**Abbreviated Course Syllabus for Auditing**

**Course Number:** AACT206

**Course Name:** Auditing

**Instructors:** Asst. Prof. Dr. Birhan Taştan

**Required Text:** Lecture Notes

**Course Description:** In a rapidly changing economic environment, everyone within this environment including students must understand the auditing process in a manner that includes theory and practice of auditing. In addition, students are aimed to understand ethical concepts related to auditing process. It is aimed to provide students certain skills that will be used in decision making process in terms of auditing, financial reporting, and ethics.

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| **Topics Outline** | **Estimated Contact Hours** |
| Introduction to Auditing | 3 |
| CPA profession, Audit Reports | 6 |
| Ethics | 3 |
| Legal Aspects | 3 |
| Audit Responsibilities and Objectives | 3 |
| Audit Evidence | 3 |
| Audit Planning and Analytical Procedures | 3 |
| Materiality and Risk | 3 |
| Internal Control and Control Risk | 3 |
| Fraud Auditing | 3 |
| The Impact of the Information Technologies on the Audit Process | 3 |
| Overall Audit Plan and Audit Program | 6 |

**Recap**

**Identification of CPC Covered in this course Estimated Contact**

Accounting 15

Marketing

Finance 0

Management

Management Principles 3

Organizational Behavior 3

Human Resource Management 3

Operations Management 3

Economic/Social/Legal Environment

Legal Environment of Business 3

Economics 3

Business Ethics 3

Business Tools

Information Systems 3

Quantitative Methods/Statistics 0

International/Global Dimensions of Business 3

Integrative Experience 0

**Total (estimate of contact hours) 42**