	INTERNATIONA	AL ST	ANDARTS ON AUDITING
1	Course Title:	INTERN	ATIONAL STANDARTS ON AUDITING
2	Course Code:	IMD5101	1
3	Type of Course:	Compuls	sory
4	Level of Course:	Second	Cycle
5	Year of Study:	1	
6	Semester:	1	
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 t	face
14	Course Coordinator:	Dr. Ögr.	Üyesi ŞÜKRÜ DOKUR
15	Course Lecturers:		
16	Contact information of the Course Coordinator:		
17	Website:		
18	Objective of the Course:	of the roll statutory profession auditing	of this course is to provide students with an understanding le of the auditor and auditing. It's purposed to taught the auditors function and duties, external auditing and onal codes of conduct at the concept of international standards. Other purpose of the course is to gain students unced audit process, testing and reporting through IAS.
19	Contribution of the Course to Professional Development:		
20	Learning Outcomes:		
		1	Understanding audit process.
		2	Understanding recent develoments in the audit field.
		3	Commenting about international auditing standards.
		4	Apprehending Auditing Planning, Conducting And Finalization Of audit according to international auditing standards and understanding features to be inculeded audit and auditor.
		5	Forming audit reports accordance with international auditing standards.
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21	Course Content:		
10.	· · ·	Сс	ourse Content:
	Theoretical		Practice
1	The purpose and Principle of Auditin	ıg.	
2	Quality Control in Audit Process.		

3		esponsibility of Auditor Related to Fraud nd Error.																
4		Risk Evaluation and Standards About Measures Taken Against the Riscs.																
5	Auditi	uditing Procedures Used in Risc Evaluation.																
6	Mater	ateriality in Audit.																
7	Audit	udit Evidence.																
8	Analy	nalytical Procedures.																
9	Audit	Audit Sampling and Testing Techniques.																
10	Auditi	uditing Accounting Estimates.																
11	Auditi	ng F	Relate	ed Par	ty Tra	nsactio	ns.											
12	Auditi	ng S	Subse	quent	s Eve	nts.												
13	Stand Repo			ut Aud	dit Co	nclusio	ns an	ıd										
14	Final	Exa	m															
22	Textbooks, References and/or Other Materials:								□Uluslararası Denetim Standartlarına Denk Gelen SPK Tebliğleri, www.spk.gov.tr□									
23	Asses	me	nt															
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