

**IZMIR UNIVERSITY OF ECONOMICS  
FACULTY OF ECONOMICS AND ADMINISTRATIVE SCIENCES  
DEPARTMENT OF BUSINESS ADMINISTRATION**

**COURSE OUTLINE FALL 2011-2012  
BA 344- SPECIAL TOPICS IN ACCOUNTING AND AUDITING**

**Instructor: Dr. Yasemin Zengin KARAİBRAHİMOĞLU**

**E-mail: [yasemin.zengin@ieu.edu.tr](mailto:yasemin.zengin@ieu.edu.tr), (subject for e-mails: BA344, Department, Section)**

**Room: C-821 Course website: <http://homes.ieu.edu.tr/~yzengin/>**

**“ALL THE ANNOUNCEMENTS SHOULD BE FOLLOWED FROM THE COURSE WEBSITE”**

**Course Objectives:** This course aims to develop the knowledge of the recent changes and contemporary developments in accounting and auditing; arising from the national and international changes in social attitudes, law and professional requirements. The course involves enhancing the understanding of the issues which are currently affecting the nature of accounting and auditing, locally and globally. The students will be introduced to the following concepts: the basics of internal control, the principles of internal audit, the reasons of using Special Purpose Entities, the reasons of accounting frauds, the basic reasons of accounting scandals like Enron.

**Textbook:** Cases, Related Readings and essays

**Other useful links:** <http://www.unctad.org/Templates/Page.asp?intItemID=2906&lang=1>

**Attendance and Class Participation:**

Students are expected to come every class fully prepared to discuss readings and course assignments and to participate in class discussions.

**Course Grading:**

Student's final grade will be based on the following components:

<b>Assignment, Attendance &amp; Participation</b>	<b>30%</b>
<b>Mid-term</b>	<b>30%</b>
<b>Final</b>	<b>40%</b>

**Policy:**

- Honesty is required in preparing assignments.
- It is expected to get in touch with instructor in case of any problem in understanding the assigned material.
- The quizzes will be unannounced unless it is specified by the instructor.

**Course Outline:**

<b>First Week</b>	Introduction
<b>Second Week</b>	The role of accounting in economy, business and finance
<b>Third Week</b>	Corporate Scandals: Enron and Parmalat cases
<b>Fourth Week</b>	Financial crises: Who is guilty?
<b>Fifth Week</b>	Creative Accounting: The Numbers Game
<b>Sixth Week</b>	IT scandals (i.e. İmar Bankası)
<b>Seventh Week</b>	Creating value for stakeholders: Value map
<b>Eighth Week</b>	Accounting problems of small and medium sized enterprises
<b>Ninth Week</b>	Behavioral Accounting
<b>Tenth Week</b>	Environmental Accounting
<b>Eleventh Week</b>	Governmental Accounting
<b>Twelfth Week</b>	Quality of Financial Information
<b>Thirteenth Week</b>	Cost of quality
<b>Fourteenth Week</b>	Cost of capacity
<b>Fifteenth Week</b>	Accounting organization in a company