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