



Pre-school education audit in the world and Turkey

Turan akır^a

^a *Department of Primary Education, Faculty of Education, Sakarya University, Turkey*
tcakir@sakarya.edu.tr

Abstract

Preschool education is an education process that prepares children for primary education, provides the training and upbringing conditions in the home and also aims to remove the inequalities in terms of language and society in the early period. The audit is to evaluate learning and all the factors that affect learning and also prepare the environment and conditions for effective learning. The purpose of this research was to develop a comprehensive point of view for preschool education audit in the world and our country. Document analysis that is one of the qualitative research methods were utilized in this paper as the method. The documents related to the systems in France, Netherlands, Germany, Belgium, Luxembourg, Denmark, Greece, Spain, Italy, Portugal, Ireland, Italy, Sweden, Sweden, Norway, Iceland, Switzerland, Russia, China, Israel, America, Saudi Arabia, Japan, India Jordan, Albania, Bulgaria, Macedonia, Romania, Bosnia and Herzegovina, Poland, Kosovo and Turkey were researched out within the scope of this study.

Keywords: Preschool education, audit, comparison, education audit

1. Introduction

Humanity has accepted education as the most effective tool of the power, wisdom, and domination and being human and also produced thoughts on the education down the ages. The human who comprehended about the great effect of education on the formation of humanity has continued to be in search of determining the goals of education.

Education organization needs to fulfill these crucial requirements in social life. Realizing the objectives is one the essential conditions for organizations to survive. Being successful is based on using all the sources ideally. Organization employees need to work by obeying the rules and principles in resource utilization. In respect to this, following and auditing the works in organizations is the condition for productivity. Audit subsystem is a unit that deals with the continuous control of the works to reach the goals (Cengiz, 1991).

Despite the emergence of the concept of accreditation today, auditing still maintains its importance in educational institutions and is among the subjects studied and discussed (Akbaba Altun & Memiřođlu, 2008; Aslanargun & Tarku 2014; Grauwe, 2004; İlđan, 2014; Mohanty, 2008; Sullivan, & Glanz, 2005; Tomal, Wilhite, Phillips, Simss, Gibson,

2015). The audit is an action that prepares more effective teaching and learning environment and environment conditions and evaluates all the effective factors. The chief goal of the school is to perform learning. All the activities in school are for performing to learn directly or indirectly. The audit is a member of the complement of activities aim to learn (Aydın, 1984).

A well-educated population is significant for countries to economically and socially develop. Preschool education that is the first step of education is an education process that includes the years from birth to primary education, plays a remarkable role in the future of children, shapes the personality characteristics. Besides, preschool education is an education process in which physical, social, cognitive, language and self-care developments are considerably completed (Aral, Kandır, & Yaşar, 2002). With reference to the results of research on the effects of early childhood education on education process, early childhood education provides to increase the cognitive development, help more children to finish the school, develop specific skills and be ready for the school. Besides, early childhood education provides continuity to school and avoids grade repetition and recovery schedules (TIBA, 2005). This is because the audit of the process should be actualized consciously and conspiratorially for individuals to have the goods.

It is possible to say when the development level of preschool education is analyzed that there are an awareness and sensitivity on this issue all over the world in spite of differences at countries level. Schooling rate that is reached in the preschool period is accepted as an important indicator in statistics about the development level of the countries. In this direction, developing and popularizing preschool education audit is of the essence.

2. Conceptual Framework

Audit as an institute in historical development is old as the history of humanity. Because there is absolutely a need for ‘audit’ by reason of any deviation or misfortune in a work or operation. In this sense, the audit is a large and general evaluation function (Erdem, 1998).

‘Audit’ is seen as a subsystem that allows for system operations to be evaluated and developed in all social, economic, political and cultural systems. ‘Audit’ is a component of the evaluation function and management process (Yıldırım-Derin, 2000).

There are several definitions on the audit in the literature. With reference to the definitions of Turkish Language Society (TLS), auditing means looking to understand what happens and what will happen; audit means inspection; control means auditing and controlling whether a work is performed correctly and fairly (TLS Dictionary, 1971).

The meaning that is attributed to the word ‘audit’ by management science has varied in terms of scope in time. Namely, in 1941, there were authors who thought that the

word of audit covers the whole of the management factors. However, it was accepted afterward that audit is one of the management components (Marshall et al., 1959).

Marshall pointed out that the audit that is one of the essential factors of management is a process that is supposed to be measured the data obtained in each stage of goods and services production and understood to what extent we are close to the goals planned (Marshall, 1959).

Cramer and Browne (1974) mentioned about four principle forces in education audit; audit of education by religious groups, the audit of education by professional associations, the audit of a local community, audit of education by the government (Oktay, 1999).

An audit is defined in education dictionary as the efforts of school officials to take the lead for teachers and other education employees in developing the teaching. The audit includes encouraging teachers to vocationally develop, evaluating the teaching and organizing education goals, materials, and teaching methods by reviewing (Harris, 1963).

The concept of audit/supervision that is globally accepted was evaluated as the synonym of the concept of audit/inception before time. There was given responsibilities to nonprofessional ‘school auditors’ to visit the schools, control the materials and measure the students’ information.

Education audit involves actions such as developing education process, encouraging to be developed the teaching tool and methods, organizing and predetermining education purposes, encouraging the vocational improvement of teachers (Bilgen, 1987).

The audit is the work in which investigating whether education affairs is conducted based on law, code, regulation and circular letters (Demirel, 2001).

