


Content Analysis For The Place And Future of The Certified Public Accountant Profession in Independent Audit

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Article Type: Original Research Article

Vol 3 (Issue 1) 2021: 19-26

Received: 16.04.2021

Revised: 16.06.2021

Accepted: 30.06.2021

To Cite As: Baki, A. (2021) Content Analysis For The Place And Future of The Certified Public Accountant Profession in Independent Audit , *Quantrade Journal of Complex Systems in Social Sciences*, Vol 3, Issue 1. pp:19-26

Abstract

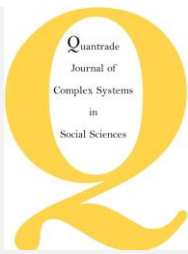
The globalizing world, growing economic structures, institutions and businesses have increased the importance of the feeling of trust that financial information is accurate. This situation caused the independent audit activities and independent audit institutions to gain a place in the world rapidly. Interest in the audit increased due to the decrease in the confidence of the information users in the financial statements over time. Therefore, information users can make the right decisions by taking advantage of the audit to reach accurate and reliable information and make their investments accordingly. This research was conducted to determine the "Content Analysis of the Sworn-in Certified Public Accountant Profession in Independent Audit and Its Future". In line with this purpose, in the first part of the study, the definition, purpose and scope of the audit are explained in detail, the function and importance of the audit and the types of auditors and auditors are explained. Within the scope of the theoretical framework of the study, the conceptual framework of independent audit and independent auditor will be discussed in the second part. Again, in this section, the independent audit process with independent audit institutions in the legal framework is mentioned. In the third part of the study, the place and future of the certified public accountant profession in independent auditing has been discussed and content analysis has been made in this sense.

Keywords: Independent Audit, Internal Audit, Certified Public Accountant, KGK

1. Introduction

In recent years, along with the rapid growth of societies, many changes have occurred in terms of the economy. Especially in the period after the industrial revolution, the development of technology, capital increase, and the need for more investments caused the development and organization of capital markets and the development of new investment activities. As a result, it has revealed the necessity of auditing company activities to protect the rights and interests of information users related to the business. Financial resources in a country are generally under the control of businesses (Keskin, 2018: 12). In Turkish law, the auditing of the enterprises was carried out by public sector experts until 1987 to protect the public revenues with the tax legislation and the Commercial Code. As of 1987, independent auditors have been used as well as public auditors and independent auditing has started to take place in the auditing of enterprises (Akdoğan and Tenker, 2007: 12; Selimoğlu and Göktepe, 2007: 21). The implementation of audit supervision of banks in Turkey began with the first in 1987. The principles and rules regarding auditing have been legalized with the communiqués published by the Capital Markets Board in 1988 (Kutukız and Öncü, 2009: 21). An independent audit is an audit to determine whether the financial statements and other financial information comply with the generally accepted accounting standards and financial reporting standards by independent persons and to determine whether the financial statements reflect the truth. A certified public accountant is a person responsible for examining the tax-related transactions regarding the financial, economic, and legal situations of the enterprises, taking into account the accounting rules, facts, and compliance with the law (Karapınar, 2018: 67). When necessary, they can share their opinions impartially with those concerned. These persons are also authorized to certify the accuracy and reliability of the financial statements of companies. In the process in which sworn financial advisors work, they proceed in the form of

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collecting, processing, and evaluating evidence and information, reaching an audit opinion according to the evaluation results and transmitting this opinion to the relevant places with the approval report, and ultimately reach planned, meaningful and scientific information and decide accordingly (Ayotuz, 2016: 54)

