



# ACCG358

## Information Systems Audit and Assurance

S1 Day 2015

*Dept of Accounting & Corporate Governance*

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#### **Disclaimer**

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## General Information

Unit convenor and teaching staff

Unit Convenor

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Check the unit website

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Tutor

Pingtzir Sam

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Check the unit website

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Tutor

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Check the unit website

Check the unit website

Credit points

3

Prerequisites

39cp including (ACCG250 or ACCG251)

Corequisites

Co-badged status

### Unit description

This unit introduces students to information systems audit and assurance. An information systems (IS) audit is part of the overall audit process and is important for good corporate governance. This unit further develops an understanding of internal and operational controls as well as knowledge of the organisation as it relates to IS audit and assurance. Students will examine the risks associated with information systems using frameworks that provide professional standards, guidelines, tools and techniques for IS audit and control. The risk-based approach to IS audit is developed so that students have an understanding of inherent risks, control risks and detection risks. Students will have exposure to computer auditing tools and techniques that both directly and indirectly examine the internal logic of an organisation's applications. In this unit students develop graduate capabilities in a range of areas, including: critical analysis skills in information management and analysis; problem-solving skills in sourcing and identifying relevant information and interpreting output in a multidisciplinary environment; and communication and negotiation skills.

## Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

## Learning Outcomes

On successful completion of this unit, you will be able to:

- evaluate and demonstrate the importance of IS Audit for IS Governance for organisations.
- show how the role of an IS auditor adds value to an organisation.
- assess IS risks and controls and their implications for organisations.
- explain how IS audit objectives provide effective IS Governance.
- evaluate and explain IS audit tools and techniques.
- explore and explain the key trends of IS audit and governance and the implications for individuals, organisations and society.

## Assessment Tasks

Name	Weighting	Due
<a href="#">Assessed Coursework</a>	20%	Weekly (4 weeks random)
<a href="#">Case study - Report</a>	30%	week 8
<a href="#">Case study - Presentation</a>	10%	week 11, 12, 13
<a href="#">Final Examination</a>	40%	Formal examination period

## Assessed Coursework

Due: **Weekly (4 weeks random)**

Weighting: **20%**

### Submission

- Each activity will be submitted at the end of tutorial and must be undertaken during the timeframe allocated during the tutorials. Each week tutorial tests will be assigned to students without prior notice. Students may be tested on additional questions that are not listed in the tutorial questions. It will be a combination of individual and group based activities. Each activity is worth 5%. The tutorial assessments will be random during week 2 to week 10. It will be 4 random collections for this assessment.

### Extension

- No extensions will be granted. Students who have not submitted the task prior to the deadline will be awarded a mark of 0 for the task, except for cases in which an application for disruption to studies is made and approved. Please refer to [http://students.mq.edu.au/student\\_admin/exams/disruption\\_to\\_studies/](http://students.mq.edu.au/student_admin/exams/disruption_to_studies/).

### Late penalty

- Not applicable

On successful completion you will be able to:

- evaluate and demonstrate the importance of IS Audit for IS Governance for organisations.
- show how the role of an IS auditor adds value to an organisation.
- assess IS risks and controls and their implications for organisations.

## Case study - Report

Due: **week 8**

Weighting: **30%**

Students are required to prepare an IS audit report. Full details of the assignment (assignment objectives, question material, requirements, etc) will be made available through the unit's website.

### Submission

- Students will need to upload their assignment to <http://ilearn.mq.edu.au> (Turn-it-in) by 11:59 pm of Friday 1st May (week 8). Otherwise your assignment will be considered late. Late assignment will also be submitted via Turn-it-in.

## Extension

- No extensions will be granted. Students who have not submitted the task prior to the deadline will be awarded a mark of 0 for the task, except for cases in which an application for disruption to studies is made and approved. Please refer to [http://students.mq.edu.au/student\\_admin/exams/disruption\\_to\\_studies/](http://students.mq.edu.au/student_admin/exams/disruption_to_studies/).

