Course Syllabus

Code - Course Title	**İŞY531 - Internal Control and Internal Audit**
Course Type	II. SEMESTER
Laboratory + Practice	3+0
ECTS	**6.0**
Language of Instruction	İngilizce
Course Type	Elective Courses
Course Instructor(s)	DOÇ. DR. SEZEN ULUDAĞ

Mode of Delivery	The mode of this course is face to face.
Place of Delivery	On Campus
Used Educational Platforms	Face-to-face
Prerequisites	There is no formal prerequisites and co-requisites
Courses Recomended	Accounting for Managers
Recommended Resources	Internal auditing : assurance & advisory services / Kurt F. Reding.The internal auditing handbook / K.H. Spencer Pickett ; assisted by Jennifer M. Pickett
Work Placement	None
Aims of the Course	To teach the internal control structure in businesses according to the COSO model and to teach the internal audit process by explaining the assurance and consulting activities of internal auditors.

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Introduction to internal control and internal auditing	
Week - 2		Main concepts related to internal control and internal auditing	
Week - 3		Internal control	
Week - 4		Internal control	
Week - 5		Governance	
Week - 6		Risk management	
Week - 7		Relation between internal control and internal audit	
Week - 8		The risks and controls related to information technologies	
Week - 9		Audit evidence and working papers	
Week - 10		Audit sampling	
Week - 11		Internal audit engagement process	

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 12		Managing the internal audit	
Week - 13		Assurance engagements	
Week - 14		Consulting engagements	

Learning Outcomes

#	Learning Outcome
1	Will be able to define basic concepts about internal control and internal audit
2	Will be able to explain legal regulations related to internal auditing and internal control.
3	Will be able to explain regarding audit tests, audit plan, and working papers.
4	Will be able to discuss about risk, materiality, and evidence
5	Will be able to explain sampling in audit, audit evidence, and technics of gathering evidence
6	Will be able to compare assurance and consulting engagements
7	Will be able to discuss the subject of risk management and governance

Sustainable Development Goals

✓ Decent Work and Economic Growth ✓ Peace, Justice and Strong Institutions

Course Theme

✓ Economics, Finance and Management ✓ Sustainability and Green Energy ✓ Data Science ✓ Artificial Intelligence ✓ Software, Cloud and Blockchain

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Teorik Derse Katılım	0	0	0
Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı)	0	0	0
Ödevler	0	0	0
Proje - Rapor - Sunum Hazırlama	0	0	0
Ara Sınav Hazırlığı (sınav süresi dahil)	0	0	0
Final Sınavı Hazırlığı (sınav süresi dahil)	0	0	0
Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.)	0	0	0
Staj Uygulaması	0	0	0
		Calculated ECTS	**0**

Assessment Method and Passing Requirements

✓ Open-Ended Test ✓ Performance Assessment (Individual/Panel-Based) ✓ Homework ✓ Take Home Exam ✓ Presentation