

# Decision of the FIBAA Accreditation and Certification Committee



**20<sup>th</sup> Meeting on November 26, 2025**

## **CERTIFICATION**

<b>Project Number:</b>	25/023
<b>Higher Education Institution:</b>	Eastern Mediterranean University
<b>Location:</b>	Gazimağusa/Famagusta, Northern Cyprus
<b>Courses:</b>	Accounting and Taxation Applications Programme (ACTA, Associate degree in Accounting and Taxation Applications, Two Years), Accounting and Taxation Applications Programme (ACTA, Higher Diploma in Accounting and Taxation Applications, Three Years).
<b>Type of certification:</b>	Re-certification

The FIBAA Accreditation and Certification Committee has taken the following decision:

According to § 7 (2) (in conjunction with § 10 (1), § 10 (2), and § 11 (2)) of the “Special Conditions for awarding the FIBAA Quality Seal for Continuing Education Courses” in the version applicable at the time of conclusion of the contract, the continuing education courses are certified.

Period of Certification:

- ACTA two years: April 13<sup>th</sup>, 2026 – April 12<sup>th</sup>, 2033
- ACTA three years: January 30<sup>th</sup>, 2025 – January 29<sup>th</sup>, 2032

The FIBAA Quality Seal is awarded.

## Assessment Report

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**Institution:**

Eastern Mediterranean University

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**Continuing Education Courses:**

- Accounting and Taxation Applications Programme  
(Associate degree in Accounting and Taxation  
Applications, Two Years)
  - Accounting and Taxation Applications Programme  
(Higher Diploma in Accounting and Taxation Ap-  
plications, Three Years)
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**Brief description of the continuing education course:**

The Accounting and Taxation Applications (ACTA) programme aims to educate students as qualified accountants. The programme is structured as a 2+1 model. Students who graduated from the two-year programme can seamlessly continue one extra year and graduate in the three-year programme.

The curriculum for two-years covers computer applications, money and banking, finance, advanced level accounting, auditing, taxation, business and management courses. Students will graduate the two-year programme with an Associate degree.

The third-year curriculum additionally covers cost and management accounting, introduction to marketing, financial reporting, small business management, business strategies and electronic accounting books and document applications courses. Students will graduate the three-year programme with a “Higher Diploma”.

Students in the two-year programme are required to complete a 40-days summer training programme **in the industry that aims to develop the students’ practical skills in accounting and tax applications**. Students who continue in the three-year programme complete an additional 80-days vocational training.

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**Opening date of the procedure:**

March 13, 2025

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

June 30, 2025

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**Date of on-site visit:**

September 24-25, 2025

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**Type of certification:**

Re-certification

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**Mode of study:**

Full time

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**Initial start of the courses:**

September 1997 (2-year programme)

September 2004 (3-year programme)

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**Start of course cycle:**

Fall and Spring Semesters

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**Capacity load:**

2-year programme: 45 students

3-year programme: 10 students

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**Student intake (academic year 2024-2025):**

2-year programme: 45

3-year programme: 10

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**No. of ECTS credit assigned to the course:**

Two-year programme: equivalent of 120 ECTS credits / 74 EMU credits

Three-year programme: equivalent of 180 ECTS credits / 95 EMU credits

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**Hours (workload) per ECTS credit equivalent:**

30

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

5

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**FIBAA Project Manager:**

Christiane Butler

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**Panel Members<sup>1</sup>:****Caroline Beckmann**

Münster University

Administration Student: International Civil Law

**Completed: Bachelor's degree in Business**

**Prof. Dr. Karin Breidenbach**

Dortmund University of Applied Sciences

Professor of Business Administration, Accounting and Finance

**Assoc. Prof. Dr. Damla Karagözlü**

Cyprus International University

Director of School of Applied Sciences, Director of Vocational School

**Prof. Dr. Marcus Oehlrich**

accadis University Bad Homburg

Professor of Finance, Accounting and Taxation

**Burkhard Wagener**

Rechtsanwalt Wagener

Lawyer, specialised in Tax Law

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<sup>1</sup> In alphabetical order

## 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 Eastern Mediterranean University to the assessment report dated November 10, 2025.

The Accounting and Taxation Applications Programme (Associate degree in Accounting and Taxation Applications, Two Years) and the Accounting and Taxation Applications Programme (Higher Diploma in Accounting and Taxation Applications, Three Years) of Eastern Mediterranean University fulfil the FIBAA quality requirements for certified continuing education courses and can be certified by the Foundation for International Business Administration Accreditation (FIBAA).

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

- Monitoring students per cohort (see chapter Information on the institution),
- Completing the module descriptions with literature references (see chapter 3.1),
- Providing examples for the students to apply statistics – either through case studies in the statistics module or via requiring the application of statistics for some modules, e.g., in the summer project (in the two-year programme respectively) or the graduation project (in the three-year programme) (see chapter 3.1),
- Checking the order of modules again to make sure that students learn about relevant software before they are required to use it during their practical summer training (see chapter 3.1),
- Revising the contents of the Vocational English module to make sure it is useful for students. In addition, other English modules offered by the University could be more promoted to students who want to keep refining their English competency (see chapter 3.1),
- Anchoring the integration of ethical use of AI and sustainability into the programmes (see chapter 3.1),
- Making the module materials more user-friendly to support the learning process and also to appropriately encourage learners to engage in further independent studies (see chapter 3.3),
- Adding at least one more full-time staff member for teaching (see chapter 4.1),
- Analysing the training needs for the teaching staff and offer regular trainings based on this needs-assessment (see chapter 4.1),
- Updating hard- and software at the School of Computing and Technology to be state-of-the-art (see chapter 4.4).

The measures the course provider 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 on the job market (see chapter 1.2),
- Types of assessment (see chapter 3.1),
- Integration of theory and practice (see chapter 3.2),

- Employability/Acquisition of future and/or soft skills (see chapter 3.2),
- Professional experience of teaching staff (see chapter 4.1),
- Networking and career counselling (see chapter 4.2),
- Cooperation with enterprises or other professional organisations (see chapter 4.3).

Furthermore, there is one criterion **which the panel team rates as “exceptional”**:

- Learner's support by teaching staff (see chapter 4.1).

Further positive aspects the panel would like to highlight although they do not lead to a formal “exceed” or “exceptional” rating within the respective chapter:

- **EMU’s strategic vision for the future (until 2030) which encompasses the integration of sustainability and artificial intelligence into all curricula (see chapter 1.2),**
- **The ACTA programme coordinator’s extraordinary engagement in academic support (see chapter 4.1), career guidance, and entrepreneurial networking (see chapter 5.2.) which, in the opinion of the panel, outstandingly contributes to the programmes’ success and acceptance (see chapter 4.2),**
- **The University’s commitment to cater to individual needs of their students (see chapter 4.2),**
- **The programme coordinator’s tightly knit entrepreneurial network in Cyprus and their connections that positively influence the contents of the ACTA programmes (see chapter 5.2).**

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

## Information about the Institution

EMU, the oldest and largest university of North Cyprus, was founded in 1979 as the Institute of Higher Technology, an institution established in consultation with the Turkish Higher Education Council (YOK). In 1986, the institute was formally chartered as **a university under the title “Eastern Mediterranean University (EMU),” with English as the primary** language of instruction.

The University offers programmes fully recognised by the Council of Higher Education in Turkey including accreditations from the Higher Education, Planning, Accreditation, and Coordination Council of North Cyprus (YÖDAK). EMU has also attained membership and accreditations from reputable international associations, such as the International Association of Universities (IAU), the European University Association (EUA), the Community of Mediterranean Universities (CMU), and the Federation of Universities of the Islamic World (FUIW). Recently, EMU was accepted into the Organization of Turkic States, Turkic Universities Union (TURKUNIB).

Eastern Mediterranean University offers a wide range of undergraduate and graduate degree programmes delivered across twelve faculties and four schools, which have produced 75,000 graduates until 2025. The physical campus spreads over an area of 2,200 acres. The University has created a multicultural environment with students and faculty members coming from more than 100 countries. Their aim is to produce graduates endowed with excellent research skills, who can generate new knowledge, are aware of and meticulous about environmental issues, are creative, confident and ready to compete on a global scale. In-door and out-door sport complexes, a variety of student clubs and the on-campus dormitory facilities aim to reflect the student oriented educational philosophy of Eastern Mediterranean University.

According to the Times Higher Education (THE) rankings, EMU is ranked in the top 601–800 in the world and in the field of Business and Economics ranked among the top 301-400 universities in 2025. EMU is ranked 1st in Cyprus and shares the 3rd position in Turkey. According to recent QS World University Rankings of 2026, EMU was evaluated 691st among 1,500 universities from 105 countries and surpassed 54% of the universities listed, marking a significant achievement. Furthermore, EMU has received 5 stars in Global Engagement, Facilities and Program Strength (in Hospitality & Leisure Management) in QS Stars. **EMU’s recognition for academic excellence in specific disciplines** is highlighted by many accreditations including FIBAA, ASIIN, TEDQUAL, ABET and AQAS.

**Eastern Mediterranean University’s Strategic Plan 2030 outlines a vision that integrates sustainability, digital transformation, and artificial intelligence (AI) into all academic and administrative operations.** The EMU envisions becoming a leading, globally recognized institution distinguished for its commitment to sustainability, innovation, and research excellence by 2030. Sustainability at EMU extends beyond environmental responsibility to include human, institutional, and educational dimensions, ensuring long-term well-being for students, staff, and the wider community.

EMU strives to be a globally recognized, sustainability-driven University that leverages AI and digital tools to enhance teaching, research, and institutional efficiency. Under the strategic pillars of Scientific Research & Technology and Digital Transformation, EMU promotes the ethical and sustainable use of AI to foster innovation, inclusiveness, and global competitiveness.

In teaching and learning, EMU embraces artificial intelligence and digital transformation as key drivers of innovation and quality. The university aims to integrate high technology and AI tools into education to enhance learning outcomes, support research, and prepare graduates who are skilled, adaptable, and globally minded. By fostering a culture of creativity, ethical responsibility, and continuous improvement, EMU seeks to use AI not only to modernize its teaching practices but also to contribute to sustainable development and equitable access to knowledge.

### **School of Computing and Technology**

The School of Computing and Technology (SCT), established in 1979, is the oldest unit of the Eastern Mediterranean University. The language of instruction is generally Turkish for the first cycle programmes (EQF Level 5) and English for the programmes offered at EQF levels 6 and 7. Even though for the ACTA programmes, most students are from Northern Cyprus, SCT provides a multinational and diverse learning environment with students from 38 countries. SCT is committed to preparing the students for industry and business through curricula designed to endow the students with market relevant skills. The teaching staff have an industrial background to ensure the students learn from the practitioners of the field.

## Statistical Data and evaluation results; development of the course

The Accounting and Taxation Applications (ACTA) programme is the oldest specialising in accounting education in Northern Cyprus authorised by Higher Education Planning, Evaluation, Accreditation and Coordination Council of Northern Cyprus (YÖDAK).

Since the last certification, the courses have been enriched with scientific and applied components. For instance, in BDEM313 Electronic Accounting Books and Document Applications course content on bank reconciliation has been added in response to the growing role of digital finance. This topic is crucial for accurate financial reporting and supports students in understanding how errors in cash flow reporting can significantly impact financial analysis. The course also includes updated assignments on tax legislation research, and payroll calculations which are fundamental skills in the field of accounting and taxation.

By teaching students how to calculate salaries, deductions, and employer liabilities, the ACTA programme ensures that graduates are prepared to handle one of the most sensitive and important aspects of financial operations. These skills are taught using real-world scenarios and software tools to simulate payroll processes, giving students both theoretical understanding and hands-on experience. The course contents are organised in a way that applied components, such as bank reconciliation, are first covered theoretically in BDEM212 Period-End Procedures and then practiced using specialised software in BDEM313 so that the students gain practical competencies.

BDEM108-Introduction to Business has also been enhanced to include a research assignment on the procedures for establishing a company in the Turkish Republic of Northern Cyprus (TRNC), given that many students are TRNC citizens. Through this assignment, students learn how to conduct research within their field and how to access reliable information from official sources. The knowledge they gain from this task significantly contributes to their readiness for the summer internship, providing a practical foundation for the real-world experiences they will encounter.

One of the planned updates was to introduce a standalone course on Critical Thinking Skills to **further develop students' analytical and reasoning abilities. However, due to the pandemic and** subsequent university-wide curriculum reforms, the implementation of this course has been postponed to the upcoming academic year. Another university-wide curricular change under discussion involves integrating Artificial Intelligence (AI). In line with this, EMU plans to revise the Computer Applications II course by including AI applications and updating the course title accordingly. These updates will be implemented through all relevant programmes simultaneously.

**Since the pandemic, the ACTA programme made it a priority to expand the students' horizons by** inviting inspiring role models from the fields of accounting and taxation to meet with them in person. These sessions take place outside the traditional classroom and give students the chance to learn from real-life stories and personal experiences. Guests come from a wide range of backgrounds including successful accountants, human resources experts, and even life coaches. These events offer students different perspectives on professional growth and career possibilities.

Furthermore, the recommendation to increase the variety of examinations forms has been implemented in courses such as BDEM217 Accounting Information Systems I, BDEM218 Accounting Information Systems II, BDEM313 Electronic Accounting Books and Document Applications which include competency-based, practical lab exams. In these courses, students use real-world inspired data and accounting software to process realistic invoices, perform payroll and tax calculations, and generate declarations and reports. Oral exams are also conducted as part of these evaluations.

Finally, the Graduation Project and Small Business Management courses offer students the opportunity to analyse and propose solutions to real-life business problems. Oral presentations after Summer Training and Vocational Training are conducted in front of a jury, strengthening students' academic expression and professional communication skills.

Through these updates and practices, the ACTA programmes aim to create a stronger bridge between scientific foundations and real-world applications, aligning with the expectations of EQF Level 5 and FIBAA quality standards.

