

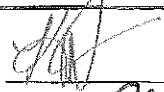
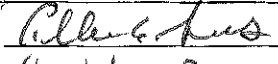

FLORIDA ATLANTIC UNIVERSITY™

Graduate Programs—COURSE CHANGE REQUEST

UGPC APPROVAL _____
 UFS APPROVAL _____
 SCNS SUBMITTAL _____
 CONFIRMED _____
 BANNER POSTED _____
 CATALOG _____

DEPARTMENT: SCHOOL OF ACCOUNTING	COLLEGE: BUSINESS
COURSE PREFIX AND NUMBER: ACG 6625	CURRENT COURSE TITLE: EDP AUDITING
CHANGE(S) ARE TO BE EFFECTIVE (LIST TERM): FALL 2013	____ TERMINATE COURSE (LIST FINAL ACTIVE TERM):
X CHANGE TITLE TO: IT AUDITING CHANGE PREFIX FROM: TO: CHANGE COURSE NO. FROM: TO: CHANGE CREDITS FROM: TO: CHANGE GRADING FROM: TO: CHANGE DESCRIPTION TO:	CHANGE PREREQUISITES/MINIMUM GRADES TO*: CHANGE COREQUISITES TO*: CHANGE REGISTRATION CONTROLS TO: *Please list both existing and new pre/corequisites, specify AND or OR, and include minimum passing grade.
Attach syllabus for ANY changes to current course information.	
Should the requested change(s) cause this course to overlap any other FAU courses, please list them here.	Departments and/or colleges that might be affected by the change(s) must be consulted and listed here. Please attach comments from each.

Faculty contact, email and complete phone number:
 Dr. Karen Hooks, khooks@fau.edu, (561) 297-3932

Approved by: Department Chair: <u></u> College Curriculum Chair: <u></u> College Dean: <u></u> UGPC Chair: _____ Graduate College Dean: _____	Date: <u>2/12/13</u> <u>3/4/13</u> <u>3.16.13</u> _____ _____	ATTACHMENT CHECKLIST ♦Syllabus (see guidelines for requirements: http://www.fau.edu/graduate/facultyandstaff/programscommittee/index.php) ♦Written consent from all departments affected by changes
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Email this form and syllabus to UGPC@fau.edu one week before the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.



Florida Atlantic University
COLLEGE OF BUSINESS

ACG 6625 – Section 00X
CRN XXXXX
Information Technology Auditing
SEMESTER
Location
Day and Time

Professor Information

DR. PINSKER
OFFICE: KH #131
E-MAIL: rpinsker@fau.edu
PHONE: 297-3422

Office Hours

Tuesday 4:00-6:00, Thursday 11-12:00, and by appointment at KH 131

Required Text and Materials

Information Technology Auditing, 3rd Edition, Hall, Thompson Southwest, ISBN 978-1-4390-7911-9

Gleim CPA Review BEC and Test Prep Software Download. Instructions for ordering directly from Gleim are available on the class Blackboard page.

Each student must have a flash drive (1 GB or larger) for use in this class when the ACL assignments begin later in the semester.

Course Description

This course provides the linkage between auditing concepts and professional standards and their application to information system principles, processing, and control. Professional practice and experience in the use of the computer as an audit tool is introduced through the use of Generalized Audit Software. This course provides students with an understanding and hands-on familiarity with skills necessary to assess controls over computerized information systems and to accomplish computer assisted auditing procedures to render an opinion regarding the integrity of financial information produced by those systems. Knowledge of these concepts will help prepare the student to practice in a technologically enhanced auditing environment.

Course Prerequisites and Credit Hours

Admission to College of Business master's program and ACG 6027 or equivalent; Co-requisite: GEB 6215 (3 credits).

