Information Systems Department

Course Syllabus

IS 781: IS Audit

Catalog Description:	This course presents information systems audit, control concepts and management practices. As business continues towards a more substantial reliance upon the capabilities of information systems, it becomes increasingly important for auditors to understand information systems audit and how they relate to financial and general organizational controls, principles and practices related to secure operation of existing information technology, Information security accountability, development of internal control objectives and frameworks, and identification of appropriate audit procedures for a secure information system.

This course introduce students to the fundamental concepts, procedures and standards of IS audit and controls and focuses on knowledge and competencies that include applications of auditing concepts and internal controls in information system environments producing financial and non-financial information e.g., testing of computer control systems, access and program authenticity, networks reliability, and the use of information technology to conduct various types of audit tests.

This course familiarize the students with the audit process including the planning of an audit, the application of IS audit tools and techniques and evaluation methods used in performing IS audits, the differentiation of the specialty areas within the IS audit field, and the making of an informed choice as to which emphasis is best for them, and documenting work performed and collecting evidence to support work performed.

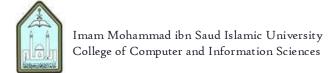**Credit Hours:** **3 Credit hours:**   3 Lectures per week   0 Labs. per week   0 Recitation per week

Prerequisites: No Pre-requisites

Course Learning Outcomes:

1. Understand the IS audit key elements, the IS audit functions and the standards of performance.
2. Understand the purpose of controls in an information systems environment.
3. Learn how access to systems, resources and data can be controlled.
4. Assess the design, placement, and quality of controls.
5. Understand some of the basic theory underlying computer security policies, models, and problems.
6. Understand the complexities of IS controls.
7. Learn models for dealing with risk.
8. Understand the basic issues in auditing computer security policies and mechanisms.
9. Develop students' practical skills in handling various types of IS audits, examining the IS controls and testing IS controls.
10. Assess the impacts of IS audit and control on the operation of organizations.
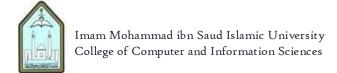
Course Syllabus
IS 781: IS Audit

Major Topics:
- Technology and Audit
- IS Audit Function Knowledge
- IS Risk and Fundamental Auditing Concepts
- Standards and Guidelines for IS Auditing
- Internal Controls Concepts Knowledge
- Risk Management of the IS Function
- Audit Planning Process
- Frameworks, Standards and Regulations
- Auditing Techniques I
- Auditing Techniques II

Text Books:

1. Auditor's Guide to Information Systems Auditing Richard E. Cascarino John Wiley & Sons, 2007, ISBN10: 0470009896, ISBN13: 9780470009895

2. IT Auditing using Controls to Protect Information Assets, 3/E Chris Davis and Mike Schiller with Kevin Wheeler, McGraw-Hill 2019, ISBN-10: 1260453227, ISBN-13: 978-1260453225

Course Syllabus
IS 781: IS Audit

Grading:	◉ The grading scale for this course is:
	95 - 100 A+ Passing
	90 - 94 A Passing
	85 - 89 B+ Passing
	80 - 84 B Passing
	75 - 79 C+ Passing
	70 - 74 C Passing
	0 - 69 F Failing

◉ Final grades will be determined based on the following components:
. 60% Semester Work
. 40% Final Exam

◉ Students may not do any additional work for extra credit nor resubmit any graded activity to raise a final grade.

◉ Late submissions will not be accepted for any graded activity for any reason.

◉ Students have one week to request the re-grading of any semester work.

Attendance Policy:

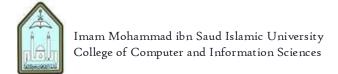Students should attend 80% of the overall course hours taught in the semester as per the University regulations.

If a student fails to achieve this portion, he/she shall not be allowed to appear in the final exam and shall be awarded "DN" grade and repeat the course.

Cheating and Plagiarism Policy:

The instructor will use several manual and automated means to detect cheating and/or plagiarism in any work submitted by students for this course.

When a student is suspected of cheating or plagiarism, the instructor raises the issue to the disciplinary committee.

Course Syllabus

IS 781: IS Audit

Communications: Registered students will be given access to a section of the Learning Management System (LMS) for this course. LMS will used as the primary mechanism to disseminate course information, including announcements, lecture slides, assignments, and grades.

Communication with the instructor on issues relating to the individual student should be conducted using CIS email, via telephone, or in person.