment of doctorate students. To be publish articles in the academically cited journals and publishing books can be counted as primary goals.

Doctorate's Degree program Accounting and Financing in Business Administration ("Third Cycle" in QF-EHEA and "8th Level" in TYYÇ ) is an academically-oriented program giving 30 credits to degree and non-degree research programs and 30 credits for practice demanding advanced levels of knowledge, skills and competencies. The program can be classified in regards to ISCED (The International Standard Classification of Education) 2011 and NQF-HETR (The Turkish Qualifications Framework for HE) profiles and fields of education as follows:

- ISCED Field of Education: 34 – Business and Management Sciences.
- ISCED 2011 Level: 8, Orientation (Profile): 84, Subcategory: 844, Academically-oriented "Third Cycle" degree
- NQF-HETR Field of Education: 34 – Business and Management Sciences.
- NQF-HETR Profile of Education: Academically-oriented "8th Level" and "Third Cycle" degree

### Learning and Teaching Methods

The most frequently used instructional methods of the educational programs of Nigde Omer Halisdemir University are given below. Programmes commonly apply these methods as appropriate instructional approaches in accordance with their aims and objectives.

The instructional methods applied for achieving the goal of meeting the expected learning outcomes of the Doctorate's Degree program Accounting and Financing in Business Administration at large are indicated in the section of 'program learning outcomes'.

### Learning and Teaching Methods

- Lecture & In-Class Activities
- Land Surveying
- Group Work
- Assignment (Homework)
- Project Work
- Seminar
- Implementation/Application/Practice
- Thesis Work
- Field Study
- Report Writing

### Occupational profiles of graduates

The students who graduate from the department may have independent professions with the titles like independent accountant, financial adviser as well as they are the staff who are preferred in service, tourism and industry sectors. Our graduates may be in Small and Medium Enterprises (SME's), in large scale companies and multinational companies can find employment opportunities and according to their individual interest and preferences can work in many areas such as accounting, market research, production, marketing, after sales services, planning, management and control. When they succeed in public personnel selection examinations, they are appointed to career jobs such as supervisor, controller, 4ort he4r, expert etc. As well as senior manager positions in the state institutions and organizations; or they may work as clerk. Our graduates may do practices based on computer in various institutions with their computer skills which they improve themselves and learn. Our graduates are employed in various scientific research institutions; they can produce projects and be academician. In our department, domestic and international scientific studies are carried and education seminars are given to the institutions which demand.

They can take part in national and international projects which are not routine applications of everyday problems and research and development activities. They can work as academic staff in higher education institutions.

### Qualification Requirements and Regulations

Doctorate's Degree program (third cycle) in Business Administration is awarded to students who have scored a Cumulative Grade Point Average (CGPA) of not less than 2.50 /4.00, defended his/her thesis successfully, and have completed all the courses (240 ECTS) with at least a letter grade of BB or S in the program.

For detailed information: Please see "[Nigde Omer Halisdemir University's Rules & Regulations for Graduate Education](#)"

### Access to Further Studies

Upon successful completion of this programme, students may apply to academic staff in related fields of Business Administration.

### Examination Regulations, Assessment and Grading

The methods applied for assessment of the achievement of the expected program learning outcomes 4ort he entire Third Cycle program Accounting and Financing of Business Administration are shown below and those 4ort he individual course units are given in the relevant section of the course description with their contribution to the final grades.

- Mid-Term Exam
- Final Exam
- Make-up Exam
- Homework Assessment
- Presentation of Report
- Computer Based Presentation
- Presentation of Thesis
- Presentation of Document

## Examinations

Mid-term and final examinations are conducted in dates, places and times determined and announced by the University. The students' final semester grade is given by their instructors based on mid-term examination, homework evaluation, final examination results taking into account the students' compliance with attendance to the course activities.

The contribution of assessment grades of the in-term activities to the final grade is 40% and that of the final exam is 60% for all the course units.

## Grading

The success of a student for each assessment (in-term and final) defined for each course unit is evaluated by the instructor. Evaluations are made over a scale of 100 points and converted to the letter grades at the end of the semester.

A student is considered to be successful in a course if he/she gets one of the following grades: AA, BA, BB. The student's academic standing is calculated in the form of a Grade Point Average (GPA) out of a scale of 4.00 and announced at the end of each semester. The total grade point of a course is obtained by multiplying the grade point by the course ECTS credit. The semester GPA is calculated by dividing the total amount of grade points of courses gained in that semester by the total amount of ECTS credits of courses taken in the semester. Cumulative Grade Point Average (CGPA) is calculated by dividing the total amount of grade points of all the courses in the curriculum to be taken by the total amount of 240 ECTS credits for their applications with master's degree, by the total amount of 300 ECTS credits for their applications with Bachelor's Degree . For each course taken, the student is given one of the following letter grades and grade points:

Course Score	Course 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

## Classification of the qualification

A student who obtains a CGPA of 2.00 – 2.99 is considered as a Satisfactory Student, the one who obtains a CGPA of 3.00-3.49 is considered as a Honours Student, and the one who obtains a CGPA of 3.50-4.00 is considered as a High Honours Student.

## Graduation Requirements

In order for a student to graduate from Doctorate's Degree (Third Cycle) Programme Accounting and Financing in Business Administration, he/she has for students whose accepts with Bachelor's Degree

- Completed 300 ECTS credits with passing grades.
- A cumulative grade point average (CGPA) of at least 3.00 out of 4.00.
- Prepared and defended a thesis successfully.

For students whose accepts with Master's Degree

- Completed 240 ECTS credits with passing grades.
- A cumulative grade point average (CGPA) of at least 3.00 out of 4.00.
- Prepared and defended a thesis successfully.

## Mode of Study:

Doctorate of Science Programme Accounting and Financing in Business Administration at Nigde Omer Halisdemir University is a full time / face to face programme.

## **Contact**

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