Study Programme ACTA 2 years:					
		1. Cohort (2021-22 FALL)	2. Cohort (2022-23 FALL)	3. Cohort (2023-24 FALL)	4. Cohort (2024-25 FALL)
# First-Year Students (accepted applicants)	Σ	54	42	44	45
Rate of female students		32	22	26	25
# Foreign Students	Σ	1	0	1	1
Rate of foreign students		0,018518519	0	0,022727273	0,022222222
# Graduates	Σ	32	20	14	1
Drop outs (students who dropped their studies)		20	14	11	11
Dropout rate		37,04%	33,33%	25,00%	24,44%
Average duration of study		4.7 semesters	4.4 semesters	4 semesters	2 semesters

Figure 1: Cohort-specific Statistic for 2-year ACTA programme

Study Programme ACTA 3 years:					
		1. Cohort (2021-22 FALL)	2. Cohort (2022-23 FALL)	3. Cohort (2023-24 FALL)	4. Cohort (2024-25 FALL)
# First-Year Students (accepted applicants)	Σ	28	9	11	10
# of female students		13	0	4	3
# Foreign Students	Σ	0	0	0	0
	f				
	m				
Rate of foreign students		0	0	0	0
# Graduates	Σ	27	8	10	10
Droppuits (students who dropped their studies)		1	1	1	
Dropout rate		3,57%	11,11%	9,09%	
Average duration of study		2.22 semesters	2 semesters	2 semesters	2 semesters

Figure 2: Cohort-specific Statistic for 3-year ACTA programme

STUDENTS ENROLLED IN TO ACTA PROGRAMME FOR THE YEARS 2019 -2025													
NATIONALITY AND GENDER DISTRIBUTION													
YEAR	PROGRAMME	TRNC			TR			OTHER			TOTAL		
		MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL
2019-2020	2-Year	75	80	155	9	5	14	1		1	85	85	170
	3-Year	21	5	26							21	5	26
2020-2021	2-Year	78	91	169	4	5	9	1	1	2	83	97	180
	3-Year	9	12	21							9	12	21
2021-2022	2-Year	56	79	135	3	2	5	2	2	4	61	83	144
	3-Year	18	13	31							18	13	31
2022-2023	2-Year	59	63	122	2		2	1	3	4	62	66	128
	3-Year	16		16							16	0	16
2023-2024	2-Year	53	66	119		1	1	2	3	5	55	70	125
	3-Year	8	4	12							8	4	12
2024-2025	2-Year	45	60	105		2	2	3	1	4	48	63	111
	3-Year	8	3	11							8	3	11
<b>TOTAL</b>		<b>446</b>	<b>476</b>	<b>922</b>	<b>18</b>	<b>15</b>	<b>33</b>	<b>10</b>	<b>10</b>	<b>20</b>	<b>474</b>	<b>501</b>	<b>975</b>

Figure 3: Nationality and gender distribution of students enrolled in the 2-year and 3-year ACTA programmes academic years 2019-2025

As shown in the above Figure 1, student enrolment in both the 2-Year and 3-Year ACTA programmes fluctuated over the years 2019–2025. While enrolment was relatively strong in the initial years, a decline is noticeable in later cohorts. This drop can be attributed to a policy change implemented by the University in 2020, following the onset of the COVID-19 pandemic. Under this policy, all students were admitted to various University programmes without the standard entrance examination. As a result, students from both vocational and commercial high schools—who would traditionally have been routed into ACTA—were also admitted into a broader range of alternative programmes, thereby reducing the number of new entrants into ACTA.

In the 2-year programme, most students (94%) come from the Turkish Republic of Northern Cyprus (TRNC). Although the ACTA programmes currently do not admit students through Turkey’s national university placement exam (YKS), 4% of the student body holds Turkish nationality, while 2% are international students. Moreover, a majority (54%) are female and 46% are male students.

In the 3-year programme students come entirely from TRNC and the majority are male (68%). The University explains this with the advantages for local students during the mandatory national service for male graduates. Taking part in the 3-year programme, the mandatory national service is reduced by six months and completed at the rank of sergeant/lieutenant rather than a private.

YEAR	PROGRAMME	NATIONALITY		
		TRNC	Turkey	Total
2019	2-Year	2	0	2
	3-Year	0	-	0
2020	2-Year	14	0	14
	3-Year	1	-	1
2021	2-Year	10	2	12
	3-Year	3	-	3
2022	2-Year	31	0	31
	3-Year	1	-	1
2023	2-Year	22	0	22
	3-Year	1	-	1
2024	2-Year	27	1	28
	3-Year	1	-	1

Figure 4: Student dropouts from 2019-2024 based on nationality

STUDENTS GRADUATED FROM ACTA PROGRAMME FOR THE YEARS 2019 - 2024													
NATIONALITY AND GENDER DISTRIBUTION													
YEAR	PROGRAMME	TRNC			TR			OTHER			TOTAL		
		MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL
2019	2-Year	21	21	42	2	3	5	-	-	-	23	24	47
	3-Year	8	7	15	-	-	-	-	-	-	8	7	15
2020	2-Year	12	22	34	1	2	3	-	-	-	13	24	37
	3-Year	20	4	24	-	-	-	-	-	-	20	4	24
2021	2-Year	27	42	69	1	2	3	-	-	-	28	44	72
	3-Year	9	9	18	-	-	-	-	-	-	9	9	18
2022	2-Year	12	24	36	-	2	2	-	-	-	14	24	38
	3-Year	12	13	25	-	-	-	-	-	-	12	13	25
2023	2-Year	13	20	33	1	-	1	-	1	1	14	21	35
	3-Year	14	-	14	-	-	-	-	-	-	14	-	14
2024	2-Year	12	21	33	-	-	-	-	1	1	12	22	34
	3-Year	7	3	10	-	-	-	-	-	-	7	3	10
<b>TOTAL</b>		<b>167</b>	<b>186</b>	<b>353</b>	<b>5</b>	<b>9</b>	<b>14</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>174</b>	<b>195</b>	<b>369</b>

Figure 5: Nationality and gender distribution of students graduated in the 2-Year and 3-Year ACTA programmes 2019-2024

AVERAGE CGPA OF STUDENTS GRADUATED FROM ACTA PROGRAMMES (2-YEAR, 3-YEAR) GENDER DISTRIBUTION							
YEAR	2-YEAR PROGRAMME			3-YEAR PROGRAMME			BOTH
	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	AVERAGE
2019	2.42	2.57	2.50	2.78	3.25	3.00	2.62
2020	2.89	2.95	2.93	2.86	2.45	2.79	2.88
2021	2.79	2.86	2.84	2.89	2.93	2.91	2.85
2022	2.67	2.93	2.84	2.78	3.02	2.91	2.87
2023	2.56	2.93	2.79	2.63		2.63	2.74
2024	2.45	2.86	2.71	2.46	2.73	2.54	2.67
<b>Grand Total</b>	<b>2.63</b>	<b>2.85</b>	<b>2.77</b>	<b>2.73</b>	<b>2.88</b>	<b>2.80</b>	<b>2.77</b>

Figure 6: Average CGPA<sup>2</sup> of graduates from the 2-Year and 3-Year ACTA programmes by gender 2019-2024

Figure 4 shows that female students consistently graduate with CGPAs that are between 1.5% and 10.5% higher than their male counterparts in both the 2-year and 2-year programmes. Overall, the 3-year Programme shows a slightly higher average CGPA (2.80) compared to the 2-year programme (2.77), suggesting a possible link between the extended curriculum and academic performance. However, the combined overall average CGPA for all students between 2019 and 2024 remains at a moderate level of 2.77 for both programmes.

GRAD YEAR	2-YEAR PROGRAMME			3-YEAR PROGRAMME		
	NUM OF STD	AVG NUM OF SEMS	AVG CGPA	NUM OF STD	AVG NUM OF SEMS	AVG CGPA
2019	47	4.87	2.50	15	2.00	3.00
2020	37	4.59	2.93	24	2.04	2.79
2021	72	4.38	2.84	18	2.11	2.91
2022	38	5.32	2.84	25	2.00	2.91
2023	35	4.77	2.79	14	2.29	2.63
2024	34	5.85	2.71	10	2.00	2.54
<b>All Years</b>	<b>268</b>	<b>4.91</b>	<b>2.76</b>	<b>107</b>	<b>2.09</b>	<b>2.82</b>

Figure 7: The average duration of study (in semester) for the 2-year and the additional 3rd year programmes for the years 2019-2024

Figure 5 shows the average duration of the study (number of semesters) needed until graduation which is 4.91 semesters for the 2-year and an additional 2.09 semesters for the 3-year programmes respectively.

The EMU attributes the longer duration of study in the 2-year programme mainly to the COVID-19 pandemic, during which the University and all educational institutions including primary and high schools in TRNC switched to online or hybrid education in 2020 and 2021. Some students in the ACTA programmes were not familiar with or prepared for online education and faced difficulties adapting to this new learning environment, which may have resulted in delays in course completion. Additionally, for several students, health-related sensitivities and personal circumstances during the pandemic have contributed to the extension of study periods.

**The longer average study duration observed again in 2024 can also be linked to the pandemic's long-term effects. When the average graduation period of 5.85 is considered, students graduating**

<sup>2</sup> CGPA: Cumulative Grade Point Average

in 2024 were those who began university in 2021 or 2022, after completing their final years of high school under pandemic conditions. Many of them entered higher education with gaps in foundational knowledge and experienced social or psychological challenges that may have affected their academic progress.

Given that this is a short, intensive 2-year programme with strong emphasis on internship requirements, delays caused by difficulties in completing internship or failing the oral internship exam have also played a role in extending the average study duration.

## Appraisal

The programmes are well-established within the University and regionally (Northern Cyprus). However, since the pandemic in 2020 the programmes are struggling with student enrolments as well as dropouts. The University explains this mainly by the University policy change that allows students to switch programmes without entering through the Entrance Exam.

There is a majority of female students in the 2-year programme, while the majority in the 3-year programme is male due to the benefits regarding their compulsory military service in Turkey.

Due to the language of instruction, the international composition of the student body is limited. The statistics show that most of students are in fact citizens of the Turkish Republic of Northern Cyprus, while some come from Turkey and very few from other countries, which is a quite representative group for the region.

Overall, these statistics indicate that the University is collecting lots of useful data for the programme management in terms of monitoring the programme. Upon request, the University also provided some cohort-specific numbers. However, the cohort-specific figures for foreign students in the two-year programme (figure 1) do not match the figures in the table with the general overview (figure 3). From figure 1, it remains also unclear, how a student from the cohort that started their studies in autumn 2024 could have already completed their studies. The average duration of study of two semesters that could be derived from this is not realistic. Therefore, the panel still misses a cohort-specific analysis of application rates, student intakes, dropouts, lengths of study and GPAs. This would give the programme management more details about the course of study, because one particular cohort of students is followed over time. At this point, the data simply does not allow for a clear interpretation. The panel would like to encourage the programme management to make the cohort-specific analysis a standard over looking at overall student numbers for the entire programme. Therefore, the panel **recommends** monitoring students per cohort.

# Description and appraisal in Detail

## 1 STRATEGY AND OBJECTIVES

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

The Accounting and Taxation Applications (ACTA) programmes are designed to provide the students with practical and comprehensive knowledge of all basic functions of accounting. The two-year Associate degree programme offers a foundational overarching curriculum that educates students as qualified accountants for the accounting sector. The three-year programme is structured as a 2+1 model. Students who graduated from the two-year programme can seamlessly continue one extra year and graduate in the three-year programme, **finishing with a “higher diploma”** according to the national education system.

Both Accounting and Taxation Applications programmes are recognised by the Higher Education Planning, Evaluation, Accreditation and Coordination Council of Northern Cyprus (YÖDAK) showcasing the approval of the degrees granted by the programme within the national qualifications framework of the TRNC.

#### Overall Programme Objectives

The aim of the Accounting and Taxation Applications programmes is to equip students with a strong foundation in the accounting field. The programmes' graduates are practically oriented, have immediately useful skills, are capable of further personal development, and can find work in the private and public sector. The programmes not only have been designed to provide a balanced education between the theoretical and practical concepts but also emphasise the importance of teamwork and implement team-based projects for this purpose.

The educational objectives of both ACTA programmes are as follows:

- Provide the best education by highly qualified academic staff.
- Improve critical thinking skills.
- Have close connection with industry.
- Apply theory into practice in the related field.
- Provide students with the most essential know-how and skills in the accounting field.

The core courses offered in the programmes are designed to build an accounting foundation that will be sufficient to pursue specialisation in the accounting field. The specific learning outcomes for the two-year and the three-year programmes are defined from this perspective.

#### 2-Year ACTA Programme

The main policy of the 2-year ACTA programme is to provide students with practical, market-relevant education in accounting. Emphasis is placed on hands-on courses designed to equip students with the essential knowledge and skills required for immediate entry into the accounting field. The programme is committed to developing productive accounting practitioners by offering

a comprehensive understanding of all fundamental accounting functions within the two-year period.

Therefore, each graduate of the 2-year ACTA programme will:

- Gain ability for problem-solving in accounting and taxation.
- Select and design solutions for accounting-based problems within organisational 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 good communication skills both in speaking and writing.
- Demonstrate the ability to participate effectively in the planning and execution of team-based projects.
- Describe the impact of accounting issues in a global, societal, and ethical context.
- Follow the latest developments within the field of accounting and tax applications.
- Gain both theoretical and practical knowledge about accounting and tax applications.
- Gain the ability of using Microsoft Word and Excel programmes in an efficient way.
- Gain the ability to use different accounting software programmes.

### 3-Year ACTA Programme

The 3-year ACTA Higher Diploma programme was designed as a continuation of the two-year programme and student intake started in 2004. The aim of this programme is to educate students as further qualified accountants for the accounting sector. The 3-year ACTA programme combines theoretical studies and industrial training to provide the students with practical and comprehensive knowledge of all functions of accounting.

Each graduate of the 3-year ACTA programme will:

- Gain problem-solving skills in accounting and tax applications.
- Apply basic accounting concepts with upper-level approaches according to effective methods and standards.
- Have the ability to prepare effective projects and benefit from low interest funds for SME (Small and Medium Enterprises) credit programmes.
- Be able to prepare and present a project.
- Be able to collect information and use it.
- Be able to use Microsoft Word and Excel programmes effectively and efficiently.
- Be able to use accounting software (*Expert* accounting software).
- Be able to choose and analyse accounting-based problems in an institutional environment.
- Be able to communicate effectively in both written and oral form.

- Be able to take part effectively in planning and implementation of team-based projects.
- Have knowledge of discussion of the effects of accounting standard solutions in global, social and ethical terms.
- Have the habit of following the latest developments in accounting and tax applications.

## Appraisal

The qualification objectives of the ACTA programmes are convincingly defined and correspond with the intended level of the European Qualification Framework. The qualification objectives are **presented in relation to the target group and the target group members' personal and professional development.**

The qualification objectives embrace appropriate training of knowledge, skills and competence. They are based on subject-specific and generic learning outcomes that align with the respective level of the qualification to be awarded upon completion.

When defining the qualification objectives, the institution also takes into account the findings of alumni-tracking (further occupational development of course graduates: see also criterion 5.2).

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

## 1.2 Positioning of the course

### Positioning on the educational market

According to the EMU, the Accounting and Taxation Applications (ACTA) programme is the first and the biggest associate-level programme in Northern Cyprus specialising in Accounting and Taxation Applications.<sup>3</sup> It is officially recognised by the Higher Education Planning, Evaluation, Accreditation and Coordination Council of Northern Cyprus (YÖDAK). It answers a critical demand in the regional educational market by offering academic foundation and practical, skills-based training in core areas of Accounting and Taxation such as bookkeeping, financial reporting, tax legislation, and accounting software.

The programme primarily attracts students from the TRNC who are seeking fast-tracked, practice-oriented qualifications. The students targeted are graduates from trade or commercial high schools. Due to the demand in the sector, also high school graduates in general are seeking admission to the programme.

<sup>3</sup> See self-report p. 22f.

**Admissions to EMU's associate degree programmes are designed to expand access to higher education and empower vocationally trained individuals.** These programmes do not require a centralised university entrance exam for admission; graduation from a vocational or commercial high school is sufficient for entry. (See chapter 2.)

However, following the COVID-19 pandemic, EMU adopted a more inclusive admissions policy, allowing students from a broader range of educational backgrounds to enter associate and undergraduate programmes without an entrance exam. This change led to increased competition across departments and a moderate decline in enrolment in ACTA. (See ACTA statistics in chapter Information on the institution.) Nevertheless, according to the University,<sup>4</sup> the programme remains competitive due to its applied curriculum, internship component, and strong employability outcomes.

