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| **Name of the Course** | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** |
| **Accounting Audit** |  | 3 | 3+0 | 3 | 3 |
| Prerequisite Courses |  |
| Language of the Courses | Turkish |
| Category of the Course | Compulsory |
| Coordinator of the Course |   |
| Lecturer |   |
| Asistants of the Course |   |
| Objective of the Course | Main objective of the course is to enable students to comprehend the basic elements of independent auditing and to have sufficient knowledge about auditing standards, auditing process, techniques, reporting, substantive and compliance auditing. |
| Learning Outputs of the Course |  At the end of the course, the student;1.Has basic understanding of the audit process.2. Knows the Generally Accepted Auditing Standards.3. Knows and applies auditing methods and techniques.4.Understands the process of forming an opinion on audited financial statements and understands its importance. |
| Content of the Course | This course includes definition of audit, types, beneficiaries of the audit, professional organization in Turkey and in the world, generally accepted auditing standards, materiality and risk in auditing, evidence collection and working papers , operation and planning of the audit process, internal audit, sampling in auditing, transaction cycles and control. |
| **Weeks** | **Subjects** |
| 1 | Definition of audit , types, beneficiaries of audit  |
| 2 | Professional organization in Turkey and in the world, generally accepted auditing standards |
| 3 | Audit materiality and risk |
| 4 | Audit evidence collection and working papers |
| 5 | How the audit process works |
| 6 | How the audit process works |
| 7 | Making the general audit plan |
| 8 | Inner control |
| 9 | Inner control |
| 10 | Sampling in control |
| 11 | Sampling in control |
| 12 | Operation cycles and control |
| 13 | Operation cycles and control |
| 14 | Completion of the audit and reporting |

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| **Competencies** |
| Students are expected to understand the main topics of this course and use it in their fields and applications. |
| **References** |
| Erdoğan Melih, Erdoğan Nurten, Cömert Nuran, Uzun Ali Kamil and Uludağ Sezen (2018). *Audit* , Anadolu University Press, No. 3753, Eskisehir.Brother Selimoğlu, S., Özbirekli , M. and Space, S., (2019). *Independent Audit* . Nobel Publishing House. Ankara.Offense, Ü., (2004). *Accounting Audit* . Current Publisher. Istanbul. |
| **Assessment System** |
| It is stated in the syllabus at the beginning of the semester. |

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| **Learning Outcomes of the Program and Course Matrix Chart** |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| **LO1** | 5 | 5 | 3 | 5 | 1 | 3 | 1 | - | - | 5 | - | 5 |
| **LO2** | 5 | 5 | 3 | 5 | 1 | 3 | 1 | - | - | 5 | - | 5 |
| **LO3** | 5 | 5 | 3 | 5 | 1 | 3 | 1 | - | - | 5 | - | 5 |
| **LO4** | 5 | 5 | 3 | 5 | 1 | 3 | 1 | - | - | 5 | - | 5 |
| **LO: Learning Outcomes PO: Program Outcomes** |
| **Contribution****Level** | **1 Very Low** | **2 Low** | **3 Intermediate** | **4 High** | **5 Very High** |

Relevance of Program Outcomes and Course

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Course** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| Accounting Audit | **5** | **5** | **3** | **5** | **1** | **3** |  **1** | **-** | **-** | **5** | **-** | **5** |

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