In the late 18th and early 19th century, selecting unprofessional persons (Hammock and Owings, 1955) for school audits that are conducted to decide to what extent teaching is good was a significant step for future. On the same dates, the related method was perceived as visiting the teacher in class and reporting the situation to evaluate the teacher; the chief goal was not to help the teacher and education process (Karagözoğlu, 1977).

It is seen when the historical process of Turkish education audit that all the duties were aggregated in centralized (national) government. Audit service in the Turkish education system was first at the top of the agenda to specify the vocational aptitude of the teachers in the neighborhood in 1838 (Su, 1974).

With reference to 1838 dated statement of Meclis-i Umur-u Nafia, there is a need for care and speed for science and education. There should be ordered to existing schools for caring and accelerating science and education. Namely, teachers are audited to examine whether they teach something. Firstly, the states and degree of knowledge of school

teachers are audited by officials. Competence and abilities of teachers are revealed by these auditors. The teachers who lend itself to raise a child (Koçer, 1987).

The most important development on the primary education and audit of primary education is the Temporary Primary Education Law that came into force in 1913. The related law is about the audit of schools. The law also expressed that primary school auditors are entrusted with auditing all private and public schools; 1 primary school auditor that is assigned by the minister takes part in Primary School Board; the duties of auditors is defined as “audit, inspection and counseling” by “Regulation on the Duties of Primary School Auditors” published in 1914 (Su, 1974; Koçer, 1987; Aydın, 1993; Taymaz, 1997).

Grand National Assembly of Turkey was established on 1 May 1920; education services were assigned to the Ministry of National Education (Board of Education). While there were three auditors who acted on behalf of the minister in audit staff in the ministry, the supervisory board was established and the number of staff increased after 1922. With reference to Education Auditors Regulation in 1923, 1 manager and 10 auditors are employed to audit the subjects relating to general knowledge and education. The idea which assumes that the purpose of the audit is to inspect, guide for educational institutions to improve (Su, 1974).

The regulation relating to the duties of primary education auditors (Instructions on the Duties of First Schooling Inspectors) that came into force in 1923 is not quite a change than previous regulations. The revolution in the Turkish education system in that period was 1924 dated Law on Unification on Education that binds all schools to the Ministry of National Education and includes coeducation (İnan, 1983; Aydın, 1993).

Ministry of National Education Inspection Board Regulation that was composed of 71 items in 1967 was responsible for auditing the institutions and organizations of the ministry on behalf of the minister; conducting counseling and support services for teacher and officials to vocationally improve. Specific alterations were made in 1968 (Su, 1974; Aydın, 1993; Taymaz, 1997).

Abroad organization of the inspection board by canceling overseas student supervisorships attached to the Supervisory Board by 179, 208, 385 dated delegated legislations which organized the duties of Ministry of National Education in 1983 and 1984s (MNE, 1995; Taymaz, 1997).

There were made alterations in many laws and legislation on the primary education by 18.08.1997 dated and 4306 numbered code. Primary education was increased to 8 years country-wide. There were also made alterations in MNE Primary Education Auditors Regulation by 3797 numbered law. Afterward “MNE Presidency of Primary Education Auditors” went into operation in the light of those arrangements in 1997. It was aimed by the new regulation to establish and provide regulate primary school inspectors

administration within provincial directorate for national education; organize the required qualifications, powers and responsibilities, upbringing styles, working principles, service locations, appointment by displacement, removal and resignation, basis and procedures on competition and preliminary examinations for deputy inspectors based on criteria such as personal record, seniority, career, merit. Duties of inspectors were collected under 4 groups as counseling and on-the-job training, audit, and evaluation, inspection and investigation; service locations were restructured; a more attentive approach was developed in auditor selection and training. (MNE, 2000).

In this context, audit activities that were conducted by public officials as an elementary inspector and education inspector as from the early years of Republic were taken into the scope of the responsibility of head teachers in 2015 by the guidance published by the Ministry.

It is aimed by the audit guides that was published by the Ministry of National Education to direct education inspectors; provide application union for institution audits all over the world; perform an audit by prioritizing the problematic areas. Current legal arrangements are considered during audits (www.eacea.ec.europa.eu).

All the institutions and organizations in the Republic of Turkey that is a state of law endeavor to conduct their own functions within the legal framework. Audit subsystem which is one of the essential and irreplaceable subsystems performs its function based on constitution, law, statutes, regulations, and directives.

In ancient Greek, preschool period when the first information was revealed was accepted as a different period in terms of development features and education needs. Besides, the preschool period is accepted as a part of the compulsory education in many of the countries (Oktay, 2000).

Programs that aim to educate children in institutions in various countries take part in the structure of education systems as well as there is no standardized institution and program application in none of the countries.

Although there are some differences between countries, the Ministry of Education, Culture, Health and Welfare and also local education organizations are responsible for being established and audited pre-school education institutions (Oktay, 2000).

3. Method

This research used the qualitative research design. The qualitative research design is the research in which a qualitative process toward realistically revealing perceptions and events is followed and also qualitative data collection methods such as observation, interview, and document analysis are used (Yıldırım and Şimşek, 2005). Moreover, qualitative study is a roof method that includes techniques toward discovering rather than a generalization effort and also analyzes verbal and written data (Bülbül, 2016).

Document analysis that is one of the qualitative research methods actualizes by reviewing documents in reaching research's goal (epni, 2010). Document analysis review method was used in this study in accordance with a research problem. There is an opportunity to obtain deep and rich knowledge in document review that can be defined as scrutinizing information and document on the scanned subject in the research.

