8. INFORMATION ON THE NATIONAL HIGHER EDUCATION SYSTEM

Structure and Degree System

The basic structure of the Turkish National Education System consists of stages of noncompulsory pre-school education; compulsory primary (elementary) and middle school education; and higher education. Primary education begins at the age of 5 (6 months), lasts eight years and comprises elementary and middle school education, four years each. Secondary education is also four years and divided into two categories as "General High School Education" and "Vocational and Technical High School Education". The entry into these categories is through composite scores obtained from a centralized exam for secondary schools.

Higher education in Turkey comprises all post-secondary education programs, consisting of short, first, second, and third cycle degrees in terms of the terminology of the Bologna Process. The structure of Turkish higher education degrees is based on a two-tier system, except for dentistry, pharmacy, medicine and veterinary medicine programmes which have a one-tier system. The duration of these one-tier programmes is five years (300 ECTS) except for medicine which lasts six years (360 ECTS). The qualifications in these one-tier programmes are equivalent to the first cycle (bachelor's) plus second cycle (master's) degree. Undergraduate level of study consists of short cycle (associate's)- (önlisans derecesi) and first cycle (bachelor's) - (lisans derecesi) degrees which are awarded after successful completion of full-time two-year (120 ECTS) and four-year (240 ECTS) study programmes, respectively.

Graduate level of study consists of second cycle (master's) (yüksek lisans derecesi) and third cycle (doctorate) (doktora derecesi) degree programmes. Second cycle is divided into two sub-types named as master without thesis and master with thesis. Master programmes without thesis require 60 to 90 ECTS credits and consist of courses and a semester project. 60 ECTS non-thesis master programmes are exceptional, and exist in a few disciplines. The master programmes with a thesis require 90 to 120 ECTS credits, which consists of courses, a seminar, and a thesis. Third cycle (doctorate) degree programmes are completed having earned a minimum of 180 ECTS credits, which consists of completion of courses, passing a proficiency examination and a doctoral thesis. Specialization in medicine, accepted as equivalent to third cycle programmes are carried out within the faculties of medicine, university hospitals and the training hospitals operated by the Ministry of Health.

Universities consist of graduate schools (Institutes) offering second cycle (master's) and third cycle (doctorate) degree programmes, faculties offering first cycle (bachelor's degree) programmes, four-year higher schools offering first cycle (bachelor's) degree programmes with a vocational emphasis and two-year vocational schools offering short cycle (associate's) degree programmes of a strictly vocational nature.

Since 2001, first cycle degree holders may apply directly to third cycle (doctorate) programmes if their performance at the first cycle degree level is exceptionally high and their national central Graduate Education Entrance Examination (ALES) score is also high and their application is approved. For these students, theoretical part of the programmes requires additional courses of 60 ECTS credits.

Admission of national students to short and first cycle degree programmes is centralized and based on a nationwide one/two-stage examination (s) conducted by an autonomous public body (Assessment, Selection and PlacementCentre-ÖSYM). Candidates gain access to institutions of higher education based on their composite scores consisting of the scores on the selection examination and their high school grade point averages. Admission to graduate programmes is directly conducted by the higher education institutions (HEIs) within the frameworks of the publicly available national and institutional regulations. Admission of foreign students to programmes at all levels of higher education can be done by direct applications of candidates to HEIs based on publicly available national and institutional regulations.

The Turkish National Qualifications Framework for Higher Education (TYYC):

The National Qualifications Framework for Higher Education in Turkey (TYYC) developed with reference to the QF for European Higher Education Area and the EQF for lifelong learning was adopted by the CoHE in 2010. The framework has been developed as a part of a single national qualifications framework, which would essentially consists of 8 level national framework covering all levels of education on completion of the ongoing work at the national level, in which the higher education levels lie on levels between 5 to 8. The levels of the TYYC with reference to the European overarching qualifications frameworks as well as that to ECTS credits and student workload are shown below.

![TYYC Levels Diagram](image)

### 1. INFORMATION IDENTIFYING THE HOLDER OF THE QUALIFICATION

1.1. Family name(s):

1.2. Given name(s):

1.3. Date of birth (day/month/year):

1.4. Student identification number or code (if available):

### 3. INFORMATION ON THE LEVEL OF THE QUALIFICATION

3.1. Level of qualification:

3.2. Official length of programme:

3.3. Access requirement(s):

### 2. INFORMATION IDENTIFYING THE QUALIFICATION

2.1. Name of the qualification and (if applicable) title conferred (in original language):

2.2. Main field(s) of study for the qualification:

2.3. Name and status of awarding institution (in original language):

2.4. Name and status of institution (if different from 2.3) administering studies (in original language):

2.5. Language(s) of instruction/examination:
### 4.3. Programme details (e.g., modules or units studied), and the individual grades/marks/credits obtained (if this information is available on an official transcript this should be used here):

