

# Decision of the FIBAA Certification Committee for Continuing Education Courses



**16<sup>th</sup> Meeting on January 30<sup>th</sup>, 2020**

**Project Number: 19/010**  
**Higher Education Institution: Eastern Mediterranean University**  
**Courses: Accounting and Taxation Application Programme – 2 years**  
**Accounting and Taxation Application Programme – 3 years**

The FIBAA Certification Committee for Continuing Education Courses has taken the following decisions:

According to § 7 (2) in conjunction with § 10 (1) of the “Special Conditions for awarding the FIBAA Quality Seal for Continuing Education Courses”, the continuing education course **Accounting and Taxation Application Programme – 2 years** is re-certified for seven years.

Period of Certification: April 12<sup>th</sup>, 2019 until April 12<sup>th</sup>, 2026

The FIBAA Quality Seal is awarded.

According to § 7 (2) in conjunction with § 10 (1) of the “Special Conditions for awarding the FIBAA Quality Seal for Continuing Education Courses”, the continuing education course **Accounting and Taxation Application Programme – 3 years** is certified for five years.

Period of Certification: January 30<sup>th</sup>, 2020 until January 29<sup>th</sup>, 2025

The FIBAA Quality Seal is awarded.

## Assessment Report

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**Institution:**

Eastern Mediterranean University

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**Continuing Education Course:**

Accounting and Taxation Application Programme  
– 2 years

Accounting and Taxation Application Programme  
– 3 years

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**Intended Level According to European Quali-  
fication Framework (EQF):**

5

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**Brief description of the continuing education courses:**

The Accounting and Taxation Application programme aims to educate students as qualified accountants for the accounting sector. The courses are designed so as to give the students the knowledge and expertise necessary, which will be useful in the market. The programme is structured as a 2+1 model and those students who graduated from the two-year programme can continue one extra year.

The two-year curriculum covers computer applications, money and banking, finance, advanced level accounting, auditing, taxation, business and management courses.

The curriculum of the three-year programme covers furthermore cost and management accounting, introduction to marketing, financial reporting, small business management, business strategies and electronic accounting books and document applications courses.

According to the curriculum, students are required to complete a summer training programme in the industry that aims to develop the students' practical skills in accounting and tax applications.

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**Date of opening of the procedure:**

February 14<sup>th</sup>, 2019

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**Date of filing the self-assessment report:**

April 29<sup>th</sup>, 2019

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**Date of on-site visit:**

July 11<sup>th</sup> -12<sup>th</sup>, 2019

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**Type of certification:**

ACTA two-year programme: re-certification

ACTA three-year programme: initial certification

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**Certified as Cluster with:**

Medical Documentation and Office Management

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**Mode of study:**

Full time

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**Initial start of the Programme:**

ACTA two-year programme: September 1997

ACTA three-year programme: September 2004

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**Start of course cycle:**

Both fall and spring semester

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**Capacity load:**

ACTA two-year programme: 100-120 students

ACTA three-year programme: 10-25 students

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**Student intake:**

ACTA two-year programme: 80-120 students

ACTA three-year programme: 15-20 students

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**No. of ECTS points assigned to the Course:**

ACTA two-year programme: 120

ACTA three-year programme: 180

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**Hours (workload) per Credit point:**

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**Intended level according to European Qualification Framework (EQF):**

5

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**Date of the Meeting of FIBAA-Certification Commission:**

January 30<sup>th</sup>, 2020

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**Resolution:**

The re-certification of the ACTA two-year programme is valid for seven years.  
The certification of the ACTA three-year programme is valid for five years.

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**Duration of Certification:**

ACTA two-year programme: April 12<sup>th</sup>, 2019 until April 12<sup>th</sup>, 2026

ACTA three-year programme: January 30<sup>th</sup>, 2020 until January 29<sup>th</sup>, 2025

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**Project Manager:**

Vera Henkel

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**Panel Members:****Prof. Dr. Oliver M. Rentzsch**

Fachhochschule Luebeck, University of Applied Sciences, Luebeck, Germany  
Professor of International Marketing and Management

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# Summary

The panels' assessment takes into account the self-assessment and the results of the on-site visit as well as the statement of the HEI to the assessment report dated December 13<sup>th</sup>, 2019.

For an initial certification of a new continuing education course like the ACTA three-year programme, the principle applies that it is to be assessed by the same criteria as an already established course.

The Accounting and Taxation Application Programme (two-years and three-years) of Eastern Mediterranean University fulfils the FIBAA quality requirements for certified continuing education courses and can be certified by the Foundation for International Business Administration Accreditation (FIBAA). They meet the demands of level five of the European Qualifications Framework for lifelong learning (EQF), has a modular structure and assigned ECTS points.

The panel members identify development potential for the course regarding the following:

- It recommends enhancing the science-based teaching in the programme. (see Chapter 3.2),
- It recommends including more variety in the choice of examination methods in order to move more to competence based examination methods. (see Chapter 3.2).

The measures the HEI eventually takes in order to implement the recommendations of the panel members are to be considered in the context of the re-certification.

Furthermore, a set of criteria exists, which exceed the quality requirements:

- Positioning of the course within the institution's overall strategy (see Chapter 1.3),
- Integration of theory and practice (see Chapter 3.2),
- Skills for employment/ Employability (see Chapter 3.5),
- Practical business experience of the teaching staff (see Chapter 4.1),
- Student support and coaching (see Chapter 4.1),
- Administrative course director (see Chapter 4.2),
- Quantity, quality, media and IT equipment of teaching rooms (see Chapter 4.5),
- Access to required literature (see Chapter 4.5).

For the overall assessment please refer to the quality profile at the end of this report.

## Details on the institution

Established in 1979, the Eastern Mediterranean University offers programmes fully recognized by the Council of Higher Education in Turkey. Having completed its physical infrastructure, the campus spreads over an area of 2200 acres. The University owns campus facilities, and wants to create a multicultural environment with students coming from 68 countries and qualified faculty members from 35 different nations. In addition to the indoor and outdoor sport complexes, the variety of student clubs and the offices they own where all club activities are planned, and the on-campus dormitory facilities reflect according to the university the student oriented educational philosophy of Eastern Mediterranean University.

The university counts the following faculties:

- Faculty of Business & Economics,
- Faculty of Engineering,
- Faculty of Arts & Sciences,
- Faculty of Law,
- Faculty of Architecture,
- Faculty of Communication,
- Faculty of Education,
- Faculty of Health Sciences,
- Faculty of Pharmacy,
- Faculty of Medicine and
- Faculty of Tourism.

The School of Computing and Technology (SCT), established in 1979, is the oldest unit of the Eastern Mediterranean University. The primary goal of the SCT is to prepare highly skilled technical human resources demanded by the business, industry and service sectors of today's globalized digital world. To accomplish its primary goal, SCT is committed to equip graduates with the necessary knowledge and skills in their fields of study, through regularly revised project-based learning curriculum, and qualified teaching staff who have an industrial background.

**Further development of the courses, statistical data and evaluation results, implementation of recommendations from previous certification**

The (two-year) ACTA programme is the oldest programme that specialises in accounting education in Northern Cyprus authorized by the Education Council of Turkey (YÖK) and Higher Education Planning, Evaluation, Accreditation and Coordination Council of Northern Cyprus (YÖDAK). The three-year programme was established in 2004 in order to educate students as further qualified accountants for the accounting sector. It is structured as a 2+1 model and the students that are graduated from the two-year programme have the possibility to continue one further year.

