

ACCOUNTING AUDIT

1	Course Title:	ACCOUNTING AUDIT	
2	Course Code:	ISL4201	
3	Type of Course:	Optional	
4	Level of Course:	First Cycle	
5	Year of Study:	4	
6	Semester:	7	
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:	None	
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Prof. Dr. Ümit Gücenme Gençoğlu	
15	Course Lecturers:	Prof. Dr. Adem ÇABUK	
16	Contact information of the Course Coordinator:	umitgucenme@uludag.edu.tr	
17	Website:		
18	Objective of the Course:	The objective of the course is to provide certified public accountant for audit profession carried to an important point with the new Turkish Commercial Code and to train graduates who can do accounting audit, compliance audit and operational audit.	
19	Contribution of the Course to Professional Development:		
20	Learning Outcomes:		
		1	Able to plan audit work
		2	Able to gather audit evidence in adequate quantity and quality
		3	Able to use appropriate audit techniques
		4	Able to prepare working papers
		5	Able to design internal control system in organisations
		6	Able to arrange an audit report
		7	Able to determine audit procedures for each account
		8	
		9	
		10	
21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	
1	Concept of Audit, Types of Audit and Legal Regulations about the Audit		
2	General Accepted Auditing Standards and Professional Ethics in Audit		
3	Audit Objectives, Audit Process and Audit Planning		
4	Materiality and Risk in Audit Process		

5	Audit Evidence and Evidence Gathering Techniques	
6	Working Papers	
7	Internal Control System and Reviewing the Internal Control System	
8	Completing the Audit and Audit Reports	
9	Auditing of the Current Asset Accounts and Practices	
10	Auditing of the Fixed Asset Accounts and Practices	
11	Auditing of the Liability Accounts and Practices	
12	Auditing of the Shareholders Equity Accounts and Practices	
13	Auditing of the Comprehensive Income Statement Accounts and Practices	
14	Operational Audit	

22	Textbooks, References and/or Other Materials:	GÜREDİN Ersin, Denetim ve Güvence Hizmetleri, 11.b., Arıkan Basım Yayın Dağıtım, İstanbul, 2007. GÜCENME GENÇOĞLU Ümit, Muhasebe Denetimi, 1.b., Aktüel Yayınları, Bursa, 2004. KEPEKÇİ Celal, Bağımsız Denetim, 5.b., Avcıol Basım Yayın, İstanbul, 2004. BOZKURT Nejat, Muhasebe Denetimi, 5.b., Alfa Yayınları, İstanbul, 2010.
----	---	---

Activites		Number	Duration (hour)	Total Work Load (hour)
23	Theoretical Assessment	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study and preperation		14	3.00	42.00
Midterm Exam		1	40.00	
Homeworks		0	0.00	0.00
Projects		1	10.00	10.00
Home Work-project		0	0.00	
Field Studies		0	0.00	0.00
Midterm exams		1	30.00	30.00
Total		2	100.00	
Others		0	0.00	0.00
Final Exam		1	30.00	30.00
Total Work Load				154.00
Total work load/ 30 hr		100.00		5.13
ECTS Credit of the Course				5.00

Measurement and Evaluation Techniques Used in the Course

24 ECTS / WORK LOAD TABLE

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	0	0	3	0	0	0	0	0	3	3	0	3	0	0	0	0
ÖK2	0	0	3	0	0	0	0	0	3	3	0	3	0	0	0	0
ÖK3	0	0	3	0	0	0	0	0	3	3	0	3	0	0	0	0

ÖK4	0	0	3	0	0	0	0	0	3	3	0	4	0	0	0	0
ÖK5	0	0	3	0	0	0	0	0	3	3	0	3	0	0	0	0
ÖK6	0	0	3	0	0	0	0	0	3	3	0	4	0	0	0	0
ÖK7	0	0	3	0	0	0	0	0	3	3	0	4	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			