|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Muhasebe Denetimi** | |  | 3 | 3+0 | 3 | 3 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bu dersin amacı öğrencilere bağımsız denetimin temel unsurlarının kavratılması ve denetim standartları, denetim süreci, teknikleri, raporlama, maddi ve uygunluk denetimi konularında yeterli bilgi düzeyine sahip olmalarının sağlanmasıdır. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;   1. Denetim sürecini temel olarak kavrar. 2. Genel Kabul Görmüş Denetim Standartlarını bilir. 3. Denetim yöntem ve tekniklerini bilir ve uygular.   4. Denetlenmiş finansal tablolar hakkında görüş oluşturulma sürecini anlar ve önemini kavrar. | | | | | | | Dersin İçeriği | Denetimin tanımı, türleri, denetimden fayda sağlayan taraflar, Türkiye’ de ve dünyada mesleki örgütlenme, genel kabul görmüş denetim standartları, denetimde önemlilik ve risk, kanıt toplama ve çalışma kağıtları, denetim sürecinin işleyişi, planlanması, iç denetim, denetimde örnekleme, işlem döngüleri ve denetimi. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Denetimin tanımı, türleri, denetiminden fayda sağlayan taraflar | | | | | | | 2 | Türkiye’ de ve dünyada mesleki örgütlenme, genel kabul görmüş denetim standartları | | | | | | | 3 | Denetimde önemlilik ve risk | | | | | | | 4 | Denetimde kanıt toplama ve çalışma kağıtları | | | | | | | 5 | Denetim sürecinin işleyişi | | | | | | | 6 | Denetim sürecinin işleyişi | | | | | | | 7 | Genel denetim planının yapılması | | | | | | | 8 | İç denetim | | | | | | | 9 | İç denetim | | | | | | | 10 | Denetimde örnekleme | | | | | | | 11 | Denetimde örnekleme | | | | | | | 12 | İşlem döngüleri ve denetimi | | | | | | | 13 | İşlem döngüleri ve denetimi | | | | | | | 14 | Denetimin tamamlanması ve raporlama | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Erdoğan Melih, Erdoğan Nurten, Cömert Nuran, Uzun Ali Kamil ve Uludağ Sezen (2018). *Denetim*, Anadolu Üniversitesi Yayını, No. 3753, Eskişehir.  Kardeş Selimoğlu, S., Özbirecikli, M. ve Uzay, Ş., (2019). *Bağımsız Denetim*. Nobel Yayınevi. Ankara.  Gücenme, Ü., (2004). *Muhasebe Denetimi*. Aktüel Yayınevi. İstanbul. | | **Değerlendirme Sistemi** | | Dönem başında ders izlencelerinde belirtilir. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **PROGRAM ÖĞRENME ÇIKTILARI İLE**  **DERS ÖĞRENİM ÇIKTILARI İLİŞKİSİ TABLOSU** | | | | | | | | | | | | | | | | | | |  | **PÇ1** | **PÇ2** | | **PÇ3** | **PÇ4** | | **PÇ5** | **PÇ6** | | **PÇ7** | **PÇ8** | | **PÇ9** | **PÇ10** | | **PÇ11** | **PÇ12** | | **ÖÇ1** | 5 | 5 | | 3 | 5 | | 1 | 3 | | 1 | - | | - | 5 | | - | 5 | | **ÖÇ2** | 5 | 5 | | 3 | 5 | | 1 | 3 | | 1 | - | | - | 5 | | - | 5 | | **ÖÇ3** | 5 | 5 | | 3 | 5 | | 1 | 3 | | 1 | - | | - | 5 | | - | 5 | | **ÖÇ4** | 5 | 5 | | 3 | 5 | | 1 | 3 | | 1 | - | | - | 5 | | - | 5 | | **ÖÇ: Öğrenme Çıktıları PÇ: Program Çıktıları** | | | | | | | | | | | | | | | | | | | **Katkı**  **Düzeyi** | | | **1 Çok Düşük** | | | **2 Düşük** | | | **3 Orta** | | | **4 Yüksek** | | | **5 Çok Yüksek** | | |   Program Çıktıları ve İlgili Dersin İlişkisi   |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Ders** | **PÇ1** | **PÇ2** | **PÇ3** | **PÇ4** | **PÇ5** | **PÇ6** | **PÇ7** | **PÇ8** | **PÇ9** | **PÇ10** | **PÇ11** | **PÇ12** | | Muhasebe Denetimi | 5 | 5 | 3 | 5 | 1 | 3 | 1 | - | - | 5 | - | 5 | |