Government programs, development plans, assistant expert reports, national education councils, article, thesis, abstracts, and reports were analyzed and the very comprehensive document was constituting by considering each of the points relating to the content of the research

4. Findings and Discussion

The documents reached out related to the systems adopted in France, Netherlands, Germany, Belgium, Luxembourg, Denmark, Greece, Spain, Italy, Portugal, Ireland, Italy, Sweden, Sweden, Norway, Iceland, Switzerland, Russia, China, Israel, America, Saudi Arabia, Japan, India Jordan, Albania, Bulgaria, Macedonia, Romania, Bosnia and Herzegovina, Poland, Kosovo and Turkey. The results are presented under each particular country with some discussion below.

4.1. France

France has a long preschool education tradition. Continuing to preschool education is optional and education is free in public schools (85% of all the schools). The rest 15% is the special quality institutions that accept financial aid, financial or religion aid by families and religious institutions. Although the responsibility of these schools belongs to the ministry of national education, they have a different status than the schools in the compulsory education system.

Preschool education is for children between 2 and 5 years old. Children are divided into three classes; between 2 and 4 years old is the subpart; between 4 and 5 years old is the middle part; between 5 and 6 years old is the upper part (www.education.gov.fr.; Turkođlu, 1994; EURYDICE, 1995; MEB, 1996; Soker, 1997; Oktay, 1999; Sađlam, 1999).

General Audit Board of the Ministry of National Education is responsible for auditing and evaluating the education system. Regional and Section Auditors, Management Auditors, General Audit Board that is composed of National Education General Auditors inform and bring forward a proposal about auditing and evaluating the education system to the Ministry (www.education.gov.for; MEB, 1996).

4.2. Holland

There are playgrounds and kindergartens for the children under the age of 4 years in Holland where all the schools at every level are attached to the private sector, municipalities, provincial administration, and religious organizations. Children whose age is between 4 and 7 and also the children whose development is slow in spite of their old ages are accepted to the day nurseries.

Although parents who have the ability to pay to give a contribution margin to meet the needs of the school, this payload is undertaken by the government and local administrations. Effect of more modern techniques such as Decroly has seen everywhere as well as many of the schools apply Froebel system that is the opposite of Miss Montessori system.

Ministry of Education, Culture and Science are responsible for the education at a central level. The responsibility of education is shared between central government, provinces, and municipalities.

Every school has a parent-teacher association; a mixed group that is composed of these associations in cities takes part in education and administration policy with the coordination of the school system in that city (www.minocw.nl; EURYDICE, 1995).

The issues on auditing the public and private education institutions on a 23rd article of the constitution are specified by the Educational Act. Audit task is actualized by the Board of Supervisors that is composed of specialized auditors that are supported by monetary and legal regulations. The information that includes observation during the school visits is published as an annual report. Moreover, a senior auditor of the Board of Supervisors is responsible for the education of all preschool teachers and directors (EURYDICE, 1995).

4.3. Germany

In the Germany we can find some school types about pre-primary school level: Nursery schools, private preschool classes, private kindergartens, kindergartens and also the kindergartens within the school. Nursery-schools that are the preschool education institutions in Germany is not a part of the public school system. These schools are in child and youth aid field. Nursery-schools are mostly financed by churches, charities, municipalities, enterprises, and associations. Kindergarten is the traditional type of the preschool period that is organized for children whose ages between 3 and 6 years old. It is not compulsory to go to kindergarten. 70% of kindergartens is financed by utility corporations; 30% of these schools are financed by the local administrations. There is an education for five days a week forenoon in general run of the preschool education institutions; there is an education for five days a week afternoon (www.bmbf.de; EURYDICE, 1995; Sözer, 1997; Oktay, 1999; Sağlam, 1999).

With reference to the federal fundamental law and state constitutions in Germany, education is under the audit and observation of the government; responsibility of management and regulation of education system belongs to the states. State Ministries of Education and Cultural Affairs is responsible for planning the educational affairs, the relations with other institutions and organizations. Authority of states is not only limited with organizing the schools but also includes observing the performance of the education staff. Audit of kindergartens is conducted by the observers of the youth offices and social affair departments (www.bmbf.de; EURYDICE, 1995; MEB, 1996).

School supervisory authorities in every state in Germany are responsible for the inspection and perform the academic, legal and staff supervision duties within the school system. Each school has a teachers' board, which is responsible for educational matters, and a school council (this council includes teachers, parents, and students) that decides on school governing and disciplinary rules. The relative powers of these boards vary within the Education Zone. The Ministry of Education and Cultural Affairs has established inspection criteria for the inspection of teachers in state schools. The audit usually results in an evaluation report containing suggestions for the teacher's future career and performance improvement. Vocational training in the workplace is supervised by public law institutions (eg chambers of industry and commerce, chambers of craftsmen, etc.) (EURYDICE, 2005).

Along with the description of subjects, give the mended size of the sample and number of individuals meant to be in each condition if separate conditions were used. State whether the achieved sample differed in known ways from the target population. Conclusions and interpretations should not go beyond what the sample would warrant.

4.4. Belgium

In Belgium, preschool education is provided by the kindergartens. Preschool education is a complementary part of the education system. To continue to the preschool education institutions is optional. Education for the 2,5-6 age group is free of charge. The attendance rate is so high. Associations in Belgium in which a federal state structure exists provide preschool education all over the world. Preschool education institutions can take association support under specific conditions. Classes in kindergartens are usually grouped by the age groups (EURYDICE, 1995; Oktay, 1999; Sağlam, 1999).

The country is divided into three regions; Fleming, Wallon, and Brussels. There are four linguistic areas; (Dutch Language, French Language, and German Language). Audit of three communities in Belgium is different from each other. There are a trio structure in the audit; French Community Education Supervision Department, German Community, Flemish Community Education Supervision Departments.

