



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		International Auditing Standards							
Course Code		İŞLE528		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	127 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The aim of this course is to provide students with an understanding of the role of the auditor and auditing. It's purposed to taught the statutory auditors function and duties, external auditing and professional codes of conduct at the concept of international auditing standards. Other purpose of the course is to gain students the advanced audit process, testing and reporting through IAS.							
Course Content		The purpose of IAS, terms belongs to standards and concepts, properties of auditing quality are constitute the course's content.							
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	60

Recommended or Required Reading

1	Ebstein ve Diğ. , 2010,
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Week	Weekly Detailed Course Contents	
1	Theoretical	ISA 200 Objective and General principle governing an Audit of Financial Statements
2	Theoretical	Terms of Audit Engagements
3	Theoretical	Audit Documentation
4	Theoretical	The Auditor?s Responsibility to Consider Fraud in an Audit of Financial Statements
5	Theoretical	Planning an Audit of Financial Statements
6	Theoretical	Planning an Audit of Financial Statements
7	Theoretical	Audit Materiality
8	Theoretical	Midterm Exams
9	Theoretical	Midterm Exams
10	Theoretical	Risk Assesments and Internal Control
11	Theoretical	Audit Evidence
12	Theoretical	External Confirmations
13	Theoretical	Analytical Procedures



14	Theoretical	Events After the Balance Sheet Date
15	Theoretical	Audit of Accounting Estimates

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 (*Business Administration Master's Without Thesis*)

1	To equip the students from different academic backgrounds with the theoretical and practical information in the fundamental fields of business (i.e. Production management, marketing, accounting and finance, management and organization, and quantitative methods)
2	Be able to make financial analysis in micro and macro level and develop skills in the analysis of the primary and secondary markets; evaluation of the financial structure of the firms and interpretation of accounting reports and financial statements.
3	Be able to use mathematical, statistical and econometric models in the field of business develop skills for interpreting quantitative data, using data in the decision making process and be able to use statistical forecasting methods
4	To have knowledge about the management techniques, be able to assume responsibility in dealing with unforeseeable and complex problems as an individual and group member and develop leadership and communication skills.
5	Be able to understand principles of marketing, marketing research, market share estimation, market segmentation, market positioning, target markets, marketing mix and the place of marketing department in a business organization, the concept of internationalization

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	2	4	3	2
P2	3	3	3	4	3
P3	5	5	5	3	4
P4	4	4	3	3	3
P5	3	3	4	4	5

