Course Syllabus

Code - Course Title	**KMY510 - Public Financial Audit**
Course Type	II. SEMESTER
Laboratory + Practice	3+0
ECTS	**6.0**
Language of Instruction	Türkçe
Course Type	Elective Courses
Course Instructor(s)	DOÇ. DR. SÜLEYMAN KASAL

Mode of Delivery	Distance Education
Prerequisites	There is no prerequisite or co-requisite for this course.
Courses Recomended	There is no recommended optional programme component for this course.
Recommended Resources	Demirbaş, T.,Çetinkaya, Ö.(2018), “Kamu Mali Yönetiminde Kontrol ve Denetim”, Ekin Yayınevi, Bursa, 1.baskı.
Work Placement	N/A

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Introduction to the course and course outcomes	
Week - 2		Conceptual Foundations of Auditing	
Week - 3		Types of Audits: Classification and Scope	
Week - 4		The Structure of the Public Sector in Türkiye and the General Framework of Financial Audit	
Week - 5		Administrative Audit: Internal Audit and Internal Control Systems	
Week - 6		Legislative Audit (Grand National Assembly of Türkiye—TBMM)	
Week - 7		The Court of Accounts (Sayıştay): Historical Evolution and Audit Functions	
Week - 8		Turkish Court of Accounts Compliance and Financial Audit I - Planning	
Week - 9		Turkish Court of Accounts Compliance and Financial Audit II – Implementing	
Week - 10		Turkish Court of Accounts Compliance and Financial Audit III – Reporting and Monitoring	
Week - 11		Turkish Court of Accounts Thematic Audit	
Week - 12		Control and Audit of Public Enterprises	
Week - 13		Current approaches in audit	

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 14		Cases in audit and control	

Learning Outcomes

#	Learning Outcome
1	To define the control concept and to identify its elements
2	To locate and evaluate public financial control in public finances
3	By ordering public auditing company , comparing the task
4	By defining the tax inspection to classify
5	They comment about public financial audit structure of the developed and developing countries.

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.