Course Syllabus

Code - Course Title	**MLY551 - Financial Audit**
Course Type	I. 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
Place of Delivery	Online
Used Educational Platforms	Online
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	Kamu Mali Yönetiminde Kontrol ve Denetim, Doç. Dr. Tolga Demirbaş ve Prof. Dr. Özhan Çetinkaya, Ekin Yayınları, 1. Baskı Bursa, 2018.Kamu Mali Yönetimi (Bölüm 1, 3, 4, 8), Prof. Dr. Şebnem Tosunoğlu ve Doç. Dr. Cumhur Dülger (Editörler), Anadolu Üniversitesi Yayınları, Eskişehir, 2017.
Work Placement	N/A
Aims of the Course	The aim of this course is to provide an applied understanding of the conceptual, legal and institutional framework of tax auditing, to examine tax audit methods and processes in Türkiye, and to develop participants' ability to assess issues related to tax examinations, risk analysis, taxpayer rights and sworn-in certified public accountant practices. The course combines the legal framework with current practices and case-based analysis.

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Course Introduction and Expected Learning Outcomes	
Week - 2		Fundamentals of Auditing: Concepts, Processes, Methods, Techniques, and Principles	
Week - 3		Types of Auditing	
Week - 4		Tax Auditing: Conceptual Framework, Objectives, and Characteristics	
Week - 5		Types of Tax Auditing in Turkish Tax Law - Inspection	
Week - 6		Types of Tax Auditing in Turkish Tax Law - Examination	
Week - 7		Methodologies and Techniques in Tax Examinations	
Week - 8		Search and Seizure Operations in Tax Examinations	

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 9		Legal Remedies and Dispute Resolution Post-Tax Examination	
Week - 10		Risk Analysis in Tax Auditing in Türkiye	
Week - 11		The Sworn-in Certified Public Accountancy (YMM) Profession and Its Role in Tax Auditing	
Week - 12		Institutions and Their Duties Related to Tax Auditing in Türkiye	
Week - 13		Case Study Analysis II	
Week - 14		Case Study Analysis I	

Learning Outcomes

#	Learning Outcome
1	Understand the concept, processes, methods, and principles of auditing, critically analyzing the historical development and audit functions of Turkish Court of Accounts.
2	Analyze types of tax auditing (inspection and examination) in Turkish Tax Law and the duties of related institutions, developing recommendations to enhance the effectiveness of tax auditing.
3	Utilize risk analysis methods in tax auditing to design innovative and data-driven approaches in audit processes.

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	3.00	14	42
Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı)	3.00	14	42
Ödevler	1.00	4	4
Proje - Rapor - Sunum Hazırlama	0.00	0	0
Ara Sınav Hazırlığı (sınav süresi dahil)	16.00	1	16
Final Sınavı Hazırlığı (sınav süresi dahil)	24.00	1	24
Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.)	0.00	0	0
Staj Uygulaması	0.00	0	0
		Calculated ECTS	**5.0**

Assessment Method and Passing Requirements

No content has been provided.