



**AYDIN ADNAN MENDERES UNIVERSITY  
GRADUATE SCHOOL OF SOCIAL SCIENCES  
BUSINESS ADMINISTRATION  
FINANCE AND ACCOUNTING  
FINANCE AND ACCOUNTING MASTERS  
COURSE INFORMATION FORM**

Course Title	Auditing and Reporting								
Course Code	İMF516		Course Level		Second Cycle (Master's Degree)				
ECTS Credit	5	Workload	127 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	The course aims to introduce students to audit the accounting as a science. Thus, the basic concept of the audit, corporate, career-oriented approach to work by increasing awareness of facts and theories, institutions, and aims to develop concepts for the analysis capability. Students learn the concepts and theories that, in understanding the problems and more comfortable to use analysis.								
Course Content	What is Audit? The relationship between accounting and auditing.								
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	60

#### Recommended or Required Reading

1	Ataman Ümit , Bozkurt Nejat , Hacıüstemoğlu Rüstem, Muhasebe Denetimi Uygulamaları, Alfa Yayınları, İstanbul, 2001.
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Week	Weekly Detailed Course Contents	
1	Theoretical	The aim of the course and scope and method, the control definition, basic properties and why the need for control
2	Theoretical	Financial control and discipline
3	Theoretical	Ethics for Auditors
4	Theoretical	International Standards on Auditing
5	Theoretical	Comments and criticisms of the International Auditing Standards
6	Theoretical	Control Plan
7	Intermediate Exam	Midterm Exams
8	Intermediate Exam	Midterm Exams
9	Theoretical	Statistical sampling to determine the audit
10	Theoretical	Evidence collection and documentation techniques
11	Theoretical	Accounting errors and tricks, case studies related to accounting tricks
12	Theoretical	Preparation of the audit report
13	Theoretical	Problems that may arise after the inspection report
14	Theoretical	Auditor liability and risk factors
15	Theoretical	Current auditing practices and issues

#### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Midterm Examination	1	25	1	26
Final Examination	1	30	1	31
Total Workload (Hours)				127
[Total Workload (Hours) / 25*] = ECTS				5

\*25 hour workload is accepted as 1 ECTS

#### Learning Outcomes

1	
2	



3	
4	
5	

**Programme Outcomes (Finance and Accounting Masters)**

1	To be able to integrate fundamental accounting and auditing knowledge with related branches of the law.
2	To be able to use technical and practical knowledge regarding the establishment and development of cost systems in practice.
3	To be able to consider ethic values and social responsibility in the decisions in business life.
4	Be able to take initiative and solve problems using analytic and creative approaches and manage risks in the changing business conditions.
5	To be able to associate the subtle movements in the securities and organized financial markets with human psychology and analyze the relationship.
6	Be able to improve the system in which he/she is engaged by integrating the theoretical knowledge with practice (be able to understand and interpret the problems of the profession and express ideas in a succinct and precise manner.)
7	To be able to analyze and interpret developments in the derivative products, foreign exchange markets and financial markets and perform transactions using derivative products.
8	To be able to use mathematical and statistical knowledge in order to employ fundamental finance principles in the decision making process. Be able to use econometric models in accounting and finance and testing them using actual data in the finance markets.
9	To be able to recognize the international financial management tools, international financial markets, and intermediary organizations and entities and make use of this knowledge in the financial management of a firm.
10	To be able to evaluate the cause and effect relations of the local and global crisis and be able to make decisions based on knowledge in the conditions of crisis.

**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	2	5	4	3	2
P2	2	2	5	4	2
P3	2	2	2	5	2
P4	3	2	2	2	3
P5	3	3	2	2	3
P6	3	3	3	2	3
P7	4	3	3	3	4
P8	4	4	3	3	4
P9	4	4	4	3	4
P10	5	4	4	4	5

