

NEAR EAST UNIVERSITY

**FACULTY OF ECONOMICS AND ADMINISTRATIVE
SCIENCES**

**ACCOUNTING AND TAX APPLICATIONS ASSOCIATE
PROGRAM**

COURSE CATALOGUE

2021-22

➤ **QUALIFICATION AWARDED**

- Students who successfully complete the program are awarded an Associate Degree in Accounting and Tax Applications.

➤ **LEVEL OF QUALIFICATION**

- This is an Associate program

➤ **SPECIFIC ADMISSION REQUIREMENTS**

In the framework of the regulations set by Higher Education Council of Turkey (YÖK), student admission for this associate degree program is made through a university entrance examination called YKS. Following the submission of students' academic program preferences, Student Selection and Placement Center (ÖSYM) places the students to the relevant program according to the score they get from ÖSYS.

International students are accepted to this undergraduate program according to the score of one of the international exams they take such as SAT, ACT and so on, or according to their high school diploma score.

Exchange student admission is made according to the requirements determined by bilateral agreements signed by NEU and the partner university.

Visiting students can enroll for the courses offered in this program upon the confirmation of the related academic unit. Additionally, they need to prove their English language level since the medium of instruction of the program is English.

➤ **QUALIFICATION REQUIREMENTS AND REGULATIONS**

The students studying in this undergraduate program are required to have a Cumulative Grade Points Average (CGPA) of not less than 2.00/4.00 and have completed all the courses with at least a letter grade of DD/S in the program in order to graduate. The minimum number of ECTS credits required for graduation is 120.

➤ **RECOGNITION OF PRIOR LEARNING**

At Near East University, full-time students can be exempted from some courses within the framework of the related bylaws. If the content of the course previously taken in another institution is equivalent to the course offered at NEU, then the student can be exempted from this course with the approval of the related faculty/graduate school after the evaluation of the course content.

➤ **PROFILE OF THE PROGRAM**

- Accounting and Tax Applications Associate Degree program is a 2-year program. In the Accounting and Tax Applications Program, education is given in order to train professional intermediate staff who will take an active role in the realization of the activities carried out in public and private sector organizations more efficiently and have sufficient knowledge in the field of accounting.
- After completing the Accounting and Taxation program students will be:

- Skilled in critical thinking and decision making, as supported by the appropriate use of analytical and quantitative techniques.
- Able to acquire proficiency in English and be able to communicate effectively as well as prepare and deliver oral and written presentations using appropriate information technologies
- Able to identify business related problems in a situation and will be able to find sound and innovative solutions to the problems
- Able to work effectively in teams.
- Able to understand and work with people from diverse cultures and backgrounds in any organizational setting.

➤ **PROGRAM OUTCOMES**

Program Outcomes	
1	Have an accounting education
2	To learn information about the businesses where the professional accountant will work, especially how businesses are organized and managed, as well as the environment of the business
3	To have professional knowledge, professional skills, values, ethics and attitudes
4	Gaining the knowledge and skills of being a qualified personnel in public institutions and organizations and in the private sector
5	To have knowledge of the use of computers and necessary programs.
6	To have the ability to analyze and comment on accounting practices
7	Take responsibility individually and as a group, communicate effectively with relevant people, and be able to solve problems using qualitative and quantitative data.
8	Knowing how to access information in a constantly changing and globalizing world and having a lifelong learning philosophy
9	Having effective verbal and written communication skills and using English language to follow the information in the field and communicate with colleagues
10	Understand and interpret the basic concepts of economics and law
11	Using information ethically, accurately and safely, respectfully towards the environment and people

2nd Year-2nd Semester

MAN202	Communication for Business II					√	√			√	√		
EAS204	Financial Accounting II	√			√			√	√	√	√	√	√
EAS303	Managerial Accounting		√	√	√	√	√	√				√	√
ACC410	Tax Practices	√						√	√	√	√		√
EAS207	Business Law	√			√	√		√	√	√	√		
YİT102 /TUR102	Turkish for International Students II/ Turkish Language II												

* 1 Lowest, 2 Low, 3 Average, 4 High, 5 Highest

➤ OCCUPATIONAL PROFILES OF GRADUATES

- Graduates of the Accounting and Tax Practices program are equipped with computer and communication skills that help them adapt quickly to any business environment. They are also effective team players making them productive group members. They are also knowledgeable in key business functional areas. Therefore, graduates can be easily employed in both the private and public sectors. Many graduates find employment in a variety of business-related settings, such as marketing, sales, accounting, finance, human resource management. Among the sectors that employ graduates from the Accounting and Tax Applications program are the offices of Certified Public Accountants, accounting departments of businesses operating in the private sector, and public institutions.