4.5. Luxembourg

With reference 22 October 1976 dated Frand Ducal Regulation, preschool education is compulsory for children who are in 4-5 age groups. Attendance ratio to preschool education institutions is almost 100%. 2/3 of preschool education institutions is financed by the Ministry of National Education; the rest of the schools is financed by local administrations. Many of the preschool education institutions are attached to the primary schools. Private preschool education institutions is almost at 1% level (www.men.lu; EURYDICE, 1995; MEB, 1996; Sağlam, 1999).

With reference to the 23rd article of Luxembourg constitution, education from the preschool to the university is free of charge. Education responsibility belongs to the Ministry of Education and Vocational Education. An audit from the preschool to the university is conducted by the ministry supervisors.

Moreover, preparing curriculum and textbooks, procedures of preschool education and also the private education institutions are under the responsibility of the Ministry Supervisors (www.men.lu; EURYDICE, 1995; MNE, 1996; Sağlam, 1999).

4.6. Denmark

In Denmark, the responsibility of education is shared between central authority, cantons, municipalities and private organizations. The responsibilities are also shared based on education steps and types of educational institutions.

There is no Board of Supervisors in Denmark. General auditor performs following duties; acceptance of curriculums in certain regions, control of the general exams, determining exam assignments, assigning and approving of continuous officials of education institutions. Otherwise, cantons and municipalities are responsible for the observation of the schools. Each of the schools is audited by an auditor selected by municipalities or families (EURYDICE, 1995; MNE, 1996; Söker, 1997; Oktay, 1999). Moreover, in Denmark, on behalf of the central government, the specialist units, Municipalities and the Danish Evaluation Institute carry out the inspection. The municipalities convey the results of their inspections and evaluations to their specialized units. Each school operates under the supervision of an inspector appointed by the municipality or selected by the families. Although there is a national organization of subject advisors in Denmark, there is no national inspectorate (EURYDICE, 2005).

4.7. Greece

Preschool education for children in 3,5-5,5 age group continues for 2 years in Greece. Preschool education institutions are open 5 days a week. Children stay in school for 3-5 hours. The general run of the kindergartens is contained within the primary schools. After October 1st, children aged 3,5 years can be enrolled in kindergartens. Preschool education is optional; however, preschool education is included in compulsory education

in some of the regions by the co-decision of ministries of education, health, economy and religion (www.ypeth.gr.english; EURYDICE, 1995; MNE, 1996; Sağlam, 1999; Oktay, 1999).

Ministry of Religious Affairs and Culture and also the Ministry of National Education is responsible for the management and audit of the education system of the country. There are 108 primary and secondary education directorates in 54 provinces that are responsible for the management of primary and secondary education. The main duties of primary and secondary school directorates are as follows; ensuring coordination between education administrations in provinces; observing the works of teachers and private schools; maintenance of schoolhouses; production and distribution of lesson tools. Moreover, there also are community organizations directly report to the ministry. Some of these organizations conduct audit and counseling organizations (www.ypeth.gr.english; EURYDICE, 1995; MEB, 1996; Sağlam, 1999; Oktay, 1999).

4.8. Spain

Preschool education that was taken into the Spanish education system by the educational act in 1970 is optional and two-phased and also includes children in 2,5-5 age groups. Preschool institutions are established and controlled under the responsibility of several institution and organizations such as Ministry of Labor, National Social Security Institute, Municipalities, Private Institutions, Central and Autonomous Education Administrations. There are preschool classes in public and private schools (www.abc.es; EURYDICE, 1995; MNE, 1996; Sağlam, 1999).

Educational inspection system at the state level was constituted by two stages based on Ministry of Education and Ministry of Science. Those stages are establishing regulations for education assurance and auditing educational activities in institutions. Supreme audit deals with approving the plans and programs; curriculum preparation works, counseling services, providing education materials, determining the courses of levels of education, acceptance of the suitability of public courses for diploma and certificates, ensuring for language learning, providing assistance. Technical inspection is charged with both counselings for education needs and evaluating the education works (www.abs.es; EURYDICE, 1995; MNE, 1996; Sağlam, 1999).

4.9. Italy

Preschool education institutions in Italy is optional and composed of public and private schools that are attached to the church. This education in Italy is for children whose ages between 3 and 6. Whole responsibility of public preschools belongs to the Ministry of Public Education as well as the management of others is performed by local educational

units. Schooling rate for children older than three years is almost 100% (www.istruzione.it; EURYDICE, 1995; MNE, 1996; Oktay, 1999).

Technical inspection board is responsible for the education audit. It audits the education system and technically consults for the Ministry of Education. Central coordinator prepares the annual work schedule of the auditors. Duties of auditors are as follows; technical aid towards applying approved projects; technical counseling for planning, organization and research studies; developing new technical programmes; obtaining human resources and material in applying the directives of the ministry; counselling for specifying in-service training needs of teachers (www.istruzione.it; EURYDICE, 1995; MNE, 1996).

4.10. Portuguese

Preschool education institutions in Portuguese is optional and open for children whose ages are between 3 and 6. Preschool education is provided in kindergartens and day care centers by Ministry of Labor and Social Security, autonomous institutions, charities, trade unions, foundations and other organizations (www.dapp.min.edu.pt; EURYDICE, 1995; MNE, 1996; Oktay, 1999; Sağlam, 1999).

The only responsible for national policies on education and sports is the Ministry of National Education. One of the eight major units of Ministry of National Education is the General Audit Board.

