

COURSE RECORD

Code	BA 414
Name	Auditing
Hour per week	3 (3+0)
Credit	3
ECTS	5
Level/Year	Undergraduate/3-4
Type	Elective
Prerequisites	BA 205
Description	The course aims at providing an understanding of basic auditing principles, including professional standards, basic auditing concepts, planning an audit, internal controls, sampling tools, fraud, auditing of financial statements. By the end of this course, thoughtful analysis of financial and non-financial data can be done.
Objectives	Understanding the nature of auditing. Identifying the stages of an audit from planning to conclusion. Identifying some of the conditions that lead to frauds.
Learning Outcomes	<i>By the end of the course, the student will be able to</i> LO1. Explain audit theory and its application in the audit of financial statements. LO2. Identify the steps required to perform both internal and independent audits and detection of fraud. LO3. Understand the legal and ethical challenges faced by auditors and what they can do to face those challenges. LO4. To strengthen analytical and problem-solving skills.

CONTRIBUTION TO PROGRAMME OUTCOMES*

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
LO1	5	5	3	1	4	3	5	2	5	5
LO2	5	5	3	1	4	3	5	2	5	5
LO3	5	5	3	1	4	3	5	2	5	5
LO4	5	5	3	1	4	3	5	2	5	5

* Contribution Level: 0: None, 1: Very Low, 2: Low, 3: Medium, 4: High, 5: Very High

CONTRIBUTION TO INSTITUTIONAL LEARNING OUTCOMES*

	ILO1	ILO2	ILO3	ILO4	ILO5	ILO6	ILO7
LO1	4	3	4	4	4	3	5
LO2	4	4	4	3	4	3	4
LO3	4	4	4	5	3	4	5
LO4	4	4	4	3	5	3	5

* Contribution Level: 0: None, 1: Very Low, 2: Low, 3: Medium, 4: High, 5: Very High

COURSE CONTENT DETAILS

Topics	Outcomes
The Demand for Audit and Other Assurance Services	L01
Professional Ethics & Professional Ethics	L01, L02, L03
Audit Responsibilities and Objectives	L01, L02, L03
Audit Planning and Analytical Procedures	L01, L02, L03
Fraud Auditing	L02, L03, L04
Audit Sampling for Tests of Controls and Substantive Tests of Transactions	L02, L03, L04
Completing The Audit	L02, L03, L04

DERS BİLGİLERİ

Kodu	BA 414
İsmi	Denetim
Haftalık Saati	3 (3+0)
Kredi	3
AKTS	5
Seviye/Yıl	Lisans /3-4
Dersin Dili	İngilizce
Tip	Seçmeli
Ön Şart	BA 205
İçerik	Bu ders, mesleki standartlar, temel denetim kavramları, denetim planlaması, iç kontroller, örnekleme araçları, dolandırıcılık, mali tabloların denetimi dahil olmak üzere temel denetim ilkelerinin anlaşılmasını sağlamayı amaçlamaktadır. Bu dersin sonunda, finansal ve finansal olmayan verilerin dikkatli bir şekilde analizi yapılabilir.