➤ ACCESS TO FURTHER STUDIES

- Students who graduate from this program cannot apply to graduate programs.
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➤ PROGRAM STRUCTURE

Accounting and Tax Applications Associate Degree program total consists of 27 courses with 120 ECTS credits in total.

There are at least 5 courses in each semester, excluding common compulsory courses and elective courses.

In each program, there are common compulsory courses identified by the Higher Education Council of Turkey (YÖK) and other common courses determined by the University Senate.

COURSES OFFERED THROUGHOUT THE UNIVERSITY		
Common University Courses	Campus Orientation	The students are registered to this course at the beginning of the first semester of the freshman year to familiarize them with the campus life at NEU.
	Career Planning	The students are registered to this course at the beginning of their second semester of the freshman year to help them prepare for work life after graduation.
	Cyprus History and Culture	This course is taken by students in their freshmen year and it aims to help them to familiarize them with the local history and culture.
Common Compulsory Courses (YÖK Courses)	Turkish Language I-II (Turkish for Foreigners I & II to replace this course for international students) Principles of Atatürk and History of Revolution I-II	These are the compulsory courses which are required to be offered in all of the associate and undergraduate programs in Turkey according to the Higher Education Legislation.
	Information Technologies	This course is anticipated in all the associate and undergraduate programs in Turkey in order to make the students gain the qualifications related to basic information technologies.
	Foreign Language (ENGLISH) I & II	This course is offered in the first and second semester and conducted according to the program curriculum of each faculty.

➤ COURSE STRUCTURE DIAGRAM WITH COURSE CREDITS

To see the course details (such as objectives, learning outcomes, content, assessment and ECTS workload), click the relevant Course Code given in the table below.

1 st Year Fall Semester						
Course Code	Pre.	Course Name	Theory	Application/ Laboratory	Local Credits	ECTS
ENG101		English I	3	0	3	3
COM101		Information Technologies I	3	0	3	4
MTH171		Maths for Business & Economics I	3	0	3	5
EAS101		Principles of Economics I	3	0	3	6
EAS101		Introduction to Business	3	0	3	6
AİT101/103		Principles of Atatürk and History of Revolution I	2	0	2	2
CAM100		Campus Orientation	2	0	0	2
CHC100		Cyprus Culture and History	2	0	0	2

Total						30
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1 st Year Spring Semester						
Course Code	Pre.	Course Name	Theory	Application/ Laboratory	Local Credits	ECTS
ENG102	ENG101	English II	3	0	3	3
COM102	COM101	Information Technologies II	3	0	3	4
MTH172	MTH171	Maths for Business & Economics II	3	0	3	6
EAS102	EAS101	Principles of Economics II	3	0	3	7
EAS104	EAS103	Principles of Management	3	0	3	6
AİT102/104	AİT101/103	Principles of Atatürk and History of Revolution II	2	0	2	2
CAR100		Career Planning	2	0	0	2
Total						30

2 nd Year Fall Semester						
Course Code	Pre.	Course Name	Theory	Application/ Laboratory	Local Credits	ECTS
MAN201	-	Communication for Business I	3	0	3	4
EAS203	-	Financial Accounting I	3	0	3	6
MTH261	MTH172	Statistics I	3	0	3	6
EAS201	EAS101	Microeconomics	3	0	3	6
LAW103	-	Introduction to Law	3	0	3	6
YİT101 /TUR101	-	Turkish for International Students I/ Turkish Language I	2	0	2	2
Total						30

2 nd Year Spring Semester						
Course Code	Pre.	Course Name	Theory	Application/ Laboratory	Local Credits	ECTS
MAN202	MAN201	Communication for Business II	3	0	3	4
EAS204	EAS203	Financial Accounting II	3	0	3	6
EAS303	EAS203	Managerial Accounting	3	0	3	6
ACC410		Tax Practices	3	0	3	6
EAS207	LAW103	Business Law	3	0	3	6

YİT102 /TUR102	YİT101 /TUR101	Turkish for International Students II/ Turkish Language II	2	0	2	2
Total						30

Additional Notes

A total of 120 ECTS credits of courses are required to graduate. Accounting and Tax Practices students must complete the compulsory courses and the technical elective courses to provide a total of 120 ECTS credits. Otherwise, they will not be deemed to fulfill the conditions to graduate from the program. ECTS credits of elective courses should be equal or greater than the credits specified in the curriculum.

