



**SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus**

- COURSE NUMBER:** ACC T 5324.01 (Fall 2017)
- COURSE TITLE:** Information Systems Auditing and Assurance
- COURSE MEETINGS:** This class meets from 14:00 until 17:00 pm on Monday.
- INSTRUCTOR:** Ross Quarles, PhD, CPA
Professor of Accounting and SAP Program Director
Office: 311J Smith-Hutson Building
Office Phone: 936-294-1846
Office Hours: Mon 11:00 – 14:00, others by appointment.
Email: rquarles@shsu.edu
- PREREQUISITES:** Graduate Standing and ACCT 3324 and ACCT 4372
- REQUIRED TEXT:** *Information Technology Auditing, 4th Edition*, Hall, Thompson Southwest, ISBN 9781133949886.

C1202 IDEA Analysis Workbook, IDEA 10, CaseWare International, Inc.
You will be given instructions as to how to purchase this workbook directly from CaseWare International.
- REQUIRED HARDWARE:** Each student must have a flash drive for use in this class when the IDEA 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.
- OVERALL OUTCOMES:** The overall intentional outcome of this course involve providing an environment and activities that allow students to
1. gain factual knowledge regarding the terminology, classifications, methods, and trends involved in information systems auditing and assurance
 2. develop skills in applying course material related to issues such as improved thinking, problem solving, and decision making, and
 3. develop specific skills, competencies, and points of view needed by professionals in the field of information systems auditing and assurance



COURSE GOALS AND LEARNING OBJECTIVES:

1. **GOAL: RISK ANALYSIS** - Upon completion of this course students will have learned to deal with risk analysis in a computerized environments by successfully meeting the following **LEARNING OBJECTIVES:**
 - a. identifying risks of negative outcomes (including fraud), and
 - b. evaluating controls that mitigate risks of negative outcomes through prevention or detection and correction.
2. **GOAL: LEVERAGING TECHNOLOGY** – Upon completion of this course students will have learned to leverage technology by successfully meeting the following **LEARNING OBJECTIVES:**
 - a. identifying and assessing risks of technology and automated business processes, and
 - b. using technology assisted tools to assess and control risk and document work performed.

The content of this course complies with the assessment objectives as outlined in the current Department of Accounting Assessment Plan.

TOPICS:

- ◆ Auditing, assurance, and internal control
- ◆ Auditing IT Governance Controls
- ◆ Computer operations
- ◆ Data management systems
- ◆ Transaction processing controls
- ◆ Computer assisted audit tools and techniques (CAATTs)
- ◆ Use of CAATTs for data extraction and analysis
- ◆ Auditing information systems involved in the revenue and expenditure cycles
- ◆ Hands-on Use of a CAATTs for
 - ◆ Assessing Risks Associated with accounts (e.g. AR, AP, Inventory, etc.) that can be addressed by computer assisted audit procedures
 - ◆ Identification of Potential Employee for Fraud Investigation using computer assisted audit procedures
 - ◆ Continuous Auditing of Computerized Company Systems using computer assisted audit procedures

STUDENT SYLLABUS GUIDELINES

You may find online a more detailed description of the following policies. These guidelines will also provide you with a link to the specific university policy or procedure:

<http://www.shsu.edu/syllabus/>

ACADEMIC DISHONESTY:

All students are expected to engage in all academic pursuits in a manner that is above reproach. Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subject to disciplinary action. The University and its official representatives may initiate disciplinary proceedings against a student accused of any form of academic dishonesty including but not limited to, cheating on an examination or other academic work which is to be submitted, plagiarism, collusion and the abuse of resource materials. For a complete listing of the university policy, see:



<http://www.shsu.edu/dotAsset/728eec25-f780-4dcf-932c-03d68cade002.pdf>

You are expected to do your own work. The guidelines identified in the university policy cited above are applicable to this course and include (among other policies):

Substituting for another student, permitting any other person, or otherwise assisting any other person to substitute for oneself or for another student in the taking of an examination or test or the preparation of academic work to be submitted for academic credit.

Collaborating, without authorization, with another student during an examination or in preparing academic work.

Copying from another student's test paper, laboratory report, other report, or computer files, data listings, and/or programs.

Using, during a test, materials not authorized by the person giving the test.

Knowingly, and without authorization, using, buying, selling, stealing, transporting, soliciting, copying, or possessing, in whole or in part, the contents of an unadministered test.

Bribing another person to obtain an unadministered test or information about an unadministered test.

