

NEAR EAST UNIVERSITY

FACULTY OF ECONOMICS AND ADMINISTRATIVE
SCIENCES

PROGRAM IN BANKING AND ACCOUNTING

COURSE CATALOGUE

2021-22 FALL

➤ **QUALIFICATION AWARDED**

The students who successfully complete the program are awarded the degree of Bachelor of Banking and Accounting

➤ **LEVEL OF QUALIFICATION**

This is a First Cycle (Bachelor's Degree) program

➤ **SPECIFIC ADMISSION REQUIREMENTS**

In the framework of the regulations set by Higher Education Council of Turkey (YÖK), student admission for this undergraduate 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 240. It is also mandatory for the students to complete their compulsory internship in a specified duration and quality.

➤ **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**

The program's goal is to equip its graduates with both the fundamental scientific principles that underpin the key Banking and Accounting in use today and the financial accounting skills that enable those principles to be applied in practice. Upon graduation, students should be equipped to pursue a career as accounting professionals or, if they so wish, to pursue further academic studies. The graduates will be professionals who can be flexible and integrate in a relatively short time into a wide-range of different sectors of the economy.

➤ **PROGRAM OUTCOMES**

Program Outcomes	
1	To develop the basic knowledge necessary for the field of banking and accounting
2	To understand how planning, organizing, leading and controlling works in the banking and accounting structure
3	To gain knowledge about the basic functions of accounting, finance, marketing, management, and production and to be able to apply accounting activities at the national as well as international level
4	To gain the knowledge and skills required to be a qualified personnel in the public finance sector as well as the private finance sector, as well as to work as a team member
5	To develop a knowledge of computer use and relevant programs
6	To develop effective oral and written communication skills and to be proficient in English
7	To develop the skills in order to correctly access and use information, solve problems, think analytically and make sound decisions
8	To be able to provide solutions to complex accounting problems using creative thinking and accounting skills
9	To understand and interpret the basic concepts of the social sciences, economics, and law
10	To gain the skills to be able to develop a working system through the integration of theoretical knowledge with the practices of daily banking and accounting activities
11	To ethically use information in a respectful, accurate and safe manner towards the environment and people
12	To adopt a lifelong learning philosophy and be able to access information in a continuously changing and globalizing world
13	To be able to follow the international literature related to the field of banking and accounting and be able to communicate with colleagues in other countries

➤ **COURSE & PROGRAM OUTCOMES MATRIX**

		Program Outcomes												
Course Code	Course Name	1	2	3	4	5	6	7	8	9	10	11	12	13
1st Year - 1st Semester														
ENG101	English I					√								√
COM101	Information Technologies I					√	√							
MTH171	Maths for Bus & Econ.I							√	√		√		√	
EAS101	Principles of Econ.I	√						√	√	√	√	√	√	√
EAS103	Introduction to Business	√		√						√		√	√	
YIT101 TUR101	Turkish for Intern. Students I Türk Dili I	√	√		√			√	√		√		√	√
CAM100	Campus Orientation	√	√		√			√	√		√		√	√
CHC100	Cyprus Culture and History	√	√		√			√	√		√		√	√
1st Year - 2nd Semester														
ENG102	English II					√								√
COM102	Information Technologies II					√	√	√					√	
MTH172	Maths for Bus & Econ.II							√	√		√		√	
EAS102	Principles of Econ.II	√						√	√	√	√	√	√	√
EAS104	Principles of Management	√	√		√			√	√		√		√	√
YIT102 TUR102	Turkish for Intern. Students II Türk Dili II	√	√		√			√	√		√		√	√
CAR100	Career Orientation	√	√		√			√	√		√		√	√
2nd Year - 1st Semester														
MAN201	Communication for Business I						√	√			√	√		
EAS203	Financial Accounting I	√			√			√	√	√	√	√		√
MTH261	Statistics I	√	√	√	√			√	√			√	√	√
EAS201	Microeconomics	√						√	√	√	√		√	√
LAW103	Introduction to Law				√			√	√	√		√	√	
AİT101 AİT103	Atatürk İlkeleri I Principles of Atatürk I	√	√		√			√	√		√		√	√
2nd Year - 2nd Semester														
MAN202	Communication for Business II						√	√			√	√		
EAS204	Financial Accounting II	√			√			√	√	√	√	√		√
MTH262	Statistics II		√	√	√		√	√	√			√	√	
EAS202	Macroeconomics	√						√	√	√	√		√	√
EAS207	Business Law	√			√		√		√	√	√	√		
AİT102/ AİT104	Atatürk İlkeleri II Principles of Atatürk II	√	√		√			√	√		√		√	√

3rd Year - 1st Semester													
BANK303	Principles of Banking I	√	√	√	√	√	√		√		√	√	√
FIN304	Investment Fundamentals	√	√	√					√	√	√	√	√
ELECTIVE													
EAS301	Business Finance	√	√	√	√				√		√	√	√
EAS306	Money and Banking	√							√	√	√	√	√
3rd Year - 2nd Semester													
BANK304	Principles of Banking II					√			√	√		√	√
FIN304	Investment Fundamentals	√		√					√	√		√	√
ELECTIVE													
EAS302	Finanacial Management	√	√	√	√				√		√	√	√
SOC100	Sociology	√									√	√	√
BANK310	Internship	√	√	√	√	√	√	√	√	√	√	√	√
4th Year - 1st Semester													
BANK 405	Risk Management					√			√	√		√	√
FIN 404	International Finance			√					√	√	√	√	√
ELECTIVE		√	√	√	√				√	√	√	√	√
ELECTIVE													
ELECTIVE													
4th Year - 2nd Semester													
BANK 408	International Banking					√			√	√		√	√
ELECTIVE													
ELECTIVE													
ELECTIVE													
ELECTIVE													
Technical (Field-Related) Elective Courses													
ACC441	Accounting Theory												
ACC435	Intermediate Accounting												
ACC423	International Accounting												
ACC430	Bank Accounting												
BANK402	Commercial Lending												
EAS309	Mathematics of Finance												
EAS303	Managerial Accounting												

