

INTERNATIONAL STANDARTS ON AUDITING

1	Course Title:	INTERNATIONAL STANDARTS ON AUDITING	
2	Course Code:	IMD5101	
3	Type of Course:	Compulsory	
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 face	
14	Course Coordinator:	Dr. Öğr. Üyesi ŞÜKRÜ DOKUR	
15	Course Lecturers:		
16	Contact information of the Course Coordinator:		
17	Website:		
18	Objective of the Course:	The aim of this course is to provide students with an understanding of the role of the auditor and auditing. It's purposed to taught the statutory auditors function and duties, external auditing and professional codes of conduct at the concept of international auditing standards. Other purpose of the course is to gain students the advanced 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 developments 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:		
		Course Content:	
Week	Theoretical	Practice	
1	The purpose and Principle of Auditing.		
2	Quality Control in Audit Process.		

3	Responsibility of Auditor Related to Fraud and Error.	
4	Risk Evaluation and Standards About Measures Taken Against the Risks.	
5	Auditing Procedures Used in Risk Evaluation.	
6	Materiality in Audit.	
7	Audit Evidence.	
8	Analytical Procedures.	
9	Audit Sampling and Testing Techniques.	
10	Auditing Accounting Estimates.	
11	Auditing Related Party Transactions.	
12	Auditing Subsequent Events.	
13	Standards About Audit Conclusions and Reporting.	
14	Final Exam	

22	Textbooks, References and/or Other Materials:	<input type="checkbox"/> Uluslararası Denetim Standartlarına Denk Gelen SPK Tebliğleri, www.spk.gov.tr <input type="checkbox"/>
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23	Assesment
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TERM LEARNING ACTIVITIES	NUMBER	WEIGHT
Midterm Exam	0	0.00

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	3.00	42.00
Total	100.00		
Practicals/Labs	0	0.00	0.00
Self-study/Grade preparation			
Homeworks			
Projects			
Total	100.00		
Field Studies			
Mid-term exams	0		
Others			
Final Exams	1		
Total Work Load			
Total work load/ 30 hr			
ECTS Credit of the Course			5.00

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ÖK5	0	0	0	0	0	0	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							