There have been curriculum modifications based on the demand from the industry. In order to focus on more accounting subjects and to create more flexibility in the curriculum, English courses in the third and fourth semester have been replaced with the following two area elective courses: Tourism Accounting and Construction Accounting. Additionally, students can also take related courses from other departments with the approval of the department.

The statistical data for the two-year programme refers to the timeframe from 2013 to 2018 and is based on the nationality and gender of students enrolled.

STUDENTS ENROLLED IN TO ACTA PROGRAMME FOR THE YEARS 2013 -2018													
NATIONALITY AND GENDER DISTRIBUTION													
YEAR	PROGRAMME	TRNC			TR			OTHER			TOTAL		
		FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
2013	ACTA	37	40	77	10	4	14	-	-	-	47	44	91
2014	ACTA	27	42	69	7	7	14	-	-	-	34	49	83
2015	ACTA	38	42	80	5	7	12	-	-	-	43	49	92
2016	ACTA	48	37	85	4	6	10	-	-	-	52	43	95
2017	ACTA	58	53	111	8	6	14	-	-	-	66	59	125
2018	ACTA	65	65	130	7	12	19	-	-	-	72	77	149
<b>TOTAL</b>		<b>273</b>	<b>279</b>	<b>552</b>	<b>41</b>	<b>42</b>	<b>83</b>	-	-	-	<b>314</b>	<b>321</b>	<b>635</b>

STUDENT DROPOUT FIGURES FROM THE ACTA PROGRAMME FOR THE YEARS 2013 - 2018													
NATIONALITY AND GENDER DISTRIBUTION													
YEAR	PROGRAMME	TRNC			TR			OTHER			TOTAL		
		FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
2013	ACTA	8	12	20				-	-	-	8	12	20
2014	ACTA	2	8	10	4	1	5	-	-	-	6	9	15
2015	ACTA	4	9	13	1	1	2	-	-	-	5	10	15
2016	ACTA	6	10	16				-	-	-	6	10	16
2017	ACTA	10	7	17	1	1	2	-	-	-	11	8	19
2018	ACTA	12	10	22		1	1	-	-	-	12	11	23
<b>TOTAL</b>		<b>42</b>	<b>56</b>	<b>98</b>	<b>6</b>	<b>4</b>	<b>10</b>	-	-	-	<b>48</b>	<b>60</b>	<b>108</b>

The average duration of study (semester):

Graduation Year		ACTA
	Numof Std	Avg. Duration (semester)
2013	34	5,26
2014	30	5,57
2015	21	4,86
2016	29	5,21
2017	27	4,74
2018	25	4,28

The dropout rate of the programme differs from year to year, but is always about more than 15 %. According to the university this dropout rate comes inter alia due to the academic fails of the students during the first semester. The university is interested in filtering the group of students to get the highly motivated students. Because the entry procedure is controlled by the institution YÖDAK, the university is not able to find the students by its own criteria.

The high dropout rate is also reasoned because of the students' money problems. Some students have to work during the studies, especially from Turkey. Graduates from private high schools can get a scholarship, if they have a better grade point average (GPA) during the programme than 2.5. If this changes they also have to work to continue the programme. Furthermore the male students have to go to the military service and then stop studying. Some of them continue their studies afterwards.

The examination results based on average graduation GPA are 2.62 and the success rate is up to 85 %.

The university uses alumni tracking studies for both programmes to get further information about the programme, the learning outcomes, the university services, the summer training, the work environment, the techniques and tools at the university and the graduates' future plans.

The following table shows the number of students enrolled into the three-year programme for the years 2013 to 2018 based on their nationality and gender.

YEAR	PROGRAMME	TRNC			TR			TOTAL		
		FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
2013	ACTA-3	8	11	19				8	11	19
2014	ACTA-3	5	8	13				5	8	13
2015	ACTA-3	1	10	11				1	10	11
2016	ACTA-3	4	7	11				4	7	11
2017	ACTA-3	11	10	21				11	10	21
2018	ACTA-3	7	9	16				7	9	16
<b>TOTAL</b>		<b>36</b>	<b>55</b>	<b>91</b>				<b>36</b>	<b>55</b>	<b>91</b>

This table figures the student dropout for the years 2013 to 2018

YEAR	PROGRAMME	TRNC			TR			TOTAL		
		FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
2013	ACTA -3		1	1					1	1
2014	ACTA -3	1	1	2				1	1	2
2015	ACTA -3	1		1				1		1
2016	ACTA -3		2	2					2	2
2017	ACTA -3	1		1				1		1

2018	ACTA -3	1		1				1		1
<b>TOTAL</b>		<b>4</b>	<b>4</b>	<b>8</b>				<b>4</b>	<b>4</b>	<b>8</b>

This table shows the number of students graduating from the three-year programme for the years 2013 to 2018.

YEAR	PROGRAMME	TRNC			TR			TOTAL		
		FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
2013	ACTA	4	5	9				4	5	9
2014	ACTA	7	10	17				7	10	17
2015	ACTA	4	8	12				4	8	12
2016	ACTA	1	9	10				1	9	10
2017	ACTA	3	7	10				3	7	10
2018	ACTA	10	10	20				10	10	20
<b>TOTAL</b>		<b>29</b>	<b>49</b>	<b>78</b>				<b>29</b>	<b>49</b>	<b>78</b>

The average duration of study (semester):

Graduation Year	Num	ACTA
		Avg.Duration(semester)
2013	9	2,33
2014	17	2,06
2015	12	2
2016	10	2
2017	10	2
2018	20	2

The dropout rate of the three-year programme is relatively low, because the students already went through the two-year programme and they know what they have to expect in the last year. This is also a reason why there are 100% graduates.

## Rating:

The panel appreciates the number of applicants that is increasing in the last few years. Worthy of note in this context is, that according to alumni tracking studies almost 100 percent of the graduates have been successfully employed in the field of accounting. The panel highly appreciates the detailed alumni tracking studies with that the university gets a lot of useful information to develop the programme and to get information about the graduates' future plans.

On average, approximately 15 % of the students abandon their studies. The university explains this high dropout rate with many reasons that the panel can fully follow.

The statistical data shows that there are 50 % female students and graduates in the two-year programme and 37 % females in the three-year programme. The gender-based distribution of the students in the two-year programme is uniform whereas in the three-year programme there is a clear imbalance toward male students. This can be attributed to the fact that the higher diploma provides the male students with the opportunity to perform their compulsory national (military) service as an officer rather than a private. On the other hand the readily employable graduates can easily find jobs and start earning their lives. Since the female graduates do not have the national service obligation, they can start working as soon as they graduate.

# Description and appraisal in Detail

## 1 STRATEGY AND OBJECTIVES

### 1.1 Logic and transparency of course objectives (Asterisk Criterion)

The Accounting and Taxation Applications programme (ACTA) was established in 1997 under the School of Computing and Technology (SCT) which aims to offer a two-year associate degree programme in order to educate students as qualified accountants for the accounting sector. In 2004 SCT started the ACTA three-year programme, to equip students with a stronger foundation in the accounting field. According to SCT both programmes provide the students with practical and comprehensive knowledge of all basic functions of accounting.

The main policy of the two-year programme is to educate students in a practical way rather than theoretically. Therefore a great emphasis is given to the practical courses. The courses are designed so as to give the students the knowledge and expertise necessary, which will be useful in the market. According to SCT the programme also has a sense of responsibility towards educating students to become productive accountant technicians. Therefore, it is part of the programme's mission to provide students with a wide range of practical and comprehensive knowledge of all basic functions of accounting within two years. In addition to this, the programme also aims to enable the students' immediate entrance to the accounting market by offering students the essential knowledge of accounting and practical skills required by the market.