Analysis of the curricula offered confirms the programmes' **strength in practical training, their alignment with the national job market and certification system, and its distinctive 3-year option, which offers students more academic depth and civic benefits. The programme's positioning is reviewed periodically to ensure continued relevance in a shifting educational environment.**

#### Positioning of the course on the job market

ACTA graduates are highly employable across both public and private sectors, due to the **programmes' focus on applied skills, regulatory literacy, and familiarity with modern accounting tools** – specifically those used in the majority of the workplaces in TRNC. Graduates typically find **employment in accounting firms, private companies' finance departments, government tax offices, commercial banks, and university accounting units.** Many students secure employment through the 80-day internship embedded in the 3-year curriculum, often continuing at their internship sites after graduation. The graduates of the 2-year programme also get offers from their 40-day summer internship workplaces. The 3-year programme is attractive to TRNC nationals, especially male students, because it provides additional workplace readiness and is linked to benefits in mandatory national service. Male graduates of the 3-year track complete shorter military service and at a higher rank (lieutenant/sergeant), making the programme highly relevant within the local context.

A continuous review of job market demands and collaboration with local employers ensures the curriculum remains aligned with real-world expectations. The combination of theoretical foundation and hands-on experience positions ACTA as a strong contributor to workforce development in Northern Cyprus.

Graduates of the ACTA programmes are able to adapt to the industry due to their practical training as well as theoretical foundation within the fields such as bookkeeping, financial statements analysis, accounting software, and business law and tax regulations. Graduates of the ACTA programmes find employment in the following sectors:

- Accounting Offices
- Accounting Departments of Private Companies
- **Government's financial affairs and tax office**

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<sup>4</sup> See self-report p. 23

- Accounting Departments of Universities
- Commercial Banks
- Financial Intermediaries
- Non-profit organisations

Furthermore, the graduates may open their own accounting office (if they fulfil **the government's** certification exams requirement). Additionally, graduates of the ACTA programmes are qualified to continue their education in departments such as Business Administration, Economics, and Banking and Finance.

### **Positioning of the course within the institution's overall strategy**

The ACTA programmes align closely with the institutional strategy of Eastern Mediterranean University (EMU), which emphasises quality education, community engagement, innovation, and regional development.

**EMU's** mission is to provide education at world standards; to advance scientific research; to lead the future by integrating high technology in education; to produce professionals for Cyprus and the world; to develop and disseminate knowledge and technology; to create a better future through sustainable development; to generate solutions for local, regional, and global issues within the framework of **the institution's** core values; to educate qualified human resources in line with sectoral and national needs; to offer high-quality education that brings together different cultures; to promote innovation; to be a driving force in the higher education sector of the country; to represent the country internationally; and to cultivate generations who are thoughtful, questioning, innovative, tolerant, global-minded, and capable of producing knowledge from information.

The 2-year ACTA programme provides students with foundational knowledge and applied skills in accounting and taxation, preparing them for immediate employment and contributing to the **university's mission of educating qualified professionals to meet national and sectoral needs.**

In the third year, students develop higher-level critical thinking and analytical skills through advanced courses such as Financial Reporting, Management Accounting, and Business Strategies, **supporting EMU's mission to cultivate innovative, solution-oriented, and globally minded graduates.**

The School of Computing and Technology (SCT) is the main educational unit at EMU and is a direct continuation of the original Higher Technical Institute, which aimed to fulfil the demand for competent professionals needed in the sectors of Northern Cyprus. The Associate Degree and Higher Diploma programmes of ACTA are positioned within the **University's overall strategy for the next five years as follows:**

- To provide education at world standards: The ACTA programmes deliver practical, skills-based education that meets national standards in accounting and taxation.
- To lead the future by integrating high technology in education: Students are trained using current digital tools, helping EMU stay ahead in tech-integrated learning.
- To produce professionals for Cyprus: ACTA graduates are prepared to contribute to both public and private sectors, locally.

- To create a better future through sustainable development: Emphasis on ethics, **transparency, and sustainability supports EMU's long-term vision.**
- To generate solutions for local, regional, and global issues: The curriculum addresses real labour market needs, **aligning with EMU's community-serving mission.**
- To offer high-quality education that brings together different cultures: ACTA welcomes students from diverse backgrounds and supports a multicultural learning environment.
- To cultivate generations who are thoughtful, questioning, innovative: The programme promotes critical thinking, lifelong learning, and professional independence.
- To be a driving force in the higher education sector of the country: Industry connections and frequent curriculum updates keep ACTA aligned with current sectoral developments.
- To cultivate individuals capable of producing knowledge from information: Graduates leave not only with knowledge but with the ability to apply it in real-world contexts.

## Appraisal

The reasons given for the positioning of the ACTA programmes on the educational and on the job market are based on a strategic analysis and plausibly linked to the described qualification objectives and the respective **programme's graduates' profiles.**

In addition, the course management has thoroughly examined the job market and used the results in establishing a competitive profile of the course. The position on the job market is reviewed regularly through exchanges with employers and alumni. **The programmes' competitiveness is documented. The panel highlights the course management's** tight connection with employers in Cyprus. These industry relationships are maintained and kept active long-term (see also chapter 4.3). **The panel acknowledges the graduates' profile to fit perfectly for the labour market in Cyprus.** The panel additionally suggests staying abreast with international standards, e.g., analysing appropriate accounting and taxation software that is used internationally for those students who might end up working abroad or with international companies. Some accounting and taxation offices in Cyprus may have subsidiaries in other European countries as well.

The ACTA programmes are also convincingly integrated into **EMU's** overall strategy relating to other offers (e.g.: focus on practice in cooperation with enterprises, further and higher education competency). The **ACTA programmes' qualification objectives** are in line with **EMU's** mission and strategic planning to date. The panel highlights **EMU's strategic vision** for the future (until 2030) which encompasses the integration of sustainability and artificial intelligence into all curricula (see chapter Information on the institution and recommendation in chapter 3.1).

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.	<b>Strategy and Objectives</b>					
1.3	Positioning of the course					
1.3.1	Positioning of the course on the educational market			X		
1.3.2	Positioning of the course on the job market		X			
1.3.3	Positioning of the course within the <b>institution's overall strategy</b>			X		

## 2 ADMISSION

### 2.1 Focus on the target group

The instruction language of the programmes is Turkish, therefore, currently, all students in the programmes are citizens of Turkey (TR), Northern Cyprus (NC) and Turkish speaking countries (Kazakhstan, Azerbaijan, Turkmenistan, etc.). The first and foremost requirement for admission to the programme is a high-school diploma (EQF level 4 diploma). The entry into programmes at this level are regulated by the bylaws of EMU in accordance with the regulations and bylaws of the TRNC Ministry of Education and YÖDAK.

#### 2-Year Programme

This programme targets high school graduates who are seeking employment in the accounting sector. The primary target group consists of students from trade/commercial high schools, as they have already chosen their profession and career path and possess foundational knowledge in the field. However, they require more in-depth knowledge and advanced skills. Therefore, the programme aims to elevate their existing competencies to EQF Level 5 and provide them with additional general skills that are typically not covered in commercial high school curricula — such as vocational/summer training, computing skills, presentation techniques, and accounting in English.

The secondary target group includes graduates from high schools in general who wish to pursue a career in accounting and taxation. The first-year curriculum is carefully designed to integrate all students from different backgrounds. If needed, additional support is also provided to ensure they can successfully meet the programme requirements, like:

- Organizing additional tutorial sessions outside regular class hours at times convenient for the students.
- At EMU, each student is assigned an academic advisor who provides both academic and personal guidance. Students can seek help from their advisors regarding courses or other issues they may be struggling with. **To better understand and address students' academic and personal challenges, the ACTA coordinator organizes informal "Coffee Time" meetings, where they can share their concerns in a friendly atmosphere and work together with instructors to find practical solutions.**
- WhatsApp groups are created for each course to facilitate communication among students, teaching assistants, and instructors. This allows students to receive timely support on course content, assignments, and exam preparation. In addition, all instructors are required to hold at least one office hour per course group, where students can receive one-to-one academic support. Most instructors also follow an open-door policy, allowing students to drop in and ask questions whenever needed.
- At the beginning of each academic year, an orientation programme is organized for first-year students to introduce them to university systems, study expectations, and available student support services such as student clubs, career counselling, and psychological counselling. The Counselling and Psychological Guidance Centre (PDRAM) also provides

support for students' personal and academic adjustment, including assistance with learning difficulties, study skills, and time management.

- Finally, the **University's Learning Management System (LMS)** provides continuous access to all course materials. Instructors may also use Microsoft Teams especially during online and hybrid education periods, to record and share lectures or additional resources.

### 3-Year Programme

The 3-year programme is specifically designed for graduates of 2-year diploma programmes. The primary target group are graduates from the 2-year ACTA programme. Graduates from other diploma programmes can enter the programme via an adaptation path based on exempted courses.

## 2.2 Admission conditions

The **University's Registrar's Office** manages student admission and registration for school graduates (two-year programme). 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 and trade high school graduates 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 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.

The details about the admission requirements of the University are available to all stakeholders through the **registrar's page**.<sup>5</sup> All University bylaws are accessible online.<sup>6</sup>

Applicants are admitted to the 3-year programme by applying with their Associate or another **undergraduate diploma at the registrar's page or through the student portal for the EMU students**. These students are admitted through a vertical transfer process according to the University regulations.

Graduates with a **bachelor's** degree can also join the programmes. Students are granted exemptions for the courses they have already completed in their prior studies. This procedure is termed vertical transfer and is defined by the University Regulation for Entrance Exams and Student Admission.<sup>7</sup> The courses exempted are determined by the programme administration in accordance with the **University's Equivalency Principles**.<sup>8</sup>

## 2.3 Legal relationship

The legal certainty of the contractual relationship between the institution and all stakeholders can be found on the bylaws page.<sup>9</sup>

In addition to this general legal framework provided in both Turkish and English, the Eastern Mediterranean University ensures the legal certainty of its contractual relationships through collective labour agreements. The academic staff is protected under a collective agreement signed with the EMU Union of Academic Staff (DAÜ-SEN), while administrative personnel are covered by a separate agreement. These agreements safeguard the rights and responsibilities of employees. All related regulations and agreements are transparently accessible to all stakeholders.

## Appraisal

The ACTA programmes aim at a specific target group, which is defined on the basis of previous knowledge, experience, and educational level. The choice of the specific target group is based on the strategic objectives of the programmes.

Admission conditions have been defined and are coherent. They take into account the specific characteristics of the target group (e.g.: recognition of prior learning). They support the

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<sup>5</sup> See <https://www.emu.edu.tr/en/prospective-students/undergraduate/undergraduate-admission/1292>, last access on September 16, 2025

<sup>6</sup> See [mevzuat.emu.edu.tr/Content-en.htm](https://mevzuat.emu.edu.tr/Content-en.htm), last access on September 16, 2025

<sup>7</sup> See [https://mevzuat.emu.edu.tr/5-1-1-Rules-Entrance\\_exam.htm](https://mevzuat.emu.edu.tr/5-1-1-Rules-Entrance_exam.htm), last access on September 16, 2025

<sup>8</sup> See [mevzuat.emu.edu.tr/5-1-13-Regulation-ExemptionandEquivalencPrinciples.htm](https://mevzuat.emu.edu.tr/5-1-13-Regulation-ExemptionandEquivalencPrinciples.htm), last access on September 16, 2025

<sup>9</sup> See <http://mevzuat.emu.edu.tr>, last access on September 16, 2025

achievement of the **programmes'** objectives. Admission conditions and procedures are described, documented, and accessible for interested parties.

Students of the ACTA programmes are enrolled as students at Eastern Mediterranean University.

The contract between the EMU and the teaching staff is set down and documented. Rights and obligations of both parties have been established and are known to all relevant parties. Transparency and legal certainty exist.<sup>10</sup>

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

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<sup>10</sup> It should be noted that no comprehensive legal review can be carried out as part of the certification process.

## 3 IMPLEMENTATION

### 3.1 Structure and Content

The language of instruction in the programmes is Turkish. Students in the 2-year associate degree programme study four semesters (full-time) and complete a total of 120 ECTS credits or 74 Eastern Mediterranean University's (EMU) credits. The 3-year higher diploma programme contains additional two semesters with 60 ECTS or 21 EMU credits to be completed. In general, the courses of the programme are taught using lecture sessions with the aid of laboratory and/or tutorial sessions where physical attendance of the students is compulsory. The University regulations make it possible for successful students whose Cumulative Grade Point Average (CGPA) is above 2.00 to take higher course loads. Additionally, students may register as part time students and study at their own pace.

The curriculum of the ACTA programmes requires three categories of courses: University Core (UC), University Area Core (AC) and Area Elective (AE) courses.

The ACTA programme requires three University Core courses:

- English Language,
- Mathematics and
- History of Turkish reforms

The Area Core courses are aimed at developing a foundation in the ACTA programmes. Students are required to complete a training programme in the industry which is considered as part of the Area Core courses. The majority of the Area Core courses in the ACTA programme are supported by accounting laboratories that encourage students to get hands on experience under the guidance of an instructor.

Curriculum updates are handled by the coordinator in consultation with instructors, and small-scale changes can be implemented immediately.

#### EMU Course Credits and ECTS credits

All programmes at EMU use both the EMU and ECTS credit systems. For internal processes the University uses EMU credits. **According to EMU's Regulations point 8**, Credit-hours quantify the amount of education taken in each semester. Each weekly lecture hour counts as 1 credit-hour. Laboratory and tutorial hours are counted as 0.5 EMU credits and are included in the EMU credit calculations. However, when the total of lecture, laboratory, and tutorial hours is summed, the value is rounded down to the nearest integer to determine the final EMU credit value.

For example, the BDEM106 course consists of 2 hours of lecture (2 EMU credits) and 2 hours of laboratory (1 EMU credit), resulting in a total of 3 EMU credits. In contrast, the BDEM111 course includes 3 hours of lecture (3 EMU credits) and 1 hour of tutorial (0.5 EMU credits), which sums to 3.5 EMU credits but is rounded down to 3 EMU credits.

While EMU credits are calculated based on the lecture/tutorial/lab hours allocated for each course, the ECTS credits are calculated based on the number of hours students foreseen to spend on the

course according to class/lab time, study, assignment, projects and examinations. One ECTS credit represents 30 hours of student workload.

At the end of each semester, online student surveys are conducted by the University to ensure that the self-study times calculated by the department/instructor and the actual workload completed by the students are in line.

Upon graduation, the EMU supplies graduates with a Certificate Supplement based on the Diploma Supplement for study programmes.

## 2-Year ACTA Programme

The curriculum of the 2-year ACTA programme covers computer applications, money and banking, finance, advanced level accounting, auditing, taxation, business and management courses. According to the ACTA curriculum, students are required to complete forty working days (40 days) summer training programme in the industry that aims to develop the students' practical skills in accounting and tax applications. The programme consists of 25 courses which totals 87 contact hours (lecture, tutorial, lab hours).