The duty of the General Audit Boars is to audit the education system including the financial resources as a whole. Supervisory Board has central authority power with auditors that are attached to a general auditor and two assistants of the general auditor. Supervisory Board is also responsible for the technical pedagogical audits of primary and secondary education institutions; management and financial audits of preschool and secondary education institutions; audit of private cooperative schools out of the high schools and technical high schools; audit of private and public high schools; audit of technical and legal aids. Education General Supervisory Board has regional representatives. Regional representative, auditors and provincial directorate of education render service in five regions that are attached to general auditor and assistants of the general auditor. Regional representative is accountable to general auditor and assistant of general auditor for the pedagogic, managerial and financial audit of the education system (www.dapp.minedu.pt; EURYDICE, 1995; MNE, 1996; Sağlam, 1999).

4.11. Ireland

Preschool education in Ireland is not a part of the compulsory formal training (6-15 ages). There are kindergartens that children in 4 and 5 ages attend to within the public schools. There are also schools that are established for children in 4 and 5 ages by the

Catholic Church and protestant Episcopal churches; these schools sustain their services also by the financial support of the families. 55% of children who are in 4 age group and 100% of children who are in 5 age group are benefited from this education (EURYDCE, 1995; Oktay, 1999; MEB, 1996).

Education is managed by Supervisory Board President and Deputy Chair of Supervisory Board President. Board of Supervisors is composed of three independent departments; preschool, primary school, and special education, secondary education with psychological services. Auditors are the persons who provide the communication between the Ministry of National Education and the schools.

Besides the education, auditors are charged with following duties; evaluating the teachers, curriculum planning, management of test and exams, an organization of in-service courses of teachers, connecting with teacher's training school.

Auditors as the consultant personnel interview with teachers within the frame of legislative regulations besides the duties in the education department. Top auditors consult for the minister to develop the education policy (www.irl.gov.ie/educ/Default.htm; EURYDICE, 1995; MNE, 1996).

4.12. England

There are several different preschool education institutions in the country. Preschool education institutions, kindergartens and nursery classes that are under the responsibility of ministries of education, employment, health, and social services are attached to the local education authorities. Preschool education service is conducted by three sectors as the public, voluntary and private sector. Public schools are free of charge; there is a payment for voluntary and private schools based on the economic condition of the parents. Preschool education institutions are independent; nursery classes are attached to the primary education institutions. Preschool education is optional as well as it has become a popular day by day. It is continued to make the preschool education popular based on the suggestions of 1993 National Commission Education Report, 1994 Right Report (www.ofsted.gov.uk; MNE, 1996; David, 1998; Oktay, 1999; Poyraz, 2001).

The central office of OFSTED is in London; it is managed by three-membered Board of Directors that is directed by Schools Lead Auditor of her majesty. The members are responsible for audit; one of them is responsible for management. There are almost 22 auditors of her majesty, education auditors, branch auditors, unprofessional auditors, approved auditors that are composed of head teachers and personnel provide information and report to 17 commission board of directors. All the auditors are subjected to election, education and reliability processes of OFSTED. With reference to 1996 numbered Nursery and Schools Code, audit of preschool education institution and organization is under the responsibility of OFSTED (Mackinnon et al., 1995; MNE, 1996; ok, 1996;

MNE-Commission, 1996; www.ofsted.gov.uk; Lawton and Gordon, 1996; EURYDICE 1995; Oktay, 1999; Poyraz, 2001). Inspection of schools in the UK is also the task of the Bureau of Standards in Education (OFSTED), an individual non-ministerial government department responsible for the inspection of preschool education and care and the provision of education for people aged 16-19. Inspection of Further Education institutions is under the responsibility of the Adult Education Inspection Department (ALI), a public institution not affiliated with the ministry. In Northern Ireland, the Education and Training Inspectorate (ETI) is part of the Ministry of Education (DE). This inspectorate oversees both schools and further education institutions. The Office of Quality Assurance for Higher Education, an independent department at higher education level, provides quality assurance throughout the UK (EURYDICE, 2005).

Education center in United Kingdom of Great Britain (England, Wales and Scotland) and Northern Ireland is shared between three ministries of the government (Ministry of Education, Employment, Health and Social Services) and local governments, churches, voluntary organizations, educational institutions, and educational institutions. However, the audit of education in England, Wales, Scotland and Northern Ireland is under the responsibility of OFSTED (Office for Standards in Education) that is independent of OFEE (Office for Education and Employment).

4.13. Austria

Education that is given for providing physical, social, emotional and cognitive development of children in the 3-6 age groups by preschool education institutions is optional (MNE, 1996). Game-weighted education applications that consider the skills of children are performed on a full-time basis (EURYDICE, 1995).

Schooling rate of pre-school age population is almost 70%. The official academic calendar of kindergartens starts in September and finishes at the end of June; however, many of the kinder gardens are open for a whole year (EURYDICE, 1995; Oktay, 1999; Poyraz, 2001).

The responsibility of education in Austria is shared at the state level; region and state school boards are established; audit of education is performed under the responsibility of the school auditors (www.mbwk.gov.at; EURYDICE, 1995; Oberhuemer and Ulich, 1997).

4.14. Finland

In Finland, preschool education that is composed of services that provide equality in opportunity is optional for children who are younger than 7 years (Oktay, 1999).

Schooling rate in comprehensive schools (kindergartens, outdoor kindergartens with parks) under the responsibility of National Social Assistance Board and National

Education Board in cooperation with the Ministry of Education, Culture, Social Services, and Health is almost at 70% (Gürkan, 1991; Oberhueme and Ulich, 1997; Oktay, 1999).

