



**SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus**

COURSE NUMBER: ACC 582.02

COURSE TITLE: Information Systems Auditing and Assurance

COURSE MEETINGS: This class meets from 1:00 pm until 4:00 pm.

INSTRUCTOR: Ross Quarles, PhD, CPA
Professor of Accounting and SAP Program Director
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Office Hours: M , Tu, Th 9:00-12, Other times by appointment.

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PREREQUISITES: Graduate Standing and ACC 381 and ACC 481

REQUIRED TEXT: *Information Technology Auditing and Assurance, 2nd Edition*, Hall and Singleton, Thompson Southwest, ISBN 0-324-19198-7

COURSE DESCRIPTION: This course provides the linkage between auditing concepts and professional standards and their application to information system principles, processing, and control. Professional practice and experience in the use of the computer as an audit tool is introduced through the use of Generalized Audit Software. This course provides students with an understanding and hands-on familiarity with skills necessary to assess controls over computerized information systems and to accomplish computer assisted auditing procedures to render an opinion regarding the integrity of financial information produced by those systems. Knowledge of these concepts will help prepare the student to practice in a technologically enhanced auditing environment.

OVERALL COURSE GOALS: The overall goals of this course involve providing an environment and activities that allow students to

1. gain factual knowledge regarding the terminology, classifications, methods, and trends involved in information systems auditing and assurance
2. develop skills in applying course material related to issues such as improved thinking, problem solving, and decision making, and
3. develop specific skills, competencies, and points of view needed by professionals in the field of information systems auditing and assurance

COURSE OBJECTIVES: *Upon completion of this course students will have learned:*

1. The auditing processes and concepts necessary to provide assurance regarding accounting information systems.
2. To recognize, appreciate, and evaluate the impact of internal controls on the auditing and assurance process related to information systems.
3. To utilize Computer Aided Audit Tools and Techniques to extract, evaluate, and report data used in the audit process.
4. To plan, conduct, and report the results of information systems audits through case situations.

TOPICS:

- ◆ Auditing, assurance, and internal control
- ◆ Computer operations
- ◆ Data management systems
- ◆ Systems development and maintenance activities
- ◆ Computer assisted audit tools and techniques
- ◆ CAATTs for data extraction and analysis
- ◆ Auditing information systems involved in the revenue and expenditure cycles
- ◆ Fraud schemes and fraud detection in the systems environment

STUDENT SYLLABUS GUIDELINES

You may find online a more detailed description of the following policies. These guidelines will also provide you with a link to the specific university policy or procedure:

<http://www.shsu.edu/syllabus/>

ACADEMIC DISHONESTY:

All students are expected to engage in all academic pursuits in a manner that is above reproach. Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subject to disciplinary action. The University and its official representatives may initiate disciplinary proceedings against a student accused of any form of academic dishonesty including but not limited to, cheating on an examination or other academic work which is to be submitted, plagiarism, collusion and the abuse of resource materials. For a complete listing of the university policy, see:

<http://www.shsu.edu/administrative/faculty/sectionb.html#dishonesty>

STUDENT ABSENCES ON RELIGIOUS HOLY DAYS POLICY:

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Section 51.911 (a) (2) defines a religious holy day as: "a holy day observed by a religion whose places of worship are exempt from property taxation under Section 11.20..." A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence.



University policy 861001 provides the procedures to be followed by the student and instructor. A student desiring to absent himself/herself from a scheduled class in order to observe (a) religious holy day(s) shall present to each instructor involved a written statement concerning the religious holy day(s). The instructor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or examinations are to be completed. For a complete listing of the university policy, see:

http://www.shsu.edu/~vaf_www/aps/documents/861001.pdf

STUDENTS WITH DISABILITIES POLICY:

It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Students with disabilities that might affect their academic performance are expected to visit with the Office of Services for Students with Disabilities located in the Counseling Center. They should then make arrangements with their individual instructors so that appropriate strategies can be considered and helpful procedures can be developed to ensure that participation and achievement opportunities are not impaired.

SHSU adheres to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations for students with disabilities. If you have a disability that may affect adversely your work in this class, then I encourage you to register with the SHSU Counseling Center and to talk with me about how I can best help you. All disclosures of disabilities will be kept strictly confidential. NOTE: No accommodation can be made until you register with the Counseling Center. For a complete listing of the university policy, see:

http://www.shsu.edu/~vaf_www/aps/811006.pdf

VISITORS IN THE CLASSROOM:

Only registered students may attend class. Exceptions can be made on a case-by-case basis by the professor. In all cases, visitors must not present a disruption to the class by their attendance. Students wishing to audit a class must apply to do so through the Registrar's Office.

COURSE EVALUATION PROCESS:

The specific means through which grades are assigned in this course are contained elsewhere in this syllabus under the heading **MEASUREMENTS OF PROGRESS**. Please refer to that section for specific evaluation and progress measurement methods. However, the overall grade in the course will be based on the percentage of the total available points earned. The grade achievement levels will be 90%, 80%, 70%, and below 70% for A, B, C, and F, respectively.