The curriculum is as follows:<sup>11</sup>

TERM	Ref Code	Course Code	Course Name	Course Category	Office Hours			CREDITS	ECTS VALUES	Prerequisites
					Course	Lab	Practical			
<b>FIRST YEAR AUTUMN TERM (15/15 Credits, 24/24 ECTS)</b>										
1	38711	ENGL161	BASIC ENGLISH I	UC	3	0	1	3	4	
1	38712	BDEM111	Financial Accounting I	AC	3	0	1	3	7	
1	38713	BDEM113	PROFESSIONAL FOREIGN LANGUAGE	AC	3	0	1	3	6	
1	38714	BDEM105	COMPUTER APPLICATIONS I	AC	2	2	0	3	3	
1	38715	MATE107	MATHEMATICS	AC	3	0	0	3	4	
								15	24	
<b>FIRST YEAR SPRING TERM (18/33 Credits, 26/50 ECTS)</b>										
2	38721	ENGL162	BASIC ENGLISH II	UC	3	0	1	3	4	ENGL 161
2	38722	BDEM112	Financial Accounting II	AC	3	0	1	3	7	BDEM111
2	38723	BDEM114	STATISTICS	AC	3	0	0	3	4	MATE107

<sup>11</sup> The numbers in parentheses in the column "credit" represent lecture, tutorial, and lab working hours.

2	38724	BDEM106	COMPUTER APPLICATIONS II	AC	2	2	2	3	3	BDEM105
2	38725	BDEM108	GENERAL MANAGEMENT	AC	3	0	0	3	4	
2	38726	BDEM110	Accounting Applications - I	AC	3	0	1	3	4	
								18	26	
<b>FIRST YEAR SUMMER TERM (0/33 Credits, 10/60 ECTS)</b>										
3	38737	BDEM200	SUMMER INTERNSHIP	AC	0	0	0	0	10	
<b>SECOND YEAR AUTUMN TERM (18/51 Credits, 29/89 ECTS)</b>										
3	38731	ASO1	FIELD ELECTIVE - I	AE	3	0	1	3	6	
3	38732	BDEM211	CORPORATE ACCOUNTING - I	AC	3	0	1	3	5	
3	38733	BDEM203	Management Information Systems	AC	2	2	0	3	4	BDEM106
3	38734	BDEM215	TAX ACCOUNTING	AC	3	0	0	3	4	
3	38735	BDEM217	COMPUTERISED ACCOUNTING I	AC	3	1	0	3	5	
3	38736	BDEM219	Accounting Applications II	AC	3	0	1	3	5	BDEM110
								18	29	
<b>SECOND YEAR SPRING TERM (20/71 Credits, 31/120 ECTS)</b>										
4	38741	ASO02	FIELD ELECTIVE - II	AE	3	0	1	3	6	
4	38742	BDEM212	END-OF-TERM PROCEDURES	AC	3	0	1	3	6	
4	38743	BDEM214	ACCOUNTING AUDIT	AC	3	0	0	3	4	
4	38744	BDEM216	BUSINESS LAW	AC	3	0	0	3	4	
4	38745	BDEM218	COMPUTERISED ACCOUNTING II	AC	3	1	0	3	5	BDEM217
4	38746	BDEM202	Money and Banking	AC	3	0	0	3	4	
4	38747	HIST280	ATATÜRK AND THE HISTORY OF THE REVOLUTION	UC	2	0	0	2	2	
								20	31	
			<b>TOTAL CREDIT</b>					71	120	

Figure 8: Curriculum ACTA 2-years

Area Electives are:

- **Tourism Accounting** (BDEM213): Tourism accounting course is designed to give the students the basis for making management decision with the use of accounting information. It is a study of accounting methods and techniques necessary for hospitality business and food and beverage service sector manager, for analysis, control and planning for their businesses.
- **Construction Accounting** (BDEM 219): Construction accounting is to provide to the students, allocation of information regarding financial issues, classifying data, recording,

interpretation and reporting are analysed and presented to the relevant individuals or groups for fulfilment of their accounting requirement.

### 3-Year ACTA Programme

The first two years of the 3-year curriculum correspond to the 2-year programme. The 3-year curriculum is designed as a continuation and extension of the 2-year programme.

The last year of the three-year ACTA programme consists of eight courses (including vocational training). The curriculum covers cost and management accounting, introduction to marketing, financial reporting, small business management, business strategies and electronic accounting books and document applications courses. These courses are offered in the fall semester and enhance theoretical knowledge with a specialisation in computerised accounting.

During the spring semester, students are required to complete an eighty working days (80 days) vocational training programme in the industry **that aims to advance the students' practical skills** and expertise in accounting and tax applications. The vocational training aspires to allow students to experience the institutional, entrepreneurial and labour reality of a potential working environment. As the students were already introduced to basic tasks during their summer training in the 2-year programme and have gained further knowledge from the 3-year programme university courses, they are much more eligible to enhance their professional responsibilities such as setting up a business and preparing salary slips.

Additionally, students are required to complete a graduation project. The graduation project focuses on the applications of EU and TR grant programmes in Cyprus and establishes a foundation for entrepreneurship.

Third Year Fall Semester (18/21 Credits, 30/60 ECTS)						
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	-
Third Year Spring Semester (3/21 Credits, 30/60 ECTS)						
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	-

The curriculum ensures that the students acquire competences at minimum EQF Level 5. Below is a summary of how the EQF descriptors are matched by the 2-year curriculum (and hence the first two years of the 3-Year curriculum), ensuring that both programmes are at EQF Level 5.

**EQF Level 5 Descriptor 1: Knowledge** *Comprehensive, specialised, factual and theoretical knowledge within a field of work or study and an awareness of the boundaries of that knowledge.*

In terms of knowledge, the ACTA programmes ensure that the students acquire comprehensive and specialised knowledge in accounting and taxation, including national accounting and tax regulations, business law and ethics and financial reporting standards, and practical knowledge of accounting software and documentation. The courses that support this descriptor are listed below:

- **BDEM111 Accounting I, BDEM112 Accounting II:** Develop core factual and theoretical knowledge of accounting practices.
- **BDEM114 Statistics:** Provides fundamental quantitative reasoning essential for accounting.
- **BDEM215 Taxation:** Offers specialised and applied knowledge of national tax regulations.
- **BDEM216 Business Law:** Delivers essential legal knowledge in business and accounting contexts.
- **BDEM211 Corporate Accounting:** Builds on prior knowledge with more specialised financial reporting practices.
- **BDEM212 Period-End Accounting Procedures:** Teaches advanced accounting cycle practices and limits of knowledge.
- **BDEM202 Banking & Finance:** Introduces fundamental principles and operations of banking and finance, expanding factual and theoretical knowledge related to financial systems and institutions.

**EQF Level 5 Descriptor 2: Skills** *A comprehensive range of cognitive and practical skills required to develop creative solutions to abstract problems.*

In terms of the Skills required by EQF Level 5, The ACTA programmes ensure that students develop a broad range of cognitive and practical skills, such as recording and analysing financial transactions both manually and digitally, preparing and interpreting financial statements, applying tax calculation methods and using industry-standard software, communicating effectively in professional contexts and solving real-world problems using structured approaches.

The main courses to that purpose are:

- **BDEM110 Accounting Applications I and BDEM219 Accounting Applications II:** Hands-on skills in solving accounting scenarios manually and using real business documentation.
- **BDEM217 Computerised Accounting I and BDEM218 Computerized Accounting II:** Applied digital skills in using accounting software to solve practical problems.
- **BDEM203 Managing Information:** Teaches how to process and manage accounting and business data.
- **BDEM113 Vocational Foreign Language:** Develops communication skills required for interpreting and preparing professional documentation.
- **BDEM108 Introduction to Business:** Enhances problem-solving within general business contexts.

**EQF Level 5 Descriptor 3: Responsibility and Autonomy** *Exercise management and supervision in contexts of work or study activities where there is unpredictable change; review and develop performance of self and others.*

In terms of Responsibility and Autonomy, the ACTA curricula ensure that upon graduation, students are prepared to manage accounting processes independently or as part of a team in real business settings, adapt to unpredictable changes, such as legal updates or software transitions, reflect on their own work and improve through feedback (e.g., in oral exams and internship presentations) and supervise basic tasks performed by others, particularly in small business or administrative settings. The main courses and activities in the ACTA curricula that support Descriptor 3 of EQF Level 5 are listed below:

- **BDEM200 Summer Training** (Internship): Introduces students into professional environments where they exercise independence, adaptability, and self-evaluation.
- **Internship Report and Oral Presentation: Promotes reflection and review of one's performance;** assessed by faculty and supervisors.
- **Case Studies and presentations across multiple courses:** Encourage teamwork, supervision of tasks, and decision-making.
- **BDEM106 Computer Applications II and BDEM203 Managing Information:** Develops the digital autonomy required to perform tasks in dynamic environments.
- **BDEM216 Business Law:** Encourages students to apply legal principles and recognise professional responsibilities in changing business/legal environments.

The third year of the ACTA programme significantly enhances students' knowledge, skills, and professional autonomy beyond the foundational level established in the first two years. In accordance with the degree conferred by both programmes, the curricula are built around EQF Level 5 learning outcomes. However, the 3rd year starts to introduce elements that bring the students closer to EQF Level 6. Courses on Financial Reporting, Management Accounting, and Business Strategies enhance critical thinking and sector-related problem-solving skills of students. At the same time, Small Business Management and the Graduation Project give them the chance to work on real problems, work independently, and come up with creative solutions.

The Vocational Training module places students directly in a professional environment, demanding accountability, and adaptability. The final year of the programme positions graduates with both the advanced competencies and confidence needed for supervisory roles or further academic progression. Hence, by the end of the 3-year programme, students are not only well-prepared for employment, but they are also ready to take on responsibility, lead small teams, or even continue their education at a higher level.

Third-year courses contributing to the EQF descriptors 5-6:

- BDEM311 Management Accounting, BDEM315 Financial Reporting, BDEM309 Business Strategies, and BDEM303 Introduction to Marketing further deepen the knowledge of the students in the field of accounting and taxation.
- BDEM307 Small Business Management, BDEM313 Electronic Accounting Books & Document Applications, and BDEM310 Graduation Project are instrumental in advancing practical and cognitive skills of students and broadening both the depth and scope of their competencies.
- Responsibility and autonomy are significantly enhanced through BDEM312 Vocational Training and the Graduation Project, where students must demonstrate independence, adaptability, and initiative in real-world and project-based contexts.

## Regulations for participation and assessment

The Eastern Mediterranean University Education, Examination and Success Regulations<sup>12</sup> govern participation, examinations, and academic success (including graduation) at EMU. These regulations provide detailed information on the rules for student participation and assessment, including provisions for admission, registration, course structure, examinations, success criteria, conditions for successful course completion, and qualification objectives.

The University also has established disciplinary regulations<sup>13</sup> addressing student conduct during learning as well as assessments, including detailed rules concerning plagiarism, cheating, and the use of Artificial Intelligence (AI) tools. These procedures are in place to ensure the integrity of academic evaluations.

Furthermore, EMU demonstrates a commitment to providing affirmative actions for learners with disabilities, offering accommodations related to processing time and formal standards throughout their academic journey, including assessments. The specific rules and regulations pertinent to learners with disabilities are stipulated in the Eastern Mediterranean University Disabled Students Unit Principles.<sup>14</sup>

Additionally, a dedicated board (“Disabled Students Unit”, see also chapter 4.2) at the University is responsible for fostering a more inclusive campus environment and ensuring that provisions are made to facilitate assessments for these learners.

## Types of Assessment

Except for internships, all courses of the ACTA programmes have two mandatory assessment types: midterm exams and final exams. These are regulated according to the University bylaws and are organised centrally by the University. In addition to this, students are given quizzes in every course to continuously assess their performance and learning and take actions if needed. Quizzes help students assess their own understanding and help them to prepare for the midterm and final exams and also keep the students active and motivated throughout the learning period. These quizzes are also part of the evaluation towards the final grades as the final grade of a course includes all marks from all assessments performed throughout the semester.

Some courses also use presentations and oral examinations, hands-on lab tasks, projects, and case studies. For example, after completing the mandatory Summer Training (2-year programme) and Vocational Training (3-year programme), students are assessed based on their report writing, presentations, and responses in the oral examination. The Graduation Project of the 3-year programme employs a case study-oriented learning approach, as described in the module handbook. Moreover, Computing and Accounting Information Systems courses are taught using a combination of lectures and instructor-led laboratory applications, where students are assessed in terms of their competency with respect to the lab learning outcomes.

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<sup>12</sup> See [http://mevzuat.emu.edu.tr/5-1-0-Regulation-Education\\_Examination\\_Success.htm](http://mevzuat.emu.edu.tr/5-1-0-Regulation-Education_Examination_Success.htm), last access on September 16, 2025

<sup>13</sup> See [https://mevzuat.emu.edu.tr/5-2-0-Rules-student\\_disciplinary.htm](https://mevzuat.emu.edu.tr/5-2-0-Rules-student_disciplinary.htm), last access on September 16, 2025

<sup>14</sup> See [mevzuat.emu.edu.tr/5-5-Disabled\\_Std\\_Principles.htm](http://mevzuat.emu.edu.tr/5-5-Disabled_Std_Principles.htm), last access on September 16, 2025

The provisions on the types of assessments and how they can be used to assess the success of the learners is published in the Regulation for Examinations and Evaluation.<sup>15</sup>

Furthermore, the module handbooks of the courses include the assessment types as well as the success/failure criteria. The most recent version of the rules and regulations is announced and posted on the LMS at the beginning of each semester.

## Appraisal

The ACTA programmes consist of modules<sup>16</sup> and assign ECTS credits per module on the basis of **the necessary learners' workload. The course structure allows for finishing the** programmes within the projected study time (see statistical data chapter "Information on the institution" and workload evaluation chapter 5). The module descriptions provide detailed descriptions of intended learning outcomes and for the most part, **the information defined in the ECTS Users' Guide** (in its current version). The panel only misses references to the literature used in the modules. Therefore, the panel **recommends** completing the module descriptions with literature references.

The **programmes'** structural elements are convincingly described and activated. The programmes' **structure serves to promote the objectives and the learner's acquisition** of knowledge and competences in line with the given objectives.

A certificate supplement documents the programmes and the associated qualifications in a transparent and coherent manner (analogously to the Diploma Supplement for degree programmes). It contains information on the full name of the learner, the title of the credential, the country of the issuer, the awarding body, the date of issuing, the learning outcomes, the workload needed to achieve the learning outcomes (in ECTS credits), the EQF-level of the learning experience leading to the certificate, the type of assessment required to obtain the certificate and the mode of study.

The curricula adequately reflect the qualification objectives of the programmes. The contents of the modules are well-balanced, valid, up to date, and logically connected. However, the panel could identify a few areas for further improvement regarding logic, validity and up to datedness.

However, the panel learned from students and graduates that the aim of the statistics module is not entirely clear to them because there is no application of statistics during the programmes or in the **students'** work environments. Hence, the panel **recommends** providing examples for the students to apply statistics – either through case studies in the statistics module or via requiring the application of statistics in some modules, e.g., in the summer training (in the two-year programme respectively) or the graduation project (in the three-year programme).

Moreover, the panel learned from students and graduates that during their summer projects with a company, they were expected to apply the *Expert* accounting software. However, students only learn about the software after their summer projects. Hence, the panel **recommends** checking the

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<sup>15</sup> See <https://mevzuat.emu.edu.tr/5-1-4-Rules-examinations-and-evaluations.htm>, last access on September 16, 2025

<sup>16</sup> See [ECTS Users' Guide, Chapter 3.4](#)

order of modules again to make sure that students learn about relevant software before they are required to use it during their practical summer training.