Course Learning Objectives

Upon completion of this course students will have learned:

1. To understand how audit risk and business risk are affected by computerized environments by
 - a. identifying risks of negative outcomes,
 - b. identifying internal control problems that exist in given computerized accounting systems,
 - c. evaluating controls that mitigate risks of negative outcomes through prevention or detection and correction, and
 - d. communicating the impact of identified risks and recommending corrective action.
2. To leverage technology by
 - a. identifying risks associated with technology and automated business processes, and
 - b. using technology assisted tools to assess and control risk and document work done.

TOPICS:

- ◆ Auditing, assurance, and internal control
- ◆ Computer operations
- ◆ Data management systems
- ◆ Systems development and maintenance activities
- ◆ Computer assisted audit tools and techniques
- ◆ CAATTs for data extraction and analysis
- ◆ Auditing information systems involved in the revenue and expenditure cycles

Gleim CPA Review Study Unit Quiz:

For each Gleim study unit quiz, you will receive a percentage score. Your grade for this segment of the course will be the average of the percentage scores from the five examinations. You will complete **four** study sessions taken from the Gleim CPA Review Business and **one** unit from the Gleim CPA Review Auditing module. The study material for the four units from the Business examination is located in the ***Gleim CPA Review BEC and Test Prep Software Download*** that is a required text/software item for this course. **The quizzes will be completed using your purchased Gleim software on a computer of your choosing. You will grade the quiz and email the results using the Gleim email server to the instructor in accordance with the Class Schedule. (See Gleim Quiz Instructions handout for details).** The best way to prepare for these examinations is to study the outline material and complete an appropriate number of



study sessions using the Gleim Test Prep software. The number of questions on each exam will be given at the time the examination is administered.

Materials from the one unit covering from the Auditing section of the CPA examination will be available on Blackboard approximately three weeks before the unit examination will be taken. The quiz on this unit will be taken using Blackboard.

Grading Scale

Measurement Device	% of Course Grade
Written submissions of responses to assigned questions, problems, cases from the <i>Information Technology Auditing</i> textbook and from other cases and questions distributed by instructor (prepared outside of class)	30%
Textbook Chapter Multiple Choice Quizzes - questions based on the material in the chapter and lecture; completed on Blackboard	30%
ACL CAAT Projects: Submissions as required by the ACL assigned cases	10%
Gleim CPA Review Business and Auditing Study Unit Quizzes (5)	20%
Final Examinations: comprehensive covering the Gleim CPA Review Business and Auditing	10%

Course Evaluation Method

Grades will be assigned on a straight scale according to the following schedule:

Course Grade	% of Total Points	Minimum Points Required
A	93-100%	651
A-	90-92	630
B+	87-89	609
B	83-86	581
B-	80-82	560
C+	77-79	539
C	73-76	511
C-	70-72	490
D+	67-69	469



D	63-66	441
D-	60-62	420
F	59 and Below	Below 420

Additional Course Policies

Examinations

Each examination may consist of objective questions, problems, and essays. Exams must be taken as scheduled and no hats/sunglasses are to be worn.

Missing Exams

No **make-up tests** will be offered unless the student has documented proof of illness, work, family care, or some extenuating circumstance **and presents it to the Professor in advance of the scheduled exam or as soon as possible after the circumstance occurs (in case of emergency)**. If the make-up test is granted by the Professor, it must be taken sometime **before** the next class meeting. **Presentations and the third exam cannot be made-up.**

Late Assignments

In order to be an effective participant, you must thoroughly read the assigned material (**before I present it**), complete the assigned problems, and **come to class prepared** to discuss the topic. You will also be asked the solution for several assigned problems on a random basis. All collected assignments will be from the Access portion of your custom pack or involve XBRL, and will be due at the beginning of the class. I do not accept late assignments. These assignments **MUST** be typed unless otherwise indicated. Other than downloading Access on your personal computer, you can also access it in BU 405 or CM 142.