The curriculum covers computer applications, money and banking, finance, advanced level accounting, auditing, taxation, business and management courses.

The three-year programme generates dedicated graduates who are practically oriented and capable of further personal development to the private and public sector. The programme not only has been designed to provide a balanced education between the theoretical and practical concepts, but also emphasizes the importance of team working and implements team-based projects for this purpose.

According to the curriculum, students of both programmes are required to complete a summer training programme in the industry that aims to develop the students' practical skills in accounting and tax applications.

Therefore, each graduate will

- gain ability of problem solving in accounting and taxation field
- select and design solutions for accounting based problems with organizational development
- use strong analytical and critical thinking skills as well as practical knowledge within the field of accounting
- be equipped with the theoretical background to be eligible for further education
- have communication skills both in speaking and writing
- demonstrate the ability to participate effectively in planning and execute of team-based projects
- describe the impact of accounting issues in a global, societal, and ethical context
- follow the developments within the field of accounting and tax applications
- gain both theoretic and practical knowledge about accounting and tax applications
- gain the ability of using Microsoft programmes and other accounting software programmes

Furthermore, the graduates of the three-year programme will be able

- to apply of accounting concepts with upper level approaches according to effective methods and standards

- to choose and analyze accounting-based problems in an institutional environment
- to take part effectively in planning and implementation of team-based projects
- to discuss the effects of accounting standard solutions in global, social and ethical terms

SCT strives to create high-calibre graduates who are

- equipped with the latest theoretical and practical skills,
- experienced in multinational team work environment,
- comfortable in adapting themselves to different working conditions,
- capable of utilizing the latest technologies efficiently,
- aware of new developments in their fields of interest,
- experts in identifying, analysing and solving technology related problems,
- familiar with industrial standards and broadly accepted discipline processes and have a sense of what comprises ethical and reasonable behaviour.

The programmes are recognized by the Higher Education Council of Turkey (YÖK) and Higher Education Planning, Evaluation, Accreditation and Coordination Council of Northern Cyprus (YÖDAK). The selection and placement examination is carried out by YÖDAK once in every academic year. The Council of Higher Education (YÖK) leads HEIs in Turkey and Northern Cyprus in the context of the national qualification framework. According to SCT the programmes take into account the requirements of the National Qualification Framework for Higher Education in Turkey.

## Rating:

The qualification objectives of the two programmes are consistent in relation to the targeted vocational field. The panel appreciates that the institutions uses alumni tracking studies to get further information about the development of the alumni after graduation. According to the HEI almost 100 percent of the graduates have been successfully employed in the field of accounting. The qualification objectives of the programmes are explained and convincingly presented in relation to the personal development in the targeted professional field. They embrace academic proficiency, comprehensive employability, as well as the development of the individual student's personality in convincing relation to the scope of the course.

The intended level of the programmes according to the European Qualification Framework (EQF) is 5. That means that the students have comprehensive, specialised, factual and theoretical knowledge within a field of study. Graduates should have required a comprehensive range of cognitive and practical skills in order to develop creative solutions to abstract problems. They should be able to exercise management and supervision in contexts of work or study activities where there is unpredictable change. For the panel these requirements are fully fulfilled. According to the panel the course objectives are based on subject-specific and generic learning outcomes which are in line with the academic principles and the level of the qualification to be awarded on completion. The subject-specific and extra-curricular qualification objectives and skills to be acquired correspond with the aspired level at graduation. In particular, a special focus lies in the development of soft skills. The course takes into account the requirements of the European Qualification Framework.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>1.</b>	<b>Strategy and Objectives</b>					
1.1*	Logic and transparency of course objectives			X		

## 1.2 International orientation of the courses

According to SCT the programmes pursue an international objective by explicitly aiming to provide training beyond regional and national frameworks.

The students are local Turkish Cypriot students and Turkish citizens from Turkey. Until the year 2000, the medium of instruction was English. After this year due to the demand of the local and Turkish accounting sector, the medium of instruction was changed to Turkish. If there is a regional demand (especially from Middle East and African countries), the English version of the programmes which is parallel to the Turkish version can also be delivered.

### Rating:

Due to the fact that the programmes aim at qualifying students for the local job market (North Cyprus and Turkey) the international orientation of the courses is not necessarily relevant. The intention of the courses is to sustainably promote the employability of graduates which is taken into account in this programmes. The panel appreciates that the university will deliver the programmes in English if there will be enough interested students.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.	Strategy and Objectives					
1.2	International orientation of the courses					X

## 1.3 Positioning of the courses

According to SCT the programmes are the first programme that specialise in accounting education in Northern Cyprus.

Graduates are able to adapt to the industry due to their practical adequateness as well as theoretical foundation within the fields such as bookkeeping, financial statements analysis, accounting software, business law, and tax regulations.

Graduates of both programmes can be employed in the following sectors:

- Accounting Offices
- Accounting Department of Private Companies
- Government's financial affairs and tax office
- Commercial Banks and Financial Intermediaries
- Offshore Banks
- Accounting Department of Universities

Alternatively graduates are qualified to open their own accounting office. In the three-year programme the students achieve more competencies in this field that are more deepened. This helps students to get more skills and strengthen their employability.

According to SCT alumni-tracking studies are undertaken (see chapter 0.2 further development).

According to SCT, the programmes at hand fit within the overall strategy. The vision and mission statements of SCT are:

- To train the students in becoming innovative and professionally responsible individuals who are able to adapt themselves to changing society and technology.
- To develop cultural diversity, and respect for different cultures.

- To contribute to the welfare of the society and peace in the region and the world.
- To assume a pioneering role in the economic, social and cultural development of the country by giving highest priority to quality in the areas of education and research.
- To become a transparent and autonomous institution with the participation of all its stakeholders.
- To adopt lifelong learning, flexible courses and learning environment including distance education as an integral part of the education system.
- To activate university-community collaboration by attracting the attention of the entire community through various activities such as conferences, seminars, working groups and so forth.
- To carry out scientific research and developmental projects by considering the primary needs of the society.
- To develop collaboration with industrial organizations.

The two-year as well as the three-year programme are implied in this vision and mission statements of SCT.

## Rating:

The university distinguishes the programmes on the education market by defining its goals and by outlining its characteristics. The profile and the competence goals are such that the programmes can compete on the education market as well as on the job market. Alumni tracking studies have been carried out. The analysis confirms the market demand for graduates and the competitiveness of the programmes. Fields of employment are described in a plausible manner and correspond to a foreseeable demand.

The way in which the programmes are incorporated into the HEI's overall strategy is plausibly described and clear reasons are given, i.e. strong focus on industry practice, to adopt lifelong learning and to offer flexible courses with flexible learning environment. Offering the programmes, which directly relates to the above mentioned goal and which is developed in close collaboration with industrial organisations, therefore harmonically fits into the overall concept. For the panel the qualification objectives constitute the core of the institution's strategy and are sustainably implemented.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>1.</b>	<b>Strategy and Objectives</b>					
1.3	Positioning of the courses					
1.3.1	Positioning of the courses in the education and job market, and the professional field ("Employability")			X		
1.3.2	Position of courses within the institution's overall strategy		X			

## 2 ADMISSION

The University's Registrar's Office manages student admission and registration for school programmes (two-year programmes). In order to be admitted to SCT, applicants are required to graduate from a high school or any other equivalent institution. Regulations regarding the student admissions are categorised for different nationalities as follows:

Nationals of Turkish Republic of Northern Cyprus (TRNC):

TRNC nationals who are high school graduates are admitted if they show a satisfactory performance at the university entrance examination administered by the university. Northern Cyprus` commercial school graduates from the related field are placed directly without any entrance exam. These categories of students are given full scholarship by the Ministry of Education of Northern Cyprus.

