Course Syllabus

Code - Course Title	**MUH619 - Fraud Auditing**
Course Type	I. SEMESTER
Laboratory + Practice	3+0
ECTS	**7.5**
Language of Instruction	Türkçe
Course Type	Elective Courses
Course Instructor(s)	PROF. DR. SEVAL SELİMOĞLU

Mode of Delivery	FACE TO FACE TEACHİNG, DİSCUSSİON ABOUT ARTICLES AND CASE STUDİES
Prerequisites	no prerequisites for this course
Courses Recomended	Though there are no prerequisites for this course, it is highly beneficial if you have taken courses on financial accounting and basic financial statement analysis. It would be easier for you to follow along in class.
Recommended Resources	Fraud Auditing and Forensic Accounting Fourth Edition Tommie W. Singleton (Author)
Work Placement	NO

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Definition of Fraud concept	
Week - 2		concept of Accounting and Auditing and legal enviroment	
Week - 3		Ethical principles for Fraud Auditors	
Week - 4		Fraud audit Process	
Week - 5		accepting clients and Planning in Fraud audit	
Week - 6		Preparing Fraud Audit Programs and strategies	
Week - 7		tests for using in fraud audit process	
Week - 8		Accumulating of Evidences in Fraud Audit	
Week - 9		Documentation of Fraud Audit	
Week - 10		Completing of Fraud Audit Process	
Week - 11		Reporting of of Fraud Audit Results	
Week - 12		Case Study	

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 13		Case Study	
Week - 14		Case Study	

Learning Outcomes

#	Learning Outcome
1	At the end of the course students should be able to;Understand basic fraud examination concepts,Understand the various causes of fraud red flags,Perform Fraud Risk Assessment,Profile a fraudster and demonstrate sound knowledge in fraud examination,Understand the Fraud Tree,Apply knowledge of the Fraud Trial Angle to profile fraudsters,Understand the qualified skills and competences of Fraud Examiners,Appreciate the qualities of a Fraud Examiner,Understand the most common types of fraud businesses facein the current environment and the prevention and detection methods,Explain effective anti-fraud detection control mechanisms,Explain fraud prevention strategies in an organization,Define and explain basic Forensic Accounting Concepts,Understand the fundamental principles and objectives of Forensic Accounting,Examine a factrelated to economic damages, business valuation or other investigations,Understand the basic concept of red flags, such as accounting anomalous, analytical anomalous and behavioral patterns among others.,Explain theessential skills set required for the Forensic Accounting profession,Outline the Major component of Assets Misappropriation Schemes,Define skimming and describe the most common skimmingschemes,Identify major users offorensic accounting informationand their specific needs,Define Fraudulent Disbursement and explain its majorcomponent,Explain theMethods of Making Illegal Payments in Corruption Schemes,Explain Payroll Schemes, Lapping, Bid –Rigging, Cheque Tampering and Corruption,Identify the education and qualification forensic accountants must possess in order for them to be admitted as expert witnesses in any court of competent jurisdiction.,Explain theRecommendations made by the Treadway Commission to curb Fraudulent Financial Reporting,Examine theresponsibilities of signing officers under the Sarbanes-Oxley Act

Sustainable Development Goals

No content has been provided.

Course Theme

No content has been provided.

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

No content has been provided.

Assessment Method and Passing Requirements	Quamtity	Percentage (%)
Final Exam	1	60
Homework	1	20
Practice	1	20
	Sum (%)	**100**