2. Conceptual Framework of the Audit

The concept of auditing appears as a term that is frequently used in daily life both in the field of social sciences and in the field of engineering sciences. When we look at the equivalence of the concept of auditing in the dictionary, it is defined as "checking, inspecting and auditing whether a certain job is done correctly and in accordance with the management" (Güredin, 2010: 14). Financial audits (including taxation, wrong selling, and other forms of fraud), audits to misrepresent financial information have become a legal requirement for many organizations authorized to use financial information for personal gain. Traditionally, audits were associated primarily with obtaining information about financial systems and the financial records of a company or business. (Kishalı et al., 2013: 6-7). Financial audits are conducted to determine the validity and reliability of information and to provide an assessment of a system's internal control. As a result, a third party can provide an opinion on that person / organization / system (etc.). The opinion given on the financial statements will depend on the audit evidence obtained. A statutory audit is a legally required review of the accuracy of a company's or government's financial statements and records. The purpose of a statutory audit is to determine whether an organization provides a fair and accurate representation of its financial position by examining information such as bank balances, bookkeeping records and financial transactions. In most countries, supervision must comply with generally accepted standards set by governing bodies. These standards provide assurance to third parties or external users that they can rely on the auditor's opinion on the integrity of the financial statements or other matters on which the auditor expresses an opinion. Therefore, the audit should be precise and accurate, and should not contain any additional inaccuracies or errors. In recent years, with the rapid growth of societies, many changes have occurred in terms of economy. Especially in the period after the industrial revolution, the development of technology, capital increase and the need for more investments caused the development and organization of capital markets and the development of new investment activities. As a result, it has revealed the necessity of auditing company activities in order to protect the rights and interests of information users related to the business. Financial resources in a country are generally under the control of businesses. Accordingly, businesses have two functions regarding financial information (Köker, 2009: 81).

These;

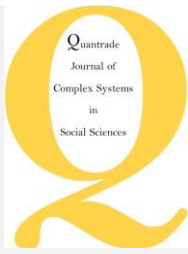
- a) Businesses can make choices regarding economic resources.
- b) It is the ability to measure the success of economic resources in businesses (Kardeş et al., 2016: 134).

The existence of an effective control system is the basic building block required for the correct and complete maintenance of business activities. Thanks to the effective auditing system owned by the enterprises, the enterprises ensure that the financial statements are audited and the results are presented to the information users in order to reach their goals, long-term targets and reliable financial reports. The importance of auditing for institutions can be listed as follows: (Karacan and Uygun, 2012: 34).

- a. Determination of internal and external hazards in businesses and elimination of possible damages are ensured by inspection.
- b. It ensures that the conditions related to the inspection of the unit that has been assigned for inspection are made better and useful.
- c. It is useful to carry out audits in order to eliminate the differences arising from implementation among the audited entities.
- d. Effective decisions can be taken in the audit according to the result of the audit.
- e. Some negative situations that occur in practice can be eliminated by the audit.

3. Audit types and Auditor Classification

Individuals who will perform the audit can be classified according to the relationship and position of the auditee, the activity of the audit, the subject to be carried out in the public or private sector, the subject to be audited, the area of application, the time period of the audit, the processes, the methods and techniques required and the approach adopted (Candan , 2012: 43). The purpose of auditing of financial statements is to reveal errors and frauds in these statements, to give more confidence to the users of the statements and to ensure the continuity of the enterprise by guaranteeing its