Turkish Nationals:

Students from mainland Turkey are admitted to the university through a central Turkish University Entrance Examination (ÖSS) administered by the Office of Student Selection and Placement. This examination is organised by Turkish Authorities for the placement of the Turkish students into Turkish Universities in Turkey and the Turkish Cypriot Universities in TRNC.

Students from the Turkish Republic who finished high school abroad can apply with an equivalency certificate for the high school diploma obtained from the Turkish Republic Ministry of Education. Such students are not required to take the Student Selection Exam (ÖSS) and should apply to the Registrar's Office or Liaison Offices in Turkey for pre-registration.

Foreign Nationals (non-Turkish, non-TRNC):

International students other than Turkish/ TRNC nationals who have a high school diploma/ Certificate or equivalent obtain acceptance according to their academic performance. The documents required for registration are:

- original University Entrance Examination Score Report,
- a photocopy of the National ID Card,
- original High School Diploma or High School Exit Document,
- passport-sized pictures,
- male candidates should provide a document stating that they do not have any military service requirement,
- a bank statement indicating the first instalment or that the whole tuition fee has been deposited into the bank account of the university, and
- a health report stating that the student has no health problems.

To get the admission for the three-year programme, the above mentioned criteria have to be fulfilled and the students have to pass the two-year programme.

All students are admitted regularly at the Eastern Mediterranean University as students.

## Rating:

The target group of the programmes is characterised on the basis of previous knowledge, experience, and educational level. The admission requirements are defined and the respective details are comprehensible and transparent. For the panel they also support the achievement of the course objectives. The programme admission conditions and processes are coordinated and are in line with the national admission requirements.

A contract between the university and the students is not necessary, since the students are enrolled as students at Eastern Mediterranean University.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>2. Admission</b>						
2.1*	Focus on the target group			X		
2.2*	Admission conditions			X		
2.3*	Legal relationship			X		

## 3 IMPLEMENTATION

### 3.1 Structure

The medium of instruction in the programmes is Turkish. The two-year programme consists of 25 courses with contact hours (lecture, tutorial, lab hours). The period of study for a full time student is 4 semesters which can be completed in two years and requires fulfilling a total of 120 ECTS points/ 71 Eastern Mediterranean University's credits.

The three-year programme builds on the two-year programme. It consists of 8 more courses. The period of study for a full time student is two semesters which can be completed in one more year after passing the two-year programme and requires fulfilling a total of 180 ECTS points/ 21 Eastern Mediterranean University's credits.

Each credit point (ECTS) is based on 30 hours of study time. The university regulations make it possible for successful students (whose grade point average is above 3.00/4.00) to graduate sooner by taking higher course loads. If their GPA is above 3.00/4.00 the students are eligible to register an extra course of their normal load, and/or by registering to summer school courses. Additionally, students may register as part time students and study at their own pace.

In each semester there are at least five to seven courses and students have to complete 26-33 ECTS points. The last semester of the three-year programme includes two modules: the graduation project and an internship module called vocational training. The programmes are composed of courses having ECTS points ranging from one to six. The calculation of ECTS points includes the number of hours students were foreseen to spend on the course according to lecture and tutorial hours, self-study time, homework and supplementary materials. Furthermore, at the end of each semester, online student surveys are conducted by the university to endure that the self-study times foreseen and the actual work load completed by the students are in line with each other.

Modules are described in the module descriptions. They provide detailed information about the duration of the module, the frequency, possible prerequisites, applicability for other modules, the lecturer, language of teaching, the workload, the defined amount of ECTS points, teaching methods, examination methods and duration, learning outcomes and literature.

A set of study and examination regulations ("Eastern Mediterranean University By-Law for Education, Examinations and Success", "Handbook") exists dealing i.e. with matters regarding assessments, re-sit examinations, internal and external transfer and course descriptions.

Students are assessed and evaluated on a semester basis. There are mid-term and final examinations. In addition to this, students are given at least three quizzes in every course. These quizzes are meant for keeping the students motivated and active and to prepare them

for the final examination.

## Rating:

The structure of the programmes supports the smooth implementation of the curriculum and helps students to reach the defined learning outcomes. The programmes consist of modules and assign ECTS points per module on the basis of the necessary student workload. The course's structural elements are convincingly described. The structure serves to promote the objectives and the students' acquisition of knowledge and competences in line with the given objectives. Practical components are designed and integrated in such a way that ECTS points can be acquired.

The module descriptions provide detailed descriptions of intended learning outcomes and the information defined in the ECTS Users' Guide. A certificate supplement for the two programmes with a transparent documentation of each programme and the associated qualifications was submitted.

There are legally binding study and exam regulations which contain all necessary rules and procedures and take into account national requirements. They are orientated towards the principles of study regulations in higher education.

The study programmes are designed so that students can study for a certain time at other HEIs, even if the students of the programme are not interested in study times abroad as the university stated. This is explained because of the target group and seems plausible to the panel.

The feasibility of the workload is ensured by a suitable curriculum design, by a plausible calculation of workload, by an adequate number and frequency of examinations, by appropriate support services as well as academic and general student counselling (see chapter 4.1). When reviewing the workload, the university also takes into account evaluation findings, including student feedback and the success rate. Cross-module examinations do not take place. Instead, the university uses a combination of midterm and final examinations as well as quizzes and assignments (see chapter 3.2). The panel could get the impression that the shown sample examinations seen on the on-site visit are adequate. This also was indicated by the students during the interviews.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>Implementation</b>					
3.1	Structure					
3.1.1	Structure of the course			X		
3.1.2*	Application of the „European Credit Transfer and Accumulation System (ECTS)“ and modularisation			X		
3.1.3*	Study and examination regulations			X		
3.1.4*	Feasibility of study workload			X		

## 3.2 Content

During the first year of their studies, students are equipped with skills to understand the basics of accounting as well as its functions and importance, to learn and advance about rules and regulations regarding their profession and professional growth such as creating accounting records and using financial figures in the financial structure analysis and decision making processes.

During the second year of their studies, students are provided with information on accounting documents as well as the principles for developing financial statements and income tables, forming financial tables and, at the same time, gain information on how to use the accounting package programs along with information on the taxation regulations as well as basic concepts regarding tax applications and the taxation process.

According to SCT the three-year programme provides the students with further practical and comprehensive knowledge of all basic functions of accounting. It is a kind of education in which theoretical studies and industrial training is interwoven.