<table>
<thead>
<tr>
<th>COURSE ID</th>
<th>COURSE NAME</th>
<th>CATEGORY</th>
<th>CREDIT</th>
<th>GRADE</th>
<th>ECTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>AIT181</td>
<td>Atatürk's Principles and History of Revolutions I</td>
<td>Compulsory</td>
<td>2</td>
<td>C</td>
<td>2</td>
</tr>
<tr>
<td>SMV101</td>
<td>Financial Accounting I</td>
<td>Compulsory</td>
<td>3,5</td>
<td>A1</td>
<td>4</td>
</tr>
<tr>
<td>SMV103</td>
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<td>Compulsory</td>
<td>2</td>
<td>C</td>
<td>4</td>
</tr>
<tr>
<td>SMV105</td>
<td>Business Mathematics</td>
<td>Compulsory</td>
<td>2</td>
<td>C</td>
<td>3</td>
</tr>
<tr>
<td>SMV107</td>
<td>Basic Law</td>
<td>Compulsory</td>
<td>2</td>
<td>C</td>
<td>4</td>
</tr>
<tr>
<td>SMV109</td>
<td>General Business</td>
<td>Compulsory</td>
<td>2,5</td>
<td>B1</td>
<td>3</td>
</tr>
<tr>
<td>SMV111</td>
<td>Office Programs I</td>
<td>Elective</td>
<td>2,5</td>
<td>C</td>
<td>4</td>
</tr>
<tr>
<td>SMV115</td>
<td>Statistics</td>
<td>Elective</td>
<td>2</td>
<td>C</td>
<td>2</td>
</tr>
<tr>
<td>TUR181</td>
<td>Turkish Language I</td>
<td>Compulsory</td>
<td>2</td>
<td>C</td>
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</tr>
<tr>
<td>YDL183</td>
<td>Foreign Language I</td>
<td>Compulsory</td>
<td>2</td>
<td>C</td>
<td>2</td>
</tr>
<tr>
<td>AIT182</td>
<td>Atatürk's Principles and History of Revolutions II</td>
<td>Compulsory</td>
<td>2</td>
<td>C</td>
<td>2</td>
</tr>
<tr>
<td>SMV102</td>
<td>Financial Accounting II</td>
<td>Compulsory</td>
<td>3,5</td>
<td>B1</td>
<td>4</td>
</tr>
<tr>
<td>SMV104</td>
<td>Macro Economics</td>
<td>Compulsory</td>
<td>3</td>
<td>B1</td>
<td>3</td>
</tr>
<tr>
<td>SMV106</td>
<td>Commercial Mathematics</td>
<td>Compulsory</td>
<td>1,5</td>
<td>B2</td>
<td>2</td>
</tr>
<tr>
<td>SMV108</td>
<td>Commercial Law</td>
<td>Compulsory</td>
<td>2</td>
<td>C</td>
<td>3</td>
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<tr>
<td>SMV110</td>
<td>Internship</td>
<td>Compulsory</td>
<td>0</td>
<td>G</td>
<td>8</td>
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<tr>
<td>SMV112</td>
<td>Office Programs II</td>
<td>Elective</td>
<td>2,5</td>
<td>B2</td>
<td>4</td>
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<tr>
<td>TUR182</td>
<td>Turkish Language II</td>
<td>Compulsory</td>
<td>2</td>
<td>C</td>
<td>2</td>
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<tr>
<td>YDL184</td>
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<td>Compulsory</td>
<td>2</td>
<td>C</td>
<td>2</td>
</tr>
<tr>
<td>SMV201</td>
<td>Software Packages I</td>
<td>Compulsory</td>
<td>3,5</td>
<td>C</td>
<td>5</td>
</tr>
<tr>
<td>SMV203</td>
<td>Taxation Law</td>
<td>Compulsory</td>
<td>2</td>
<td>B2</td>
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</tr>
<tr>
<td>SMV205</td>
<td>Cost Accounting</td>
<td>Compulsory</td>
<td>3,5</td>
<td>A1</td>
<td>4</td>
</tr>
<tr>
<td>SMV207</td>
<td>Company Accounting</td>
<td>Compulsory</td>
<td>2,5</td>
<td>A1</td>
<td>3</td>
</tr>
<tr>
<td>SMV209</td>
<td>Foreign Trade Operations</td>
<td>Compulsory</td>
<td>2</td>
<td>C</td>
<td>2</td>
</tr>
<tr>
<td>SMV211</td>
<td>Financial Administration</td>
<td>Compulsory</td>
<td>3,5</td>
<td>B2</td>
<td>4</td>
</tr>
<tr>
<td>SMV215</td>
<td>Construction Accounting</td>
<td>Elective</td>
<td>2</td>
<td>C</td>
<td>3</td>
</tr>
<tr>
<td>SMV217</td>
<td>Human Resources Management</td>
<td>Elective</td>
<td>2</td>
<td>C</td>
<td>3</td>
</tr>
<tr>
<td>SMV221</td>
<td>Business Management I</td>
<td>Elective</td>
<td>3</td>
<td>A2</td>
<td>4</td>
</tr>
<tr>
<td>SMV202</td>
<td>Software Packages II</td>
<td>Compulsory</td>
<td>3,5</td>
<td>C</td>
<td>5</td>
</tr>
<tr>
<td>SMV204</td>
<td>Turkish Tax Structure</td>
<td>Compulsory</td>
<td>2,5</td>
<td>C</td>
<td>3</td>
</tr>
<tr>
<td>SMV206</td>
<td>Labour and Social Security Law</td>
<td>Compulsory</td>
<td>2</td>
<td>B1</td>
<td>2</td>
</tr>
<tr>
<td>SMV208</td>
<td>Foreign Trade Dealings Accounting</td>
<td>Compulsory</td>
<td>2</td>
<td>C</td>
<td>4</td>
</tr>
<tr>
<td>SMV210</td>
<td>Auditing of Accounts</td>
<td>Elective</td>
<td>2,5</td>
<td>A1</td>
<td>3</td>
</tr>
<tr>
<td>SMV212</td>
<td>Financial Statements and Analysis</td>
<td>Compulsory</td>
<td>3,5</td>
<td>A2</td>
<td>4</td>
</tr>
<tr>
<td>SMV226</td>
<td>Electronic Accounting</td>
<td>Elective</td>
<td>2</td>
<td>B1</td>
<td>2</td>
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<tr>
<td>SMV230</td>
<td>Financial Management</td>
<td>Elective</td>
<td>2,5</td>
<td>C</td>
<td>3</td>
</tr>
<tr>
<td>SMV232</td>
<td>Business Administration II</td>
<td>Elective</td>
<td>3</td>
<td>B1</td>
<td>4</td>
</tr>
</tbody>
</table>