financial status. (Karacan and Uygun, 2012: 34). The purpose of compliance auditing is to evaluate whether certain persons or organizations are acting in accordance with the rules and procedures determined by the business management or the authority affiliated to a regulatory body (Porter et al., 2009: 65). Activity audit is an audit that is carried out to understand the effectiveness of the activity flow in the enterprises and has a wide scope. The types of control according to the situation; It can be examined under two headings as "statutory audit" and "optional audit". Statutory Audit Compulsory auditing includes obligations about the legal audits of businesses or organizations that are subject to auditing (Weekci and Badem, 2011: 12). On-Demand Audit is the audits performed to reveal the facts about the current situation of the business even though there is no legal obligation to the relevant persons in the business (Türedi, 2012: 28). The separation according to the audit status varies according to the relationship between the auditor and the institution they will audit. These; It can be examined under three headings, namely "internal audit", "independent audit" and "public audit". The auditor can perform audit-related activities, act independently, have sufficient professional knowledge and experience, have the moral qualifications required for his profession, and work. They are people who show sufficient care and attention (Bozkurt, 2012: 31). Looking at the types of auditors; auditors can be grouped into four groups: Definition of the independent auditor in the independent audit regulation; The work carried out according to the scope of the TDSs authorized by the KGK is defined as the person or persons who have nothing to do with the business they serve according to an audit contract, and prepare a report by concluding the audit work they have carried out (KGK, 2012, Art. Individuals called independent auditors can work independently to continue their self-employment activities such as doctors and lawyers (Güredin, 2007: 45). The duty of independent auditors is to audit the reports obtained from the financial information of the companies. From this point of view, the opinion of the auditor increases the confidence in the financial statements (Karacan and Uygun 2012: 34). Financial statement auditors and non-financial information (including compliance auditing) can be divided into several categories: The external auditor / statutory auditor is an independent firm appointed by the audited client to express an opinion on whether the company's financial statements are materially misstated due to fraud or error. • Cost auditor / Legal cost auditor is an independent firm hired by the client who is subject to cost auditing to provide an opinion on whether there are material inaccuracies in the company's cost tables and cost schedule due to fraud or error. • State Auditors examine the financial situation and practices of government agencies • Secretariat auditor / Statutory secretariat auditor, secretariat to express an opinion that the company's secretarial records and compliance with applicable laws are free from material misrepresentation, and independent client appointed by the client, subject to an audit of compliance with applicable laws / other laws. is a firm (Türedi et al., 2014: 152).

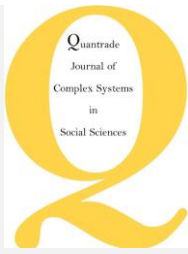
An external auditor audits the financial statements of a company, government agency, other legal entity or organization in accordance with certain laws or rules and is independent of the audited entity. Users of these organizations' financial information, such as investors, government agencies, and the general public, rely on the external auditor to provide an impartial and independent audit report. (Weekly and Badem, 2011: 1; Acar, 2016: 65).

There are three main ways in which the auditor's independence can manifest itself.

- a. Programming independence
- b. Investigator independence
- c. Reporting independence

Programming independence fundamentally preserves the auditor's ability to choose the most appropriate strategy when conducting an audit. Auditors should be free to approach a business in the way they think is best. Reporting independence preserves the ability of auditors to choose to disclose any information they believe should be disclosed. Independence has two important aspects to be distinguished from each other: independence in reality (true independence) and independence in appearance (perceived independence). Both forms are necessary together to achieve the goals of independence. True independence refers to the independence of the inspector, also known as mind independence.

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations (Hacıüstemoğlu et al., 2001: 21). He strongly encouraged to look beyond financial statements and financial-related auditing in areas such as purchasing, storage and distribution, human resources, information technology, facilities management, customer service, field operations, and program management. This approach helped move the chief audit executive into a respected and knowledgeable consultant role considered to be reasonable, impartial, and concerned about helping the organization achieve its stated goals. (Kishalı et al., 2013: 6-7).



Required corporate independence from management ensures unlimited evaluation of management activities and personnel, and allows internal auditors to perform their duties effectively. Although internal auditors are part of the company's management and are paid by the company, the primary client of the internal audit activity is the body responsible for the oversight of management's activities. This is the audit committee, typically a subcommittee of the board. Organizational independence is effectively achieved when the chief audit executive reports to the board functionally. Examples of functional reporting to the board include:

- a. Approval of the internal audit charter;
- b. Approving the risk-based internal audit plan;
- c. Approving the internal audit budget and resource plan;
- d. To get information from the chief audit executive about the internal audit activity's plan and performance regarding other issues;
- e. Approving decisions regarding the appointment and dismissal of the chief audit executive;
- f. Approving the chief audit executive's remuneration;
- g. Conducting appropriate investigations with management and chief audit executive to determine whether there are inappropriate scope or resource constraints.