The curriculum overview of both programmes is shown in the following illustration:

First Year						
First Year Fall Semester (15/15 Credits, 24/24 ECTS)						
Course Code	Ref. Code	Course Name	Credit	ECTS	Category	Prerequisite(s)
ENGL161	38711	English – I	(3,0,1) 3	4	UC	-
BDEM111	38712	Accounting I	(3,0,1) 3	7	AC	-
BDEM113	38713	Technical English	(3,0,1) 3	6	AC	-
BDEM105	38714	Introduction to Computers	(2,2,0) 3	3	AC	-
MATE107	38715	Basic Mathematics	(3,0,0) 3	4	UC	-
First Year Spring Semester (18/33 Credits, 26/50 ECTS)						
Course Code	Ref. Code	Course Name	Credit	ECTS	Category	Prerequisite(s)
ENGL162	38721	English – II	(3,0,1) 3	4	UC	ENGL161
BDEM112	38722	Accounting II	(3,0,1) 3	7	AC	BDEM111
BDEM114	38723	Statistics	(3,0,0) 3	4	AC	MATE107
BDEM106	38724	Computer & Information Technology	(2,2,0) 3	3	AC	BDEM105
BDEM108	38725	Introduction to Business	(3,0,0) 3	4	AC	-
BDEM110	38726	Accounting Applications I	(3,0,1) 3	4	AC	-
First Year Summer Semester (0/33 Credits, 10/60 ECTS) *						
Course Code	Ref. Code	Course Name	Credit	ECTS	Category	Prerequisite(s)
BDEM200	38737	Summer Training	(0,0,0),0	10	AC	BDEM111

## Second Year

<b>Second Year Fall Semester (18/51 Credits, 29/89 ECTS)</b>						
Course Code	Ref. Code	Course Name	Credit	ECTS	Category	Prerequisite(s)
AE01	38731	Area Elective	(3,0,1) 3	6	AE	
BDEM211	38732	Corporate Accounting	(3,0,1) 3	5	AC	
BDEM203	38733	Managing Information	(2,0,2) 3	4	AC	BDEM106
BDEM215	38734	Taxation	(3,0,0) 3	4	AC	-
BDEM217	38735	Computerized Accounting I	(3,0,1) 3	5	AC	-
BDEM219	38736	Accounting Applications II	(3,0,1) 3	5	AC	BDEM110
<b>Second Year Spring Semester (20/71Credits, 31/120 ECTS)</b>						
Course Code	Ref. Code	Course Name	Credit	ECTS	Category	Prerequisite(s)
AE02	38741	Area Elective	(3,0,1) 3	6	AE	
BDEM212	38742	Period-end Accounting Procedures	(3,0,1) 3	6	AC	
BDEM214	38743	Auditing	(3,0,0) 3	4	AC	
BDEM216	38744	Business Law	(3,0,0) 3	4	AC	
BDEM218	38745	Computerized Accounting II	(3,0,1) 3	5	AC	BDEM217
BDEM202	38746	Banking & Finance	(3,0,0) 3	4	AC	
HIST280	38747	History of Turkish Revolution	(2,0,0) 2	2	UC	

## Third year

<b>Third Year Fall Semester (18/21 Credits, 30/60 ECTS)</b>						
Course Code	Ref. Code	Course Name	Credit	ECTS	Category	Prerequisite(s)
BDEM311	3C251	Management Accounting	(3,0,1) 3	5	AC	-
BDEM303	3C252	Introduction to Marketing	(3,0,0) 3	5	AC	-
BDEM315	3C253	Financial Reporting	(3,0,1) 3	5	AC	-
BDEM307	3C254	Small Business Management	(3,0,0) 3	5	AC	-
BDEM309	3C255	Business Strategies	(3,0,0) 3	5	AC	-
AE (BDEM313)	3C256	Area Elective(Electronic Accounting Books and Document Applications)	(3,0,1) 3	5	AE	-
<b>Third Year Spring Semester (3/21 Credits, 30/60 ECTS)</b>						
Course Code	Ref. Code	Course Name	Credit	ECTS	Category	Prerequisite(s)
BDEM310	3C265	Graduation Project	(3,0,0) 3	8	AC	-
BDEM312	3C266	Vocational Training	(0,0,0) 0	22	AC	-

According to SCT the two-year programme consists of 78 % theory and 22 % tutorial and lab applications. In the practical applications, the accounting application and computerized accounting courses are real life accounting applications. In these courses students are asked to record the accounting transactions manually into accounting books and also record them on accounting software. This is deepened in the third year. In addition, each student has to complete 40 working days as part of an internship (industrial training) during the two-year programme to develop his practical skills. In addition to this each student has to complete an 80 days internship in the three-year programme.

Besides this, the curriculum contains two English courses that give the students English language skills. In addition to this, there is a "Technical English" course in which students are taught accounting in the English language.

According to SCT, the courses in the programmes meet the requirements of the employers in the accounting sector. The curricula are yearly developed/ modified according to the needs and the requirements of the accountants and business owners that are operating in the market. This process is done through yearly meetings with the representatives from industry. Also, the academic staff is constantly in touch with the Association of North Cyprus Chartered Accountants and Sworn-in Certified Public Accountants regarding how to develop and update the curriculum, new software and new developments in the sector.

In the programmes there are two main exams. These are mid-term and final examinations. In addition to this, students are given at least three quizzes in every course. These quizzes are also part of the evaluation which goes towards the calculation of the final grades. Quizzes are given to help and prepare the students to stay motivated and active. The rules and regulations for the examinations can be found in the Regulations for Education, Examinations and Success.

According to the module descriptions, the following examination types are used:

- written exam,
- multiple choice,
- quizzes, and
- practical exams.

No final thesis is required by the end of the programme at hand. But in the three-year programme there is a graduation project. The main aim of this module is to improve the student's research ability and skills in the respective field. Graduating students are required to make research and prepare projects related to the accounting and business field.

## Rating:

The content of each programme is arranged in a logical sequence from introductory modules to specialisations. This especially includes the structure of the three-year programme. For the panel the curricula take properly into account the programme's objectives of both programmes. Therefore, the contents of the modules are well-balanced and oriented towards the intended learning outcomes. The lectures cover the contents necessary for achieving the qualification objectives and are outcome-oriented.

The panel is impressed by the connection between theory and practice that is obviously. The panel appreciates the compulsory internship that takes place in both programmes. It systematically links theory and practice. Furthermore there is another internship in the three-year programme to deepen the practical skills of the students. The panel rates this as a very strong combination of theory and practice. Besides that students apply theories and concepts by working with real-life cases and case studies. The focus clearly lies on the practical application. So it is ensured that practical contents are transferred by appropriate means. The job requirements of the course participants are considered.

Methodological competences play a subordinated role. The acquisition of methodological competences on the defined level is ensured. It is set down as a learning objective in the module descriptions. But it is not one of the main objectives of the programme to strengthen the students' academic work skills, what the curriculum also reflects. The panel is also the opinion that the science-based training is not the main focus. The focus of the courses is clearly in combining theory and practice to strengthen the employability of the students. The panel appreciates this focus, but the acquisition of students' academic work skills should not be downsized too much. Even if the three-year programme ends with a graduation project. Therefore it recommends enhancing the science-based teaching especially in the two-year programme.

The contents of the programmes and the objectives are not international oriented. But the university states in a transparent manner that the target group is not interested in international content. The students are interested in staying in Northern Cyprus or in going back to Turkey and to work in a national industry environment. That is why the university only delivers the programmes in Turkish language, even, if it can be also offered in English language. For this reason, this criterion is not relevant for the panel.

The examinations demonstrate a sufficient level of performance to attain the relevant qualifications. The examination methods are defined for each module and are suited in content to ascertain the intended learning outcomes. They also are in accordance with the desired qualification level. The panel considers the form of examinations as adequate. The form of the examination methods seems for the panel to be common practice in Northern Cyprus. It recommends including more variety in the choice of examination methods in order to move more to competence based examination methods.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>Implementation</b>					
3.2	Content					
3.2.1*	Logic and conceptual coherence			X		
3.2.2	Integration of theory and practice		X			
3.2.3	International and intercultural contents					X
3.2.4	Methodological competence			X		
3.2.5	Academic work and science-based teaching			X		
3.2.6*	Examinations			X		

### 3.3 Multidisciplinary qualifications and skills

During the internship, students work in the industry and have the opportunity to acquire communication skills. They also can learn how to handle conflict situations in real life. Depending on the sort of internship students can furthermore acquire public-speaking skills during preparing and holding presentations during their internships. During the second internship in the three-year programme the students can acquire communication or conflict skills in a more intense way.

