

**M.A. PROGRAM IN BUSINESS MANAGEMENT (WITH THESIS)**  
**COURSE SYLLABUS FORM**

Course Details				
<b>Code</b>	<b>Academic Year</b>			<b>Semester</b>
BM046	1			Elective
<b>Title</b>	<b>T</b>	<b>A</b>	<b>L</b>	<b>ECTS</b>
Auditing	3	0	0	6
<b>Language</b>	English			
<b>Level</b>	<b>Undergraduate</b>	<b>Graduate</b>	<b>X</b>	<b>Postgraduate</b>
<b>Department / Program</b>	Business Management			
<b>Forms of Teaching and Learning</b>	Face to face			
<b>Course Type</b>	<b>Compulsory</b>		<b>Elective</b>	<b>X</b>
<b>Objectives</b>	Getting to know auditing as a theory and a profession, helping students who are interested in auditing to enter the profession.			
<b>Content</b>	<ul style="list-style-type: none"> <li>- Auditing; theory and profession</li> <li>- The objectives of the audit</li> <li>- types of audit (audit, tax audit, etc.)</li> <li>- The process, planning, execution and results of the audit</li> <li>- Materiality and risk in the audit process</li> <li>- The internal control system and its importance</li> <li>- The audit evidence - and techniques, working papers</li> <li>- The audit report, audit opinions</li> </ul>			
<b>Prerequisites</b>	-			
<b>Coordinator</b>	Asst. Prof. Dr. Çiydem ÇATAK			
<b>Lecturer(s)</b>	-			
<b>Assistant(s)</b>	-			
<b>Work Placement</b>	-			
Recommended or Required Reading				
<b>Books / Lecture Notes</b>	-			
<b>Other Sources</b>	-			
Additional Course Material				
<b>Documents</b>	-			
<b>Assignments</b>	-			
<b>Exams</b>	-			
Course Composition				
<b>Mathematics und Basic Sciences</b>				%

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Engineering		%
Engineering Design		%
Social Sciences		100%
Educational Sciences		%
Natural Sciences		%
Health Sciences		%
Expert Knowledge		%

**Assessment**

Activity	Count	Percentage (%)
Midterm Exam	1	40
Quiz		
Assignments		
Attendance		
Recitations		
Projects		
Final Exam	1	60
<b>Total</b>		<b>100</b>

**ECTS Points and Work Load**

Activity	Count	Duration	Work Load (Hours)
Lectures	14	3	42
Self-Study	14	3	42
Assignments			
Presentation / Seminar Preparation			
Midterm Exam	1	48	48
Recitations			
Laboratory			
Projects			
Final Exam	1	48	48
<b>Total Work Load</b>			<b>180</b>
<b>ECTS Points (Total Work Load / Hour)</b>			<b>6</b>

**Learning Outcomes**

1	Students get to know auditing as a theory and profession, grasp the importance of the profession
2	Students deepen their knowledge of accounting and annual financial statements
3	Students grasp the processes, the planning and the results of the audit
4	Students grasp the types of audit reports and their importance for the companies

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5	Students acquire detailed and concrete information about national and international certificates concerning the professional audit												
<b>Weekly Content</b>													
1	The term "auditing" and the relationship between auditing and accounting												
2	Generally accepted auditing principles and International Standards on Auditing (ISA)												
3	The objectives of economic management												
4	Types of economic management; audit, tax audit, internal audit												
5	The audit process and audit planning I												
6	The audit process and audit planning II												
7	The performance of the audit; The concepts of materiality and risk, the audit risk												
8	The performance of the audit; The concepts of materiality and risk, the audit risk												
9	Midterm Exam												
10	The results of the audit; the audit report, the audit opinion (with case study)												
11	The results of the audit; the report of the tax audit, the auditor's opinion (with case study)												
12	The audit evidence and techniques, working papers												
13	The internal control system; description and importance of the systemactivities for the companies and auditing												
14	A comprehensive audit case study												
15	A comprehensive audit case study												
<b>Contribution of Learning Outcomes to Program Objectives (1-5)</b>													
	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>	<b>P10</b>	<b>P11</b>	<b>P12</b>	<b>P13</b>
1	4	4	4	4	4	4	4	4	4	4	4	4	4
2	4	4	4	4	4	4	4	4	4	4	4	4	4
3	4	4	4	4	4	4	4	4	4	4	4	4	4
4	4	4	4	4	4	4	4	4	4	4	4	4	4
5	4	4	4	4	4	4	4	4	4	4	4	4	4
<b>Contribution Level</b>		1: Low 2: Low-intermediate 3: Intermediate 4: High 5: Very High											
<b>Compiled by:</b>		Asst. Prof. Dr. Çiydem ÇATAK (Head of Sub-Department Accounting and Financing)											
<b>Date of Compilation:</b>		04.06.2020											