



## I. General Information

<b>Course Number</b>	ACCT 632
<b>Title</b>	<u>Information Systems Auditing</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 course Reviews processes for performing audits of information systems, including obtaining evidence on the reliability of the systems, safeguarding of information assets, and constructing risk profiles of information systems applications.

## 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 the conduct of effective information systems audits. Additionally, it offers students an understanding of the requirements to attain the certificate in information systems audit (CISA).

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 to plan and conduct information system audits.
  - b. The various types of information systems and how those affect the audit plans.
2. **Quantitative and Technological Skills:** Students will develop technical skills in the use of electronic auditing tools.
3. **Accounting-Specific Learning Goals:** Students will be able to plan and conduct information systems audits that vary according to the nature of the business and the types of information systems employed.



## IV. Course Objectives

Specific goals of this course include the following:

1. Understand the IS audit process.
2. Examine and apply IS auditing standards and guidelines
3. Apply techniques necessary to conduct an IS audit.
4. Understand the objectives and indicators of good IT governance.
5. Evaluate maturity models.
6. Understand and be able to evaluate IS management practices and IS organizational structures and responsibilities.
7. Understand and be able to evaluate IS project management practices.
8. Understand and be able to assess how the nature of information systems, e.g., networks, DBMS, cloud computing, etc., affect risk and audit procedures.

## VI. Subject matter topics

Module	Concept	Active Learning Tools
1	IS audit process overview; planning and conducting the IS audit.	Exercises; cCase studies
2	IS auditing standards	Exercises; case studies.
3	Evaluating IT governance	Exercises; case studies
4	Evaluating IT/IS management practices and organizational structures	Exercises; case studies
5	Recognize and evaluate alternative information systems operations	Exercises; case studies
6	Evaluating key elements of IS security	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.

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.