Most of the lectures train the students' communication and interpersonal skills by means of case discussions, group activities, and presentations. They learn to deal one by one and acquire communication skills as well as presentation skills.

In the two-year curriculum, there are three computing courses that provide the students with a general foundation in IT and practical skills for using Office Management programmes such as spread sheet application and word processing software as well as widely used computerised accounting software.

Furthermore there are two English courses and one mathematics course provided to the students from different disciplines.

The students also are allowed to take elective courses from different disciplines to develop skills individually they are interested in.

## Rating:

Providing the students with multidisciplinary competences and skills is in the focus of the curriculum. For the panel the students acquire communication and public-speaking skills as well as cooperation and conflict handling skills in accordance with the module descriptions. These skills are not gained in one special module that is designed for this case, but the students can acquire these skills implicit through many modules in the curriculum. This is supported by means of suitable didactical and methodological measures.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>Implementation</b>					
3.3	Multidisciplinary qualifications and skills			X		

## 3.4 Didactics and Methodology

As SCT states, the curricula are designed to align teaching and learning activities along with the learning outcomes with the participation and involvement of stakeholders, school members, administrative staff and students. In general the courses of the programmes are taught using lecture sessions combined with laboratory and/ or tutorial sessions where physical attendance of the students is compulsory.

To ensure an effective linkage between theory and practice, the lecturers use case studies and discussions based on real-life examples from the industry whenever appropriate. During the internship students have the opportunity to apply their theoretical knowledge, to improve their accounting skills, and to gain work experience.

At the beginning of each semester, the course instructor prepares a course outline indicating the topics to be covered during the semester. For every course a main course book is recommended by the instructor. In addition, the lecture notes, exercises and solutions are posted on the web site of every course. Apart from the course book, extra course materials are also prepared by the instructor.

## Rating:

During the on-site visit the university described the didactical concept in a logical coherence and with a focus on the course objectives taking into account the experience and the age of the students. The didactical concept is systematically oriented towards the course objectives. It is flexibly orientated towards the goals of each module and towards the target group. The accompanying course materials that could be inspected on-site are oriented towards the intended learning outcomes and correspond to the required qualification level. They all are electronically accessible for the students.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>Implementation</b>					
3.4	Didactics and methodology					
3.4.1*	Logic and transparency of teaching and learning methodology			X		
3.4.2*	Course materials			X		

### 3.5 Skills for employment / Employability (Asterisk Criterion)

The aim of the programmes is to prepare students for positions in the accounting industry. The curricula have been designed to meet the expectations of the industry today and to respond to the demands. According to SCT the accounting software and other accounting systems used in the industry are directly integrated to the curricula. This enables all graduates to be prepared for being employed in the industry without requiring any extra cost or time for adaptation. The university states that the graduates are highly employable due to their education being parallel with the requirements of the industry. Especially the second internship in the three-year programme helps the students to acquire further skills for a future employment. The programme's academic staff also plays a role in the employment of their graduates due to their link with the relevant companies in the industry. For this purpose the university also uses the alumni tracking studies to get further information about how the programme prepares them for positions in the accounting industry.

SCT underlines the relationships to local and national employers, which are expressed among others in practical trainings within the companies and meetings with company representatives.

In order to find out how satisfied the employers are with programme's graduates the university conducted a survey. The results from the survey are used to improve the programmes continuously.

#### Rating:

The promotion of employability - for instance through the integration of theory and practice - runs as a common thread of the programmes through all its modules. The contents of the two curricula focus on achieving the qualification objectives and have a clear profile. Employability in accordance with the qualification objectives (see chapter 1.1) and the defined learning outcomes is promoted, adding a benefit for graduates in the respective occupational field. Due to the interview of the students on-site, the panel is in no doubt that the graduates of the programmes will be employable, given the focus on practical skills. The programmes are well oriented towards meeting the anticipated requirements of the job market. For this purpose, the institution uses also evaluation results.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>Implementation</b>					
3.5*	Skills for employment / Employability		X			

## 4 RESOURCES AND SERVICES

### 4.1 Teaching Staff

The programmes employ four full-time senior instructors and three part-time instructors. All of them hold a Bachelor's degree in Business Administration or Economics. In addition, six of them hold an MBA degree and one of them a Master in Science degree. According to the university the teaching staff gained further qualifications in terms of vocational certificates such as LOGO Accounting Software, ACCA second level certificate, and pedagogical certificate in education. Each academic staff has specialized in teaching courses in their related area. In addition to teaching and application activities, academic staff also participates in committees to aid students academically. The academic staff also promotes the education in the programme to higher levels of quality by keeping a close relationship with the industry representatives especially with the North Cyprus Accountants Union in Northern Cyprus. According to the university they reorganise and restructure their courses according to the new approaches in vocational education and criteria of the Curriculum Committee.

The staff members are balanced between the main academic tracks accounting, computerized accounting, finance and business. All teaching staff has at least a masters' degree in their qualified area. Most of the teaching staff of the programme are PhD candidates and continuously improve themselves in their field. In addition to this, programme members are attending seminars, conferences and publish articles related to their field.

Most of the academic staff has certificates, such as ACCA second level certificate, pedagogical certificate, IFRS certificates, computerized accounting software certificates all of which are related with course objectives. All of the academic staff's undergraduate/ graduate studies are related with the area.

In addition to these, most of the staff is currently pursuing PhD programmes in related fields. The institution supports the PhD studies of academic staff in related fields. Furthermore, the results of the students' survey are used to verify the pedagogical qualifications and competence of the teaching staff.

Most of the academic staff have had a business experience before they were employed. This is an employment criterion for vocational schools. In addition to this, one of the part-time instructors is certified public accountant who is already running accounting offices in the market.

As part of internal cooperation the following activities are being conducted:

- The teaching staff of the programmes and accountants regularly (once a year) organises meetings to discuss recent changes in accounting rules and regulations.
- The teaching staff of the programmes collaborates with accountants when placing students for their internship.
- Academic staff who is working also in the industry give students real life projects.
- Some academic staff has participated in the project for 'Vocational Education Framework Preparations of Northern Cyprus'.
- Some of the academic staff of the programmes has participated in the meetings at YÖDAK (Higher Education Council of Northern Cyprus) for adapting the ACTA curriculum to the Scottish Qualification of Vocational Education Framework (SQF).

Each student of the programmes is assigned an academic advisor as soon as he registers to the programme, and this advising service continues until graduation. Apart from being assigned an academic advisor, each student is also assigned a project and summer training advisor.

The students of the programmes are advised by the academic staff throughout their academic life such as with registration, course selection, orientation, project proposal preparation and summer training as well as after graduation with job finding and continuing education programmes. In this programmes there is an internship/training coordinator that coordinates students with industry. Also the chair and the assigned academic staff make on-site visits to the companies randomly.

## Rating:

For the panel the structure and number of teaching staff are in line with the programmes requirements. Likewise the qualifications and experience of the course management correspond with the needs of the programmes. The course management is very content oriented and seems for the panel highly motivated in holding the quality of the course as a whole.

The academic qualifications of the teaching staff correspond to the requirements and objectives of the course. Special characteristics of the target group are incorporated. So does for the pedagogical and didactic qualifications of the lecturers.