If you need support for these courses due to your disability, please refer to the Disability Support Unit. Contact; engelsiz@neu.edu.tr

➤ EXAM REGULATIONS & ASSESSMENT & GRADING

Exam Regulations and, Assessment, and Grading

For each course taken at NEU, the student is given one of the letter grades below by the instructor as the semester course grade. Each grade has also its ECTS grade equivalent

The table below provides the detailed information about the local letter grades, coefficients and ECTS grade equivalents.

SCORE	GRADE	COEFFICIENT	ECTS Grade
90-100	AA	4.0	A
85-89	BA	3.5	B*
80-84	BB	3.0	B*
75-79	CB	2.5	C*
70-74	CC	2.0	C*
60-69	DC	1.5	D
50-59	DD	1.0	E
49 and below	FF	0.0	F

*for these ones, the higher grade is applied

In order to be successful in a course, short cycle (associate degree) and first cycle (bachelor's degree) students have to get a grade of at least DD, second cycle (master's degree) students have to get a grade of at least CC, and third cycle (Ph.D.) students have to get a grade of at least CB to pass a course. For courses which are not included in the cumulative GPA, students need to get a grade of S (satisfactory).

Apart from that, each local grade has an equivalent ECTS grade which makes it easier to transfer the grades of mobility periods of students. The table above shows the ECTS grading system at NEU.

Also, among the Letter Grades;

I	Incomplete
S	Satisfactory Completion
U	Unsatisfactory
P	Successful Progress
NP	Not Successful Progress
EX	Exempt
NI	Not included
W	Withdrawal
NA	Never Attended

Grade of I (Incomplete), is given to students who are not able to meet all the course requirements at the end of the semester or summer school due to a valid justification accepted by the instructor. Students who receive a letter grade "I" must complete their missing course requirements and receive a letter grade within one week following the date the end of semester grades or summer school grades submitted. However, in the event of special cases, this period can be extended until two weeks before the beginning of registration for the next semester, upon the recommendation of the respective Graduate School department head and the decision of that academic unit's administrative board. Otherwise, grade of "I" will automatically become grade of FF, or grade of U.

Grade of S (Satisfactory) is given to students who are successful in non-credited courses.

Grade of U (Unsatisfactory) is given to students who are unsuccessful in non-credited courses.

Grade of P (Successful Progress) is given to students, who continue to the courses that are not included in the GPA that has a period exceeding one semester, and regularly performs the academic studies for the respective semester.

Grade of NP (Not Successful Progress) is given to students, who do not regularly perform the academic studies for the respective semester for courses that are not included in the GPA and have a period exceeding one semester.

Grade of EX (Exempt), is given to students who are exempt from some of the courses in the curriculum.

Grade of NI (Not included) is issued to identify the courses taken by the student in the program or programs which are not included in the GPA of the student. This grade is reported in the students' transcripts with the respective letter grade. Such courses are not counted as the courses in the program that the student is registered to.

Grade of W (Withdrawal) is used for the courses that the student withdraws from in the first ten weeks of the semester following the add/drop period, upon the recommendation of his/ her advisor and the permission of the instructor that teaches the course. A student is not allowed to withdraw from courses during the first two semesters of his/ her associate/undergraduate degree program and from those courses he/she has to repeat and received grade "W" before, which are not included in the grade average. A student is allowed to withdraw from two courses at the most during his/ her associate

degree study, and four courses during his/her undergraduate study upon the recommendation of the advisor and the permission of the instructor that teaches the course. A student has to take the course that he/she withdrew from, the first semester in which it is offered.

Grade “NA” (Never Attended) is issued by the instructor for students who fail to fulfil the attendance and/or requirements of the course and/or who lose their right to take the end of semester exam because they failed to take any of the exams administered throughout the semester. Grade “NA” is not considered in the average calculations.

Both the ECTS grades and the local grades of the students are displayed on the official transcript of the students.

➤ **GRADUATION REQUIREMENTS**

In order to graduate from this undergraduate program, the students are required;

- to succeed in all of the courses listed in the curriculum of the program by getting the grade of at least DD/S with a minimum of 120 ECTS
- to have a Cumulative Grade Point Average (CGPA) of 2.00 out of 4.00

➤ **MODE OF STUDY**

This is a full-time program.

➤ **PROGRAM DIRECTOR (OR EQUIVALENT)**

- Assist.Prof.Dr. Hüseyin Baykan , Head of Department, Vocational School, Near East University

➤ **EVALUATION QUESTIONNAIRES**

Evaluation Survey

Graduation Survey

Satisfaction Survey