

## Content

| Course Code | Course Name | Semester | Theory | Practice | Lab | Credit | ECTS |
|-------------|-------------|----------|--------|----------|-----|--------|------|
| G333        | Audit       | 5        | 3      | 0        | 0   | 3      | 5    |

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|------------------------|--|
| Prerequisites          |  |
| Admission Requirements |  |

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|-------------------------|---|
| Language of Instruction | Turkish   |
| Course Type             | Elective  |
| Course Level            | Bachelor Degree   |
| Objective               | This course aims to teach globally recognize auditing concepts. Thus, in the context of auditor's decision-making process in financial statement audit, the student becomes familiar with the nature and amount of evidence the auditor should gather; and understands the risks related to the engagement, risk assessment, technology, and fraud and auditing of internal control.  |
| Content                 | <ol style="list-style-type: none"><li>1. The Profession of Auditing</li><li>2. Audit Reports</li><li>3. Audit Responsibilities and Objectives</li><li>4. Nature and Type of Audit Evidence</li><li>5. Considering Materiality and Audit Risk</li><li>6. Internal Control</li><li>7. Risk of Fraud</li><li>8. Application of Audit Process to the Sales and Collection Cycle</li><li>9. Application of Audit Process to Other Cycles</li><li>10. Audit Sampling for Test of Controls</li><li>11. Audit Sampling for tests of Details of Balances</li><li>12. Audit Completion</li><li>13. Research Methods in Auditing</li></ol> |
| References              | <p>Güredin, Ersin Denetim ve Güvence Hizmetleri, 13. Baskı, Türkmen Kitabevi, İstanbul, 2011.</p> <p>Arens, Alvin A., Randal J. Elder and Mark S. Beasley, Auditing and Assurance Services An Integrated Approach, Fourteenth Edition, Pearson, Boston, 2012.</p>   |

## Theory Topics

| Week | Weekly Contents  |
|------|--|
| 1    | The Profession of Auditing                               |
| 2    | Audit Reports  |
| 3    | Audit Responsibilities and Objectives                    |
| 4    | Nature and Type of Audit Evidence                        |
| 5    | Considering Materiality and Audit Risk                   |
| 6    | Internal Control   |
| 7    | Risk of Fraud  |
| 8    | Application of Audit Process to the Sales and Collection |
| 9    | Application of Audit Process to Other Cycles             |
| 10   | Audit Sampling for Test of Controls                      |

| Week | Weekly Contents                                 |
|------|---|
| 11   | Audit Sampling for tests of Details of Balances |
| 12   | Audit Completion                                |
| 13   | Research Methods in Auditing Week               |
| 14   | Research Methods in Auditing                    |