

 FLORIDA ATLANTIC UNIVERSITY	NEW COURSE PROPOSAL Graduate Programs		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner Posted _____ Catalog _____
	Department Accounting College College of Business <i>(To obtain a course number, contact erudolph@fau.edu)</i>		
Prefix ACG Number 5695	<i>(L = Lab Course; C = Combined Lecture/Lab; add if appropriate)</i> Lab Code	Type of Course Lecture	Course Title IT Auditing Theory and Practice
Credits <i>(Review Provost Memorandum)</i> 3	Grading <i>(Select One Option)</i> Regular <input checked="" type="radio"/> Sat/UnSat <input type="radio"/>	Course Description <i>(Syllabus must be attached; see Guidelines)</i> Theory and practice of auditing techniques employed in computer-based accounting systems.	
Effective Date <i>(TERM & YEAR)</i> Fall 2019	Prerequisites ACG 4651 or ACG 6137		Corequisites Registration Controls <i>(Major, College, Level)</i> School of Accounting Professional Certificate Program or permission of the Director.
<i>Prerequisites, Corequisites and Registration Controls are enforced for all sections of course</i>			
Minimum qualifications needed to teach course: Member of the FAU graduate faculty and has a terminal degree in the subject area (or a closely related field.)		List textbook information in syllabus or here	
Faculty Contact/Email/Phone Dr. George Young / GYoung@fau.edu / 297-3636		List/Attach comments from departments affected by new course	

Approved by Department Chair _____ College Curriculum Chair _____ College Dean _____ UGPC Chair _____ UGC Chair _____ Graduate College Dean _____ UFS President _____ Provost _____	Date 1/30/19 2/5/19 2.6.19
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Email this form and syllabus to UGPC@fau.edu one week before the UGPC meeting.

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ACG 5695
IT Auditing Theory and Practice
CRN xxx
Fall xxxx

Professor Information

TBA

Office Hours (all times EST or EDT)

TBA

Required Text and Materials

CISA Review Manual, 26th Edition. Available from ISACA. Note cost is 105 for members and 135 for non members. Student membership is \$25 so you save \$5 by becoming a student member.

The course will be delivered in part using the Canvas online software. You may access Canvas by typing Canvas.fau.edu into your browser address.

Course Description

Theory and practice of auditing techniques employed in computer-based accounting systems.

Course Prerequisites and Credit Hours Prerequisites: *ACG 4651 or ACG 6635*

Supplemental Course Description

This course is designed so that students understand IT auditing practice and theory in an auditing environment. Students should leave the course with intermediate knowledge of the regulatory and theoretical requirements of IT in accordance with audit standards for an integrated audit. Students will also gain an intermediate level of knowledge for about 60% of the content for the CISA (Certified Information Systems Auditor) credential. Students will have practice for rudimentary audit techniques. This class is not intended to be a database course.

Course Learning Objectives

This course is designed to educate students about the basic function of an IT auditor. IT auditors fulfill several potential roles: auditor on an integrated audit, internal auditor, or consultant. Accordingly we will focus on the following areas

- Careers in IT Audit (including certifications)
- Audit Risk model as it applies to IT
- COSO framework with an emphasis on the IT areas

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- Control Environment
- Risk Assessment
- Control Activities
- Monitoring
- Communication
- IT Governance
- Risk IT
- Physical, logical, access and application controls
- Computer Assisted Audit Techniques
- Cyber Security Issues and Concepts
- SOC reports
- Cloud Computing
- Acquisition of IT
- Disaster Recovery
- COBIT 5 Framework
- Gain experience in some practical skills needed by auditors.

Grading Scale

Grade	Minimum	Maximum
A	92	100
A-	90	91.99
B+	88	89.99
B	82	87.99
B-	80	81.99
C+	78	79.99
C	70	77.77
D	60	69.99
F	0	59.99

Course Evaluation Method

Your grade is determined as follows:

Course Projects	20%	Students will have several projects to complete over the semester.
Weekly Assignments and/or Quizzes	60% These are due 9 days after the lecture on a Monday.	Students will complete weekly assignment to provide the instructor feedback that the online portion of the class was completed with appropriate attention.
Final Exam	20%	Cumulative exam to recap the entire course.

Additional Course Policies

Hurricanes and other Bad Things

The course schedule may be adjusted in the event of hurricanes or other disasters. The instructor cannot individually cancel classes. If there is a disaster where you live that impedes your ability to complete the course timely, please let me know as soon as possible.

Missing Exams and Late Assignments

Students must attempt to complete assignments by the due date. Extensions may be granted under extreme circumstances provided appropriate documentation is provided and sent to the instructor in email. As quizzes each period are open and available for approximately 9 days, students should rarely miss an exam. Students should avoid, if possible, taking exams at the last minute. Students may drop the lowest quiz grade penalty. Thus, the student can drop one quiz grade of zero if they have an undocumented absence.