Furthermore, after talking to the students and graduates, the panel learned that the vocational English module in its current version is not very useful for the students, because it teaches the terminology for a different accounting system, one that is not used in the companies the students work in. Nevertheless, students like the English modules in general and would like to have more of them to be able to work at companies with a more international focus, companies that are not only based in Cyprus or companies that have a clientele from abroad. Hence, the panel **recommends** revising the contents of the Vocational English module to make sure it is useful for students. In addition, other English modules offered by the University could be more promoted to students who want to keep refining their English competency.

The programme management is very eager for their students to acquire the necessary skills and competencies for the labour market in Cyprus. The “electives” in the programmes are specifically chosen towards this aim and are therefore rather obligatory modules. There are no alternative modules offered by the ACTA programmes. Students are allowed to take modules from other programmes of the University, but in reality all students take the programme electives. The panel suggests providing a wider variety of electives for the programmes, so that students can specialise based on their own preferences and professional aspirations.

Finally, there are no contents on AI and sustainability in the programmes so far. **The University’s** regulations currently forbid students to use AI in examinations. During the interviews with the teaching staff, the panel learned that some of the teachers are integrating the application of AI in their modules by their own choice. Hence, the panel **recommends** anchoring the integration of ethical use of AI and sustainability into the programmes. This is also supported by the new University strategic plan to integrate those topics into all programmes at EMU (see chapter Information on the institution).

There are legally binding regulations for participation and assessment. Contractual regulations clearly define the conditions how to conduct the programmes successfully and receive the certificate. The University has established plagiarism rules and regulations regarding the conduct of assessments including the use of AI.

All assessments, as they are defined for the modules and at the end of the programmes, are suited in format and content to ascertain the intended learning outcomes. The requirements are in accordance with the intended qualification level (EQF, see chapter 1.1) and follow the **programmes’** characteristic structural features.

In addition, the examinations are characterised by a wide variety of test formats. Learners are given feedback, which, where necessary, is linked to advice on the learning process.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>Implementation</b>					
3.1	Structure and content					
3.1.1*	Structure of the course, application of the “European Credit Transfer and Accumulation System (ECTS)”and modularisation			X		
3.1.2*	Certificate and Certificate Supplement			X		
3.1.3*	Logic and conceptual coherence of the curriculum			X		
3.1.4*	Regulations for participation and assessment			X		
3.1.5*	Types of assessment		X			

## 3.2 Training of Competences and Skills

### Methodological competence and academic work

Methodological competences relevant to **graduate’s** qualification level are gained in the programme via coursework, laboratory applications, internships, and applied projects. Students work with modern accounting software and apply national standards to real-life scenarios under the supervision of their instructors. This process builds both their technical and procedural competence, which are further enhanced during internships or vocational training at workplaces, under the guidance of qualified accountants. It is worth noting that through internships and **vocational training, students become familiar with an accountant’s daily work in public offices.** They gain competency in government procedures related to accounting and taxation, such as filling out forms, submitting documents, and completing tasks and other routine accounting procedures.

The 2-year programme is more practice-oriented and focuses on practical methodological competences related to performing the core tasks of the accounting profession, ensuring that students can immediately start working after graduation. The third year of the 3-year programme, builds upon the foundations of the **2-year curriculum, further develops students’ methodological** competence by enriching their academic knowledge and strengthening their ability to perform structured problem-solving and basic academic work, with a particular emphasis on decision-making skills.

Methodological competence is also developed through report writing, presentations, and internship evaluations, where students are expected to structure information, interpret regulations, and for the 3-year programme to justify their decisions. For instance, the 3-year programme includes two case study-based courses, namely Small Business Management and the Graduation Project, which are designed as a coordinated sequence. Together, they help students develop essential analytical competence and skills such as planning and organising tasks related with accounting and taxation and businesses, choosing and applying appropriate methods, interpreting data using software tools, using professional documentation, and approaching problems and making decisions in a structured and independent way.

Both programmes are practice-oriented with a mission of preparing the students for immediate employability after graduation. Hence, they do not include traditional academic research modules. However, students are introduced to and learn about professional literature and official resources such as tax related law and regulation, and financial statements through the curriculum. The course contents of the individual modules in the curriculum are regularly updated to reflect current industry trends, tools, and legal changes and also teach the students how to find the relevant information and how to continue to learn. This ensures that students are aware of the current regulation and documentation and at the same time it gives them the ability to stay informed and professionally up to date.

Furthermore, students learn how to use basic data interpretation and digital tools that support decision-making through courses such as Computer Applications, Statistics and Computerised Accounting. These courses prepare students for the expectations of a digitised, data-driven work environment.

A university-wide curriculum update is currently underway, aiming to embed courses related to critical analysis, artificial intelligence, and ethics into all programmes. However, the process is not completed at this time.

### Integration of theory and practice

#### **2-year ACTA Programme**

The programme consists of 78% theory (68 lecture hours) and 22% (19 hours) tutorial and lab applications. In terms of practical applications, the courses **“Accounting Applications I”**, **“Accounting Applications II”**, **“Computerised Accounting I”** and **“Computerised Accounting II”** teach 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 applications. (Theoretical principles of double-entry bookkeeping, taxation, or financial analysis are taught in lecture sessions and are directly applied in the lab-based Accounting Applications courses.)

In addition to coursework, each student is required to complete a mandatory 40-working-day internship (**“summer training”**), providing essential industry experience. The programme is supported by a dedicated Internship/Training Coordinator who facilitates the placement process by establishing and maintaining connections with industry partners to ensure relevant internship opportunities. At the end of the second semester, students are assigned to industry placements **under the supervision of the Internship Coordinator. Upon receipt of the employer’s acceptance letter**, a formal application is sent to the employer, followed by notification to the student to commence the internship.

During the internship, students are required to maintain a detailed logbook documenting the tasks and responsibilities undertaken throughout the 40-day period. Upon completion, the logbook is reviewed and approved by the employer and submitted to the Internship Coordinator. Students then prepare a comprehensive report explaining their duties, responsibilities, and the experience gained during the internship. Following the evaluation of the logbook and training report, students present their experiences and learning outcomes to departmental instructors. The internship is assessed as either satisfactory or unsatisfactory (S/U).

Meanwhile, during the internship, each student is supervised by a professional accountant at the workplace, ensuring hands-on learning and practical experience. To maintain the quality and integrity of internship placements, the Department Chair and designated academic staff maintain regular contact with host organisations through online tools or phone calls. Additionally, they conduct random on-site visits to monitor and support both students and employers throughout the internship period.

At the end of the internship period, each student undergoes a comprehensive evaluation process conducted by a committee composed of all instructors. This evaluation includes a presentation and **an oral examination assessing the quality and relevance of the student's internship experience. The evaluation involves a detailed review of the students' internship documents and PowerPoint presentation** by the Internship Coordinator and faculty members. Feedback, given in internship logbooks, from the professional accountants, who supervised the students during their internships, is also taken into account during evaluation. These supervisors are invited to attend the final **presentations to observe and provide input on the students' performance.**

If a student fails the oral examination or if the internship activities are deemed insufficient in quality, the student is required to complete additional 20 days (equivalent to 15 working days) of internship during the winter break at a different accounting firm. Should students still not meet the required standards, they must repeat the entire internship during the following summer period.

### **3-year ACTA Programme**

The eight courses of the third year consist of 21 lecture hours and three hours of tutorial and lab sessions. In the practical applications, the accounting application courses use real life accounting applications. In these courses, students are asked to record the accounting transaction manually and using computer aided accounting software. In the practical components of the associate degree programme, courses such as Accounting Applications utilise real-life accounting scenarios to reinforce learning. In these courses, students are required to record accounting transactions both manually and using computer-aided accounting software. As the third year builds upon the associate degree, students enter with foundational knowledge of computerised accounting, enabling them to effectively engage with more advanced accounting systems and real-world business applications. In addition to this, each student has to complete 80 working days as part of their internship (vocational training). The application, control and evaluation procedures are the same as the two-year ACTA programme.

Moreover, the academic staff of the ACTA programme 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 ACTA programme curriculum, internships, new software and new developments in the sector.

The internship regulations for both programmes can be found on LMS.

### Interdisciplinary skills/Transdisciplinary skills

In the first two years of the ACTA curriculum, students acquire interdisciplinary and trans-disciplinary knowledge and skills through a set of supporting courses from different fields in addition to the general accounting field. These include four computing courses: Introduction to Computers, Computer & Information Technology, and Computerised Accounting I and

Computerised Accounting II. The first two provide a general foundation in IT and digital literacy. The latter two courses are taught by experts in the field and integrate accounting and taxation processes with widely used accounting software, thus integrating domain-specific knowledge with technological competence. In these courses, practical applications are taught in the laboratories, endowing the students with hand-on experience in addition to theoretical knowledge.

Language skills are developed through two English courses (English I and English II) delivered by **the EMU's English Languages Teaching department**. Additionally, the course "Vocational Foreign Language" is taught by an Accounting and Taxation expert and covers understanding and use of field-specific terminology in professional contexts in the English language.

Quantitative reasoning and analytical skills are supported by the Basic Mathematics course which is offered **by the EMU's Mathematics department for all 2-year programmes**. Additionally, a programme-specific Statistics course is offered to meet the needs of Accounting and Taxation students through real-world data interpretation and analysis tasks.

Moreover, the University core course History of Turkish Reforms promotes historical awareness and cultural literacy, further contributing to the students' ability to connect their training with broader societal contexts.

These interdisciplinary learning opportunities ensure that students develop not only field-specific competencies but also transferable skills that enhance their employability and capacity for lifelong learning.

#### International and intercultural contents

Although the ACTA programmes are primarily designed to meet national standards and serve mainly TRNC citizens or residents, they are delivered in a multicultural environment. The School of Computing and Technology (SCT), where the programmes are offered, is a multidisciplinary, multicultural environment with international students from over 38 countries and a diverse faculty. This setting provides students with informal yet valuable intercultural exposure that contributes to their personal and professional development.

In the ACTA programmes, students take the two English courses, English I and English I, to strengthen their overall English Language skills. The Vocational Foreign Language course is designed to help students become familiar with accounting terms and concepts in English. Together, these courses give students the language competency they need to understand professional documents and express themselves in international or multicultural settings.

#### Employability/Acquisition of future and/or soft skills

The ACTA programmes provide an education where foundational theory is enriched with practical competencies and the most essential know-how in the accounting and taxation field. This is achieved by being in close contact with the sector and the job market. Accounting and taxation professionals active in the sector are employed as teaching staff, thus seamlessly bringing essential know-how and job market requirements into the programmes. The summer training practice and the vocational training provide the programme managers with feedback from the industry in regard to the employability of the students. Therefore, a routine process of receiving feedback and

immediately applying it to improve the employability of the students is in place for both programmes. It should be noted that the majority of the students find employment at their internship workplaces, showing that the students are readily employable.

The accounting software widely used in the (local) industry is directly integrated to the curriculum through the two Computerised Accounting courses where the students acquire the competencies and skills to use the software, applying their theoretical knowledge into practice under the **instructors' supervision**. As part of the University's employability strategy, job-oriented courses, particularly those focused on current accounting tools and applications and the national regulations and procedures related to the sector, are taught by professionals who are actively working in the field. This direct connection with the sector ensures that students are trained in line with current practices and expectations, helping them stay aligned with industry developments and enhancing their job readiness. This prepares all graduates for immediate employment in the sector without requiring any extra cost or time for adaptation.

Beyond technical skills, the programme also supports the development of soft skills that are essential for long-term career success. Through activities such as project work (3-year ACTA programme), presentations, and internship reports, students gain experience in communication, teamwork, time management, and professional conduct. These experiences help students build the confidence and interpersonal skills for their future work environment.

In addition, the programmes ensure the students have computing and critical analysis skills such as use of spreadsheet and other office productivity tools, allowing the students to perform effectively and adapt to the increasingly digitalised and automated workplaces.

The programme coordinator regularly receives job opportunities that specifically request current students or recent graduates. By sharing these opportunities, advising students, and staying in touch with local employers, the staff ensure that the programme remains aligned with the needs and expectations of the current job market.

In addition to feedback received through internships and employer relations, the programme benefits from periodic consultations with industry professionals and accounting associations, such as the Association of North Cyprus Chartered Accountants. These contacts help identify emerging needs and ensure the curriculum remains relevant. Furthermore, informal alumni feedback and employer observations are discussed during departmental meetings, contributing to continuous improvement.

#### Professional ethics and/or societal issues

Ethical considerations and social responsibility form an important part of the ACTA programmes, particularly due to the sensitive and regulated nature of the accounting and taxation profession. Students are introduced to ethical aspects such as honesty in reporting, data confidentiality, avoidance of fraud, and compliance with national regulations through all courses in the curriculum. The curriculum does not contain a dedicated course on ethics, all relevant topics are explored using case studies, group discussions, and scenario-based learning throughout the curriculum as can be seen in the course descriptions. In particular, the Business Law course introduces students to legal and ethical responsibilities in the business environment, covering topics such as financial accountability, contractual obligations, fraud prevention, and the societal impact of regulatory

compliance. Instructors also refer to professional codes of ethics during class discussions, ensuring students are aware of both legal and moral responsibilities in their future roles. In addition to ethics, broader societal issues such as the role of taxation in supporting public services, the importance of transparency in building trust in financial systems, and the impact of unethical accounting on social equity and economic stability are also covered (e.g., BDEM 108 Introduction to Business and BDEM111 Financial Accounting- I).

The internships and vocational training activities are also invaluable opportunities for the students to learn about the ethical challenges in actual workplaces.

## Appraisal

The acquisition of methodological competences on the intended level of the [European Qualifications Framework](#) is ensured. It is set down as a learning objective in the module descriptions.

It is ensured by appropriate means (such as highly demanding practical projects, which are monitored by the institution) that what has been learned in theory can be transferred to practical application. The job and career requirements of the learners are systematically considered.

Interdisciplinary skills/Transdisciplinary skills as well as international and intercultural contents are not relevant for the programmes. They are specifically tailored to suit the needs of the Cypriot labour market providing specialist in accounting and taxation for the local companies.

Employability in the respective occupational field is promoted in accordance with the qualification objectives (see chapter 1.1) and the defined learning outcomes.

In addition, the programmes are systematically aligned with the expected requirements of a dynamic job market. For this purpose, the institution uses evaluation results (e.g., course alumni, employers).

Ethical implications and current societal issues are appropriately integrated in the programmes.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>Implementation</b>					
3.2	Training of Competences and Skills					
3.2.1	Methodological competence and academic work			X		
3.2.2	Integration of theory and practice		X			
3.2.3	Interdisciplinary skills/Transdisciplinary skills					X
3.2.4	International and intercultural contents					X
3.2.5*	Employability/Acquisition of future and/or soft skills		X			
3.2.6	Professional ethics and/or societal issues			X		

### 3.3 Teaching and Learning Methodology

EMU is primarily a teaching institution and places great importance on teaching effectiveness. Academic staff are encouraged to employ interactive and innovative teaching approaches, including case studies and class discussions.

Although learning management systems have been used at EMU for a very long time, the University has now fully established its institution-wide LMS platform at [lms.emu.edu.tr](https://lms.emu.edu.tr), where course pages are automatically created for all registered students. Additionally, all students are provided with Microsoft accounts upon registration, enabling communication and collaboration through Microsoft Teams.