Attendance Policy

Attendance is not typically taken; however, consistent class participation is commonly tied to successful course performance. If you come to class plan to stay the full time. If you need to leave early, please let me know **In advance**. Otherwise, leaving early will be treated as not attending at all.

Solution Manuals

Students who wish to check homework or attempt additional problems against the solution manual may do so in my office. Students may not copy solutions from the manual; they can only check work that is already done and make corrections.



48-Hour Rule

Students have **48 hours** from which they receive a grade (in person) to dispute it. After 48 hours, students **forfeit** their right to dispute any class grade received.

Weather Policy

This syllabus contains a tentative schedule of learning. The Professor has exclusive right to modify it during the semester as needed or in case of weather-related issues.



Course Outline

#	Date	Topic	Class Preparation	Submissions	Gleim SU Exam
1	09/10/12	Auditing and Internal Control	Text: Ch 1	n/a	
2	09/17/12	Auditing IT Governance Controls	Text: Ch 2	Ch 1 Assigned Problems due 8:00 AM Chapter 1 MC Quiz (prior to this class - BB)	BEC EXAM SU 11: IT Roles, Systems, and Processing Due at 2:00 pm
3	09/24/12	Security I: Auditing Operating Systems and Networks	Text: Ch 3	Ch 2 Assigned Problems due 8:00 AM Chapter 2 MC Quiz (prior to this class - BB)	
4	10/01/12	Security II: Auditing Database Systems	Text: Ch 4	Ch 3 Assigned Problems due 8:00 AM Chapter 3 MC Quiz (prior to this class - BB)	BEC EXAM SU 14: IT Security Due at 2:00 PM
5	10/08/12	Systems Development and Program Change Activities	Text: Ch 5	Ch 4 Assigned Problems due 8:00 AM Chapter 4 MC Quiz (prior to this class - BB)	
7	10/15/12	Transaction Processing and Financial Reporting Systems Overview	Text: Ch 6	Ch 5 Assigned Problems due 8:00 AM Chapter 5 MC Quiz (prior to this class - BB)	BEC EXAM SU 13: IT Networks and Electronic Commerce Due at 2:00 PM
8	10/22/12	Computer Assisted Audit Tools and Techniques	Text: Ch 7	Ch 6 Assigned Problems due 8:00 AM Chapter 6 MC Quiz (prior to this class - BB)	
9	10/29/12	CAATT's for Data Extraction and Analysis	Text: Ch 8	Ch 7 Assigned Problems due 8:00 AM Chapter 7 MC Quiz (prior to this class - BB)	BEC EXAM SU 12: Software and Data Organization Due at 2:00 PM
10	11/05/12	Auditing the Revenue Cycle	Text: Ch 9	Ch 8 Assigned Problems due 8:00 AM Chapter 8 MC Quiz (prior to this class - BB)	
11	11/12/12	Auditing the Expenditure Cycle	Text: Ch 10	Ch 9: Assigned Problems due 8:00 AM Chapter 9 MC Quiz (prior to this class - BB)	
12	11/19/12	CAATS: ACL Project	ACL Handout Text: Chapters 1 and 2 (read and complete); 3 (Read Only - work in class)	Ch 10: Assigned Problems due 8:00 AM Chapter 10 MC Quiz (prior to this class - BB) Homework - ACL Ch 1 & Ch 2 [ACL Ch 3 must be completed in the Dow Center (if you do not have the ACL disk) by the end of class this day]	AU SU4 Review Questions will be available on Blackboard
	11/21/12 - 11/23/12	Thanksgiving Holidays			
13	11/26/12	CAATS: ACL Project	ACL Handout Text: Chapter 4	ACL Screen Shots Chapter 4 Due at 12:00 Noon This Day	
Virtual Class Meeting					
14	12/03/12	CAATS: ACL Project	ACL Handout Text: Chapters 5 and 6	ACL Screen Shots Chapters 5 & 6 Due 12:00 Noon This Day	AU EXAM SU 4: Internal Control Concepts and Information Technologies Taken in Class using BB
15	12/10/12	Final Exam: Regular Class Time	Final Exam: Regular Class Time	Final Exam: Regular Class Time	



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, see [University Regulation 4.001](#).

