



MARMARA UNIVERSITY - Faculty of Business Administration

Business Administration (in English)

SYLLABUS

2018-2019 Fall Semester

| Course Code | Course Title | Type of Course | Course Group * for electives | Weekly Course Hours | | ECTS Credits | Prerequisite to minimum letter grade |
|---|--|---|------------------------------|----------------------------|--|--------------|--------------------------------------|
| | | | | T | P | | |
| ACC4041 | Auditing | Compulsory | | 3 | 0 | 5 | |
| Prerequisite | | Minimum grade | | | | Grade | |
| Language of Instruction | | | | | | | |
| Course Lecturer | | | | | | | |
| Short Course Content | Introduction to conceptual and applied material in the field of auditing; emphasis on the audit process, reporting, and professional responsibilities; auditing standards; financial control techniques. | | | | | | |
| Course Objectives | Students should gain an in-depth understanding of auditing. | | | | | | |
| Recommended or Required Reading | 1. | Auditing and Assurance Services, Arens, Elder, Beasley | | | | | |
| | | | | | | | |
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| Learning Outcomes | 1. | knows the steps that are involved in audit planning | | | | | |
| | 2. | explain the underlying conceptual theory of auditing | | | | | |
| | 3. | describe the legal and societal roles and responsibilities of the auditor | | | | | |
| | 4. | apply auditing techniques | | | | | |
| | 5. | discuss contemporary auditing issues | | | | | |
| Planned Learning Activities and Teaching Methods | | | | | | | |
| WEEK | Date | Course Contents | | | | | |
| Week 1 | | The need for Auditing and Other Assurance Services | | | | | |
| Week 2 | | The CPA Profession | | | | | |
| Week 3 | | Legal Liability | | | | | |
| Week 4 | | Professional Ethics | | | | | |
| Week 5 | | Audit Reports | | | | | |
| Week 6 | | Audit Responsibilities and Objectives | | | | | |
| Week 7 | | Review | | | | | |
| Week 8 | | Midterm(s) | | | | | |
| Week 9 | | Nature and Type of Audit Evidence | | | | | |
| Week 10 | | Audit Planning and Analytical Procedures | | | | | |
| Week 11 | | Materiality and Risk | | | | | |
| Week 12 | | Audits of Internal Control and Control Risk | | | | | |
| Week 13 | | Considering the Risk of Fraud | | | | | |
| Week 14 | | The Impact of Information Technology on the Audit Process | | | | | |
| Week 15 | | Overall Audit Plan and Audit Program | | | | | |
| Week 16 | | Study week | | | | | |
| Week 17 | | Final | | | | | |
| Assessment Methods and | Assessment Method | Quantity | Date | Weight in Total (%) | Weight in Semester Evaluation (%) | | |
| | Final Exam | 1 | | 50 | 0 | | |
| | Final Make-up Exam (if exists) | 1 | | 50 | 0 | | |
| | Semester Evaluation | | | 50 | 100 | | |
| | Midterm(s) | 1 | | 40 | 80,0 | | |

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|-----------------|--------------------|----|--|----|------|
| Criteria | Quiz(zes) | 10 | | 10 | 20,0 |
| | Project(s) | | | | |
| | Homework(s) | | | | |
| | Laboratory | | | | |
| | Other | | | | |

*** ECTS Credit Calculation ***

| Evaluation Tool | Hour/Quantity | Student Workload Hours | | Evaluation Tool | Quantity | Student Workload Hours | |
|---|----------------------|-------------------------------|--|---------------------------|-----------------|-------------------------------|--|
| Theoretical hours | 3,0 | 42,0 | | Quiz & preparation | 10 | 10,0 | |
| Applied hours | 0,0 | 0,0 | | Homework | | | |
| Laboratory | 0,0 | 0,0 | | Project | | | |
| Pre-class self study | | | | Research and presentation | | | |
| Post-class self study | | | | Seminar | | | |
| Post-application self study | | | | Field study | | | |
| Exam preparation & Midterm | 30 | 30,0 | | Atelier | | | |
| Exam preparation & Final | 40 | 40,0 | | Other | | | |
| GENERAL TOTAL : | | | | | 83,0 | 122,0 | |
| Recommended ECTS Credit (Total Hours / 25) : | | | | | | 5 | |