



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
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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
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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

