

APPLIED AUDITING

1	Course Title:	APPLIED AUDITING	
2	Course Code:	IMD5328	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	2	
7	ECTS Credits Allocated:	5.00	
8	Theoretical (hour/week):	3.00	
9	Practice (hour/week):	0.00	
10	Laboratory (hour/week):	0	
11	Prerequisites:		
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Dr. Öğr. Üyesi ŞÜKRÜ DOKUR	
15	Course Lecturers:		
16	Contact information of the Course Coordinator:	Dr.Öğr.Üyesi Şükrü DOKUR sukrudokur@uludag.edu.tr Tel: 0224 29 41046	
17	Website:		
18	Objective of the Course:	Giving information about application of the audit process	
19	Contribution of the Course to Professional Development:	Can apply the audit process.	
20	Learning Outcomes:		
		1	Realising basic obligations of audit by the auditor or audit firms
		2	Disclosure of practice standards for auditors and audit firms
		3	Explanation of striking points before audit contract and after audit reporting
		4	Emphasis of the international and national developments in auditing practices
		5	Attract attention to the importance of auditing practices in the face of international and national developments
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21	Course Content:		
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Week	Theoretical	Practice	
1	Control laws regulating corporate and business processes to be made in the selection of auditor		
2	The role and importance on Auditing practices by Turkey Financial Reporting and Accounting Standards and existing legislation		

3	The role and importance of Turkey Auditing Standards on the Auditing practices	
4	Independent Audit Process	
5	Applications Before Audit Process	
6	Preparation of Auditing Contract and important points to be considered	
7	Audit Planning and Oversight	
8	Recognition of the internal control system of the company to be audited	
9	Evaluation of Risks	
10	Audit team and coordination between the team communication	
11	Types of evidence and filing	
12	Evidence collection and evaluation of the evidence gathered	
13	Final checks before the audit report and the additional audit techniques	
14	The preparation of Auditing report, presentation and publication	

22	Textbooks, References and/or Other Materials:	Münevver Yılancı, İç Denetim, 2006 Davut Pehlivanlı, Modern İç Denetim, 2010 Hasan Kaval, Muhasebe Denetimi, 2008 Ersin Güredin, Denetim ve Güvence Hizmetleri, 2010, KGK Düzenlemeleri
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Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	3.00	42.00
Midterm Exam	10.00		
Practicals/Labs	0	0.00	0.00
Self study and preparation	14	3.00	42.00
Home work-project	10.00		
Homeworks	1	30.00	30.00
Projects	0	0.00	0.00
Total	100.00		
Field Studies	0	0.00	0.00
Continuation of Term (Year) Learning Activities to Success Exams	0	0.00	0.00
Others	0	0.00	0.00
Final Exams	1	40.00	40.00
Total	100.00		
Total Work Load			154.00
Measurement and Evaluation Techniques Used in the Course		Relative Evaluation System (RES)	5.13
ECTS Credit of the Course			5.00

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ÖK5	0	0	0	0	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			