Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 765	Auditing Theory and Research	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 Management 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. Audit Data Analytics 12. Critical Perspectives of Auditing 13. Research Methods in Auditing

References	Arens, Alvin A., Randal J. Elder, Mark S. Beasley and C. E. Hogan, Auditing and Assurance Services An Integrated Approach, 18th Edition, Pearson, Boston, 2023. Deegan, Craig and Jeffrey Unerman, Financial Accounting Theory, European Edition, Mc Graw Hill, London, 2006. Güredin, Ersin Denetim ve Güvence Hizmetleri,13. Baskı, Türkmen Kitabevi, İstanbul, 2011. International Auditing and Assurance Standards. Türkiye Denetim Standartları Makaleler: Aobdia, A. et al. (2024) The Economics of Audit Production: What Matters for Audit Quality? An Empirical Analysis of the Role of Midlevel Managers within the Audit Firm, The Accounting Review, Volume 99 No.2, 1–29, DOI: 10.2308/TAR-2019-0453 Aobdia, D., Do practitioner assessments agree with academic proxies for audit quality? Evidence from PCAOB and internal inspections, Journal of Accounting and Economics, 67 (2019) 144-177.. https://doi.org/10.1016/j.jacceco.2018.09.001 Bogdani, E; Causholli, M; Rakipi, R., Data Analytics Adoption, Social Support, and Internal Auditor Performance, Auditing: A Journal of Practice & Theory, 2024. Draeger, M. A.; Lohwasser, E. R. (2023) The Effects of Internal Controls on the Audit Completeness and Reliability of Earnings Announcements. Accounting Horizons, [s. l.], v. 37, n. 4, p. 9–32, 2023. DOI 10.2308/HORIZONS-2021-097. Habib, Ahsan; Jiang, Haiyan; Bhuiyan, Md. Borhan Uddin; Islam, Ainul. Regular Paper: Litigation Risk, Financial Reporting and Auditing: A Survey of the Literature. Research in Accounting Regulation. October 2014 26(2):145-163 Language: English. DOI: 10.1016/j.racreg.2014.09.005, Veritabanı: ScienceDirect Habib, A. (2007). Legal environment, accounting information, auditing and information intermediaries: Survey of the empirical literature. Journal of Accounting Literature, 26, 1-75. Retrieved from https://search.proquest.com/docview/216303876?accountid=15955 Hairston, S.; Johnston, J. A.; Zhang, J. H. Auditing the Derivative Usage of Bank-Holding Companies. Accounting Horizons, [s. l.], v. 37, n. 4, p. 67–84, 2023. DOI 10.2308/HORIZONS-2020-197. Hay, D.. The Frontiers of Auditing Research. Meditari Accountancy Research, 1 December 2015, 23(2):158-174 Language: English. Emerald Group Publishing Ltd. DOI: 10.1108/MEDAR-12-2014-0062 , Veritabanı: Scopus® Gal-Or, R.; Hoitash, R.; Hoitash, U. Auditor Expertise in Mergers and Acquisitions. Auditing: A Journal of Practice & Theory, [s. l.], v. 41, n. 4, p. 135–162, 2022. DOI 10.2308/AJPT-2019-120. Glover, S. M., Taylor, M. H., & Yi-Jing, W. (2017). Current Practices and Challenges in Auditing Fair Value Measurements and Complex Estimates: Implications for Auditing Standards and the Academy. Auditing: A Journal Of Practice & Theory, 36(1), 63-84. doi:10.2308/ajpt-51514 Lesage, C., & Wechtler, H. (2012). An Inductive Typology of Auditing Research. Contemporary Accounting Research, 29(2), 487-504. doi:10.1111/j.1911-3846.2011.01111.x Malsch, B., & Salterio, S. E. (2016). "Doing Good Field Research": Assessing the Quality of Audit Field Research. Auditing: A Journal Of Practice & Theory, 35(1), 1-22. doi:10.2308/ajpt-51170

Theory Topics

Week	Weekly Contents
1	Introduction to Financial Accounting and Auditing Theory
2	General Principles, Standards and Responsibilities
3	Quality for an Audit of Financial Statements
4	Overall Objectives of the Independent Auditor and Audit Evidences

Week	Weekly Contents
5	Internal Control
6	Assurance Services
7	Audit of Sustainability Reports
8	Analytical Procedures
9	Using the Work of an Auditor's Expert
10	Forming an Opinion and Reporting on Financial Statements
11	Audit Data Analytics
12	Critical Perspectives of Auditing
13	Risk evaluation and The Auditor's Responses to Assessed Risks
14	Research Methods in Auditing