



Меѓународен Универзитет Визион - International Vision University
 Universiteti Ndërkombëtar Vizion - Uluslararası Vizyon Üniversitesi

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SYLLABUS

COURSE NAME	COURSE CODE	SEMESTER	COURSE LOAD	ECTS
REVISION	2045	8	180	6

Prerequisite(s)	None
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Course Language	Turkish
Course Type	Required
Course Level	First Cycle
Course Lecturer	
Course Assistants	
Classroom	
Extra Curricular Office Hours and Location	Meeting: Consultancy:

Course Objectives	The aim of the course is to help the students to have knowledge for the theoretical aspect of the accounting and auditing, discussion about current accounting and auditing issues, auditing the accuracy of the transactions made on the accounting records and report, find out mistakes and to create views on how to fix.
Course Learning Outcomes	The students who successfully complete this course, will be able to; <ul style="list-style-type: none"> • Explain the latest developments in accounting; • Explain the current issues in auditing; • Defines basic concepts relevant to revision; • Learn the types of the revision; • Auditing the accuracy of the transactions made on the accounting records and report, find out mistakes and to create views on how to fix; • Explain the capital market accounting, audit and the role of corporate governance.
Course Contents	The course contents are: the basic concept of the revision, the purpose of the revision, revision process, importance, mistakes and tricks, types of the revision: optional revision - mandatory revision, internal revision - foreign revision, general revision - partial revision, special revision, tax revision, formal revision - material revision, progressive revision - retrograde revision, incessant revision - drilling procedure, choosing according to the: theme, time, amount, arithmetic review, comparisons.

WEEKLY SUBJECTS AND RELATED PREPARATION STUDIES

Week	Subjects	Related Preparation
1	The basic concept of the revision	Related Chapters of Course Sources
2	The purpose of the revision, revision process, importance, mistakes and tricks	Related Chapters of Course Sources
3	Types of the revision: Optional Revision - Mandatory Revision	Related Chapters of Course Sources
4	Internal Revision - Foreign Revision	Related Chapters of Course Sources
5	General Revision - Partial Revision	Related Chapters of Course Sources
6	Special Revision	Related Chapters of Course Sources
7	Mid-term Exam	Related Chapters of Course Sources
8	Tax Revision	Related Chapters of Course Sources
9	Formal Revision - Material Revision	Related Chapters of Course Sources
10	Progressive Revision - Retrograde Revision	Related Chapters of Course Sources
11	Incessant Revision - Drilling Procedure	Related Chapters of Course Sources
12	Choosing according to the: theme, time, amount	Related Chapters of Course Sources
13	Arithmetic review	Related Chapters of Course Sources
14	Comparisons	Related Chapters of Course Sources
15	Final Exam	Related Chapters of Course Sources

ECTS / WORKLOAD TABLE

Presentation / Seminar			
Hours for off-the-classroom study (Pre-study, practice)	14	3	42
Midterm Exam	1	12	12
Final examination	1	14	14
Total Work Load			
ECTS		6	

GENERAL PRINCIPLE RELATED WITH COURSE

Dear students,

In order to be included, learn and achieve full success that you deserve in the courses you need to come well prepared by reading the basic and secondary textbooks. We are expecting from you carefully to obey to the course hours, not to interrupt the lessons unless is very indispensable, to be an active participant on the courses, easily to communicate with the other professor and classmates, and to be interactive by participating to the class discussions. In case of unethical behavior both in courses or on exams, will be acting in framework of the relevant regulations. The attendance of the students will be checked in the beginning, in the middle or at the end of the lessons. Throughout the semester the students who attend to all lectures will be given 15 activity-attendance points in addition to their exam grades

SOURCES

COMPULSORY LITERATURE		
No	Name of the book	Author's Name, Publishing House, Publication Year
1	Denetleme ve Revizyon	Mehmet Ali Aktuğlu, Fakülte Barış Yayınları, 1998
2	Auditing	Alvin A. Arens, James K. Loebbecke, Prentice Hall, New York, 2000
3	Ревизија	Божиновска Лазаревска Зорица, Универзитетски Учебник, Економски Факултет, Скопје, 2001

ADDITIONAL LITERATURE		
No	Name of the book	Author's Name, Publishing House, Publication Year
1	Vergi Revizyonu ve Muhasebesi	Selda Aydın, Gazi Kitabevi, 2014
2	Comparative economic systems	Schnitzer Martin: USA, 2000
3	Современиот економски систем	Никола Узунов и Љубица Костовска, УКИМ, 2001

EVALUATION SYSTEM

Underlying the Assessment Studies	NUMBER	PERCENTAGE OF GRADE
Attendance/Participation	15	%10
Project / Event	1	%20
Mid-Term Exam	1	%35
Final Exam	1	%35
TOTAL	17	%100

ETHICAL CODE OF THE UNIVERSITY

In case of the students are cheating or attempt to cheat on exams, and in the case of not to reference the sources used in seminar studies, assignments, projects and presentations, in accordance to the legislations of the Ministry of Education and Science of Republic of Macedonia and International Vision University, will be applied the relevant disciplinary rules. International Vision University students are expected never to attempt to this kind of behavior.