



ACCG3058

Information Systems Audit and Assurance

Session 1, In person-scheduled-weekday, North Ryde 2025

Department of Actuarial Studies and Business Analytics

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General Information

Unit convenor and teaching staff

Unit Convenor / Lecturer

Mauricio Marrone

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Credit points

10

Prerequisites

ACCG2050

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:

ULO1: Evaluate and demonstrate the importance of Information Systems Audit for Information Systems Governance for organisations

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

ULO3: Explain how Information Systems audit objectives provide effective Information Systems Governance

ULO4: Evaluate and explain Information Systems audit tools and techniques.

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

General Assessment Information

Late Assessments / Special Consideration

Unless a Special Consideration request has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern.

For any late submissions of time-sensitive tasks, such as scheduled tests/exams, performance assessments/presentations, and/or scheduled practical assessments/labs, students need to submit an application for [Special Consideration](#).

Special Consideration

To request an extension on the due date/time for a timed or non-timed assessment task, you must submit a Special Consideration application. An application for Special Consideration does not guarantee approval.

The approved extension date for a student becomes the new due date for that student. The late submission penalties above then apply as of the new due date.

Assessment Tasks

| Name | Weighting | Hurdle | Due |
|--|-----------|--------|----------------|
| Professional practice: Information Systems audit report | 30% | No | 11/04/ 2025 |
| Skills development: Auditing Information Systems | 30% | No | 30/05/ 2025 |
| Professional practice: Information Systems analysis report | 40% | No | 06/06/ 2025 |

Professional practice: Information Systems audit report

Assessment Type ¹: Case study/analysis

Indicative Time on Task ²: 25 hours

Due: **11/04/2025**

Weighting: **30%**

The purpose of this assessment is for you to create an audit report aligned with industry expectations. You will work on a real-world case study. **Skills in focus:** - Evaluate Information Systems Audit in governance. -Assess risks, controls, and implications. -Explain audit objectives. -Apply audit tools and techniques. **Deliverable:** Written report Individual assessment

On successful completion you will be able to:

- Evaluate and demonstrate the importance of Information Systems Audit for Information Systems Governance for organisations
- Assess Information Systems risks and controls and their implications for organisations.
- Explain how Information Systems audit objectives provide effective Information Systems Governance
- Evaluate and explain Information Systems audit tools and techniques.
- Construct a critical synthesised evaluation of and response to Information Systems audit risk assessments.

Skills development: Auditing Information Systems

Assessment Type ¹: Portfolio

Indicative Time on Task ²: 25 hours

Due: **30/05/2025**

Weighting: **30%**

The purpose of this assessment is for you to consistently build up your skills of auditing and assuring information systems. You will consolidate and evaluate your learning throughout the session via a structured approach. **Skills in focus:** - Critical reflections - Self-assessment - Synthesis of learning - Effective documentation **Deliverable:** Reflective report Individual assessment

On successful completion you will be able to:

- Evaluate and demonstrate the importance of Information Systems Audit for Information

Systems Governance for organisations

- Assess Information Systems risks and controls and their implications for organisations.
- Explain how Information Systems audit objectives provide effective Information Systems Governance
- Evaluate and explain Information Systems audit tools and techniques.

Professional practice: Information Systems analysis report

Assessment Type ¹: Report

Indicative Time on Task ²: 40 hours

Due: **06/06/2025**

Weighting: **40%**

The purpose of this assessment is for you to develop the capability of analysing an Information Systems scenario and producing a professional report in line with industry practice. You will analyse a real-world scenario, assess risks, controls and implications, use audit tools and techniques to create recommendations. **Skills in focus:** - Research skills - Discipline expertise - Analytical skills **Deliverable:** Written report Individual assessment

On successful completion you will be able to:

- Evaluate and demonstrate the importance of Information Systems Audit for Information Systems Governance for organisations
- Assess Information Systems risks and controls and their implications for organisations.
- Explain how Information Systems audit objectives provide effective Information Systems Governance
- Evaluate and explain Information Systems audit tools and techniques.
- Construct a critical synthesised evaluation of and response to Information Systems audit risk assessments.

¹ If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

² Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Delivery and Resources

Teaching and Learning Strategy

ACCG3058 is taught via lectures (Live in class - recorded by Echo) and tutorials (Live on campus).

Lectures are used to introduce new material, give IS Audit and Assurance examples, and put them in a broader context. Tutorials are small group classes that allow you to interact with your peers and with a tutor who has a sound knowledge of the subject. This also gives you a chance to practice your soft skills. NB. Tutorials start in week 2, and the Lectures start in week 1.

During lectures, you are encouraged to ask the lecturer questions to clarify anything you are unsure of.

Each week, you should:

- Attend live lectures, take notes, ask questions
- Attend your tutorials and seek feedback from your tutor on your work
- Read assigned reading material, add to your notes and prepare questions for your lecturer or tutor
- Start working on any assessments immediately after they have been released.

Lecture PowerPoints are made available each week, but these PowerPoints are intended as an outline of the lecture and are not a substitute for your notes or reading additional material.

Classes

Each week, you should attend 1.5 hours of live lectures, and a 1.5-hour tutorial class. Please note that you are required to submit a certain number of assessments. Failure to do so may result in you failing the unit.

Textbook

It is recommended to access to the following textbook(s): **Information Assurance Handbook 1e**, Authors **Corey Schou and Steven Hernandez**, ISBN: **9781307383300** <https://www.mheducation.com.au/9781307383300-aus-ebook-information-assurance-handbook-1e>

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.

We will also use the textbook titled **Cybersecurity: The Insights You Need from Harvard Business Review** - which is available for free through the Macquarie Library.

Technology used

iLearn: This unit will use iLearn as an online technology for students to access course material, announcements, and 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 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

| Class / Week | Topic | Chapter |
|--------------|--|---------|
| 1 | The Need for Information Security | 1 & 2 |
| 2 | Assets, Threats, Vulnerabilities, Risks, and Controls | 3 |
| 3 | Information Security management System | 5 |
| 4 | Planning for Security | 6 |
| 5 | Asset Management / Information Security Risk Management | 9 & 10 |
| 6 | Information Security in System Development / Physical and Environmental Security Controls | 14 & 15 |
| 7 | Reading Week | |
| 8 | Information Security Awareness, Training, and Education / Preventive Tools and Techniques | 16 & 17 |
| 9 | Information Security Incident Handling | 21 |
| 10 | Computer Forensics | 22 |
| 11 | Business Continuity | 23 |
| 12 | Guest Lecturer | |
| 13 | Final Exam Revision | |

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). 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](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

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

To find other policies relating to Teaching and Learning, visit [Policy Central](https://policies.mq.edu.au) (<https://policies.mq.edu.au>) and use the [search tool](#).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/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 connect.mq.edu.au or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

Student Support

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

Academic Success

[Academic Success](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the 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

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)
- [Student Advocacy](#) provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via the [Service Connect Portal](#), or contact [Service Connect](#).

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.

Changes from Previous Offering

A New textbook is introduced this term titled **Cybersecurity: The Insights You Need from Harvard Business Review**.

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.

Unit information based on version 2025.04 of the [Handbook](#)