

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G532	Audit	2	3	0	0	3	7

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.
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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