



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Accounting Controls							
Course Code		IYO262		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	78 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		The aim of the course is to teach financial statement audit methods and standards.							
Course Content		Introduction to Audit, Types of Audit and Audit Standards, Audit of Financial Statements Accounts, Completion of Audit Work, Audit Reports							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)									

### Assessment Methods and Criteria

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

### Recommended or Required Reading

1	• Doç.Dr. Nejat BOZKURT, MUHASEBE DENETİMİ, ALFA YAYINLARI
2	Gürbüz, Hasan, Muhasebe Denetimi, Bilim Teknik Yayınevi, İstanbul

Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction to Audit
2	Theoretical	Types of Audit and Audit Standards
3	Theoretical	Objectives of the Independent Audit of Financial Statements, Audit Evidences and Procedures
4	Theoretical	Working Papers, Stages of Audit Process
5	Theoretical	Audit Planning, and Business Essentials Collection
6	Theoretical	Audit Risk Planning, Evaluation of Internal Control Structure and Determination of Control Risk
7	Theoretical	Analytical Review Procedures in Accounting Audit, Preparation of General Preliminary Plan and Audit Program
8	Theoretical	Statistical Sampling Methods in Auditing
9	Intermediate Exam	Midterm
10	Theoretical	Audit of Financial Statements Accounts
11	Theoretical	Sales and Collection Audit
12	Theoretical	Purchasing and Payment Audit, Inventory and Production Audit
13	Theoretical	Personnel and Wages Cycle, Sourcing, Refund Cycle, Audit of Cash Balance
14	Theoretical	Completion of Audit Work, Audit Reports

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	2	42
Midterm Examination	1	14	1	15
Final Examination	1	20	1	21
Total Workload (Hours)				78
[Total Workload (Hours) / 25*] = ECTS				3

\*25 hour workload is accepted as 1 ECTS

### Learning Outcomes

1	Comprehends the basic concepts and auditing standards related to accounting auditing.
2	It divides the auditing into types and shows the relationship between them.
3	Comprehend the types of evidence with evidence collection techniques.
4	Makes control of accounts in a proper way.



5	Specializes at writing short and long audit reports.
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