ATTENDANCE POLICY:



Roll will be checked at each class meeting. The simple fact of the matter is that you cannot pass this class if you do not attend class. Missing one meeting of this class is the equivalent of missing an entire week of undergraduate classes.

SUBMISSION DEADLINES and MISSED SUBMISSIONS:

Assignments will be made for specific class meetings and collected during most class meetings. If you are not in attendance in class when an assignment is collected (including coming in late after submissions have been collected), then you will not be allowed to submit the assignment. To state this in another way, **no submission will be accepted late** unless the above paragraph regarding "Religious Holy Days" applies. If you fail to submit an assignment within each category (i.e., papers, class assignments, Gleim quizzes, simulations, etc), your grade for that category of the Measurement Devices shown below will be calculated based on the submissions that you did make. That one non-submission will not count against you. If you submit all items, the lowest grade in each category will be dropped. Please note: each individual question or problem is considered a submission, not just the entire daily assignment.

LAST DAY TO DROP WITHOUT AN F: **October 10, 2007**

MEASUREMENTS OF PROGRESS and GRADING:

Your grade in this class will be based on your performance on a number a measurement devices. These measurement devices and the impact of your grade for each are shown in the following table.

Measurement Device	% of Course Grade
Written submissions of responses to assigned questions, problems, and cases from the <i>Information Technology Auditing and Assurance</i> textbook and from other cases distributed by instructor (prepared outside of class)	30%
In-class oral participation in class discussion of materials from the textbook, outside readings provided by the instructor, professional standards , and from other cases distributed by the instructor [you are expected to orally respond with accurate information and in a professional manner]	10%
ACL CAAT Projects: Submissions as required by the ACL assigned cases	20%
Gleim CPA Review Business and Auditing electronic QUIZZES (6)	25%
Final Examination: comprehensive covering the <i>Gleim CPA Review Business and Auditing</i> materials	15%

Grading Parameters



Submissions are to follow the specific formatting guidelines as identified in the following. Failure to meet those guidelines will result in a zero on the submission.

Problems, Questions, and Cases – In General:

As indicated above, you will be required to prepare written responses, outside of class, to assigned problems, questions, and cases. You will also be required to discuss, in-class, both your responses to the assigned questions as well as the content, facts, issues, etc. regarding the text and other materials being examined.

Not all assigned questions in any given assignment will be collected for grading. However, for any given assignment, you do not know which questions will be collected and graded and which will only be discussed in class orally. Therefore, it is incumbent upon you to prepare your responses to each question as if it were to be collected for grading. The means not only your maximum effort in the content preparation of the response but also the necessity that you strictly follow the written submission guidelines found in **Appendix B: Instructions for Written Submissions.**

Written Submissions:

Written submissions are responses to assigned questions, problems, and cases from the textbook and other materials distributed by the instructor. The specific questions to be answered are located in the **Submissions** column of the **Class Schedule on the day which they are due.**

These assignments will deal with the issues and facts raised in the textbook and from case materials distributed by the instructor. The specific instructions and formats for preparing these and all written submissions are contained elsewhere in this class information packet under the titles **Appendix B: Instructions for Written Submissions.**

Grading criteria for written submissions and for in-class oral responses to questions and class discussion:

Written/oral responses to assignments/questions will be graded using the following grading scheme:

Outstanding	10 pts
Very Good	9 pts
Good	8 pts
Average	7 pts
Marginal	5 pts
No submission, incorrect format, or no oral response	0 pts

Your submissions and oral contributions will be evaluated by the instructor based on the standards of performance expected for a graduate accounting major and the level of effort and knowledge expected of a beginning member of the profession. Your level of effort, degree of understanding, accuracy of response, and clarity/appropriateness of written materials will be evaluated in determining your grade. Your submission will also be evaluated in consideration of the submissions of the other students in your class.

Your submissions are your opportunity to demonstrate how much you know and how much work you have put into the activities of the class. They are not simply paperwork exercises and should not be approached as such. This is a GRADUATE accounting class and the expected level of performance will be applied accordingly.

In Class Oral Participation:

You will be given a number of questions for your consideration addressing the content of each chapter covered from the textbook. You should **be prepared to discuss these questions** in class. Your discussion should demonstrate your knowledge of the subject matter. Not all questions may be addressed for a given chapter, but you do not know which ones will be examined. The proper approach is to be ready to discuss them all.

ACL CAAT Projects:

Each student will complete a number of case assignments using a Generalized Audit Software package, the Audit Command Language (ACL) computer assisted auditing technique (CAAT). These cases will require use of the computer and the ACL application program to accumulate, examine, extract, analyze, and report audit considerations of electronic data.

