



# ACCG8087

## Advanced Information System Audit and Assurance

Session 1, Weekend attendance, North Ryde 2020

*Department of Accounting & Corporate Governance*

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## General Information

Unit convenor and teaching staff

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E4A 341

N/A

Credit points

10

Prerequisites

Admission to MCybergovMgmt

Corequisites

Co-badged status

Unit description

This unit 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 with an emphasis on cyber security. Students will examine the risks associated with information systems using frameworks that provide professional standards, guidelines, tools and techniques for IS auditing. The risk-based approach to IS audit is developed so that students will have exposure in risks and controls analysis to different IS environments and platforms. Students will learn how to create IS audit plans and reports to examine IS security 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:

**ULO1:** Evaluate the role of Information Systems Audit for achieving Information Systems Governance in organisations.

**ULO3:** Explain how Information Systems audit objectives provide effective IS Governance.

**ULO2:** Assess Information Systems risks and controls and their implications for organisations.

**ULO4:** Appraise and explain information system audit tools and techniques.

**ULO5:** Construct a critical synthesised evaluation of and response to Information Systems audit risk assessments.

## Assessment Tasks

### Coronavirus (COVID-19) Update

Assessment details are no longer provided here as a result of changes due to the Coronavirus (COVID-19) pandemic.

Students should consult [iLearn](#) for revised unit information.

[Find out more about the Coronavirus \(COVID-19\) and potential impacts on staff and students](#)

## General Assessment Information

Late Submission(s): "Late assessment must also be submitted through Turnitin. No extensions will be granted. There will be a deduction of 10% 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 incurs a 20% penalty). Late submissions will not be accepted after solutions have been discussed and/or made available. This penalty does not apply for cases in which an application for Special Consideration is made and approved. Note: applications for Special Consideration Policy must be made within 5 (five) business days of the due date and time.

## Delivery and Resources

### Coronavirus (COVID-19) Update

Any references to on-campus delivery below may no longer be relevant due to COVID-19.

Please check here for updated delivery information: [https://ask.mq.edu.au/account/pub/display/unit\\_status](https://ask.mq.edu.au/account/pub/display/unit_status)

## Face to face hours

This unit will be taught in intensive mode. There will be four Saturdays in the semester where there will be workshops and seminars along with assessments. As the workshops will have assessments, attendance for this unit is compulsory. Students are required to attend all four Saturday sessions. The timetable is available at <http://timetables.mq.edu.au>. The teaching strategies are outlined below:

### Seminar:

- are required to attend the seminar assigned.
- attendance may not be marked if you arrive more than 15 minutes late to your seminars, unless there is an appropriate reason provided to your lecturer.

## Recommended Textbooks

It recommended to access to the following textbook(s):

- **Hall, James A. (2016), Information Technology Auditing, International Edition 4e, South-Western Cengage Learning, ISBN: 9781133949886**
- **Information Assurance Handbook 1e, Authors Corey Schou and Steven Hernandez, ISBN: 9781307383300**

Some copies of the text may also be available through the reserved section in the library. The content of this text forms the foundation of the unit, but material to be considered (and examined) will go beyond text content.

## Unit Schedule

### Coronavirus (COVID-19) Update

The unit schedule/topics and any references to on-campus delivery below may no longer be relevant due to COVID-19. Please consult [iLearn](#) for latest details, and check here for updated delivery information: [https://ask.mq.edu.au/account/pub/display/unit\\_status](https://ask.mq.edu.au/account/pub/display/unit_status)

Intensive Week	Topic	Chapter in Hall	Chapter in Schou & Hernandez
1	The need for Information Security - the assets, threats, risks	1	1 & 2
	Auditing IT Governance Controls	2	3
	Information Security management System		5
	Planning for Security		6
2	Asset Management /Information Security Risk Management		9 & 10
	System Security I—Auditing Operating Systems and Networks	3	

	System Security II—Auditing Databases Systems	4	
	Information Security in System Development / Physical and Environmental Security Controls	5	14 & 15
3	Transaction Processing and financial Reporting Systems Overview	6	
	Computer-Assisted Audit Tools and Techniques	7	
	Auditing the Revenue Cycle	9	
	Auditing the Expenditure Cycle	10	
	Enterprise Resource Planning Systems	11	
	Information Security Incident Handling		21
4	Computer Forensics		22
	Business Continuity		23
	Business Imulation Presentations		

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

Students seeking more policy resources can visit the [Student Policy Gateway \(https://students.mq.edu.au/support/study/student-policy-gateway\)](https://students.mq.edu.au/support/study/student-policy-gateway). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/student-conduct>

## Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) 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) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@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](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to help you improve your marks and take control of your study.

- [Getting help with your assignment](#)
- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

## 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)

If you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@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/](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.

## Changes since First Published

Date	Description
19/02/2020	I had to change the due dates for the assessments.