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

➤ OCCUPATIONAL PROFILES OF GRADUATES

Graduates from the Banking and accounting program are equipped with computer and communication skills that help them quickly adapt to any work setting. They are also effective team players who make them productive group members. They are also knowledgeable in the major accounting functional areas. As such, graduates are readily employable in both private and public sectors. Many graduates find employment in various financial institute related settings including accounting, banking, insurance, finance, stock market. The sectors that employ graduates from the Banking and accounting program include accounting services, banking services, insurance services, and stock market.

➤ **ACCESS TO FURTHER STUDIES**

The students graduating from this program may apply to graduate programs.

➤ **PROGRAM STRUCTURE**

The undergraduate program in Banking and Accounting consists of 47 courses and Internship with 240 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.

Beginning from the senior (fourth) year, elective courses are offered in each semester.

All the elective courses are taken from the Faculty of Economics and Administrative Sciences.

There are 7 technical elective courses to be taken as part of the undergraduate program.

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
YIT101 TUR101		Turkish for Intern. Students I/ Türk Dili I	2	0	2	2
CAM100		Campus Orientation	2	0	0	2
CHC100		Cyprus Culture and History	2	0	0	2
Total						30

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
YIT102/ TUR102	YIT101/ TUR101	Turkish for Intern. Students II/ Türk Dili 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
AİT101/ AİT103	-	Atatürk İlkeleri I/ Principles of Atatürk 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
MTH262	MTH261	Statistics II	3	0	3	6
EAS202	EAS201	Macroeconomics	3	0	3	6
EAS207	LAW103	Business Law	3	0	3	6
AİT102/ AİT104	AİT101	Atatürk İlkeleri II/ Principles of Atatürk II	2	0	2	2
Total						30

3 rd Year Fall Semester						
Course Code	Pre.	Course Name	Theory	Application/ Laboratory	Local Credits	ECTS
BANK303		Principles of Banking I	3	0	3	6
FIN304		Investment Fundamentals	3	0	3	6
EAS303 (ELECTIVE)		Managerial Accounting	3	0	3	6
EAS301	EAS203	Business Finance	3	0	3	6
EAS306	EAS202	Money and Banking	3	0	3	6
Total						30

3 rd Year Spring Semester						
Course Code	Pre.	Course Name	Theory	Application/ Laboratory	Local Credits	ECTS
BANK304	Bank303	Principles of Banking II	3	0	3	6
FIN304	FIN304	Portfolio Management	3	0	3	6

EAS309 (ELECTIVE)		Mathematics of Finance	3	0	3	6
EAS302	EAS301	Finanacial Management	3	0	3	6
SOC100		Sociology	3	0	3	6
Total						30

4 th Year Fall Semester						
Course Code	Pre.	Course Name	Theory	Application/ Laboratory	Local Credits	ECTS
BANK 405	BANK304	Risk Management	3	0	3	6
FIN 404	EAS202	International Finance	3	0	3	6
ACC423 (ELECTIVE)		International Accounting	3	0	3	6
ACC430 (ELECTIVE)		Bank Accounting	3	0	3	6
BANK402 (ELECTIVE)		Commercial Lending	3	0	3	6
Total						30

4 th Year Spring Semester						
Course Code	Pre.	Course Name	Theory	Application/ Laboratory	Local Credits	ECTS
BANK 408	Bank304	International Banking	3	0	3	6
ACC441		Accounting Theory	3	0	3	6
ACC435		Intermediate Accounting	3	0	3	6
BANK 405		Risk Management	3	0	3	6
(ELECTIVE)			3	0	3	6
Total						30

Field-Related / Technical Elective Courses						
Code	Pre.	Course Name	Theory	Application/ Laboratory	Local Credits	ECTS
ACC441		Accounting Theory	3	0	3	6
ACC435		Intermediate Accounting	3	0	3	6
ACC423		International Accounting	3	0	3	6
ACC430		Bank Accounting	3	0	3	6
BANK402		Commercial Lending	3	0	3	6
EAS309		Mathematics of Finance	3	0	3	6

EAS303		Managerial Accounting	3	0	3	6
--------	--	-----------------------	---	---	---	---

Additional Notes

A total of 240 ECTS credits of courses are required to graduate. The Banking and Accounting students must complete technical and non-technical elective courses to provide a total of 240 ECTS credits. Otherwise they will not be deemed to fulfill the conditions to graduate from the program.

If you need support for these courses due to your disability, please refer to 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.

Apart from that, each local grade has its equivalent ECTS grade which makes it easier to transfer the grades of mobility periods of students. The chart 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 240 ECTS

to have a Cumulative Grade Point Average (CGPA) of 2.00 out of 4.00

to complete their compulsory internship in a specified duration and quality.

➤ **MODE OF STUDY**

This is a full time program.

➤ **PROGRAM DIRECTOR (OR EQUIVALENT)**

➤ **EVALUATION QUESTIONNAIRES**

Evaluation Survey

Graduation Survey

Satisfaction Survey