

## PUBLIC FISCAL AUDITING

1	Course Title:	PUBLIC FISCAL AUDITING
2	Course Code:	MAL4202
3	Type of Course:	Compulsory
4	Level of Course:	First Cycle
5	Year of Study:	4
6	Semester:	8
7	ECTS Credits Allocated:	7.00
8	Theoretical (hour/week):	3.00
9	Practice (hour/week):	0.00
10	Laboratory (hour/week):	0
11	Prerequisites:	None
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Doç.Dr. TOLGA DEMİRBAŞ
15	Course Lecturers:	
16	Contact information of the Course Coordinator:	E-posta: tolga@uludag.edu.tr Telefon: 0 224 294 11 41 Adres: Uludağ Üniversitesi İİBF Maliye Bölümü A Blok 4. Kat Görükle Kampüsü / BURSA
17	Website:	
18	Objective of the Course:	Giving information about the audit and control systems designed to ensure that public institutions and organizations carry out their activities legally, effectively and efficiently
19	Contribution of the Course to Professional Development:	
20	Learning Outcomes:	
	1	To be able to explain the concept of audit and its methodology
	2	To be able to explain types of audit carried out in public financial management
	3	To be able to explain audit and control models which are in use in public sector together with their differences
	4	To be able to list the duties and authorities of public auditing units in Turkey
	5	To be able to have information about the audit-control system in Turkey
	6	To be able to explain how and by which institutions the expenditures made out of public administrations' budgets are audited in Turkey
	7	To be able to explain how and by which units the taxes collected by public institutions are audited
	8	To be able to have information about the problems of audit system in Turkey
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21	Course Content:	
	<b>Course Content:</b>	
Week	Theoretical	Practice

1	General information about the definition of audit, its difference from other concepts having close meaning, audit standards and process, audit methods and techniques			
2	The definition of public financial management, its objectives, and audit and control items in public financial management			
3	The objectives and types of audit in public financial management			
4	Performance audit in public financial management: theory and practice			
5	Audit and control models in public financial management: Continental European and Anglo-Saxon approaches and comparisons			
6	The process of restructuring the audit and control systems within the scope of public financial management tradition in Turkey			
7	The concept of Internal Control (Management Control) in Public Financial Management and Control Law and its two main items: Internal Auditing and Financial Control			
8	External audit carried out on behalf of the legislation (Turkish Court of Accounts), units making audits on behalf of the execution and judicial audit bodies			
9	The audit of the budget expenditures of central government in Turkey: administrative, legislative and judicial audit			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	Objectives, tax audit units and types	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study and preparation		14	4.00	56.00
12	The audit of regulatory and auditing			
Homeworks		0	0.00	0.00
Projects	Security institutions	0	0.00	0.00
13	Auditing public economic enterprises			
Field Studies		0	0.00	0.00
Midterm exams	budgetary funds, public-minded organizations and foundations	1	35.00	35.00
Others		1	45.00	45.00
Final Exam	system in Turkey: Problems and Solution	1	25.00	25.00
Total Work Load				238.00
Total work load/ 30 hr				6.77
ECTS Credit of the Course				7.00

<b>22</b>	Textbooks, References and/or Other Materials:	<p>AKBULUT, Erol (2006). "Kamu Yönetiminin Değişen Yüzü: İç Denetim", İç Denetim Dergisi, Sayı 14, Bahar.</p> <p>AKSOY, Mehmet (2008). Kamuda İç Kontrol ve Denetim, Muhasebat Kontrolörleri Derneği Yayını, Ankara.</p> <p>DEMİRBAŞ, Tolga (2001). Sayıştaylar Tarafından Gerçekleştirilen Performans Denetimleri ve Türk Sayıştay Uygulaması, Sayıştay Başkanlığı, Ankara.</p> <p>KORKMAZ, Umut (2007). "Kamuda İç Denetim (I) ve (II)", Bütçe Dünyası, Cilt 2, Sayı 25-26, Bahar.</p> <p>OKUR, Yaşar (2006). Türkiye’de Kamu Denetimi: Değişim Süreci ve Performans Denetimi, Nobel Yayın Dağıtım, Ankara.</p> <p>SALTİK, Nihal (2008). "AB Müzakerelerinde Mali Kontrol Faslı", İç Kontrol Bülteni, Sayı 1.</p> <p>TEKİN, Fazıl &amp; Ali ÇELİKKAYA (2009). Vergi Denetimi, 3.Baskı, Seçkin Yayıncılık, Ankara.</p> <p>5018 Sayılı Kamu Mali Yönetimi ve Kontrol Kanunu (Aralık 2003).</p>
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<b>23</b>	Assesment		
TERM LEARNING ACTIVITIES		NUMBER	WEIGHT
Midterm Exam		1	40.00
Quiz		0	0.00
Home work-project		0	0.00
Final Exam		1	60.00
Total		2	100.00
Contribution of Term (Year) Learning Activities to Success Grade			40.00
Contribution of Final Exam to Success Grade			60.00
Total			100.00
Measurement and Evaluation Techniques Used in the Course			
<b>24</b>	<b>ECTS / WORK LOAD TABLE</b>		

<b>25</b>	<b>CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS</b>															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
<b>ÖK1</b>	4	5	3	5	2	4	2	3	3	2	0	0	0	0	0	0
<b>ÖK2</b>	4	5	3	5	2	4	2	3	3	2	0	0	0	0	0	0
<b>ÖK3</b>	4	5	3	5	2	4	2	3	3	2	0	0	0	0	0	0
<b>ÖK4</b>	4	5	3	5	2	4	2	3	3	2	0	0	0	0	0	0
<b>ÖK5</b>	4	5	3	5	2	4	2	3	3	2	0	0	0	0	0	0
<b>ÖK6</b>	4	5	3	5	2	4	2	3	3	2	0	0	0	0	0	0

ÖK7	4	5	3	5	2	4	2	3	3	2	0	0	0	0	0	0
ÖK8	4	5	3	5	2	4	2	3	3	2	0	0	0	0	0	0
LO: Learning Objectives    PQ: Program Qualifications																
Contribution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							