



## Standard Course Outline

ACCT 631 Information Systems Governance and Control

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# **Information Systems Governance and Control**

## **I. General Information**

<b>Course Number</b>	ACCT 631
<b>Title</b>	<u>Information Systems Governance and Control</u>
<b>Units</b>	4.0
<b>Prerequisites</b>	MAC Standing
<b>Course Coordinator</b>	
<b>SCO Prepared by</b>	Rod Smith
<b>Date prepared/revised</b>	March 2013

## **II. Catalog Description**

This This course reviews governance and control issues in accounting information systems, examines issues related to the Sarbanes-Oxley Act 2002 (SOX), and applies governance frameworks including COSO, COBIT and ITIL to governance and control of information systems..

## **III. Curriculum Justifications**

This course provides MAC students, especially those selecting the AIS concentration, with the knowledge and skills necessary to participate effectively in the governance and control of IT resources within an organization. It enables development of the analytical skills necessary to solve complex business problems and support management decision-making with respect to IT governance. Additionally, it offers students an understanding of terminology and methods to create optimal value from IT-enabled investments at an affordable cost with an acceptable level of risk. It further provides students information about the requirements for certification as information security manager (CISM).

This course addresses the following CBA graduate learning goals.

1. Critical Thinking: Students will be able to demonstrate learning, critical thinking, and problem-solving skills. More specifically, students will be able to understand:
  - a. How business organizations create value from their IT investments



- b. How IT investments and planned, managed, and controlled
- 2. Quantitative and Technological Skills: Students will possess quantitative and technological skills enabling them to analyze, interpret, and communicate IT investment data effectively to improve business performance.
  - a. Students will acquire quantitative and technological skills enabling them to analyze, interpret, and communicate IT investment data effectively to support improved business performance.
  - b. Students will acquire skills that allow them to analyze the link between IT investments, other business activities, and firm value.
- 3. Accounting-Specific Learning Goals: Students will be able to develop a business case for IT investment, analyze and prioritize various IT investment options, monitor and report on IT investment portfolio performance.

#### IV. Course Objectives

Specific goals of this course include the following:

- 1. Examine and understand the role of the business case in selecting the right IT investment programs.
- 2. Examine the relevant determinants of enterprise value creation.
- 3. Examine and understand the roles of corporate governance.
- 4. Recognize the importance of business process change.
- 5. Review and apply the Val IT framework
- 6. Review and apply the COSO framework for optimal information systems control.
- 7. Review and apply the CobIT Framework.
- 8. Review and apply the Information Technology Infrastructure Library (ITIL).
- 9. Review the ISO 27000 Series.
- 10. Compare and contrast IT control frameworks.
- 11. Review principles for information security governance.
- 12. Examine, understand, and apply information risk management techniques

#### V. Subject matter topics

Module	Concept	Active Learning Tools
1	IT governance concepts. IT contribution to business value; Val IT;	Case studies
2	Business case for IT investment; IT investment management	Exercises preparing business cases; case studies.
3	Control frameworks: COSO; CobIT; ISO 27000; ITIL	Exercises; case studies
4	Information security governance;	Exercises; case studies



	development, information, and monitoring an information security strategy; CISM requirements	
5	Information risk management; risk assessment; controls and countermeasures; monitoring and communication	Exercises; case studies

## VI. Methods of Instruction

This course is taught through lecture and class discussion of concepts and applications, case analysis and discussions, as well as computer-based simulations. Active interaction between the instructor and students is encouraged. The instructor will make appropriate use of corporate financial reports, group work, and a comprehensive project to enhance the learning process.

Instructors in planning the exams, and other grading procedures, should adhere to the relevant University Policy on [“Grades, Grading Procedures, and Final Assessments, Final Course.”](#)

The textbooks for this course should be chosen in accordance with the University Policy on textbooks. There are a number of appropriate textbooks for this course. The following suggestion is based on the special nature of a MAC course:

- Students will arrive at this course with a background in accounting.
- Students will have a level of maturity that will enable them to look at a broader picture via more advanced cases, simulations, group projects.
- Any textbook used for this course must be a graduate level textbook.
- Student knowledge should be evaluated using case studies and a variety of demanding projects.
- Examinations must be essay-type and/or problem solving questions and not use multiple-choice questions.

## VII. Instructional Policy Requirements

The students are expected to comply with the universally accepted norms of considerate and courteous behavior, and with all University rules and policies found in the current University Catalog, including the Withdrawal Policy and Policy on Cheating and Plagiarism.

Students shall attend classes regularly and be responsible for all materials covered in class, regardless of their attendance. Make-up exams are strongly discouraged and will only be given with documented proof of an excused absence. The student should give earliest possible notification of an anticipated excused absence. The students refer to the specific university policy on these issues.



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Instructors may adjust course assignments when necessary. The students should be notified about any changes and, whenever possible, consulted in advance about any changes.

**Students with Disabilities:** Students with disabilities are responsible for notifying their instructor as early as possible of their needs for an accommodation of a verified disability. A student with a disability is urged to consult with Disabled Student Services as soon as possible in order to identify possible accommodations to enhance academic success.