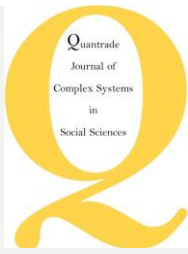
Management is responsible for internal control, which consists of five critical components: the control environment; risk assessment; risk-oriented control activities; information and communication; and monitoring activities. Managers establish policies, processes and practices in these five components of management control to help the organization achieve the four specific objectives listed above. Internal auditors perform audits to assess whether the five components of management control are present and functioning effectively, and if not, make recommendations for improvement. Internal audit professional standards require the function to evaluate the effectiveness of the organization's Risk management activities. Risk management is the process by which an organization identifies, analyzes, responds, collects and tracks information about strategic risks that may actually or potentially affect the organization's ability to achieve its mission and objectives. Internal audit activity related to corporate governance has generally been informal in the past and is carried out primarily through participation in meetings and discussions with board members. According to COSO's ERM framework, governance is the policies, processes and structures used by the organization's leadership to direct operations, achieve goals, and protect the interests of various stakeholder groups in a consistent manner with ethical standards. The internal auditor is generally considered to be one of the "four pillars" of corporate governance, with the other pillars being the board, management and external auditor.

4. Certified Financial Colsultancy

Unlike the practices applied in other countries in Turkey and non-literal application of chartered accountant profession is a profession unique to our country (Turkey, 1995). YMMs cannot perform activities such as bookkeeping, opening accounting offices or partnering with accounting offices within the scope of accounting transactions (Bezirci and Karasioğlu, 2011: 579) When evaluated within the framework of Law No. 3568 and regulations, the duties of YMM's; It takes place as audit, certification and consultancy. As far as the practices in Turkey rises to certify the foreground tasks between these tasks. When evaluated in a general framework; It is also possible to state that audit duties are carried out as part of the certification process. Tax audits are taken as basis in these audits that YMMs carry out due to their certification procedures. Consultancy is a complement of these duties (Mert, 2014: 25) With the powers and duties given to members of the profession such as approval, audit and consultancy, reducing the burden of the state in tax auditing, preventing corruption in the tax system, ensuring efficiency in tax collection, may arise due to tax legislation. It is aimed to provide efficiency in issues such as minimizing conflicts (Ertürk, 2007: 25-26). In addition, the basic duties of YMM in the draft law and commission report of the Law No. 3568; To investigate whether the balance sheet of the company is reflected in a true and correct manner in accordance with the accounting procedures, to examine the profit and loss statement in order to determine that the income and expenses of the accounting period are correctly arranged according to the accounting records.

5. The Role and Future of Certified Public Accountant Profession in Independent Auditing

An independent audit is an audit to determine whether the financial statements and other financial information comply with the generally accepted accounting standards and financial reporting standards by independent persons, and to determine whether the financial statements reflect the truth.



regulations concerning the historical development of auditing in Turkey can be summarized as follows (Eyyüpgil and İlseven, 2016: 135-137);

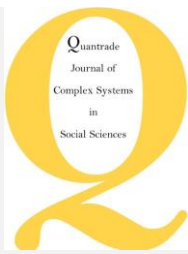
- a. Publishing the Independent Audit Communiqué in 1987 for the purpose of surveillance for banks,
- b. Afterwards, publishing of various independent audit communiqués of the Capital Markets Board (CMB) in 1987-1988,
- c. Beginning of the implementation of CMB Series XI Accounting Standards Communiqués as of 1989,
- d. Establishing audit committees with the Banking Law No. 5411,
- e. Establishment of the Banking Regulation and Supervision Board (BRSA),
- f. 2499 Laying Market Act with Turkey and Turkey Accounting Standards Board's Auditing Standards Board of the creation,
- g. Turkey since 2006. Starting from 2013, the Financial Reporting Standards issued by the Auditing Standards of Turkey,
- h. It can be summarized as the publication of the Turkish Commercial Code numbered 6102 in 2011.