STUDENT ABSENCES ON RELIGIOUS HOLY DAYS POLICY:

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Section 51.911 (a) (2) defines a religious holy day as: "a holy day observed by a religion whose places of worship are exempt from property taxation under Section 11.20...." A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence.

University policy provides the procedures to be followed by the student and instructor. A student desiring to absent himself/herself from a scheduled class in order to observe (a) religious holy day(s) shall present to each instructor involved a written statement concerning the religious holy day(s). The instructor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or examinations are to be completed. For a complete listing of the university policy, see:

<http://www.shsu.edu/dotAsset/0953c7d0-7c04-4b29-a3fc-3bf0738e87d8.pdf>

STUDENTS WITH DISABILITIES POLICY:

It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Students with disabilities that might affect their academic performance are expected to visit with the Office of Services for Students with Disabilities located in the Counseling Center. They should then make arrangements with their individual instructors so that appropriate strategies can be considered and helpful procedures can be developed to ensure that participation and achievement opportunities are not impaired.



SHSU adheres to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations for students with disabilities. If you have a disability that may affect adversely your work in this class, then I encourage you to register with the SHSU Counseling Center and to talk with me about how I can best help you. All disclosures of disabilities will be kept strictly confidential. NOTE: No accommodation can be made until you register with the Counseling Center. For a complete listing of the university policy, see:

Any student with a disability that affects his/her academic performance should contact the Office of Services for Students with Disabilities in the SHSU Lee Drain Annex (telephone 936-294-3512, TDD 936-294-3786) to request accommodations.

VISITORS IN THE CLASSROOM:

Only registered students may attend class. Exceptions can be made on a case-by-case basis by the professor. In all cases, visitors must not present a disruption to the class by their attendance. Students wishing to audit a class must apply to do so through the Registrar's Office.

TELEPHONES AND TEXT MESSAGERS:

The use of telephones and/or text messagers in this class is prohibited. Students are expected to turn these devices off during both regular class meetings and examinations. The SHSU university policy regarding telephones and text messagers can be found at

<http://www.shsu.edu/dotAsset/6d35c9c9-e3e9-4695-a1a1-11951b88bc63.pdf>

and the provisions of that document are incorporated into this document by reference. In compliance with that procedure, specifically paragraphs 1.0 and 2.0, the following policies are set forth for this class:

- (1) During regular classes, telephones and/or text messagers are to be turned off, placed out of sight, and not used except during breaks
- (2) During examinations, telephones and/or text messagers are to be turned off and placed out of sight.
- (3) Telephones and/or text messagers are not allowed to be used as calculators during examinations.
- (4) If you have emergency conditions that necessitate the possibility of your need to receive a call during a regular class period, you must inform the instructor prior to the class period. This does not apply during examinations.

COURSE EVALUATION PROCESS:

The specific means through which grades are assigned in this course are contained elsewhere in this syllabus under the heading **MEASUREMENTS OF PROGRESS**. Please refer to that section for specific evaluation and progress measurement methods. However, the overall grade in the course will be based on the percentage of the total available points earned. The grade achievement levels will be 90%, 80%, 70%, and below 70% for A, B, C, and F, respectively.

ATTENDANCE POLICY:

Roll will be checked at each class meeting. The simple fact of the matter is that you cannot pass this class if you do not attend class. Missing one meeting of this class is the equivalent of missing an entire week of undergraduate classes. *If you miss more than one class without an approved reason, your grade in the course will be reduced 5% for each missed class.*

SUBMISSION DEADLINES and MISSED SUBMISSIONS:

Assignments will be made for specific dates and times. Written assignments are submitted electronically in accordance with instructions provided elsewhere in this syllabus. Quizzes and



examinations are taken through Blackboard. If you miss a submission deadline (without a tremendously significant reason), **you will not be allowed to submit the assignment**. To state this in another way, **no submission will be accepted late** unless the above paragraph regarding “Religious Holy Days” applies or you have a terrifically important and validated reason.

LAST DAY TO DROP WITHOUT AN F: November 10, 2017

MEASUREMENTS OF PROGRESS and GRADING:

Your grade in this class will be based on your performance on a number a measurement devices. These measurement devices and the impact of your grade for each are shown in the following table.