Supervision of the education system of Finland is under the responsibility of Ministries of Education and Culture at the highest level. Audit and counseling of education system are conducted by regional and local administration units of National Board of Education that are managed by Mülniler commission (Oktay, 1999; EURYDICE, 1995; MEB, 1996; www.minedu.fi/minedu/index.html).

4.15. Sweden

Management and finance of preschool education institutions in Sweden were made over to the Ministry of Education in 1997. Since the working rate of parents is high, attendance level is high as well. There are type 1 full-day preschool education institutions lasting from 06.30 to 19.30 for children who are 6-months and older. There also are type 2 preschool education institutions for children whose ages are between 4 and 6. Besides, there are half-time kindergartens, preschool classes, and daycare centers for out of school time. Preschool education is developed in Sweden where the service for child care is rendered by a coordinated approach; qualification and number of staff and educators are at an advanced level (www.skolverket.se; Oberhuemer and Ulich, 1997; Oktay, Çağlar and Arıkan, 1999).

Whole responsibility of education in Sweden belongs to Ministry of Education and Science on behalf of the government and parliament. Education National Agency is responsible for the observation of the school system at a central level. This agency has a duty of organizing the in-service training courses and researching for vocational development of teachers. Except this, there is no board about the audit (www.skolverket.se; EURYDICE, 1995; MNE, 1996).

4.16. Norway

There are preschool education institutions that are known as daycare centers for children to take required basic education. Those institutions in Norway apply moral values, language development and communication, nature and the environment and game-based physical activities for children between 0 and 6 ages. 53% of child population attend to preschool education institutions belong to both the public and private sector (EURYDICE, 1995; Demirel, 2001; Poyraz, 2001).

The responsibility of preschool education belongs to the Ministry of Child and Family Affairs. Besides, the responsibility of daycare services in cantons is conducted by municipalities and related ministry. There is not an organization that functions as an audit center and supervisorship. National Education Offices that were established in 19 cantons by 1992 dated education code are responsible for observing and solving problems

about every issue on education (www.dep.no/ufd/engelsk; EURYDICE, 1995; MNE, 1996; Ültanır, 2000).

4.17. Iceland

Preschool education is accepted as the first step in school life in Iceland. Preschool period contains the time before 1st September when the child turns 6. Preschool is optional as well as it is enacted by 78/1994 numbered law. Preschool education is under the responsibility of the Ministry of Education and Culture. Preschools render service in 11 months of the year in educational institutions that are established by the public, private person, institution, organization, and local administrations. Children utilize the service based on the desire of their parents. 75% of the 3-6 age population takes preschool education (www.brunnur.strj.is; EURYDICE, 1995).

Ministry of Education and Culture in Iceland is responsible for preschool education; there is a supervisory board within the ministry. Control and observation of educational affairs are conducted by consultant-supervisors of local administrations via Regional Education Offices (www.brunnur.strj.is; EURYDICE, 1995; MNE, 1996).

4.18. Switzerland

Switzerland is a federation that is composed of 26 cantons; there is no Ministry of Education. Cantons have different school systems based on their own features. Auditors that are attached to a training manager are responsible for providing the connection between canton administration organization and education institutions and sustaining the school audits; they have broad authorities. Furthermore, auditors in Switzerland consult and collaborate by periodically leaguering together by invitation of training manager (Bozkurt, 1995; Sağlam, 1999; MNE, 1996).

4.19. Russia

In Russian Federation, the part of the general education system up to the primary education is generally called as the preschool education period. Daycare centers before the preschool education are the nursery class-nursery schools for children who are in 0-3 age and 3-6 age groups. Preschool education is between 0 and 6 ages. Preschool education institutions are composed of kindergartens, nursery class, and nursery schools.

Education plan and programs (RF) of preschool education institutions are specified by the Ministry of General and Vocational Education (Erdoğan, 1998; Bucak, 2001).

There was made “Education Act” in 1922 and local governments have been accepted as the center to develop the education. The code projects federal training and culture unit,

conserving the culture and traditions, free and modern education for everybody (Bucak, 2001).

4.20. China

In modern China, nursery school programs are organized to care for children during the time when their mothers are at work. There is a modicum of information on the content of nursery schools of China. Some of those schools apply for good education programs and are well organized. However, a large part of the nursery schools is under the responsibility of cronies. Many fabrics, communes, and farms open kindergartens and nursery schools to instill a collectivist soul to kids (Cramer and Browne, 1977).

Central authority dominates in terms of duties and audit of the government in China where a people's republic with a unicameral and a communist party is. Management of the Chinese education system is conducted by the Ministry of National Education that is composed of four big parts. The essential of these four big parts conduct an audit, control, observation and evaluation functions about the education system (Gramer and Brown, 1977).

4.21. Israel

With reference to the compulsory education act, all the children who are 5 years old take education in nursery schools. 97% of children who are 4 years old; 88% of children who are 3 years old; 43% of children who are 2 years old benefit from the preschool education institutions. Those institutions are directed by regional authorities and voluntary organizations; education fee is specified based on the income state of families. There are nursery class and day care centers for children whose ages between 2 and 4; nursery schools for children whose ages between 4 and 6 (Lange, 1997; Bentwich, 1985).

Since Israel continuously allows multilingual migration from several ethnic groups; education services in the country is sustained by the support of non-governmental organizations and voluntary civil society groups besides the Ministry of Education and Culture. Much as there is a centralist structure; there is provided audit, evaluation, and solution for the problems on the education services via local school authorities, auditors and advisory committees (Bentwich, 1985).

