

Content

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

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| Prerequisites | |
| Admission Requirements | |

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| 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 | <ol style="list-style-type: none">1. The Profession of Auditing2. Audit Reports3. Audit Responsibilities and Objectives4. Nature and Type of Audit Evidence5. Considering Materiality and Audit Risk6. Internal Control7. Risk of Fraud8. Application of Audit Process to the Sales and Collection Cycle9. Application of Audit Process to Other Cycles10. Audit Sampling for Test of Controls11. Audit Sampling for tests of Details of Balances12. Audit Completion13. Research Methods in Auditing |
| 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 |
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| 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 |

| Week | Weekly Contents |
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| 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 |