

MARYVILLE UNIVERSITY

COURSE SYLLABUS INFORMATION

SEMESTER/YEAR: Spring 2010

COURSE INFORMATION:

CLASS: ACCT 425 / 1M
ALPHA PREFIX/NUMBER/SECTION

TITLE: I T AUDIT

MEETINGS: Tuesday / 6:00 - 8:50 PM
DAYS/TIMES

Weekly – 8 weeks
FULL/(1ST OR 2ND) 1/2 SEM

DATES: 1/12, 1/19, 1/26, 2/2, 2/9, 2/16, 2/23, 3/2

LOCATION: Main Campus / Reid / 3320
SITE/BLDG/ROOM

CREDIT HOURS: 3

INSTRUCTOR INFORMATION:

Instructor: Doug Menendez
Office Location: Adjunct
Office Voice Mail: 314-529-9201 x3121
Email Address: dmenendez@maryville.edu

PREREQUISITE: ACCT 415 – Accounting Information Systems

REQUIRED TEXT:

Core Concepts of Information Technology Auditing
Hunton, Bryant, Bagranoff
ISBN:9780471222934
PublicationDate:2004
Number of Pages: 304

PRE-ASSIGNMENT: Please read chapters 1 and 2 from the required text prior to the first class meeting. Write up your answers to Discussion Questions 1-1 to 1-8 and 2-1 to 2-10 to hand in at first class.

Please check the Desire2Learn website for the course for additional materials and assignments.

Disclaimer:

THIS SYLLABUS IS SUBJECT TO CHANGE AT THE DISCRETION OF THE INSTRUCTOR. IT IS THE STUDENT'S RESPONSIBILITY TO STAY INFORMED OF SUCH CHANGES.

Academic Accommodations:

Maryville University provides accommodations and supports for students with disabilities as defined by the Americans with Disabilities Act. If you have a documented disability and wish to

discuss academic accommodations, please contact the course instructor and/or the Director of the Academic Success Center located in the University Library (314-529-6850).

COURSE DESCRIPTION: This course is designed to provide students with an introduction and overview of the field of Information Technology (IT) Auditing. It is intended to provide students with an understanding of risks in the IT environment, general computer and application control concepts and the basics of how to perform an IT audit. The course will also introduce students to the ISACA COBIT framework and the concepts of IT governance and assurance.

COURSE OBJECTIVES: After successful completion of this course, students will be able to:

- Identify and describe:
 - basic computerized information systems concepts
 - general and application controls
 - systems development and documentation controls
 - hardware and systems software controls
- understand the methods auditors use to assess IT control risks
- identify audit objectives when performing an IT audit
- identify audit techniques available to help the auditor test IT systems
- develop IT audit skills using ACL

COURSE REQUIREMENTS AND GRADING SCALE:

| | |
|---|-------------|
| Weekly Assignments | 250 |
| Mid-Term Project Report/Exam/Presentation | 250 |
| ACL Project Report/Presentation | 250 |
| Final Project Report/Exam/Presentation | <u>250</u> |
| Total Points Available | <u>1000</u> |

| <u>Total Points Earned</u> | <u>Course Letter Grade</u> |
|--------------------------------|--------------------------------|
| 930 and above | A |
| 900 - 929 | A- |
| 880 - 899 | B+ |
| 830 - 879 | B |
| 800 - 829 | B- |
| 780 - 799 | C+ |
| 730 - 779 | C |
| 700 - 729 | C- |
| 600 - 699 | D |
| Below 600 | F |

ATTENDANCE: You are expected to attend every class. If you miss all or part of a class, it is your responsibility to find out what material was discussed by contacting a classmate. You cannot make up any in-class assignments if you are absent. Because successful completion of this course depends on class participation, you should withdraw from the class if you miss more than two class periods.

PRELIMINARY CLASS SCHEDULE:

| SESSION | CLASS DISCUSSION TOPICS |
|---------------------------------|---|
| <u>Session 1</u> January 12 | <ul style="list-style-type: none"> ▪ <i>Chapter 1 – IT Audit Overview</i> ▪ <i>Chapter 2 – Legal and Ethical Issues for IT Auditors</i> ▪ Weekly Assignments Due ▪ (Supplemental handouts as needed) |
| <u>Session 2</u> January 19 | <ul style="list-style-type: none"> ▪ <i>Chapter 3 – Information Technology Risks and Controls</i> ▪ ISACA COBIT Framework and Student Book ▪ Weekly Assignments Due ▪ (Supplemental handouts as needed) |
| <u>Session 3</u> January 26 | <ul style="list-style-type: none"> ▪ <i>Chapter 4 – IT Deployment Risks</i> ▪ Weekly Assignments Due ▪ (Supplemental handouts as needed) |
| <u>Session 4</u> February 2 | <ul style="list-style-type: none"> ▪ Mid-Term Project Reports and Presentations ▪ <i>Chapter 5 – Managing the IT Function</i> ▪ Weekly Assignments Due ▪ (Supplemental handouts as needed) |
| <u>Session 5</u> February 9 | <ul style="list-style-type: none"> ▪ <i>Chapter 8 – Using Computer Assisted Audit Tools and Techniques</i> ▪ Audit Command Language (ACL) Overview ▪ Possible Guest Speaker ▪ Weekly Assignments Due ▪ (Supplemental handouts as needed) |
| <u>Session 6</u> February 16 | <ul style="list-style-type: none"> ▪ <i>Chapter 9 – Conducting the IT Audit</i> ▪ Possible Maryville Data Center Tour ▪ Weekly Assignments Due ▪ (Supplemental handouts as needed) |
| <u>Session 7</u> February 23 | <ul style="list-style-type: none"> ▪ ACL Project Report and Presentations ▪ <i>Chapter 10 – Fraud and Forensic Auditing</i> ▪ Weekly Assignments Due ▪ (Supplemental handouts as needed) |
| <u>Session 8</u> March 2 | <ul style="list-style-type: none"> ▪ Final Project Reports and Presentations ▪ (Supplemental handouts as needed) |

PROFESSIONALISM: Effective and professional communication is vital in today's business world and is therefore a factor in the determination of your overall course grade. This factor will apply to all assignments and projects, unless otherwise indicated. Use correct punctuation and grammar and there should be no spelling errors. Some points of grammar are open for interpretation, but for instance, complete sentences either are or are

not. Please use a stapler when submitting an assignment that includes two or more pages.