## Late Penalty

- Late tasks will be accepted up to 72\* hours after the submission deadline. There will be a deduction of 20%\* of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission – 40% penalty). This penalty does not apply for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- evaluate and demonstrate the importance of IS Audit for IS Governance for organisations.
- show how the role of an IS auditor adds value to an organisation.
- assess IS risks and controls and their implications for organisations.
- explain how IS audit objectives provide effective IS Governance.
- evaluate and explain IS audit tools and techniques.
- explore and explain the key trends of IS audit and governance and the implications for individuals, organisations and society.

## Case study - Presentation

Due: **week 11, 12, 13**

Weighting: **10%**

Please refer to full details of the assignment will be made available through the unit's website.

### Submission:

- Role playing activity will be held in the tutorials during weeks 11, 12 and 13.

### Extension:

- Students must attend the tutorials on week 11 to 13. No extension will be granted for this activity. Students who cannot attend these tutorials will be awarded a mark of 0 for the task, except for cases in which an application for disruption to studies is made and approved. Please refer to [http://students.mq.edu.au/student\\_admin/exams/disruption\\_to\\_studies/](http://students.mq.edu.au/student_admin/exams/disruption_to_studies/).

## Late Penalty

- Not applicable

On successful completion you will be able to:

- evaluate and demonstrate the importance of IS Audit for IS Governance for organisations.
- show how the role of an IS auditor adds value to an organisation.
- assess IS risks and controls and their implications for organisations.
- explain how IS audit objectives provide effective IS Governance.
- evaluate and explain IS audit tools and techniques.
- explore and explain the key trends of IS audit and governance and the implications for individuals, organisations and society.

## Final Examination

Due: **Formal examination period**

Weighting: **40%**

A final examination is included as an assessment task for this unit to provide assurance that:

- i) the product belongs to the student and
- ii) the student has attained the knowledge and skills tested in the exam.

A three hour final examination for this unit will be held during the university examination period. The final exam assesses students' critical thinking capabilities as well as the ability to apply their knowledge of accounting and information systems to examples of real world problems and cases.

You are expected to present yourself for examination at the time and place designated in the university examination timetable. The timetable will be available in draft form approximately eight weeks before the commencement of the examinations and in final form approximately four weeks before the commencement of the examinations. <http://www.timetables.mq.edu.au/exam>

Further details about the final exam for the subject will be made available in the final week of lectures.

**If a Supplementary Examination is granted as a result of the disruption to studies process the examination will be scheduled as per the Supplementary Examination timetable of the Faculty. Please note that the supplementary examination will be of the similar format as the final examination.** Please refer to [http://students.mq.edu.au/student\\_admin/exams/disruption\\_to\\_studies/](http://students.mq.edu.au/student_admin/exams/disruption_to_studies/).

On successful completion you will be able to:

- evaluate and demonstrate the importance of IS Audit for IS Governance for organisations.
- show how the role of an IS auditor adds value to an organisation.
- assess IS risks and controls and their implications for organisations.
- explain how IS audit objectives provide effective IS Governance.
- evaluate and explain IS audit tools and techniques.
- explore and explain the key trends of IS audit and governance and the implications for individuals, organisations and society.

## **Delivery and Resources**

### **Face to face hours**

This unit will be taught in the form of weekly lectures and tutorials. Students are required to enrol in one lecture (1.5 hours of face to face teaching) and one tutorial (1.5 hours of face to face teaching) for this unit. Please check the timetable at <http://timetables.mq.edu.au>. The teaching strategies are outlined below:

### **Lectures**

A 1.5 hour lecture will be one time a week. Students need to download their lecture slides from iLearn prior to attending the lecture. It is expected that students complete their prescribed reading for the week prior to attending the lecture.