Gleim CPA Auditing Review Quizzes:

Each student will complete **five** study sessions from the Gleim CPA Review Business software and **one** unit from the Gleim CPA Review Auditing software. This software is available on campus in any SHSU lab, in the Dow Center, and can also be accessed from off campus using the process described below. The specific dates of the Gleim quizzes are contained in the Class Schedule. Materials discussing each of the particular review topic areas will be distributed by the instructor. Students should review that material and then log on to the Gleim system to complete Study Sessions for the quiz as many times as desired prior to the administration of the quiz in class. **On the dates indicated in the Class Schedule**, an in-class quiz will be completed by each student. The number of questions on each quiz will be given at the time the test is administered along with the time allotted to complete the examination. The best way to prepare for these quizzes is to study the handout material and complete an appropriate number of study sessions for the Study Unites (SUs) assigned and complete practice test sessions for those units.

Final Examination:

A final examination will be administered that consist of an electronic test using the Gleim system and/or questions related to topics addressed through the materials covered during the class. The Final Examination will, of necessity, be **cumulative** in that auditing is not a compartmentalized activity. This examination will have the same format as the quizzes administered throughout the course.

Use of Gleim CPA Review Software from Off-Campus Computers:

You can access the Gleim CPA Review software from off campus by utilizing the MSTSC program and remote logon to the SHSU system. In order to do this, you must install the Gleim software into your personal profile at any SHSU domain lab (it cannot be done in the Dow Center).



**Appendix A:
Instructions for In-Class Oral Discussion and In-Class Written
Responses ACC 582**

In-class Oral Discussion of Assigned Materials:

During class sessions, the instructor will ask questions addressing the assigned materials from the textbook and/or other distributed materials. You should be prepared to specifically, correctly, and adequately answer those questions orally. If you wish you may refer to prepared notes or the manual itself. However, this process is fast-paced and does not allow time for “looking up the answer” unless you have intimate familiarity with the materials. The nature of this discussion will require not only facts and specifics but also will require that you form an opinion or provide your viewpoint regarding the issues and concepts being addressed.

In-class Oral Discussion and Written Responses to problems, questions and cases distributed in class:

Case materials or other written materials may be distributed in-class by the instructor from time to time that will require your oral and/or written response. You will be given the material in class and provided with an appropriate amount of time for analysis. Depending on the circumstances, you may also receive specific questions to answer regarding that material or may be asked to address the material facts and issues in general. In some instances your responses will be oral and in others they will be written. When written submissions are required, they must comply with **Appendix B: Instructions for Written Submissions** as outlined elsewhere in this packet.

Grading for Oral Discussion/Responses in class:

The specific grading scheme for assessment of in-class oral activity is shown in the body of the syllabus. You should refer to that scheme. You will be expected to respond to questions when you are asked, to respond to open-ended questions, and to participate in class discussions. You may not always have the correct or the most correct answer. Your solution or response may be way off base. However, it is important that you present some type of response, even if it is not the best in the world. An absence of a response, a lack of participation in discussion, an evident attitude that you are “bored” by the whole discussion will result in the lowest grade being assessed for your “performance.”

You will be expected to conduct yourself in a professional manner in this class, to participate in the class activities, to be attentive to class discussion, and to be prepared for class. **If your conduct is not appropriate, you will be asked to leave the room and an oral response grade of zero will be awarded for that day’s assignment.**

Appendix B: Instructions for Written Submissions ACC 582

You will have to complete assignments that require you to prepare written responses either outside or during the class period. The discussion that follows describes what is expected when preparing all written submissions required in this course – whether accomplished outside or inside the class.

You must use the following format for preparing all written submissions in this class or your response will not be graded and you will receive a 0 for that assignment.

Your response should answer the question and directly address the issues raised by the question. A concise, to the point, well thought-out, and well written response is appropriate. This is your opportunity to show how much you know, how well you can think, and how well you can communicate in written form. Complete, well-designed, meaningful sentences are expected.

You should bring all of your responses to class to serve as your notes for the class discussion of the assignment (see Appendix A).

Begin each response to a question on a new page.

Do NOT staple responses to individual questions together.

Put the chapter or title and number of the case/problem/question in the format as shown below.

DO NOT REPEAT the question in your response.

Responses MUST be typed and adhere to the following instructions:

1. Single spaced with one line skipped between paragraphs
2. Page Margins: 1 inch on top, bottom, right, and left
3. Left justified.
4. Font size 11
5. Font type Arial
6. Student name in upper right hand corner (see below)
7. Chapter number or case name and question number as shown below.

Example: (assume the box below is a sheet of paper)

Your name goes here

Chapter 4 Problem # 1

In order to make the new systems development project as successful as possible, I propose that we devise a plan that encourages user involvement in the front-end stages. Many of the everyday users of the system are accounting personnel. These personnel can contribute a lot to the format of the input screens.

Implementation could be smoother for this project (yadda-yadda-yadda-yadda. . .)
(ETC. for the rest of your response as necessary)