**The ACTA curricula are designed to progressively improve students' knowledge and competencies.** The first semester focuses on establishing a strong general foundation with introductory courses in Accounting, Mathematics, Computing, and Academic and Vocational Foreign Language, which provide the necessary competencies for the courses in subsequent semesters. Courses that require prior knowledge have clearly defined prerequisites. The curriculum clearly outlines the teaching methods, namely lectures, tutorials, and laboratory applications, as defined by university regulations, ensuring transparency.

Regular students follow the curriculum sequentially, completing degree requirements within the prescribed timeframe. In case of course failure, academic advisors work with students to develop an adjusted study plan which is achievable due to the curriculum's modular design.

In the ACTA programmes a mix of teaching methods is used to keep learning both practical and engaging. Lectures are combined with lab sessions, hands-on applications, case studies, and teamwork. For example, in Computerised Accounting and Accounting Applications, students learn by performing real-world accounting tasks using industry-standard software. More theory-related courses, like Business Law or Auditing, use examples and discussions to help students connect concepts with real business situations.

Students are encouraged to participate actively through teamwork, presentations, and problem-solving tasks, helping them build not just technical knowledge, but also soft skills like communication and teamwork. Instructors regularly bring real-life updates from the accounting sector into class discussions, keeping the content relevant and up to date.

#### Course materials, required and recommended literature

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.

Course materials, including lecture notes, reading lists, slides and the course outline with grading criteria, are shared with students via the University Learning Management System (LMS) at [lms.emu.edu.tr](https://lms.emu.edu.tr). Materials are generally organised weekly on course pages to support structured learning and independent study. All content is designed to align with the course learning outcomes and updated regularly to ensure relevance. Students also have access to material in digital format, and resources are **accessible both online and offline through EMU's library services.**

## Appraisal

The methodical-didactical design of the programmes is plausible and oriented towards the programme-specific learning objectives, the goals of each module (see 3.1. structure) towards the target group, and the teaching and learning format. A mix of different teaching and learning methods is applied (e.g., tutorials, labs, presentations), depending on the contents and curricular requirements. Proof of science-based teaching within the course has been provided.

Learners are encouraged to take an active role in the learning process (e.g. through group work, peer-to-peer learning).

Course and learning materials are oriented towards the intended learning outcomes and correspond to the required qualification level. They are up to date and easily accessible for the learners. However, after reviewing the materials, the panel found that if power point presentations are used, they are a bit over-loaded with text. For some modules only texts in Word or PDF-format were provided. Therefore, the panel **recommends** making the module materials more user-friendly to support the learning process and also to appropriately encourage learners to engage in further independent studies. General standards for creating materials could lead the teaching staff and support the lecture quality.

Access to literature and digital media is available online and offline.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>Implementation</b>					
3.3	Teaching and Learning Methodology					
3.3.1*	Logic and transparency of teaching and learning methodology			X		
3.3.2*	Course materials, required and recommended literature			X		

## 4 RESOURCES AND SERVICES

### 4.1 Teaching staff of the course

The profession-oriented core of the ACTA programme is delivered by a teaching team consisting of one full-time and five part-time instructors who have expertise in the Accounting and Taxation field. Their first degrees are in Business Administration (BA) and Economics (BS). The full-time instructor (and ACTA coordinator) also holds administrative responsibilities for coordination, academic advising, and continuity of instruction, while part-time staff contribute specialised knowledge in areas such as taxation, small business, and financial accounting. Although most of the core members hold part-time positions at EMU, they are dedicated to teaching within these programmes, with some having contributed for over ten years.

Additionally, an SCT full-time staff member from the IT programme with degrees in Mathematics and Computer Science supports the ACTA programme by teaching computer-related courses and statistics.

The following table lists the core team of ACTA programmes.

Full Name	Academic Title	Status	Academic Qualification	Area of Teaching
Güzide ATAİ	Asst. prof. Dr.	Full Time	BA,MBA,PhD	Accounting
Mustafa Babagil	Asst. prof. Dr.	Full Time	BS,MS,PhD	Computing, Statistics
Şemi Bora	Senior Instructor	Part Time	BA, MA	Business
Emel ÇAPKINER	Dr.	Part Time	BA,MBA,Phd	Accounting, Auditing, Finance
Gürhan GÜLER	Senior Instructor	Part Time	BA,MA	Taxation, Law
Ebru SERTOĞLU	Senior Instructor	Part time	BA,MBA	Small Business (SEE)
Mehmet TEVFIK	Senior Instructor	Part Time	BA,MBA	Computerized Accounting

Figure 9: Teaching Staff Structure of the ACTA Programmes

The programme has assigned at least one specialised instructor to each of its core tracks in accounting, finance, business, taxation and computerised accounting as shown in the above table.

The University service courses of the ACTA programme, namely Basic Mathematics, English I and English II as well as History of Turkish Revolution courses are taught by academic staff from the offering faculties. The general computing courses Computer Applications I, Computer Applications II and Statistics are taught by the SCT staff members with expertise in information technology and statistics.

Although each academic staff member is formally assigned to a specific department or programme, the organisational structure of SCT and EMU is designed to allow for flexibility across academic units. In cases of institutional need, instructors may be assigned to teach in other programmes, faculties, or schools, provided the subject matter aligns with their area of expertise. This flexible staffing structure supports the **University's academic continuity and contributes to its financial sustainability**.

**The selection of teaching staff follows EMU's non-discriminatory recruitment procedures, focusing on academic qualifications and teaching competence.** At the departmental level, there is a strong emphasis on hiring part-time instructors who are actively working in the field, as their real-world **experience enhances the programme's practice-oriented approach and relevancy to the sector.** When part-time teaching needs arise, the programme coordinator prepares a list of courses and submits them to SCT administration. In collaboration with the coordinator, SCT may either reach out to qualified instructors from other academic units or post an open call for applications via the University website.

Bringing in professionals from the sector not only helps ensure the curriculum remains current and relevant but also creates valuable networking opportunities for students. The programme also values diversity in its teaching team, bringing together individuals with varied professional backgrounds such as business-owners, accountants and government tax managers. This approach supports both academic quality and the practical needs of students preparing to enter the workforce.

**All teaching staff hold at least a master's degree in the academic fields they teach. In vocational education academic qualifications at masters' level are well beyond the requirements. Certification in different subjects relating to accounting carries an important role in vocational education.** Therefore, most of the academic staff own various certificates related to the area such as EXPERTS SYSTEMS, LOGO Accounting Software in education. All staff members teaching field-related courses are certified accountants. One of the core staff members who is teaching the auditing course is the TRNC representative of Fraud Audit Corporation. Fraud audit cooperation refers to the collaboration between internal audit teams, compliance officers, legal departments, and sometimes external auditors or regulatory bodies to detect, investigate, and prevent fraudulent activities within an organisation. Additionally, the part-time lecturer who teaches the Taxation course is a senior income and tax officer at the Department of Revenue and Taxation.

Furthermore, most of the academic staff hold certificates such as the Public Accountant & Auditor certificate, IFRS certificates, and certifications in computerised accounting software, all of which are relevant to the course objectives. Additionally, all academic staff have undergraduate and graduate degrees in fields related to the subjects they teach. Two teaching staff members hold PhDs in Business Administration **with a focus on accounting, while the rest hold master's degrees. All have practical experience in the sector.**

**Many instructors have years of teaching experience. New instructors are introduced to EMU's teaching guidelines and learning management system (LMS) tools during onboarding.**

The ACTA programmes employ a variety of instructional and assessment methods, including lectures, case studies, tutorials, and individual assignments. The effectiveness of instruction and the teaching competence of the course instructors are assessed on an ongoing basis as part of the internal academic quality assurance process. The university-wide tool for this purpose is an online survey, through which students provide feedback on their courses and instructors at the end of each semester via an evaluation questionnaire. The questionnaire includes Likert-type scale questions related to both course content and instructor performance. Additionally, students are encouraged to provide open-ended comments. The data collected from these university-wide evaluations are made available to instructors after the semester ends so they can identify their strengths and areas for improvement. Although these evaluations are confidential, the results are also made available

to the programme coordinator and the SCT director. Evaluation results are employed in various ways to improve the academic environment provided by the University. One of these is employing **feedback to improve the instructor's teaching ability and approach.**

The **University's** Human Resources Department organises short courses every academic year to enhance staff abilities and knowledge. All academic and administrative units can request courses they consider important.

To ensure the curriculum remains closely aligned with real-world practices and evolving market demands, the programme actively engages part-time instructors who are experienced professionals in their respective fields. The part-time academic staff of the ACTA programmes have extensive professional experience, both in business and organisational settings. This is a critical driver for successful integration of theory and practice within the programme. The practical backgrounds of these instructors directly align with the course requirements, enabling them to cater effectively to the specific needs of the target group. The active contribution of this professional expertise by the part-time teachers significantly enriches the learning experience of the students. This valuable real-world insight ensures that course contents and theoretical knowledge are consistently grounded in practical application, making the learning highly relevant and impactful. Additionally, two of the part-time instructors are certified public accountants who are running their own accounting offices.

Furthermore, the coordinator of the ACTA programmes promotes the education in the ACTA 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.

### Internal Cooperation

Due to the small size of the core team teaching accounting courses, coordination among the ACTA teaching staff is both effective and essential. Collaboration at this level contributes significantly to consistent course delivery and ensures that the graduates are endowed with the required competencies and knowledge.

The ACTA coordinator meets individually with each part-time instructor at least once at the beginning of each semester to align expectations and review course content. In addition, two general meetings with all teaching staff are typically held at the start and at the end of each semester. Other meetings are organised as deemed necessary. Instructors responsible for core courses hold weekly meetings to monitor progress, discuss any challenges, and ensure consistency in the delivery of programme content.

Within SCT, the ACTA programmes collaborates with the IT programme in the teaching of **computing-related courses and statistics. This aligns with the ACTA programme's strategic** approach to teaching, which emphasises instruction by experts who possess both practical skills and strong academic foundations.

The general Mathematics and English Language courses are offered by the Faculty of Arts and Sciences and the School of Foreign Languages, respectively. In both cases, the ACTA programmes coordinate with the corresponding teaching staff to ensure that the course content supports the **programme's intended learning outcomes.**

### Learners' support by teaching staff

At EMU each student is assigned an academic advisor who guides the student in course registration, or in other academic, administrative and social matters. The ACTA coordinator acts as the official academic advisor of all ACTA students and follows their progress through the curriculum via the student portal and helps them make choices to graduate on time. In addition to regular course advice, the ACTA coordinator advises and guides the students during summer training of the 2-year programme and vocational training of the 3-year programme. However, the students of the ACTA programmes are supported 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.

**The short duration of the ACTA programmes necessitates students' thorough understanding of the curriculum and their proactive engagement.** Therefore, students are encouraged to read and follow all the information related to the course structure, available on the official SCT website as well as the **University's regulations and bylaws. Further information is available on the Registrar's website,** and individual advice is provided by **the Registrar's Office staff and other relevant personnel.** Students are responsible for following university announcements available at their portal. The module handbooks (course outlines) contain all the information required for completing each course.

**Teaching staff maintain regular office hours and an "open-door policy" with students and the students may visit their instructors for advice and help in course materials and assignments.** All staff can be contacted via institutional email accounts and office phones as well. MS Teams accounts are also created for all academic members and the students to allow synchronous communication if need be.

In addition, academic staff also participate in committees to aid students academically.

## Appraisal

The qualification structure, tasks and number of teaching staff correspond with the requirements of the programmes. However, considering the administrative tasks and responsibilities of the only full-time teaching member who is also the ACTA coordinator, the panel **recommends** adding at least one more full-time staff member for teaching.

The University has non-discriminatory processes in place for the selection of new teaching staff.

The academic and pedagogical qualifications of the teaching staff correspond to the requirements and objectives of the programmes. The teaching staff is able to oversee and to cater to the needs of the target group. In terms of pedagogical qualifications, the panel observed different approaches and capabilities of the teaching staff. University trainings are offered selectively, general trainings currently offered discuss approaches to AI in education. The panel misses a more systematic training offer for academic staff. Therefore, the panel **recommends** analysing the training needs for the teaching staff and offer regular trainings based on this needs-assessment.

A key element of the **programmes'** concept is that teachers contribute their practical professional experience to improve the learning experience. Teaching staff use their professional experience in a valuable way in pedagogical activities.

It is systematically ensured that teaching staff cooperate internally for the purpose of tuning the components of the programmes towards the overall qualification objectives. Meetings of all those teaching in the modules take place regularly at appropriate intervals.

Support of the learners is an integral part of the services provided by the teaching staff. It serves to help students study successfully. Support of the students is offered on a regular basis which is transparently communicated to the learners.

In addition, the ACTA coordinator is available to the students outside the specified consultation hours as well. Queries are responded to within appropriate time. **Learners are “fully content” with the support provided.** The support students receive goes beyond all measure – including learners’ needs in academic, professional, and personal realms.

		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 of the course					
4.1.1*	Structure and quantity of teaching staff			X		
4.1.2*	Academic qualification of teaching staff			X		
4.1.3*	Pedagogical qualification of teaching staff			X		
4.1.4	Professional experience of teaching staff		X			
4.1.5	Internal cooperation			X		
4.1.6*	<b>Learners’ support by teaching staff</b>	X				

## 4.2 Course Management and overall organisation

### Course management

The ACTA programmes are managed by a designated coordinator who acts as the department chair.

The Rectorate has recognised that the ACTA programme coordinator, who is also the only full-time staff member in the ACTA programmes, has been managing a significant workload. To ensure that programme activities continue to run smoothly, a dedicated research assistant has recently been assigned to support the coordinator with administrative responsibilities and day-to-day operations.

The ACTA Programme Coordinator is responsible for overseeing the academic and administrative coordination of the programme. They ensure the alignment of course content and methodology with the programmes’ **learning objectives, support both students and instructors, and maintain academic quality.**

Specific responsibilities include:

- Promoting the programme both internally and externally,
- Leading curriculum development and revision efforts,
- Motivating and supporting academic staff,
- Supporting and advising students,

- Organising and coordinating exams and assessment processes,
- Preparing the biannual teaching schedule,
- Organising programme-related meetings and briefings,
- Developing and maintaining the programme's laboratory facilities,
- Coordinating with the local industry and organising stakeholder meetings.

Particularly by employing part-time instructors working in the field, the programme coordinator ensures that there is immediate feedback on the course contents and modifications can be made in a timely manner. As a result, course content is continuously reviewed and adapted to reflect evolving market needs. Industry feedback, collected through informal paths and especially from the summer internship and industrial training workplaces, plays a central role in the curriculum update process, ensuring that the programme remains relevant and practice oriented. The modifications to the course contents of the individual modules are performed by the academic staff and coordinator of the programme.

#### Process organisation and administrative support for learners and teaching staff

The School of Computing and Technology (SCT) and ACTA programmes supports both students and instructors. Administrative staffing is organised at the SCT level rather than separately for each individual programme. Within SCT, the administrative team includes one full-time secretary, one administrative officer, and one general support personnel.

Additionally, technical support is provided by a full-time system administrator who is responsible for the computer laboratories in the SCT, the staff computers and issues related with institutional accounts of both students and staff. A full-time electrical/electronic technician is responsible for the Electronics laboratories and assists in maintaining labs and supports the system administrator as needed.

General student-related administrative processes, including registration, course enrolment, and graduation, are centrally managed by EMU's Registrar's Office. At the registration office, one staff member is dedicated specifically to SCT students.