Considering these developments; Published on 31.03.2006 and International Financial Reporting Standards (IFRS) 's full translation, which is being issued in Turkey Financial Reporting Standards, Turkey Establishment of Audit Standards, to be released establishment of the Institute of Public Oversight in 2011 and 6102 of the Turkish Commercial Code, the most comprehensive in terms of audit and are considered as important regulations.

When the laws related to sworn financial advisors are examined, those who carry out the procedures in the certification process together with the conditions and authorizations required for "Independent Accountant Financial Advisors" are called sworn financial advisors. Certified public accountant, on the condition that the responsibilities arising as a result of the contract, which have the qualifications specified in accordance with the laws, who have to fulfill the transactions within the target and scope, within the specified period, are included in the contract; are persons who are legally obliged to evaluate the contract in line with the target and scope.

However, the responsibility to protect the benefits of the taxpayer. Taxpayers, whose responsibility is fundamental to the professional effort required in their work in the transaction process. and those who are obliged to execute the interests between the government in a balanced manner, to prepare a required report within the specified period of time, without error. chartered financial consultant before the Law No. 3568 legalized in Turkey, everyone who wants to can keep records and documents without the need to enter any examination and was able to consultancy. Although many bills were submitted to the Turkish Grand National Assembly to legalize this situation, there was no development in this regard until 1989. Later, with the enactment of the law, the "Free Accountant, Certified Public Accountant and Certified Public Accountant Law No. 3568" entered into force in 1989. With the aforementioned law published in the "Official Gazette No. 20194", the profession of chartered accountant, which was established to declare the taxable income affecting the economic and social life of the society, emerged. According to the article 2b of the law numbered 3568;

- a. "Establishing and developing accounting systems, organizing or consulting on business, accounting, finance, financial legislation and their applications".
- b. "To examine, analyze, audit, give written opinion on issues related to financial statements and declarations, arrange reports and the like, arbitration, expert witness and similar works on the subjects written in the above paragraph, based on their documents".
- c. "In addition to these, to carry out the approval procedures within the framework of the Regulation on Documents to be Approved by YMMs issued according to the 12th article of the Law, Subjects of Approval, Procedures and Principles Regarding Approval" constitutes the duty definition of sworn financial advisors. Certified public accountants can perform the duties specified in the first two paragraphs of the above articles together with Certified Public Accountants (SMMM). Only duty related to the approval mentioned in the last article can be carried out by sworn financial advisors. In addition, sworn financial advisors are prohibited from keeping books outside of their official records, opening accounting offices or being partners in such offices. In this regard, the subject of the sworn financial advisory profession is to certify that the financial statements and declarations of taxpayers comply with the provisions of the legislation, accounting principles and accounting standards, that their accounts are examined in line with the auditing standards, and to fulfill the duties assigned by the Ministry of Finance and official parties. Certified public accountant is the person responsible for examining the tax-related transactions regarding the financial, economic and legal status of businesses, taking into account accounting rules, facts and compliance with the law. When necessary, they can share their opinions impartially with those concerned. These persons are also authorized to certify the accuracy



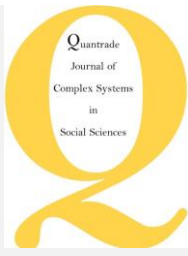
and reliability of the financial statements of companies. In the process in which sworn financial advisors work, they proceed in the form of collecting, processing and evaluating evidence and information, reaching an audit opinion according to the evaluation results and transmitting this opinion to the relevant places with the approval report, and ultimately reach planned, meaningful and scientific information and decide accordingly (Ayotuz, 2016: 53). Certified public accountants reduce the burden of the tax office by undertaking the time-consuming audit and inspection tasks of the highly complex tax office.

