Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G566	Audit	2	3	0	0	3	6

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Masters 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. The student also learns sustainability and other assurance audits.
Content	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 Cycle 9. Application of Audit Process to Other Cycles 10. Audit Sampling for Test of Controls 11. Audit Sampling for tests of Details of Balances 12. Audit Completion 13. Research Methods in Auditing
References	Güredin, Ersin Denetim ve Güvence Hizmetleri,13. Baskı, Türkmen Kitabevi, İstanbul, 2011. Arens, Alvin A., Randal J. Elder and Mark S. Beasley, Auditing and Assurance Services An Integrated Approach, Fourteenth Edition, Pearson, Boston, 2012.

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
11	Audit Sampling for tests of Details of Balances
12	Assurance services
13	Sustainability Assurance
14	Research Methods in Auditing