The course registration process is organised so that the students are given the opportunity to choose their courses online and then meet in person with their advisors, the ACTA coordinator, during the registration period for academic guidance before receiving the official confirmation needed to complete their registration. A student portal service is provided by the University Registrar's Office to help students track their academic journey, including grades, attendance, and their Grade Point Average (GPA) for each semester, as well as their CGPA for all completed semesters. Course registration's done through the portal and easy to use, fast, and efficient. The online registration system lists a combination of courses available for the students to register for, based on their performance in previous semesters and the course programme option they have selected.

The Vice Rector in charge of Student Affairs oversees all university-wide processes concerning students. Students are given an official institutional login to access all relevant IT resources such

as emails, LMS etc. They are informed of institutional and academic matters through official university email, the student portal (stdportal.emu.edu.tr), and course-specific LMS pages. SCT also uses its website, social media channels, and bulletin boards to communicate important information. For more direct communication, the ACTA Programme Coordinator maintains a separate social media account and also a WhatsApp group for ACTA students. Instructors may also use MS Teams with their students.

To facilitate the teaching processes, LMS course pages containing registered students are **generated automatically by EMU's IT Directorate at the end of the registration period.** The teaching staff uploads the course material themselves. Detailed online tutorials and help are available if needed to support the teaching staff. If needed, research assistants of SCT may also assist the instructors in these matters.

The ACTA coordinator is responsible for preparing the semester schedule and course allocations. The course assignments are based on academic and professional background as well as the preference of the teaching staff in order to provide the upmost benefit to the students. The main contact person of the students is the ACTA coordinator who is currently doing all academic advising.

Exam coordination, for midterms and finals, is centrally managed by the University Exam Office, the SCT exam coordinator facilitates the exam related communications and organisations. Technicians, administrative staff, and assistants at SCT provide timely support to academic staff for classroom needs, exam setup, and technical issues.

The management responsibility of ACTA programmes belongs to the ACTA Coordinator, who collaborates with other academic staff through regular meetings held at least twice per semester.

In general, administrative staff are available at the University between 8:00 and 17:00 on weekdays. EMU provides free counselling services conducted by professional psychotherapists/psychiatrists to all students, faculty members and staff. The Psychological Counselling Centre accepts appointments and walk-in patients. Security personnel and health centre personnel have different schedules and help provide a safe and healthy environment for the students.

### Information and transparency

All rules and regulations governing student life and academic processes including admission, progression, and graduation are published on the **University, department, and Registrar's websites.**

The curricula of the programmes are publicly available on the School of Computing and Technology web site:

- [Accounting and Taxation Applications Associate Programme \(Turkish\) | Eastern Mediterranean University Cyprus](#)
- [Accounting and Taxation Applications Technician Programme \(Turkish\) | Eastern Mediterranean University Cyprus](#)

Brief descriptions of each course and the student handbook are also publicly available. 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.

Students also have access to all relevant academic and administrative information via their personal student portals ([stdportal.emu.edu.tr](http://stdportal.emu.edu.tr)). In addition, the University communicates key announcements and regulation updates through its website, social media platforms, portals and institutional email addresses assigned to all students and staff. The academic staff and students have two separate portals. Announcements are made to the relevant parties through their own portal.

Each course has a dedicated web page within the **University's Learning Management System** ([lms.emu.edu.tr](http://lms.emu.edu.tr)), where registered students can access materials including announcements, course definitions, grading policies, lecture notes, and lab resources. The instructors post their course timetable and rules on the LMS course page as a binding contract. The students are made aware of any specific rule and regulation of the course module through the course outline and LMS announcements. Access to course content requires login credentials issued by the EMU IT Directorate, but provisions may be made for other parties through the IT directorate. All prospective students can freely access key programme-level information including course titles, qualification objectives, ECTS workloads, assessment types, and course structures through the SCT public website <http://sct.emu.edu.tr>.

Timetables, attendance records, and grades are also available to enrolled students through the Student Portal and to parents via the Family Portal: [familyportal.emu.edu.tr](http://familyportal.emu.edu.tr).

### Inclusive and equitable education

EMU strongly supports Sustainable Development Goal 4 by ensuring inclusive and equitable access to quality education. The University established the Disabled Students Unit in 2019 to coordinate academic, physical, social, and administrative support for students with disabilities. This unit, **operating under the Rector's Office, includes academic experts and representatives from all faculties and schools. It is responsible for identifying students' needs, facilitating accessibility across campus, providing customised educational materials and equipment, offering in-service training and awareness programmes for staff, and ensuring fair and inclusive assessment conditions.** It should be noted that EMU had already been working to provide appropriate physical facilities for individuals with disabilities and offering tuition discounts to students with disabilities prior to establishing this unit. However, with the creation of a dedicated unit and the adoption of a more integrated approach, the learning environment is now being progressively shaped to be more inclusive. Additionally, since each faculty is represented by a designated member, students with disabilities have a clear point of contact who supports their communication and collaborates with them to improve their academic experience. The SCT representative in the unit is the ACTA coordinator. All regulations and working principles of the unit are publicly available.<sup>17</sup>

The SCT building has a dedicated disabled-access restroom, and the staircases are equipped with support bars to assist individuals with physical disabilities. As one of the oldest buildings on campus, it is not possible to provide full access to all facilities through ramps and elevators. However, the programme coordinator takes the needs of students with disabilities into consideration when preparing the timetable. Exam arrangements are also made accordingly to ensure that students with disabilities are not disadvantaged.

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<sup>17</sup> See <https://mevzuat.emu.edu.tr/5-5-Disabled-Std-Principles.htm>, last access on September 17, 2025

Furthermore, scholarships are available to EMU students with disabilities.<sup>18</sup> The EMU rectorate also supports projects related with gender equality. For example, a merit-based scholarship was given to female students to pursue careers in information and communication technologies where women are underrepresented.

### Networking and Career Counselling

The ACTA programmes coordinator and academic staff provide ongoing career guidance to students. The coordinator, in particular, receives job postings and requests from the sector and connects these with suitable students. Additionally, the part-time academic staff that is active in the sector are also available for career discussions.

All EMU programmes collaborate with the Directorate of Alumni Communication and Career Centre (MIKA), which helps students explore career opportunities and connect with professionals in the field. This collaboration results in getting the students and alumni or sector representatives together, thus enabling networking. The coordinator also uses social media tools like Facebook **page of ACTA (“DAU Muhasebe Programı” on Facebook)** and WhatsApp to stay in touch with both current students and graduates, helping to maintain an active professional network and sharing all job opportunities and other news.

Students can also use centralised career services of the University offered by the Career Centre that aims to create a network among EMU graduates. It tries to raise awareness and understanding of the benefits the university provides to society to maximise that benefit through the involvement, advocacy and support of alumni, other individuals and organisations. It utilises social media instruments such as WhatsApp, LinkedIn, and Facebook for networking.

## Appraisal

The person in charge of the overall quality of the programmes (content, methodology and development) has clearly defined responsibilities. The qualifications and experience of the programme coordinator correspond with the requirements of the programmes. The panel team explicitly highlights the ACTA programme coordinator’s **extraordinary engagement in academic support** (see chapter 4.1), career guidance, and entrepreneurial networking (see chapter 5.2.) **which, in the opinion of the panel, outstandingly contributes to the programmes’ success and acceptance.**

Teaching staff and students are supported by a sufficient number of administration staff that is clearly qualified to provide the described services. All processes described are implemented appropriately and the programmes run smoothly. Decision-making processes, authority, and responsibilities are clearly defined. Teachers are included in the decision-making processes where their areas of expertise/activity are involved.

A main contact person for the learners has been appointed. Learners are informed on all relevant matters in advance and in a comprehensive way. The information is distributed in an understandable and user-friendly manner. User-friendly access to administrative support and

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<sup>18</sup> See [mevzuat.emu.edu.tr/5-1-2-Yonetmelik-Burs-Indirim-Uygulama.htm](http://mevzuat.emu.edu.tr/5-1-2-Yonetmelik-Burs-Indirim-Uygulama.htm) (in Turkish), last access on September 17, 2025

services is ensured. The reachability of service staff is clearly determined. Requests are dealt with in a timely manner.

In periods requiring personal attendance, a contact person is available to help with enquiries and acute problems and questions. In the periods requiring personal attendance, it is ensured that learners have the possibility to provide themselves with foods/drinks.

The programme title, issuer of the Certificate Supplement (see chapter 3.1.2), awarding body, qualification objectives, content, workload, type of assessment, and teaching and learning format have been suitably documented, published, and are easily accessible for the learner before enrolment.

The University ensures inclusion and equality to cater to special needs of students.<sup>19</sup> There is support for students in special circumstances, such as impairments or disabilities, with children, foreign learners, economically or/and socially disadvantaged students and/or learners from non-academic backgrounds. In fact, the panel team was shown ramps installed at the School of Computing and Technology and the University representatives explained how lectures were moved to the accessible auditorium downstairs for one student in a temporary wheelchair. **The panel highlights the University's commitment to cater to individual needs of their students.**

The students are supported in creating and maintaining a professional network to facilitate their career development through specific measures (e.g. discussion evenings, virtual discussion forums, support in building alumni networks). These measures are conducted regularly and are integrated as an active part of the programmes. Career counselling services are offered on an individual basis. The University also shares information on the applicability of the programmes in combination with other study programmes.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.	Resources and Services					
4.2	Course Management and overall organisation					
4.2.1*	Course management (content and methodology)			X		
4.2.2*	Process organisation and administrative support for learners and teaching staff			X		
4.2.3*	Information and transparency			X		
4.2.4	Inclusive and equitable education			X		
4.2.5	Networking and Career Counselling		X			

<sup>19</sup> e.g.: with learning/mobility/economic/social issues etc, and also those who are exceptionally able.

### 4.3 Cooperations

The University desires cooperation and collaboration aimed at improving, strengthening and promoting relations between EMU and other universities/institutions. To this purpose, the University pursues Memberships and Partnerships as well as prestigious accreditations, recognitions and rankings for visibility in the academic world.<sup>20</sup>

There are no formal cooperation agreements in place. However, through the academic staff of the ACTA programmes ongoing cooperation is maintained with accountants, the Association of North Cyprus Chartered Accountants, and Sworn-in Certified Public Accountants. This cooperation provides mutual benefits for both the industry and academic institutions. Some of the courses are developed according to the standards of the Accounting Rules and Regulations of Northern Cyprus. Moreover, accounting offices, banks, insurance companies and other private trading companies directly contact the academic staff of the ACTA programme whenever they need to employ qualified personnel for their workplace.

In addition, the programme regularly consults with professionals in accounting and taxation to ensure that course content remains aligned with sector needs, current practices and evolving national standards. These informal but ongoing collaborations inform both the design and delivery of the curriculum.

The ACTA programmes maintain an ongoing collaboration with Analiz Systems (Özgü) Ltd., a leading provider of software in the accounting sector. Through this partnership, their accounting software, EXPERT, is installed and supported in ACTA laboratories with a complimentary academic license. Consequently, students acquire proficiency and practical skills in this package that is used by the majority of professional firms, thereby enhancing their employability.

### Appraisal

Cooperations with enterprises and other professional organisations are aligned with the strategy of the programmes and actively pursued. They have a formative impact on the contents of the programmes (summer training in the 2-year programme and vocational training in the 3-year programme) and on the profile of the graduates. Cooperations significantly contribute to the development of **students'** qualifications and skills; this is checked on a regular basis throughout the summer and vocational training weeks with the enterprises receiving students. Employers interviewed during the on-site visit confirmed how much they equally benefit from having students of the ACTA programmes. With numerous companies, the respective co-operations have been maintained on a long-term basis.

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<sup>20</sup> See [Accreditations, Recognitions, Rankings, Memberships and Partnerships | Eastern Mediterranean University Cyprus](#), last access September 17, 2025

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.	Resources and Services					
4.3	Cooperations with academic institutions or enterprises (asterisk criterion for cooperation courses)					
4.3.1(*)	Cooperations with academic institutions					X
4.3.2(*)	Cooperation with enterprises or other professional organisations		X			

## 4.4 Facilities

### Infrastructure of onsite teaching environment

There are 15 classrooms and ten computer laboratories at the School of Computing and Technology which are used by the academic programmes of the school. The capacity of each classroom is for around 50 students. In each 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, the necessary accounting software has been installed on every computer ready to use for the students.

Two of the computer laboratories are assigned to the ACTA programmes and all computers have the necessary accounting and office software installed to meet the specific needs of the ACTA programmes.

All computers are regularly maintained and kept up to date in line with the curriculum and technological advancements. The University also takes cybersecurity seriously, implementing user authentication, firewall protection, and secure network access across all computer labs and classrooms. Even though the building hosting ACTA department is an old building that does not provide all-barrier-free access, provisions in class and lab assignments are made to answer the needs of students with disabilities on request, in accordance with institutional policy on accessibility and inclusion.

The University campus provides health services, psychological counselling, sports and cultural services, transportation services, library services, accommodation services, food and beverages services, banking service, and technological supporting materials to the participants.

EMU's campus also provides a social environment for students and staff through its array of cafeterias, cafes, and markets. The SCT building houses a small cafeteria ensuring convenient access to food and drinks for students and staff. Additionally, a university-managed dining hall services students and staff.

### Teaching and learning platform

Until the beginning of the 2020–21 fall semester, all module materials were published on the lecturers' **university portal** at <http://staff.emu.edu.tr>. Even though learning management systems were employed locally by each faculty or school, a university-wide institutional learning

management system using Moodle was established after the pandemic. This system automatically creates course pages and provides the instructors with a variety of learning and assessment tools such as forums, assignments, and quizzes. Therefore, all modules and relevant materials have been moved to the central LMS (<http://lms.emu.edu.tr>). **It is the students' responsibility to follow the announcements on the LMS course sites.**

Once the academic term start, weekly timetables, attendance, and grades are available on the student portal (<http://stdportal.emu.edu.tr>), as well as the family portal (<http://familyportal.emu.edu.tr>).

According to the regulations of EMU and the structure of the ACTA programme, only face-to-face teaching is performed. The students have to attend the classes as shown in their timetable except for the summer and vocational training courses. Nevertheless, all material including documents or other types of media such as images or videos may be shared on the course LMS pages as the instructor sees fit. The LMS platform allows competency based or gamification presentation of the course material and assessment, but their use is optional.

The learning management system informs the teaching staff of the students who are not using LMS in order to prevent student attrition.

#### Data analysis system

At Eastern Mediterranean University (EMU), the Statistics and Data Analysis Directorate is responsible for collecting, compiling, and presenting institutional data to support strategic and academic decision-making. The directorate is directly connected to the Rector and plays a crucial role in the decision-making processes. Additionally, all data processing systems, including those related to course registrations, student progress, and institutional operations, are managed centrally by the EMU IT Directorate and the directorate has a specialised staff for managing and/or accessing the information systems.

All members of staff interact with the IT systems on a daily basis with varying levels of access rights, with programme managers granted higher-level permissions and broader access. Nevertheless, even the programme managers cannot directly access the raw data. They can request specific data and analytics through established administrative procedures. Requests are submitted through the Academic Affairs Office and is directed to other relevant units on approval of the provost, ensuring compliance with institutional data governance and privacy policies.

Upon request, programme managers receive access to various data such as enrolment figures, GPA distributions, and other academic statistics, either as summary reports including tables, and graphs, or, when appropriate, as raw data. Any required extractions and processing or statistical analysis is conducted by qualified personnel within the Statistics and Data Analysis Directorate or by IT staff, ensuring the accuracy and robustness of the results.

