AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title	Accounting Auditing								
Course Code	MUH261		Couse Level		Short Cycle (Associate's Degree)				
ECTS Credit	3	Workload	75 *(Hours)*	Theory	1	Practice	1	Laboratory	0
Objectives of the Course	The aim of this course is to lead students about how financial and documentary audit in enterprises are performed								
Course Content	Basic concepts on audit, Audit standards, Independent Audit, Concept of Auditor, Audit Planning, Audit Programs, Internal Control System, Audit Evidences, Audit Techniques, Sampling, Working Sheets, examination of accounts within scope of audit								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Discussion								
Name of Lecturer(s)									

Assessment Methods and Criteria		
Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading	
1	Türedi (2007) Denetim, Celepler Matbaacılık.

Week	Weekly Detailed Course Contents	
1	Theoretical	auditors Basic consepts about accounting audit, a. Audit b. concept of auditor and types of
2	Theoretical	Basic consepts about accounting audit (continued) c. Independent audit of financial statements, relation between accounting and audit, errors in accounting records, audit standards
3	Theoretical	Commissioning auditor, conditions for public accountant, independent accountant and financial advisor and certified public accountant, working fields, authorizations of certified public accountant, characteristics of audits performed by certified public accountant, attestation procedure, fields and documents to be attested, information included in attestation report issued by certified public accountant
4	Theoretical	Tax audit (financial audit), types of the audit, definition of tax examination, types of tax examination, individuals authorized to perform tax examination, companies/individuals subject to the examination, starting time and location of the examination
5	Theoretical	Planning audit, process of auditing, collecting information abou the enterprise to be audited, dividing audit procedures into divisions, determining auditing risk, determining significance level of audit, determining aims, arranging audit program, determining audit time and duration and finalizing audit plan
6	Theoretical	Obtaining information about structure of internal control and valuing structure of internal control
7	Theoretical	Obtaining information about structure of internal control and valuing structure of internal control
8	Intermediate Exam	Mid-term exam
9	Theoretical	An overview
10	Theoretical	Statistical Sampling Methods in Accounting Auditing
11	Theoretical	Audit of Financial Statement Accounts
12	Theoretical	Sales and Collection Control
13	Theoretical	Purchasing and Payment Control, Stock and Production Control
14	Theoretical	Personnel and Pay Cycle, Sourcing, Payback Cycle, Audit of Cash Balances
15	Theoretical	Completion of Audit Studies, Audit Reports
16	Final Exam	Work Week

Workload Calculation				
Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	2	5	14	38
Lecture - Practice	1	0	14	14
Midterm Examination	1	7	1	8

Final Examination	1	14	1	15
			Total Workload (Hours)	75
			[Total Workload (Hours) / 25*] = **ECTS**	3
**25 hour workload is accepted as 1 ECTS*				

Learning Outcomes	
1	
2	
3	
4	
5	

Programme Outcomes *(Business Administration Management)*	
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

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

	L1	L2	L3	L4	L5
P1	4	2	4	2	4
P2	3	4	3	4	2
P3	4	3	4	3	4
P4	2	4	2	4	3
P5	4	3	4	3	4
P6	3	4	3	4	2
P7	4	2	4	2	3
P8	3	4	3	4	2
P9	4	3	4	3	3
P10	2	4	2	4	4