4.22. The United States of America

Preschool education in the USA is provided by private and public enterprises. While almost 100% of the children who are 5 years old enrolled in the nursery school, this ratio is lower for children in the 3-4 age group. However, the ratio has increased year by year. Working mothers and coming into prominence of the importance of pre-school education are the factors that affect the increasing ratio.

Children learn colors, numbers, differentiating the common objects, concepts, and sets and collaboration with friends, teachers and other children. Many of the preschool education programs provide children to visit the wellness centers to recognize the world (www.ed.gov/offices/ous/international/USNEI/us; www.manythings.org/voam; Watson, 2002).

The chief goal of preschool education that is the ground of the education system is to prepare children to the formal education. Preschool education is free of charge; the aim is to get children to adopt a habit of a good communication (Demirel, 2001; Erdoğan, 1998).

There approximately are 80 thousand preschool education institution in the USA. There is not a central education ministry; works of the preschool education institutions are audited by the National Institute for Child Education. With reference to the audit results, only 10% of the preschool education organizations were in accordance with standards by 2002 (Govinda, 2002).

4.23. Saudi Arabia

Education system center in Saudi Arabia is managed by the central government. There is a separate unit in the Ministry of Education that is responsible for the education of women.

Preschool education is optional as well as it is not within the compulsory free basic education system. All of the preschool education institutions in which 3-5 age group is benefited from is private. The wage of teachers who are assigned as regular or contractual is paid by the government; other education expenses (all the finance) are paid by the student's parents. Game-oriented programs toward socializing are applied in preschool education periods where 30-hours education is given per week. There are almost 18-20 students per teacher (MNE-APKKB, 1998).

Dynasty organization as regional emirates constitutes the local governments. There is a strict antidemocratic centralist management; authorities that are assigned by local governments audit the educational activities (MEB-APKKB, 1998).

4.24. Japan

Preschool education is optional in Japan preschool education system. Daycare centers take care for children of working or pregnant mothers from babyhood to 5 years (Davis, 1985).

Children in the 3-5 age group are accepted to nursery schools from official and private preschool education institutions. These schools have programs like games that improve the nature, educational and creativity aspects, language, art, music, social life and health (Oktay et al., 1999; Özübir, 2001; Currie, 2001).

Supervisory board and local autonomous auditors control the standards and running of Japan education system, curriculum, selection and acceptance of textbooks, teacher assignments, working conditions, following the decisions on education issues (Nipponia, 2001).

4.25. India

Preschool education is a part of the education system in India; it is accepted as the preparation phase to the primary school education. Preschool education is for the children whose ages between 3 and 6; it includes 2-years period.

At the present time, preschool education is optional; however, it is so popular in practice. There are both public and private nursery schools, nursery and preparatory schools all over the country. Preschool education institutions are in service 5-6 days per week and 3-4 hours per day (Kumar, 1991).

“Basic education” branch in “Woman and Child” department that is attached to the Ministry of Human Resources within government is responsible for preschool education activities. Nursery schools are more popular in cities. Kindergarten teachers are educated by the National Teacher Training Council. Moreover, there also are short-dated courses for private sector institutions (India Consulate General, 2003 Dated Document: 1-2).

There is no organizer mechanism on audit and management of private enterprises are active as a preschool education period.

There is a Ministry of Education at the federal level. Ministry is responsible for auditing and observing annual training development programs. Otherwise, municipalities audit the education institutions in city and towns; local area boards conduct audit activities in countryside's. Education officers are responsible for monitoring and auditing whether there is obeyed for the regulations (Kumar, 1991).

4.26. Jordan

Preschool education in Jordan includes children in 3-5 age groups. Moreover, there also are nursery schools that are operated by private institutions. Education services are conducted by the Ministry of Education by 16 numbered Education Act. The purpose of education is to raise individuals who integrate western culture with Arab culture (Currie, 2001).

The goal of the education via education committee is to audit the effectiveness of the education system and continuity of general education policy. Representatives of the universities, representatives of civil organizations, secretary of education, secretary of

state planning, youth and welfare organization representatives are in this committee (Currie, 2001).

4.27. Albania

In Albania, preschool education includes children in the 3-6 age group. There are almost three thousand nursery schools with 85 thousand children and 4416 educators (all women). Schooling rate that was 60% in previous years decreased to 40% because of the war and unemployment rate of the mothers. It is endeavored to qualify the number of building and plants so as to meet the demand in preschool education that aims to ensure mental and physical development of children (Karaj et al., 2000).

Within the frame of democratic education organization of education system in Albania, auditors that are attached to the Ministry of Education conduct audit and evaluation works to improve the education based on democratic application and policies (Karaj et al., 2000).

4.28. Bulgaria

Preschool education in the education system of Bulgaria is optional and composed of day care centers and nursery schools. The goal of this education is to prepare children to compulsory education by providing an environment for children to develop abilities. In private education institutions that include children in 3-6 age group concentrate on foreign language, painting, and music. 40% of the age population continues to the preschool education institutions (Bishkov and Popov, 2000).

Audit of the education system in Bulgaria is performed by the auditors who graduated from education supervisorship and management (Bishkov and Popov, 2000).

4.29. Macedonia

Preschool education in the education system of Macedonia is informal training. Schooling rate is 80%. There are daycare centers for 0-2 age group; kindergartens for 3-5 age group; nursery schools for 5-6 age group; nursery class education for the 6-7 age group. Nursery schools are accepted as vital for being developed the skills and characteristic features of children. Therefore, it is encouraged parents to send their children to these institutions and cover the expenses (Lakinska, 2000).