d. Thus, the scope of inspection and inspection is expanded and at the same time efficiency in tax inspection is ensured. In addition to these duties, it is among the duties of sworn financial advisors to provide the declaration of the real income of taxpayers. Since the mistakes made by the taxpayers must be corrected immediately, the certified public accountants have to carry out the tax audit and the accounting audit together. If situations contrary to the tax legislation are detected, the taxpayer is asked to correct the situation; If they are not corrected by the taxpayers, together with these contradictions, during the counter-examination, the issues that are against the tax legislation, which are determined in relation to the taxpayers who are subject to tax inspection, are also stated in the certification reports (Külahi et al., 2013: 31).

e. In addition, certified public accountants carry out "counter-examination" regarding the authenticity of the documents and invoices used in the approvals for full certification and value added tax return, and the fact that the VAT shown in the said documents is deposited at the tax offices. Sworn financial advisors are also obliged to carry out a research study showing that any good and the VAT shown on the invoice of these goods are deposited to the tax offices. For this reason, it is mandatory that the invoice company is informed by the certified public accountant; Over time, the tax and administrative courts have stated that sworn financial advisors are not obliged to provide such information. In this context, sworn financial advisors did not have to take responsibility by investigating whether the invoices received by their taxpayers were real and that the goods in question entered the business (Erol and Çetinkaya, 2000: 234). Certified public accountant is important in understanding taxable income and helping tax management. In this context, a certified public accountant and accountant show some similarities, but certain points should be explained in order not to confuse the two professions. An accountant cannot do all the work of a certified public accountant, but a chartered accountant can do all the work of an accountant. In addition to all these, they also provide certified public accountants, exact calculations, reporting and audit services. A person must pass many trainings and exams in order to become a certified public accountant; However, it must have certain licenses. In the light of this information, certified public accountants who are professional consultants should also be independent and objective. The service that a certified public accountant provides to his clients is much more than an accountant thanks to the knowledge and experience he has.

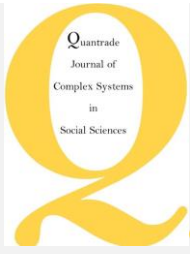
6. CONCLUSION AND RECOMMENDATIONS

In Turkish law, the auditing of the enterprises was carried out by public sector experts until 1987 in order to protect the public revenues with the tax legislation and the Commercial Code. Since 1987, independent auditors have been used as well as public auditors and independent auditing has started to take place in the auditing of enterprises. The implementation of audit supervision of banks in Turkey began with the first in 1987. Principles and rules regarding auditing have been legalized with the communiqués published by the Capital Markets Board in 1988. The CMB was established in 1981 in order to enable the public to take a role in economic development by utilizing savings (investing in securities), to increase the transparency of the capital market and to protect the rights and interests of the savers. The control system after the 2001 crisis in Turkey, the Capital Markets Board (CMB) began to create. The Turkish Commercial Code adopted in 6102 on 14 February 2011 shed light on the development of independent auditing in Turkey and today can be considered the most important regulations that lead to independent auditing practices. Establishing the UPS; Turkey has a control area in the various institutions having the authority to eliminate the fragmentation that occurs as a result of making different arrangements regarding their field of duty and of great importance in terms of creating a holistic legal structures in an audit. And also; To gain international validity to financial statements, to combat the informal economy, to contribute to the creation of a stronger and transparent capital market, to increase the competitiveness of companies, to comply with the European Union acquis, and to produce solutions to problems encountered in practice by following international developments are among the aims of KGK's establishment. (General Justification of Decree No. 660). While determining the auditing standards of the POA, it is based on the International Auditing Standards (ISA) adopted by the International Federation of Accountants (IFAC). International Standards on Auditing in studies related to the audit imposed by Turkey is the main source. UPS and published by Turkey which are compatible with International Standards on Auditing Independent Auditing Standards are presented in summary form in the following manner.



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