### **Tutorial attendance**

- Students are required to enrol in tutorials online. Tutorials enrolment will be closed after the first week of semester. There is no change after this deadline. It is important that you attend the tutorial that you are enrolled in. If you attend the tutorial that you are not enrolled in, it will not be counted toward the attendance record, with an exception of tutorials held on the week of public holidays.
- Any changes to tutorials must be made through e-student. You have to finalise your classes by the end of week 2 after which changes are no longer possible.
- No exception for tutorial attendances and late assignments will be granted for students who are enrolled late in this subject.
- Your attendance may not be marked if you arrive more than 15 minutes late to your tutorials, unless there is an appropriate reason provided to your tutors.

### **Textbook**

You will require access to the following textbook:

•Hall, James A. (2012), *Information Technology Auditing, International Edition 3e*, South-Western Cengage Learning

Copies of the textbook can be purchased from the Co-Op bookstore on campus.

### Technology used

**iLearn:** This unit will use iLearn as an online technology for students to access course material, announcements as well as any other documents related to this unit. Students are required to regularly check the iLearn for accessing up-to-dated information about the unit.

**Echo** is a multi-media learning tool that provides an audio of the lectures which students can download and listen to at their convenience. Echo will be made available at the end of each week via the unit's website (iLearn).

## Unit Schedule

Week	Topic	Readings
1	Auditing and Internal Control	Chapter 1
2	Auditing IT Governance Controls	Chapter 2
3	System Security I—Auditing Operating Systems and Networks	Chapter 3
4	System Security II—Auditing Databases Systems	Chapter 4
5	Systems Development and Program Change Activities	Chapter 5
6	Transaction Processing and financial Reporting Systems Overview	Chapter 6
RECESS		
7	Computer-Assisted Audit Tools and Techniques.	Chapter 7



8	Auditing the Revenue Cycle.	Chapter 9
9	Auditing the Expenditure Cycle.	Chapter 10
10	Enterprise Resource Planning Systems	Chapter 11
11	Contemporary issues in IT audit - Guest speaker session 1	
12	Contemporary issues in IT audit - Guest speaker session 2	
13	Revision	

Lecture and tutorial materials are available for students to download from the unit's website. Students need to download and prepare relevant material prior to attending their lecture/tutorial. Tutorials start in week 2 and are based on the previous week's lecture topic.

## Learning and Teaching Activities

### Lectures

A 1.5 lecture will be once a week. Due to venue capacity constraints, students need to attend the lecture in which they are enrolled. Students need to download their lecture slides from iLearn prior to attending the lecture. It is expected that students complete their prescribed reading for the week prior to attending the lecture.

### Tutorials

Tutorials start in week 2 and are based on the previous week's lecture topic. Each week students will be given a tutorial task, which will be available through the unit's website. The tutorial activities are focused on case study analysis. Students are expected to READ the case studies prior to their tutorials in order to enhance the quality of class discussion. In addition, collaborative learning is also an important element of the learning process in this subject. Student's interactive learning techniques such as group discussion, role-playing, self-assessment and peer assessment are also applied in the tutorials throughout the semester.

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](#). Students

should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy [http://mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy [http://mq.edu.au/policy/docs/grievance\\_management/policy.html](http://mq.edu.au/policy/docs/grievance_management/policy.html)

Disruption to Studies Policy [http://www.mq.edu.au/policy/docs/disruption\\_studies/policy.html](http://www.mq.edu.au/policy/docs/disruption_studies/policy.html) *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

## **Student Code of Conduct**

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: [https://students.mq.edu.au/support/student\\_conduct/](https://students.mq.edu.au/support/student_conduct/)

## **Results**

Results shown in *iLearn*, or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit [ask.mq.edu.au](http://ask.mq.edu.au).

## **Academic Honesty**

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

all academic work claimed as original is the work of the author making the claim

- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at

[http://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://www.mq.edu.au/policy/docs/academic_honesty/policy.html)

## **grades**

Macquarie University uses the following grades in coursework units of study:

HD - High Distinction

D - Distinction

CR - Credit

P - Pass

F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

All final grades in the Department of Accounting and Corporate Governance are determined by a grading committee and are not the sole responsibility of the Unit Coordinator.

Students will be awarded one of these grades plus a Standardised Numerical Grade (SNG). The SNG is not necessarily a summation of the individual assessment components.