Academic honesty is expected in all areas of the course (exams, group projects, etc.). Cheating will not be tolerated and violators will be punished to the maximum extent allowed under university guidelines. On tests and quizzes, please make every effort to cover your papers during each exam and keep your eyes only on your own work. This class enforces FAU's honor code and the code of academic integrity:

http://www.fau.edu/regulations/chapter4/4.001_Code_of_Academic_Integrity.pdf

Disability Policy Statement

In compliance with the Americans with Disabilities Act (ADA), students who require reasonable accommodations due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) – in Boca Raton, SU 133 (561-297-3880); in Davie, LA 203 (954-236-1222); in Jupiter, SR 110 (561-799-8010) – and follow all OSD procedures.

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 **and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments.** For further information, please see [Academic Policies and Regulations](#).

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. No "W" grades can be obtained after the official drop or withdrawal date of **March 1, 2013**. All students enrolled as of **March 1, 2013**, will receive one of the above grades. I **will not** support any petitions for late withdrawals after **March 1, 2013**. 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 (e.g., excessive tardiness and unauthorized computer usage in class).

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.

About Plagiarism

The College of Business
Florida Atlantic University

What is it?

Florida Atlantic University (FAU) defines plagiarism as follows:

A student will have committed plagiarism if he or she reproduces someone else’s work without acknowledging its source; or if a source is cited which the student has not cited or used. Examples of plagiarism include: submitting a research paper obtained from a commercial research service, the Internet, or from another student as if it were original work; making simple changes to borrowed materials while leaving the organization, content, or phraseology intact; or copying material from a source, supplying proper documentation, but leaving out quotation marks. Plagiarism also occurs in a group project if one or more of the members of the group does none of the group’s work and participates in none of the group’s activities, but attempts to take credit for the work of the group.

Hints for Avoiding Plagiarism:

- *More than three words is plagiarism.* This is a good yardstick to use when wondering whether or not quotes are appropriate. They are, if you are copying more than three words in sequence.
- *One source is not "common knowledge."* Common knowledge does not require citation. But something is not common knowledge if you have found just one source for the information.
- *When in doubt, cite!* If you have any doubt about whether or not to cite a source, err on the side of making the attribution.
- *If your co-author sounds surprisingly eloquent, make sure the contribution is his or her own.* We often work in groups and co-author papers and projects. You should ask the question of your co-author if you doubt the work is their own. In group work, you are responsible for the project/paper in its entirety.
- *Look away.* When you are writing, do not have open books or papers in front of you as you type. Read your sources, and then put what you have read into your own words.
- *Writing is hard work.* Paraphrasing is relatively easy, writing is hard. Learning to be a good writer is part of what your college education is about. Staring at an empty screen in *MS Word* does become less daunting over time!
- *Just because it's on the Internet, doesn't mean it's yours.* The Internet is a fantastic resource and search engines are terrific research tools. But what you find on the Internet was written by someone. You must cite Internet web sites, and if you use a quote, use appropriate quotation procedures.
- *Paraphrasing is more than changing a verb tense or reordering a list.* There is a difference between citing a source for a fact and creating a bad quote.
- *Use a Style Guide.* Purchase a style guide and refer to it. Your teacher may suggest one or look for one at Amazon. Popular and timeless guides are by the American Psychological Association, Strunk and White, and Kate Turabian.

The High Cost of Plagiarism

In your professional career, you will find that reputation is everything. Plagiarism can ruin your reputation and cost you your professional career, along with the respect of your peers and family. Plagiarism at Florida Atlantic University is an act of academic dishonesty that has serious consequences. Note that plagiarism is specifically covered in the FAU Code of Academic Integrity.