AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title		Account Auditing					
Course Code		MVU253		Couse Level	Short Cycle (Associate's Degree)		
ECTS Credit	3	Workload	75 *(Hours)*	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		Investigation of the accounting output (financial statements) of the enterprises and the correctness of the records within the period and if any; the determination of deficiencies, frauds and deficiencies that would disturb the credibility of the accounting transactions.					
Course Content		Supervision of auditing standards, processes and financial statements.					
Work Placement		N/A					
Planned Learning Activities and Teaching Methods		Explanation (Presentation), Discussion, Case Study, Problem Solving					
Name of Lecturer(s)							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

1	Course book, auxiliary book, lecture notes and other sources

Week	Weekly Detailed Course Contents	
1	Theoretical	Definition of audit and similar concepts
2	Theoretical	Control types
3	Theoretical	Auditor types
4	Theoretical	Auditing standards,Standards for Auditors
5	Theoretical	Workplace standards
6	Theoretical	Audit evidence and worksheets
7	Theoretical	Audit plan, audit program
8	Theoretical	Internal control system
9	Intermediate Exam	Midterm
10	Theoretical	Internal control system
11	Theoretical	Reporting Standards
12	Theoretical	Control of cash and cash transactions and Securities
13	Theoretical	Auditing of claims, Auditing of debts
14	Theoretical	Control of inventories
15	Theoretical	Control of expenditure and income accounts
16	Final Exam	Final Examination

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Assignment	15	0	2	30
Reading	5	0	1	5
Midterm Examination	1	5	1	6
Final Examination	1	5	1	6
			Total Workload (Hours)	75
			[Total Workload (Hours) / 25*] = **ECTS**	3

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Classification of audit standards

2	Sort control process
3	Define the objectives and objectives of audit and control.
4	To be able to comment on audit risk and materiality issues.
5	Distinguish auditing of financial statements

Programme Outcomes *(Accounting and Tax Practices)*

1	Being an individual who is respectful to his own values, fits ethical rules, investigates and examines environment, events, and takes lessons.
2	To have theoretical knowledge and to manage the process which will contribute to the solution of the various problems that may arise during the professional activity and to obtain the expected practical results in practice.
3	To have theoretical knowledge supported by textbooks with current information, application tools and other resources, and to be able to discuss using any kind of information related to this field.
4	Be able to apply and evaluate all the techniques that the accounting profession should have.
5	Ability to plan, implement and evaluate all activities (such as financial statements and financial statements, keeping accounts in a computer environment, etc.) performed in the business and finance world, accounting bureaus and tax-related institutions.
6	In the sector or institutions that it supports during its activities; to be able to interpret and evaluate data using the knowledge and skills gained in the field, to be able to recognize and analyze problems, and to be able to develop evidence-based solutions.
7	Ability to gain personality traits showing planning and decision making skills.
8	To be able to comprehend the importance of the developments of the business and financial world and the knowledge that they have in this direction, to be able to develop the concepts of creativity and creative thinking, to be able to realize the effects of professional activities in the applied fields.
9	To be able to evaluate and interpret the knowledge and skills gained in the professional field.
10	Be able to develop personality traits that develop environmental awareness, respect for differences, and adapt to different situations and social roles.
11	To be able to use communication techniques properly while maintaining human relations.
12	To be able to use information and communication technologies together with the computer software required by the professional field
13	To be able to inform related persons and institutions about the issues related to the field during the professional work, to be able to transmit suggestions of solutions to problems and problems in writing and orally.
14	To have sufficient consciousness about the universality of social rights, social justice, protection of quality culture and cultural values and environmental protection, occupational health and safety issues.

Contribution of Learning Outcomes to Programme Outcomes *1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High*

	L1	L2	L5
P1	3	1	1
P2	5	5	5
P3	5	5	5
P4	5	5	5
P5	5	5	5
P6	5	5	5
P7	4	4	4
P8	5	5	5
P9	5	5	5
P10	1	1	1
P11	1	1	1
P12	3	3	3
P13	5	5	5
P14	1	1	1