Overall the reviewers came to the conclusion that both practical background and academic qualifications are in line with requirements. The panel appreciates that the teaching staff has above-average business experience and uses it in a clearly visible and valuable way in their teaching activities.

For the panel SCT ensures internal collaboration and coordination to agree lectures and seminars in different manners. It is systematically ensured that the teaching staff cooperates internally for the purpose of tuning the modules towards the overall qualification objectives. There are regular meetings of all those teaching in the programmes.

The panel is very impressed about the student support at SCT. The students are deeply contented with the quality of counselling, of support in organisational or administrative matters, and of individual coaching. Not only is support and coaching an integral part of the services provided by the teaching staff and offered on a regular basis, moreover, the advisors are available outside the specified office hours as well. The on-site visit showed that the students are given more than above-average support with academic and related issues.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>4.</b>	<b>Resources and Services</b>					
4.1	Teaching Staff					
4.1.1*	Course management			X		
4.1.2*	Structure and number of teaching staff in relation to curricular requirements			X		
4.1.3*	Teaching staff's academic qualifications			X		
4.1.4*	Teaching staff's educational/didactic qualifications			X		
4.1.5	Practical business experience of the teaching staff		X			
4.1.6	Internal cooperation			X		
4.1.7*	Student support and coaching	X				

## 4.2 Course Management

The Programme Coordinator is responsible for the coordination of the educational activities of both the teaching staff and students. These responsibilities include:

- promoting the programmes,
- curriculum development,
- organizing exams,
- preparing the biyearly time table of the programmes,
- organizing meetings,
- developing the laboratory,
- coordinating and organizing meetings with the industry.

Decisions on departmental (programme) proposals are taken by the School of Computing and Technology (SCT) Board. The SCT Board members consist of Programme Coordinators and one departmental representative from each programme. In addition to this, the SCT's Student Representative is invited to the SCT Board meetings to discuss the students' problems and possible solutions.

The administration of university and school supports and encourages all academic activities, academic appraisals, social activities, researches related with the participants. The main contact persons of the students to benefit from all these services are their academic advisors. The contact persons of the academic staff are their unit administrators. The administration provides the following:

- health services,
- psychological counselling,
- sports and cultural services,
- transportation services,
- library services,
- accommodation services,
- food and beverages services,
- banking service,
- technological supporting.

### Rating:

The administrative course director coordinates the activities of everyone involved in the courses and ensures that the course runs smoothly. The course management is very content oriented and seems for the panel highly motivated in holding the quality of the programmes as a whole. For the panel it is also ensured by the Programme Coordinator that the programmes are further developed in cooperation with the relevant groups. The panel appreciates the high motivation of all persons involved.

Faculty members and students are supported by the administration in the organisation of the programmes. Sufficient administrative staff is available, they are highly committed to their jobs. Decision-making processes, authority, and responsibilities are clearly defined.

A main contact person for the participants has been appointed. The participants are informed on all relevant matters in advance and in a comprehensive way. The reachability of service staff is clearly determined. Requests are dealt with promptly.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>4.</b>	<b>Resources and Services</b>					
4.2	Course Management					
4.2.1*	Programme Coordinator		X			
4.2.2	Process organisation and administrative support for students and teaching staff			X		
4.2.3	Service for participants			X		

### 4.3 Networking

Students are assigned a portal account and electronic mail address when they register. Students can join student clubs as part of their social activities. According to SCT, in this way, students can improve their social, cultural and occupational skills, gain the skill of expressing themselves more efficiently, take part in club organisations, either theirs or other clubs', and attend the club activities.

In addition to this the university's student career research centre tracks students after graduation.

#### Rating:

Measures to create and maintain networks have been provided.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>4.</b>	<b>Resources and Services</b>					
4.3	Networking			X		

### 4.4 Cooperation with academic institutions or enterprises (Asterisk Criterion for cooperation courses)

The academic staff of the programmes is in cooperation with accountants working in the market. Furthermore it keeps in contact with the Association of North Cyprus Chartered Accountants and Sworn-in Certified Public Accountants. This cooperation provides mutual benefits for both the industry and SCT. Some of the courses are developed according to the standards of the Accounting Rules and Regulations of Northern Cyprus. The departmental board of the programme continuously updates the curriculum according to the needs and requirements of the industry by consulting accountants in the market.

On the other hand, accounting offices, banks, insurance companies and other private trading companies directly contact the academic staff of the programme whenever they need to employ qualified personnel for their company.

#### Rating:

Looking on the course objectives it is understandable for the panel that the SCT does not cooperate with HEIs or other academic institutions. On the other side the panel would like to highlight the numerous and actively promoted cooperation with enterprises, resulting in

different activities such as in project work, work experience placements and teaching activities. Furthermore, company representatives are involved in the development and update process of the curriculum as well as in the quality assurance process of the programmes.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>4.</b>	<b>Resources and Services</b>					
4.4(*)	Cooperation with academic institutions or enterprises (asterisk criterion for cooperation courses)			X		

## 4.5 Facilities

There are 15 classrooms and 10 computer laboratories of the SCT which are used by the academic programmes in the school. The capacity of each classroom is 50 students. In every classroom there is a desktop computer, data projector, and internet connection. The capacity of each laboratory is 25 students, and there are 25 standalone desktop computers, internet connection and a data projector. In addition to this the necessary accounting software has been installed on every computer ready to use for the students.

The SCT has a website where every programme under the SCT has its own website. The website of each course is kept up to date and includes course content, aim, methodology, learning outcomes, schedule, and evaluation of the course. In addition to this, students have access to all books and journals available at the EMU library. Moreover, the EMU library provides access to a large number of online databases. The working hours are from 9:00 – 22:30 (Monday to Friday) and 10:00 – 20:00 (Saturday and Sunday). During the examination periods: Monday to Sunday 24/7.

EMU Library's institutional memberships are as follows:

- TÜBİTAK - ULAKBİM (National Academic Network and Information Center)
- ANKOS (Consortium of Anatolian Universities' Libraries)
- ÜNAK (University and Research Librarians Association)
- OCLC (Online Computer Library Center)
- LIBER (Ligue Des Bibliothèques Europeennes De Recherche)

### Rating:

In the view of the panel, the number and size of teaching rooms, the equipment of all learning facilities are in line with the needs described for the programmes, also taking into account of the use of resources for other programmes. For special contents of the curriculum (e.g. simulation games, and virtual elements), the institution possesses appropriate rooms which possess the specific technical components needed. The campus is fully equipped with modern information technology. Free access to a Wi-Fi network is available for students.

Access to literature and journals as well as digital media, e.g. electronic media, databases and journals, is coordinated with the course content and is up to date. Access to relevant digital media is available outside the institution as well. Opening hours and staffing entirely fulfil the students' needs. There is ample access to literature and journals as well as digital media including databases. Sufficient library workstations are available to students with appropriate technical equipment and rooms for group work.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>4.</b>	<b>Resources and Services</b>					
4.5	Facilities					
4.5.1*	Quantity, quality, media and IT equipment of teaching rooms		X			
4.5.2*	Access to required literature		X			

## 5 Documentation

The course's content and examination scheme have been documented in the courses' outline and published on the web page of the courses. The curriculum of the programmes is publicly available on the School of Computing and Technology web site.

The courses are described in detail. This documentation is constantly updated and easily accessible for interested parties both in print and in electronic form, which ensures a high level of transparency.