Attendance Policy

Students are expected to attend the live lectures and complete all online assignments.

Etiquette and/or Netiquette Policy

To promote a positive learning environment, students are reminded to be respectful of others during the class. Students should not engage in any behaviors that would make others feel uncomfortable including, but not limited to, inappropriate emails, phone calls, or postings to the class Canvas page.

Anti-plagiarism Software



Written components of any assignment or project may be submitted to anti-plagiarism software to evaluate the originality of the work. Any students found to be submitting work that is not their own will be deemed in violation of the University's honor code discussed above.

Distance learning

Distance learning requires a high degree of responsibility, dedication, and self-discipline on your part. You are responsible for

1. Either attending or listening to recorded lectures,
2. Reading assigned material,
3. Completing and submitting any assigned homework on a timely basis, and
4. Participating in threaded discussions.

Changes

Specific assignments, topics covered, and due dates are tentative may be adjusted as needed by the professor in order to deliver this course in the most effective way.

Course Outline

(See University Academic Calendar for withdrawal dates)

NOTE: Readings for the week will be confirmed in class each week.

Week #	Topic	On-line (assignments due at midnight eastern time on due date; 10% penalty per day late)
1	Syllabus review: Careers in IT Audit	Complete the online essay assignment on IT Audit careers. Due January 15 th Read PwC Data Driven Paper EY Audit Analytics EY Analytical Mindset https://www.isaca.org/Journal/archives/2015/Volume-1/Pages/Perspectives-From-a-Seasoned-Practitioner.aspx
2	Audit Risk; Identifying and Assessing Risk of Material Misstatement; and An Audit of Internal Controls over Financial Reporting that is Integrated with an Audit of Financial Statements.	Review of the audit class topics on Risk of Material Misstatement. Read PCAOB Sections AS 1101 and 2110. Read AS 2201 Paragraphs 1-56. Complete online quiz on these topics. Due January 22. After reading the auditing standards Read: https://www.marketwatch.com/story/equifax-auditors-are-on-the-hook-for-data-security-risk-controls-2017-10-02 and answer the essay question on the topic (due January 22).
3	COSO Framework: Control Environment Brief introduction to COBIT 5 as it relates to the Control Environment	Read Sections 2.1 through 2.4 of the ISACA Manual. Other Readings and Assignments TBA
4	COSO Framework: Risk Assessment	Other Readings and Assignments TBA Power, Benjamin. 2014 Writing good risk statements. ISACA Journal Vol. 3: 42-43.

Week 4 Assignment 1 due: Using Pivot Tables to Provide Insights		
5	COSO Framework: Control Activities	Readings and Assignments TBA
6	Control Activities Continued	Readings and Assignments TBA
7	COSO Framework: Monitoring and Communication	Readings and Assignments TBA
8	COBIT 5	Readings and Assignments TBA
Week 8: Project 2 due		
9	Computer Assisted Auditing Techniques	Readings and Assignments TBA
9	SOC reports	Readings and Assignments TBA
Week 9 Project 3 due		
10	Block Chain Technology Cyber Security	Readings and Assignments TBA
11	Cyber Security	Readings and Assignments TBA https://www.aicpa.org/interestareas/privatecompaniespracticesection/qualityservicesdelivery/informationtechnology/cybersecurity-checklist.html
12	Acquisition of IT	Readings and Assignments TBA
13 & 14	Big Data	Readings and Assignments TBA Applications of Business Process Analytics and Minding for Internal Control http://www.isacajournal-digital.org/isacajournal/2012vol4?pg=46#pg46



		<p>Careers Where did all the entry-level jobs go? Many firms expect new graduates to arrive job-ready from day one. By Laren Weber and Melissa Korn. The Wall Street Journal, August 6, 2014, p. B6.</p>
Week 15: Project 4 due		



Selected University and College Policies

School of Accounting Policies

You are responsible for School of Accounting policies at <http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx>. *These policies are considered to be an integral part of this syllabus.*

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty.

For more information, please see FAU Regulation 4.001 at: [FAU Regulation 4.001](#).

Disability Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS)—in Boca Raton, SU 133 (561-297-3880); in Davie, LA 131 (954-236-1222); or in Jupiter, SR 110 (561-799-8585)—and follow all SAS procedures. Their web site is: <https://fau.edu/sas>.

Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices, observances, and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments.

For further information, please see FAU Regulation 2.007 at: [FAU Regulation 2.007](#).

University Approved Absence Policy Statement

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University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in Chapter 4 of the University Regulations.

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as "... activities which interfere with the educational mission within classroom." Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn

or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.