Especially in the last 20 years, the number of preschool education institutions have increased. The interest for these institutions also increased by increasing the number of families work in cities. Preschool education is optional and the education groups are schools care constituted by the nationalities of children in their mother tongues (i.e Albanian, Serbian, Turkish) (Lakinska, 2000).

School administrators and senior auditors that are attached to Ministry of Education conduct observation, evaluation and audit activities of the education institutions (Lakinska, 2000).

4.30. Romania

Preschool education is given for 5 days a week in nursery schools. Normal program is 5 hours a day; an extended program is applied for 8-10 hours a day. Attendance is free in public institutions; however, the children who attend to the extended program pay. Moreover, private nursery schools are active as well. Preschool education is for children who are in 3-6/7 age group. Children in nursery schools are collected under three age groups; 3-4, 4-5, 4-6/7 (Bodesca et al., 2000).

With reference to the statistics of the 1998 year, there are 12,760 nursery schools, 625,000 students and 36,555 teachers in preschool education. The chief goal of the preschool education is to contribute to the normal growth and development of the child. There are 3821 children who attend private nursery schools in the country in the 1998-1999 period (Badescu et al., 2000).

Audit of the education system in Romania is conducted by auditors of the ministry of education and local auditors (municipality and local organizations) based on 1999 dated education reform act (Bodesca et al., 2000).

4.31. Bosnia-Herzegovina

Preschool education is conducted in “pre-school education institutions”. Those institutions are day care centers and nursery schools. Daycare centers are for children up to 3 years old. Nursery schools include children who are in 3 and 6-7 age groups. Education groups in those institutions are constituted based on ages of children.

Normally, there are “directed activities” as well as “free activities” in line with personal development and preferences of the children. Teachers, nurses and education assistants work in preschool education. Education assistants work to develop and arrange the applications rather than teaching school. Audit of each kind of education activities and working programs is performed by central education organization inspectors (Trnavac and Hebib, 2000).

4.32. Poland

Children in 4-7 age group attend to the preschool education institutions in Poland. Children need to study for a year to prepare for the primary school. This preparation is composed of general development, first reading skills, and basic mathematics. Only 50% of age population can attend to the preschool education institutions. The main reason

why other children cannot continue to these institutions is the economic insufficiencies. Nursery schools are few in number. Nursery schools provide training at least 5 days a day or half-time (Karwowska, 1999).

The structural change continues in Poland where passed from communist administration to democracy management in 1992. Ministry of Education in the cabinet is responsible for the control and audit of the education system in the Ministry of Education (Karwowska, 1999).

4.33. Kosovo

Preschool education is optional in Kosovo. There also are private kindergarten and nursery schools that are established by municipalities and regional units besides public nursery schools for children in 2-5 age group and nursery classed for children in 5-6 age group. There were made arrangements project that preschool education institutions need to be attached to a public school by the law that was accepted in June 2002 (Hyseni, 2000). However, the arrangements have not come into effect yet (Hyseni, 2000).

Audit and evaluation of the education system are performed by local auditors, school administrators and auditors of Ministry of Education in Kosovo where administrative structure and management system are re-institutionalized (Hyseni, 2000).

4.34. Preschool Education and Audit in Turkey

Pre-school education in our country is provided in public and private nursery schools of the Ministry of National Education, nursery classes of primary schools, application classes within vocational schools for girls, public and private kindergartens and daycare centers of Society for the protection of children, kindergarten and nursery schools of the universities (Commission, 1993).

General Directorate of Preschool Education was established in 1992 by the 3797 numbered Law on Organization and Duties of Ministry of National Education because of the increasing need and importance (MNE, 1992). Preschool education that gradually becomes popular within years as the result of the social sensitivity and awareness efforts of the ministry, universities, related public institutions and foundation and non-governmental organizations. Preschool education has been taken into the scope of compulsory education as a pilot application in 22 provinces in the 2018-2019 academic year.

All the institutions and organizations in the Republic of Turkey that is a state of law endeavor to conduct their own functions within the legal framework. Audit subsystem which is one of the essential and irreplaceable subsystems performs its function based on constitution, law, statutes, regulations, and directives.

5. Conclusion

There is quite a change in pre-school education institutions in the USA and Continental Europe. Ministries such as ministries of health and social services have responsibility areas in preschool education besides the ministries of education. Preschool education services are conducted by a collaborator approach by public, voluntary, private and non-governmental organizations. Audit organization and institutions have structuring that includes independent applications and regional local administration representatives. Much as these institutions appear like organizations that have a central function, they are based on federative, regional and local structure. It is observed that responsible unit, auditor and officials consult with each other during the period. In most countries, supervisors have the responsibility to oversee all work and transactions in the field of training and administration. However, the task and responsibility of the investigation is not with the school supervisors. The other task expected from the supervisors was determined as guidance and consultancy.

Much as the audit of preschool education services are in different types in countries like Turkey, Israel, Russia, Japan and India, these services are performed by ministry or ministries based on the central organization. Preschool education services based on the autocratic and theocratic basis in central training in China and Middle-East Countries where the only ruler of the country is the party, kingdom or dynasty.

The education system has a strategical importance for the state system to continue its presence, an audit from the subsystems of education has a remarkable share to achieve the goals and functions of the management.

In most countries, more authority is given to local governments in order to ensure internationalization and to compete more effectively in the globalizing world order; in addition, it is understood that local administrations have a considerable contribution to financing education.

In the globalizing world, the process is evolving towards accreditation rather than inspection. Therefore, Turkey also opened the accreditation unit within the Ministry of Education to sustain the quality of preschool education institutions at all levels to determine the accreditation criteria's and accreditation of institutions and experts should perform according to these criteria.

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