The final grade and SNG that are awarded reflect the corresponding grade descriptor in the Grading Policy.

In addition, there is a requirement to pass the final examination to be awarded a final grade of a Pass or a higher grade.

## **Grading Appeals and final examination script viewing**

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

[http://www.businessandeconomics.mq.edu.au/current\\_students/undergraduate/how\\_do\\_i](http://www.businessandeconomics.mq.edu.au/current_students/undergraduate/how_do_i)

### **SPECIAL CONSIDERATION**

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: [http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

**Special consideration will be determined after consideration of a student's performance in**

**all aspects of the course. For performance to be considered satisfactory for this unit, students must have submitted all assessment tasks and achieve at least 50 percent of the total internal assessment marks, and attended 80 percent of tutorial attendance.**

## Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

### Learning Skills

Learning Skills ([mq.edu.au/learningskills](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

### Student Support Services

There is a wide range of counseling and health services offered through Macquarie University, with the list of services including financial, welfare, counseling and learning support. The aim of these services is to assist students and staff towards their goal of effective and successful study. The counselling service aims to assist students with matters, which may prevent successful completion of their studies, providing both general counselling and specialist counselling for International Students and students requiring Learning Skills assistance. Information about the Support Services is available at <http://www.sss.mq.edu.au>

### International student support services

Macquarie University also offers a range of special support services for international students. If you experience study-related difficulties, do not hesitate to contact the International Office. Macquarie University provides a range of Academic Student

Support Services. Details of these services can be accessed at <http://www.student.mq.edu.au>.

## Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

## Student Enquiries

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

## IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

When using the University's IT, you must adhere to the [Acceptable Use Policy](#). The policy applies to all who connect to the MQ network including students.

## Graduate Capabilities

### Capable of Professional and Personal Judgement and Initiative

We want our graduates to have emotional intelligence and sound interpersonal skills and to demonstrate discernment and common sense in their professional and personal judgement. They will exercise initiative as needed. They will be capable of risk assessment, and be able to handle ambiguity and complexity, enabling them to be adaptable in diverse and changing environments.

This graduate capability is supported by:

#### Learning outcomes

- evaluate and demonstrate the importance of IS Audit for IS Governance for organisations.
- show how the role of an IS auditor adds value to an organisation.

#### Assessment tasks

- Case study - Report
- Case study - Presentation
- Final Examination

### Discipline Specific Knowledge and Skills

Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

## Learning outcomes

- evaluate and demonstrate the importance of IS Audit for IS Governance for organisations.
- assess IS risks and controls and their implications for organisations.
- explain how IS audit objectives provide effective IS Governance.
- evaluate and explain IS audit tools and techniques.
- explore and explain the key trends of IS audit and governance and the implications for individuals, organisations and society.

## Assessment tasks

- Assessed Coursework
- Case study - Report
- Case study - Presentation
- Final Examination

## Critical, Analytical and Integrative Thinking

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

## Learning outcomes

- assess IS risks and controls and their implications for organisations.
- explain how IS audit objectives provide effective IS Governance.
- explore and explain the key trends of IS audit and governance and the implications for individuals, organisations and society.

## Assessment tasks

- Case study - Report
- Case study - Presentation
- Final Examination

## Problem Solving and Research Capability

Our graduates should be capable of researching; of analysing, and interpreting and assessing data and information in various forms; of drawing connections across fields of knowledge; and they should be able to relate their knowledge to complex situations at work or in the world, in order to diagnose and solve problems. We want them to have the confidence to take the initiative

in doing so, within an awareness of their own limitations.

This graduate capability is supported by:

## **Learning outcomes**

- assess IS risks and controls and their implications for organisations.
- explain how IS audit objectives provide effective IS Governance.

## **Assessment tasks**

- Assessed Coursework
- Case study - Report
- Final Examination

## **Research & Practice, Global & Sustainability**

This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars. We promote sustainability by developing ability in students to research and locate information within accounting discipline. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career. The unit materials have a reference list at the end of each chapter/module/text containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.