ACCG358

Information Systems Audit and Assurance

S1 Day 2017

Dept of Accounting & Corporate Governance

Contents

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General Information

Unit convenor and teaching staff
Unit Convenor
Savanid Vatanasakdakul
savanid.vatanasakdakul@mq.edu.au
Building E4A, 226
Check the unit website

Moderator
Yvette Blount
yvette.blount@mq.edu.au
E4A 341
N/A

Credit points
3

Prerequisites
(39cp at 100 level or above) including (ACCG250 or ACCG251)

Corequisites

Co-badged status

Unit description
This unit further develops an understanding of internal and operational controls as well as knowledge of the organisation as it relates to information systems (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 be exposed 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.
>
> 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.
>
> construct a critical synthesised evaluation of and response to IS audit risk assessments

Assessment Tasks

Name	Weighting	Hurdle	Due
Assessed Coursework	30%	No	Weekly (3 weeks random)
Case study -– IS audit report	30%	No	week 7
Business Simulation	40%	No	week 11, 12

Assessed Coursework

Due: **Weekly (3 weeks random)**
Weighting: **30%**

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. Each activity is worth 10%. It will be 3 collections for this assessment starting from week 2.

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/.

Late penalty

- Not applicable

On successful completion you will be able to:
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Case study -– IS audit report

Due: **week 7**
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 9 a.m. on Monday of week 7. 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/.

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.
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- evaluate and explain IS audit tools and techniques.

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Business Simulation

Due: **week 11, 12**

Weighting: **40%**

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

Submission:

- Business simulation and role plays activity will be assessed in tutorials during weeks 11 and 12.

- An individual reflective essay will be required to submit online via turn it in by Friday 5 p.m. of week 12.

Extension:

- Students must attend the tutorials on during the business simulation weeks. 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/.

Late Penalty

- Not applicable

On successful completion you will be able to:

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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. (2016), *Information Technology Auditing, International Edition 4e,* South-Western Cengage Learning (ISBN: 9781133949886)

Or E-book: ISBN 9781305985384

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).

Expectations and Workload

Students are expected to spend 150 hours working on this unit. As a guide a student should spend these approximate amounts of time on each of the following activities:

	Activities	Hours
1	Assessed Coursework	20
2	IS audit Report	30
3	Business Simulation and Role Plays Activity	50
4	Readings/self-study/Final Exam Preparation	50
	Total	**150**

Unit Schedule

Week	Topic	Readings
1	Introduction to IT Auditing and Internal Control	Chapter 1
2	Auditing IT Governance Controls	Chapter 2
3	Auditing Operating Systems and Networks	Chapter 3
4	Auditing Databases Systems	Chapter 4
5	Auditing Systems Development and Program Change Activities	Chapter 5
6	Auditing in Digital Transformation	TBA
7	Auditing Case Study – Digital Transformation (*online lecture)	TBA
8	Auditing Case Study – Cybersecurity (*online lecture)	TBA

9	Cybersecurity: More Than a Checkbox Exercise	TBA
10	Computer-Assisted Audit Tools and Techniques (*online lecture)	Chapter 7
11	Continuous Auditing in the Cloud based Environment	TBA
12	Contemporary issues in IT Security and Risk Management	TBA
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.

* There is no face to face lecture during these weeks. Students will be provided further information on online class participation. However, tutorials will be operated as normal.

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

Assessment Policy http://mq.edu.au/policy/docs/assessment/policy_2016.html

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

Complaint Management Procedure for Students and Members of the Public http://www.mq.edu.au/policy/docs/complaint_management/procedure.html

Disruption to Studies Policy (in effect until Dec 4th, 2017): http://www.mq.edu.au/policy/docs/disruption_studies/policy.html

Special Consideration Policy (in effect from Dec 4th, 2017): https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policies/special-consideration

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/

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.

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) 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 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

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the Acceptable Use of IT Resources 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

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organisations.

- assess IS risks and controls and their implications for organisations.
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Assessment tasks

- Assessed Coursework
- Case study -– IS audit report
- Business Simulation

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
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Assessment tasks

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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

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Changes from Previous Offering

There is no final exam this offering.

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 and IS disciplines. 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.