Measurement Device	% of Course Grade
<u>Chapter homework and Supplemental Reading homework.</u> Multiple choice question homework based on assigned chapters from the <i>Information Technology Auditing</i> textbook and <i>Supplemental Readings</i> (available in Blackboard). Prepared outside of class prior to the in class coverage of the particular chapter and related supplemental reading.	15%
<u>Chapter Textbook, Supplemental Reading, and Lecture Quizzes</u> – questions based on the material in the chapter, lectures, and supplemental readings; completed on Blackboard after the in-class coverage of the chapter. These quizzes have time limits.	40%
<u>Case Written Paper</u> – written paper covering a case assigned near the end of the term covering the material and content of the course. Submitted electronically.	15%
<u>IDEA Project Assignments:</u> Submissions as required by the IDEA Case Project for each of the individual assignments in the project. Completed outside of class.	15%
<u>Final Exam:</u> in class quiz covering all chapter assignments in the class drawn from the textbook, supplemental readings, and lectures. Completed electronically in class.	15%

Chapter Homework and Supplemental Reading Homework

For each chapter and for five supplemental reading assignments you must complete a homework assignment. This assignment consists of multiple choice questions located in Blackboard that cover the material in the chapter or the supplemental reading. Some chapters do not have supplemental reading associated with them so the only homework for those chapters will be the chapter homework. There is no time limit on these assignments and you do not have to complete them in one setting. The only constraint is that you must complete them by the assigned due date which is the day/time that the chapter/supplemental reading will be covered in class (i.e., you must complete them before class). You can complete these assignments as many times as you wish because only your highest grade will be used in computing your course grade. These assignments will provide the basis for the chapter quizzes and for the final exam.

Textbook Chapter, Supplemental Reading, and Class Lecture Quizzes

As outlined in the Class Schedule, you must complete a series of **Chapter, Supplemental Reading, and Class Lecture** Quizzes covering the textbook chapters, supplemental reading assignments, and lecture materials. These quizzes are contained in Blackboard and will be completed using Blackboard. You may



complete each quiz only one time. **There are time limits on these quizzes and each must be submitted by the deadline given in the Class Schedule.**

The items included in the quiz should generally be found in the assigned chapter reading, lecture, supplemental readings, or, given the cumulative nature of IT auditing, from previous chapters/readings/class lectures. There will also be items on the quizzes that require you to logically reason through a given situation to determine the most appropriate answer. You must complete each quiz in a single sitting. The quiz will self-submit at the end of the allotted time regardless of your degree of completion. You are allowed to “backtrack” and change answers at any time during the allowed time until you submit the quiz for grading.

If you have a technical problem or computer glitch on a quiz, you should email the instructor as soon as possible for assistance in correcting the problem. The instructor will determine on a case by case basis the appropriate level of assistance. Continuous problems will require that you take the quiz in the Dow Center at a time assigned by the instructor.

Case Written Paper

Each student will individual complete a written paper based on a case that will be assigned. This case will address the issues and materials covered in the course from the textbook, supplemental readings, and lectures. The written paper is a formal written paper that must adhere to specific guidelines for preparation and electronic submission. Those guidelines will be provided as part of the case materials. .

The IDEA Project Assignments: Hands-on a Computer Assisted Auditing Tool:

This project is designed to develop and enhance the skills you will need to utilize computer assisted auditing tools. The project utilizes the latest version of the IDEA Data Analysis Software. The IDEA software comes with the IDEA Workbook that is a required text for this course. You will be given instructions as to how to directly purchase that workbook from IDEA later in the semester. The cost is \$55.

The IDEA Project Assignments consist of multiple assignments addressing different aspect of Computer Assisted Audit Tools and Techniques. Each of the assignments is due at the time/date specified in the Class Schedule. They can, however, be submitted prior to those assigned dates, but be advised that you will not receive any feedback as to your grade on an individual assignment or what might have been incorrect until after the due date for the entire class for that assignment.

Submissions of most of these assignments will be accomplished electronically while some may require printed submissions. A detailed handout will be provided for the project and the individual assignments. It would be best if you complete all of the assignments on your own personal computer. You can use any computer in SH 304 on in the Dow Center (SH 300) or either of the two study rooms on the first floor of the Smith Hutson building.

The final IDEA assignment **will be a case that must be completed in real time in class during** the last class session prior to the final exam.

Final Examination:

A final examination for the course will be administered that consist of an in-class electronic test. A set of review questions for the final examination will be made available four weeks prior to the final exam. The final exam consists of approximately 100 multiple choice questions designed to simulate the multiple choice portion of the CPA examination. More information will be available later in the semester regarding the Final Examination and the review process for the final examination.