

TOROS ÜNİVERSİTESİ

Faculty Of Economic, Administrative And Social Sciences
Business Administration (English)

Course Information

AUDIT AND RISK MANAGEMENT					
Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
MAN226	Spring	3	0	3	5

Prerequisites and co-requisites	
Language of instruction	English
Type	Elective
Level of Course	Bachelor's
Lecturer	Inst. Seda TURNACIGİL
Mode of Delivery	Face to Face
Suggested Subject	
Professional practise (internship)	None
Objectives of the Course	
Contents of the Course	

Learning Outcomes of Course

#	Learning Outcomes
1	define basic concepts related to audit
2	Define the basic ethical rules, error and cheat concepts
3	They can establish internal control system and risk relation
4	They can show the sources of problems in the audit process
5	They have information about audit reports.
6	They can present a general evaluation of audit practices

Course Syllabus

#	Subjects	Teaching Methods and Technics
1	Audit concept and types of audit	verbal expressionand discussion
2	Recognizing basic financial statements, Concepts of error and fraud, Accounting errors.	verbal expression and discussion
3	Auditing and reporting standards, auditor types, Case studies	verbal expression, discussion and case study
4	Auditing process and Planning, Determination of audit areas, audit program	verbal expressionand discussion
5	Audit evidence and techniques, case studies	verbal expression, discussion and case study
6	general evaluation	case study
7	mid-term exam	
8	Screening and sampling methods in auditing, Methods for determining the number of samples, Qualitative and quantitative sampling methods	verbal expression, discussion and case study
9	types and purposes of the control system.	verbal expression, discussion

		and case study
10	Significance and risk, analysis of basic financial statements	verbal expression and discussion
11	Development and processes of risk-focused internal audit	verbal expression and discussion
12	The relationship between internal audit and risk management	verbal expression and discussion
13	Auditing of accounting accounts.	verbal expression and discussion
14	: Completion of audit and reporting.	verbal expression and discussion
15	general evaluation	case study
16	Final Exam	

Course Syllabus

#	Material / Resources	Information About Resources	Reference / Recommended Resources
1	Loebbecke, A., Auditing- an integrated approach, eight edition,prentice hall, 2000, 0-13-086915-5.		
2	Handan Sümer Göğüş, Risk odaklı iç denetimde risklerin saptanması ve değerlendirilmesi,Türkmen kitabevi, 2012		
3	Bozkurt, Nejat (1998). Muhasebe Denetimi, Alfa Basın Yayım Dağıtım, İstanbul.		
4	Messier W., Auditing and assurance services, second edition,Mc Graw hill,2000, 0-07-290828-9.		

Method of Assessment

#	Weight	Work Type	Work Title
1	40%	Mid-Term Exam	Mid-term Exam
2	60%	Final Exam	Final Exam

Relationship between Learning Outcomes of Course and Program Outcomes

#	Learning Outcomes	Program Outcomes	Method of Assessment
1	define basic concepts related to audit		
2	Define the basic ethical rules, error and cheat concepts		
3	They can establish internal control system and risk relation		
4	They can show the sources of problems in the audit process		
5	They have information about audit reports.		
6	They can present a general evaluation of audit practices		

PS. The numbers, which are shown in the column Method of Assessment, presents the methods shown in the previous table, titled as Method of Assessment.

Work Load Details

#	Type of Work	Quantity	Time (Hour)	Work Load
1	Course Duration	14	3	42
2	Course Duration Except Class (Preliminary Study, Enhancement)	14	5	70
3	Presentation and Seminar Preparation	0	0	0
4	Web Research, Library and Archival Work	0	0	0
5	Document/Information Listing	0	0	0
6	Workshop	0	0	0
7	Preparation for Midterm Exam	1	15	15
8	Midterm Exam	1	1	1

9	Quiz	0	0	0
10	Homework	0	0	0
11	Midterm Project	0	0	0
12	Midterm Exercise	0	0	0
13	Final Project	0	0	0
14	Final Exercise	0	0	0
15	Preparation for Final Exam	1	20	20
16	Final Exam	1	2	2
				150