### Rating:

The course's content, curriculum and examination scheme have been suitably documented and published (e.g. course plan and exam regulations). A set of study and examination regulations ("Eastern Mediterranean University By-Law for Education, Examinations and Success", "Handbook") is published for all parties.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>5.*</b>	<b>Documentation</b>			X		

## 6 Quality Assurance

The quality assurance strategy consists of the following quality control mechanisms:

- Curriculum review
- Review of academic standards
- Course evaluation process
- Analysis of the employability of the graduate

### Curriculum review

There has been curriculum modification in the programme recently. The main aim of this modification is to fulfil the requirement of industry and feedback from occupational training supervisors.

Regular academic department meetings are the main mechanism used to address curricular issues. School members who teach in the programme meet once per year to review the content and coordination of courses in the programme. They review the learning outcomes for each course in the programme in order to minimise overlaps in content between different courses, and to make sure that no significant contents are missing in the programme. They also specify the textbooks to be used for each course, and they can recommend specific

teaching approaches, such as the use of real-world projects or case studies for specific courses.

Proposed curriculum changes are also discussed in department and school board meetings. The department may propose changes to the curriculum, which are then sent to the school board for consideration. The SCT Board members consist of Programme Coordinators and one departmental representative from each programme. In addition to this, the SCT's Student Representative is invited to the SCT Board meetings to discuss the problems and solutions of the students. Decisions on departmental (programme) proposals are taken by the SCT Board subject to the University senate decisions.

#### Review of academic standards

Regular academic department meetings are also the main mechanism for establishing and reviewing academic standards. In addition to the curriculum review meeting, local programme members who teach in the programme also meet once per year to review the implementation of academic standards that the department has established. These standards specify minimum requirements for course assignments, for providing feedback to students, and for grading. The departmental standards are compared with actual results wherever possible and corrective actions are agreed upon.

The primary mechanism for assuring that the learning outcomes are being achieved in the programme is the systematic assessment of learning outcomes.

#### Course evaluation process

The primary mechanism for monitoring and controlling the quality of instruction is the systematic evaluation of courses by students. The students are asked to evaluate each of their courses each term. For this purpose a questionnaire consisting of 17 questions about the course and the instructor is used. This questionnaire was developed by and is regularly reviewed and improved by a committee of the university senate members and students. The evaluation is carried out online for each course, and it is administered by committee of the Rectors' Office. The instructor is invited to wait outside the class during the process, so that it can be anonymous and confidential. All student responses, including written comments, are entered into a spreadsheet to ensure students' anonymity. The printed results are then sent to the instructor after he submits the grades for the course.

Additional early evaluation is carried out by the instructor voluntarily in order to find out existing problems if any. The results from both the early and the end-of-term evaluations provide valuable feedback to instructors that help them identify areas where improvements are needed.

Each academic department head receives and reviews the evaluations for all courses in his department, and together with the academic director, they identify possible instructional problems and take appropriate actions to resolve them.

#### Alumni and employers

Alumni and employers surveys are conducted regularly to solicit feedback from these groups in several ways that is very useful in helping to improve the programme.

Occasionally selected alumni are invited to come to the academic department meetings to give feed-back about the programme. Recently, selected alumni of the programme were invited to a meeting with the programme members to discuss how the coordination of the programme could be improved. The alumni who attended this meeting were working professionals in the accounting area and they provided very useful input on topics that were missing in the programme and topics that were repeated in some courses. In addition to this they were asked to complete an online questionnaire on the following topics:

- opinion about university services,
- learning outcomes of the programme,
- opinion about the programme,
- opinion about summer training, and
- their future plans.

Moreover international accreditations/certifications are also assurance for the quality of education.

Also, the academic staff is constantly in touch with the Association of North Cyprus Chartered Accountants and Sworn-in Certified Public Accountants regarding how to develop and update the curriculum, new software and new developments in the sector.

## Rating:

At SCT quality assurance procedures are implemented. A quality assurance and development procedure, which systematically and continuously monitors and develops the quality of the programmes with respect to its contents, processes, and outcomes, has been set up. It takes into account the evaluation results and the analysis on student workload, success rate, and graduate employment. All relevant parties participate in the respective committees to plan and assess the quality assurance and development procedures. Responsibilities are clearly defined.

Evaluation by the students is carried out on a regular basis and in accordance with a prescribed procedure. Quality control by the teaching staff is also carried out on a regular basis and in accordance with a prescribed procedure. The outcomes provide input for the quality development process.

To improve the programmes alumni surveys are also conducted regularly. For the panel this is also very useful in helping to develop the programmes.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>6.</b>	<b>Quality Assurance</b>					
6.1*	Quality assurance and development of course content, processes and outcomes			X		
6.2*	Instruments of quality assurance					
6.2.1	Evaluation by students			X		
6.2.2	Quality assurance by teaching staff			X		
6.2.3	External evaluation by alumni, employers and others			X		

# Quality Profile

**Institution:** Eastern Mediterranean University

## Continuing Education Courses:

Accounting and Taxation Application Programme – 2 years

Accounting and Taxation Application Programme – 3 years

Quality Ratings		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>1.</b>	<b>Strategy and Objectives</b>					
1.1*	Logic and transparency of course objectives			X		
1.2	International orientation of the course					X
1.3	Positioning of the course					
1.3.1	Positioning of the course in the education and job market, and the professional field (“Employability”)			X		
1.3.2	Position of course within the institution’s overall strategy		X			
<b>2.</b>	<b>Admission</b>					
2.1*	Focus on the target group			X		
2.2*	Admission conditions			X		
2.3*	Legal relationship			X		
<b>3.</b>	<b>Implementation</b>					
3.1	Structure					
3.1.1	Structure of the course			X		
3.1.2*	Application of the „European Credit Transfer and Accumulation System (ECTS)“ and modularisation			X		
3.1.3*	Study and examination regulations			X		
3.1.4*	Feasibility of study workload			X		
3.2	Content					
3.2.1*	Logic and conceptual coherence			X		
3.2.2	Integration of theory and practice		X			
3.2.3	International and intercultural contents					X
3.2.4	Methodological competence			X		
3.2.5	Academic work and science-based teaching			X		
3.2.6*	Examinations			X		
3.3	Multidisciplinary qualifications and skills			X		
3.4	Didactics and methodology					
3.4.1*	Logic and transparency of teaching and learning methodology			X		
3.4.2	Course materials			X		
3.5*	Skills for employment/Employability		X			

## Quality Ratings

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>4. Resources and Services</b>					
4.1 Teaching staff of the course					
4.1.1* Course management			X		
4.1.2* Structure and number of teaching staff in relation to curricular requirements			X		
4.1.3* Teaching staff's academic qualifications			X		
4.1.4* Teaching staff's educational/didactic qualifications			X		
4.1.5 Practical business experience of the teaching staff		X			
4.1.6 Internal cooperation			X		
4.1.7* Student support and coaching	X				
4.2 Course management					
4.2.1 Administrative course director		X			
4.2.2* Process organisation and administrative support for students and teaching staff			X		
4.2.3 Service for participants			X		
4.3 Networking			X		
4.4(*) Cooperation with academic institutions or enterprises (asterisk criterion for cooperation courses)			X		
4.5 Facilities					
4.5.1* Quantity and quality of media and IT Resources of teaching rooms		X			
4.5.2* Access to required literature		X			
<b>5.* Documentation</b>			X		
<b>6. Quality Assurance</b>					
6.1* Quality assurance and development of course content, processes and outcomes			X		
6.2* Instruments of quality assurance					
6.2.1 Evaluation by students			X		
6.2.2 Quality assurance by teaching staff			X		
6.2.3 External evaluation by alumni, employers and others			X		