Although data access is formalised and indirect, the data analysis system is reliable and supports decision makers.

#### Technical support for learners

Eastern Mediterranean University (EMU) provides structured technical support for students through its centrally managed IT Directorate. The students are assigned official institutional accounts that are created upon registration. All issues related to university-wide platforms such as the Learning Management System (<http://lms.emu.edu.tr>), student portal (<http://stdportal.emu.edu.tr>), or email accounts are resolved by contacting the IT support team via email, telephone, or face-to-face. Furthermore, the system admin of each academic unit, in this case SCT, is available for helping the students and instructors. The system administrator may also contact the IT Directorate for problems that cannot be resolved.

Upon first enrolment, students receive orientation sessions that include guidance on using the LMS, student portal, and other digital tools required for their courses. Instructors also provide ongoing in-course guidance, and course coordinators remain accessible to assist students with both academic and technical matters. The instructors also provide brief tutorials and guidance during the first week of classes, especially for courses involving specialised tools or accounting software.

LMS itself offers user-friendly navigation, integrated help sections, and compatibility with mobile devices, ensuring accessibility.

Although there is no official written policy on response times, the practice within SCT is to respond to student queries — whether academic or technical — within 24–48 hours during working days. According to the University, based on internal student feedback and course evaluations, students report a high level of satisfaction with the responsiveness and helpfulness of the support they receive.<sup>21</sup>

## Appraisal

**The quantity, quality and equipment of the facilities are sufficient to accommodate learners' and teachers' requirements.** The media and IT facilities work fine for the purpose of the programmes, but would further benefit from an update of hard- and software (e.g., new laptops for teachers, access to standard software for word processing, spreadsheets, and presentation slides for students and teachers). This was the main critique mentioned by students and graduates in student evaluations as well as during the on-site interviews with students and teachers. The panel members visited the facilities and support the students' and teachers' claims for new equipment. Therefore, they **recommend** updating hard- and software at the School of Computing and Technology to be state-of-the-art. Barrier-free access is ensured (see also chapter 4.2). Aspects of cybersecurity are taken into account for the provision of infrastructure.

The teaching platform is clearly structured and designed to be user-friendly. It is stable and scalable and there are no disruptive impulses during use. It offers sufficient possibilities for embedding text, audio, images, graphics, animation, multimedia files and social media.

The EMU has a data analysis system and sufficient resources to process large amounts of data.

Students can reach the technical support via appropriate channels. Questions regarding technical issues and the teaching platform are answered and solved in a timely manner. The University ensures appropriate training for the students to handle the technologies and tools.

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<sup>21</sup> See self-report p. 52

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality re-quirements	n.r.
<b>4.</b>	<b>Resources and Services</b>				
<b>4.4</b>	<b>Facilities</b>				
4.4.1*			X		
4.4.2*			X		
4.4.3					X
4.4.4			X		
4.4.5*			X		

## 5 Quality Assurance

### 5.1 Quality assurance and development of course content, processes and outcomes

In order to assure the quality of education in the programmes, online course evaluation surveys, contacts with the employers in the industry, and SCT Quality Assurance Committee decisions are considered, and modifications are made in parallel. The decisions are presented to the instructor of the course as well as the Programme Coordinator.

Curriculum revisions follow formal internal academic assurance (IAQA) procedures defined by EMU. Decisions and proposals at programme level are first approved by the SCT board, then the EMU Curriculum Committee followed by the approval from the University Senate.

The SCT Board members consist of Director, Vice Director, Programme Coordinators and one departmental representative from each programme. Additionally, a student representative of the SCT attends the meetings concerning student-related matters and is expected to act on behalf of the student body of SCT and participate in the decision-making and governance processes.

The organisation, tasks, regulations and procedures of the EMU Curriculum Committee related to curriculum management are detailed on the University website.<sup>22</sup>

The main tasks of the UCC include:

- Reviewing and approving all new and revised course proposals.
- Ensuring alignment of **curricula with EMU's mission, vision, and international standards.**
- Curriculum planning and organizational procedures.
- Identifying the necessary phases for implementation and formulating deadlines.
- Identifying the duplicate and/or mis-designated course offerings.
- Reviewing the degrees offered and propose changes.
- Monitoring course learning outcomes and programme learning outcome alignment.
- Reporting curriculum changes to the University Senate for final approval.

As stated in the terms and references of the University Curriculum Committee, long-term duties and responsibilities are:

- To coordinate the graduate and undergraduate curricula in general.
- To review and assess all new programs, courses, or revisions to existing programs and report recommendations.
- To provide consultation on decisions that involve curriculum development funds and budgets.
- To implement periodic reviews, evaluate existing courses and programs, and report recommendations.

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<sup>22</sup> See [Policies, Procedures & Guidelines | University Curriculum Committee - EMU](#), last access September 17,2025

- To provide consultation and support to departments, schools, and other faculty units impacted by any changes to the undergraduate curriculum.
- To study trends in curriculum development and related policies.
- To take measures in application of university policies like “general education”.
- To establish an on-going curriculum committee in each faculty.
- To communicate curriculum developments with the university community (WEB Page, discussion forums etc.).

Moreover, national and international accreditations as well as certifications also contribute to quality assurance.

### Quality assurance and development tools of SCT

The main quality assurance and development instruments for ensuring the targeted curricular contents and outcomes are curriculum review; course evaluation process; and academic assessment process. The course evaluation process and the academic assessment process are described in the next section (5.2).

All programme coordinators, who are also members of the internal academic assurance committee (IAQAC), and the curriculum committee of each programme are responsible for management and development of the curriculum. Input from all stakeholders including students, academic staff, and representatives from the relevant sectors as well as related national and international standards are involved during curriculum revision. In **the curriculum review process, each course's** contributions to the programme goals are re-evaluated and the overlapping or missing topics are identified. It should be mentioned that EMU has well established processes for any teaching related modifications. Any curricular changes must go through the formal steps defined by the University. This includes approval of the School Board, University Curriculum Committee (UCC) and finally the University Senate.

SCT recognises the need for continuous quality assurance loops to analyse, measure, identify sources of variations/problems and take corrective action if needed. IAQAC has been employing several formal and informal instruments for quality assurance and is composed of the director and the vice director of SCT, as well as the coordinators of each academic programme offered by SCT. The committee aims to ensure proper alignment of the curriculum of the programmes with the mission and vision of SCT as well as international standards. The committee also aims to gather data on the perception of the students and other stakeholders and reports to the school board to take actions, if needed.

The committee uses the following set of instruments to collect data from stakeholders, evaluate the data and propose actions, if necessary. Prior to each academic year, the instruments themselves are evaluated and modified, if needed, or new instruments may be introduced to improve the quality assurance cycle.

## 5.2 Instruments of quality assurance

### Evaluation by learners and course graduates

The students are seen as the most important stakeholders in the educational environment, and their feedback is vital for ensuring continuous quality in education. One of the primary mechanisms used for monitoring and controlling the quality of instruction as well as the performance of the instructors at EMU is the systematic end-of-semester evaluation of courses and instructors by students. This questionnaire was developed by and is regularly reviewed and improved by a committee of the University Senate members and students.

The feedback is collected online, and the anonymity of the students is protected. The results are made available to the instructors and SCT director after the letter grades are submitted. The end-of-semester evaluations serve as valuable feedback to instructors that help them in their efforts to improve their teaching effectiveness.

As defined in the terms-of-reference of IAQAC, for internal academic quality assurance all courses **in SCT employ a survey called “Halfway Survey”**, a university-wide course and instructor evaluation survey to collect data from the students prior to the midterm exams. The instructors evaluate the **students’ feedback, identify weaknesses or hindrances, if any, and discuss with the students.** Corrective actions to alleviate the problems are also discussed with students. The result of half-way survey is shared with and reflected on the same student cohort. Thus, the feedback loop is closed. A report is prepared and submitted to the IAQAC. The halfway survey **is similar to the “end-of-semester student evaluation survey” to enable the committee to compare the student feedback** given half-way through the semester with feedback at the end of the semester. This allows the course instructor, programme coordinator and IAQAC to assess the improvement.

**Additionally, students complete a “Course Assessment Survey” where, in addition to the learning** objective related questions, they give information on how much time students have spent for the course. This input is used for assessing the ECTS credits of the course and revise the learning **methodology and/or assessment approach. This survey also measures the students’ perception of** how the course aligns with the programme learning outcomes. Instructors report the findings and their plans for future offerings of the course to IAQAC.

Another tool used to get feedback from the students is organising informal meetings with the coordinators. The students are given the opportunity to express and discuss any problems and concerns. These informal meetings are also an opportunity for the coordinators to share their vision and plans, consequently, encouraging student involvement. The coordinators use the feedback to resolve any problems and to convey the student demands/wishes to the administration and the instructors.

A complaint/suggestion box is also available where the students may provide positive or negative feedback on any school-related matter. The student feedback is used to find timely solutions to the problems. If needed further actions may be planned.

To encourage student representation and active participation in decision/policy making processes student council members are elected on a yearly basis from each faculty/school. The elections are announced online on student portals and posters in the classroom venues. The faculty/school representative is invited to the faculty/school board meetings. This gives an opportunity to the student representative to contribute to the decision-making and governance process within the

school on behalf of the student body of SCT. The student council of EMU is made up from the faculty/school student representatives. One of these representatives is elected as the president of the student council of EMU. The president of the student council attends the senate and facilitates **the communication of the students with the rector's office.**<sup>23</sup>

A non-compulsory final feedback survey – the “Exit Survey” – is asking students to evaluate their entire experience in the University and the respective programme of study. This survey aims to gather feedback from graduating students on their perception of the programme they have completed, and programme/university facilities and services. This data is used to enhance and improve the learning environment.

The collected data is analysed and the instructor designs solutions to any problems or issues that may have been raised. The collected data and the precautions or improvements planned are also shared with the students. This fosters a collaborative environment for the instructor and students to improve the efficiency of the learning process. In the same way, through this process the feedback loop is closed. Furthermore, this gives opportunity for the instructor to evaluate the student cohort, identify weaknesses and deficiencies, if any, in their knowledge and competency and inform the ACTA coordinator so that a solution can be produced. The same process is applied to ensure the course content is valid and suitable for the students.

#### Quality assurance by teaching staff

In ACTA programmes, the small team size and close social connections among the teaching staff foster an informal but collaborative environment where the feedback on course contents and learning activities are shared among the staff on a weekly or even daily basis. This enables regular proactive and dynamic quality assurance.

The following quality assurance control mechanisms involve the teaching staff:

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

#### External evaluation by alumni, employers and others

##### **Alumni**

Alumni surveys are conducted by Alumni Communication and Career Research (MIKA) Directorate of the University. IAQAC is responsible for gathering the alumni survey results annually and using the feedback as part of the quality assurance cycle. The survey results are shared with the programme coordinators.

##### **Employers**

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<sup>23</sup> See also <https://www.emu.edu.tr/en/about-emu/studentcouncil/677>, last access September 17, 2025

The feedback provided by employers is used to identify any weaknesses in the curriculum, alignment of the curriculum with the job market and the new requirements of the sector. ACTA programmes collect feedback from the internship supervisors who oversee the students during their summer training in the 2-year programme or internship (vocational training) in the 3-year programme. Additionally, meetings with industry representatives are organised by the programme coordinators. The meetings may be conducted online or in-person and aim at better understanding the latest requirements of the relevant sector and possible weaknesses of the curriculum offered.

## Appraisal

There is a quality-assurance and development procedure, which systematically and continuously monitors and develops the quality of the programmes with respect to their contents, processes, and outcomes following a PDCA cycle. Sufficient staff resources are available, and the responsibilities are clearly defined. Teaching staff and **students'** contribution to quality-assurance and development procedures is ensured.

When reviewing the workload, the institution also considers evaluation findings, including feedback from students.

Evaluation by the students is carried out regularly at appropriate intervals and in accordance with a prescribed procedure; the outcomes provide input for the quality development process.

Quality control by the teaching staff is carried out regularly at appropriate intervals and in accordance with a prescribed procedure; the outcomes are communicated to the teaching staff, course management and students. Outcomes provide input for the quality development process.

External feedback is invaluable for the ACTA programmes. The programme coordinator is in touch with alumni and employers on a regular basis via WhatsApp, phone, at alumni events. The panel **highlights the programme coordinator's** tightly knit entrepreneurial network in Cyprus and their connections that positively influence the contents of the ACTA programmes. External feedback is also formalised through surveys which are carried out regularly at appropriate intervals and in accordance with a prescribed procedure; the outcomes are communicated to the respondents and respective groups and provide input for the quality development process.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
5.	Quality Assurance					
5.1*	Quality assurance and development of course content, processes and outcomes			X		
5.2	Instruments of quality assurance					
5.2.1	Evaluation by learners and course graduates			X		
5.2.2	Quality assurance by teaching staff			X		
5.2.3	External evaluation by alumni, employers and/or other third parties			X		

# Quality Profile

Institution: Eastern Mediterranean University

Continuing Education Courses: Accounting and Taxation Application Programme (two years)  
Accounting and Taxation Application Programme (three years)

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>1. Strategy and Objectives</b>					
1.1* Logic and transparency of course objectives			X		
<b>1.2 Positioning of the course</b>					
1.2.1 Positioning of the course on the educational market			X		
1.2.2 Positioning of the course on the job market		X			
1.2.3 Positioning of the course within the institution's overall strategy			X		
<b>2. Admission</b>					
2.1* Focus on the target group			X		
2.2* Admission conditions			X		
2.3* Legal relationship			X		
<b>3. Implementation</b>					
<b>3.1 Structure and content</b>					
3.1.1* Structure of the course, application of the "European Credit Transfer and Accumulation System" (ECTS) and modularisation			X		
3.1.2* Certificate and Certificate Supplement			X		
3.1.3* Logic and conceptual coherence of the curriculum			X		
3.1.4* Regulations for participation and assessment			X		
3.1.5* Types of assessment		X			
<b>3.2 Training of Competences and Skills</b>					
3.2.1 Methodological competence and academic work (academic work if applicable)			X		
3.2.2 Integration of theory and practice		X			
3.2.3 Interdisciplinary skills/Transdisciplinary skills (if applicable)					X
3.2.4 International and intercultural contents (if applicable)					X

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.2.5*		X			
3.2.6			X		
<b>3.3</b>	<b>Teaching and learning methodology</b>				
3.3.1*			X		
3.3.2*			X		
<b>4.</b>	<b>Resources and Services</b>				
<b>4.1</b>	<b>Teaching staff of the course</b>				
4.1.1*			X		
4.1.2*			X		
4.1.3*			X		
4.1.4*		X			
4.1.5			X		
4.1.6*	X				
<b>4.2</b>	<b>Course management and overall organisation</b>				
4.2.1*			X		
4.2.2*			X		
4.2.3*			X		
4.2.4*			X		
4.2.5		X			
<b>4.3</b>	<b>Cooperations</b>				
4.3.1(*)					X
4.3.2(*)		X			
<b>4.4</b>	<b>Facilities</b>				
4.4.1*			X		
4.4.2			X		
4.4.3					X
4.4.4			X		
4.4.5*			X		
<b>5.</b>	<b>Quality Assurance</b>				
5.1*			X		
<b>5.2</b>	<b>Instruments of quality assurance</b>				
5.2.1			X		
5.2.2			X		
5.2.3			X		