

COURSE RECORD

Code	BA 414
Name	Auditing
Hour per week	3 (3+0)
Credit	3
ECTS	5
Level/Year	Undergraduate/ 3,4
Semester	Spring
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	Understand the nature of auditing Identify the stages of an audit from planning to conclusion Identify some of the conditions that lead to frauds
Learning Outcomes	LO1: Understanding of 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*

	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010
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

COURSE CONTENT DETAILS

Topics	Outcomes
The Demand for Audit and Other Assurance Services	LO1
Professional Ethics & Professional Ethics	LO1, LO2, LO3
Audit Responsibilities and Objectives	LO1, LO2, LO3
Audit Planning and Analytical Procedures	LO1, LO2, LO3
Fraud Auditing	LO2, LO3, LO4
Audit Sampling for Tests of Controls and Substantive Tests of Transactions	LO2, LO3, LO4
Completing The Audit	LO2, LO3, LO4

DERS BİLGİLERİ

Kodu	BA 414
İsmi	Denetim
Haftalık Saati	3 (3+0)
Kredi	3
AKTS	5
Seviye/Yıl	Lisans / 3,4
Dönem	Bahar
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.