**TOTAL CREDITS: 88.5**  
**TOTAL ECTS CREDITS: 120**  
**CGPA: 2.89**

* ERS coded courses were taken under the Erasmus/LLP Exchange Programme  
* FRB coded courses were taken under the Farabi Exchange Programme  
* MVL coded courses were taken under the Mevlana Exchange Programme

### 4.4. Grading scheme and, if available, grade distribution guidance:

For each course taken, the student is given one of the following grades by the course teacher. The letter grades, grade points and percentage equivalents are given below.

<table>
<thead>
<tr>
<th>Grade</th>
<th>Grade Points</th>
<th>Percentage</th>
<th>Equivalent</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>4.0</td>
<td>90-100</td>
<td>Excellent</td>
</tr>
<tr>
<td>A2</td>
<td>3.5</td>
<td>80-89</td>
<td>Excellent-Very Good</td>
</tr>
<tr>
<td>B1</td>
<td>3.0</td>
<td>70-79</td>
<td>Very Good</td>
</tr>
<tr>
<td>B2</td>
<td>2.75</td>
<td>65-69</td>
<td>Good</td>
</tr>
<tr>
<td>C</td>
<td>2.5</td>
<td>60-64</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>G</td>
<td></td>
<td></td>
<td>Sufficient</td>
</tr>
<tr>
<td>F1</td>
<td></td>
<td></td>
<td>Fail</td>
</tr>
<tr>
<td>F2</td>
<td></td>
<td></td>
<td>Fail</td>
</tr>
<tr>
<td>F3</td>
<td></td>
<td></td>
<td>Fail</td>
</tr>
<tr>
<td>K</td>
<td></td>
<td></td>
<td>Fail</td>
</tr>
</tbody>
</table>

### 4.5. Overall classification of the qualification (in original language):

Genel Not Ortalaması: 2.89/4.00 (İyi)

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### 6. ADDITIONAL INFORMATION

#### 6.1. Additional information:

- University web site: www.karabuk.edu.tr

#### 6.2. Further information sources:

- The Council of Higher Education web site: www.yok.gov.tr
- Turkish ENIC-NARIC Web Site: www.enic-naric.net/index.aspx?c=Turkey
- Department web site: http://smys.karabuk.edu.tr/muhasebevergi/defaulteng.htm

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### 7. CERTIFICATION OF THE SUPPLEMENT

#### 7.1. Date:

27.02.2015

#### 7.2. Name and signature:

Mustafa CÜNÜK

#### 7.3. Capacity:

Head of Student Affairs

---

### 5. INFORMATION ON THE FUNCTION OF THE QUALIFICATION

#### 5.1. Access to further study:

May apply to first cycle programmes.

#### 5.2. Professional status (if applicable):

This degree enables the holder to exercise the profession.