

ACCOUNTING CONTROL

1	Course Title:	ACCOUNTING CONTROL
2	Course Code:	MVUS009
3	Type of Course:	Optional
4	Level of Course:	Short Cycle
5	Year of Study:	2
6	Semester:	3
7	ECTS Credits Allocated:	3.00
8	Theoretical (hour/week):	1.00
9	Practice (hour/week):	2.00
10	Laboratory (hour/week):	0
11	Prerequisites:	None
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Öğr.Gör. NILÜFER ÇETİNKAYA
15	Course Lecturers:	Meslek Yüksekokulları yönetim kurullarının görevlendirdiği öğretim elemanları Doç.Dr.Gülsün İşseveroğlu(Kemalpaşa MYO) Öğr.Gör.N.Şebnem Özcan (Karacabey MYO) Öğr.Gör.Dr.Ayşegül İpek (Orhaneli MYO) Öğr.Gör.Nilüfer Çetinkaya (İnegöl MYO)
16	Contact information of the Course Coordinator:	Öğr.Gör. Nilüfer Çetinkaya e mail :niluferc@uludag.edu.tr
17	Website:	
18	Objective of the Course:	It is the collection of evidences in order to reach reliable information about the claims made with the financial information produced and presented by all accounting types and to explain the things to be done to prove the accuracy of the evidence.
19	Contribution of the Course to Professional Development:	To reach more detailed information about the accounting profession by investigating the claims and notifications.
20	Learning Outcomes:	
	1	To be able to explain theoretical information about accounting auditing
	2	Establishing an audit relationship with accounting
	3	Examining the types of the audit profession
	4	To learn the objectives and content of audit and internal control
	5	To be able to comment on audit risk and materiality issues
	6	To learn audit evidence and evidence gathering techniques
	7	To be able to list and explain the main parts of the audit report
	8	To learn about audit opinions
	9	Getting information about working papers and getting to know them
	10	Auditing the balance sheet and income statement accounts
21	Course Content:	
	Course Content:	
Week	Theoretical	Practice

1	Definition, necessity, types and elements of audit	Determination of homework topics
2	The relationship between accounting and auditing	Determination of homework topics
3	Definition and types of the auditor	Discussion of case studies
4	Information and types of generally accepted auditing standards	Discussion of case studies
5	Audit report, auditor opinions	Discussion of case studies
6	Internal control system	Homework preparation exercises
7	Audit process	Homework preparation exercises
8	Audit planning	Presentation of the prepared assignments
9	Control methods, traditional control processes	Presentation of the prepared assignments
10	Audit evidence, types, and evidence gathering techniques	Presentation of the prepared assignments
11	Supporting evidence	Presentation of the prepared assignments
12	Documentation of evidence-working papers	Presentation of the prepared assignments
13	Studies regarding the audit of balance sheet accounts	Presentation of the prepared assignments
14	Studies on the audit of income statement accounts	Presentation of the prepared assignments

Activities	Number	Duration (hour)	Total Work Load (hour)
TERM LEARNING ACTIVITIES	NUMBER	WEIGHT	
Theoretical	14	1.00	14.00
Practicals/Labs	14	2.00	28.00
Self study and preparation	0	0.00	0.00
Quiz	0	0.00	0.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Final Exam	1	60.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	1	15.00	15.00
Contribution of Term (Year) Learning Activities to	40.00		
Others	0	0.00	0.00
Final Exams	60.00	30.00	30.00
Contribution of Final Exam to Success Grade			
Total Work Load			87.00
Total work load/ 30 hr			2.90
Measurement and Evaluation Techniques Used in the	Measurement and evaluation is carried out according to		
ECTS Credit of the Course			3.00

[illegible]

ÖK4	4	4	5	5	4	5	0	0	0	0	0	0	0	0	0	0
ÖK5	4	4	5	5	4	5	0	0	0	0	0	0	0	0	0	0
ÖK6	5	5	5	5	5	5	0	0	0	0	0	0	0	0	0	0
ÖK7	5	5	5	5	5	5	0	0	0	0	0	0	0	0	0	0
ÖK8	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
ÖK9	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
ÖK10	5	5	5	5	5	5	0	0	0	0	0	0	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contrib ution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			