Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 734	International Auditing Standards	2	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	This doctoral course is primarily focused on the external audit of corporate financial statement, professional ethics, and legal liabilities. The seminars presented are structured to correspond with auditing process in theory and practice, and integrate International Standards in Auditing. The course will also provide the student with the opportunity to identify and develop a research topic, define a research problem, describe the purpose of the research study, and establish associated research questions.
Content	1. Introduction to Financial Accounting and Auditing Theory 2. Overall Objectives of the Independent Auditor 3. Quality Control for an Audit of Financial Statements 4. General Principles and Responsibilities 5. Risk evaluation 6. The Auditor's Responses to Assessed Risks 7. External Confirmations 8. Analytical Procedures 9. Using the Work of an Auditor's Expert 10. Forming an Opinion and Reporting on Financial Statements 11. Clarity Project 12. Critical Perspectives of Auditing 13. Research Methods in Auditing
References	International Auditing and Assurance Standards. Deegan, Craig and Jeffrey Unerman, Financial Accounting Theory, European Edition, Mc Graw Hill, London, 2006.

Theory Topics

Week	Weekly Contents
1	Introduction to Financial Accounting and Auditing Theory
2	Overall Objectives of the Independent Auditor
3	Quality Control for an Audit of Financial Statements
4	General Principles and Responsibilities
5	Risk evaluation
6	The Auditor's Responses to Assessed Risks
7	External Confirmations
8	Analytical Procedures
9	Using the Work of an Auditor's Expert
10	Forming an Opinion and Reporting on Financial Statements
11	Clarity Project
12	Critical Perspectives of Auditing
13	Research Methods in Auditing
14	Research Methods in Auditing