

**University of North Texas**  
**I/T Audit – ACCT 5440**  
**Fall 2013**

**Instructor** Eddie Ho, CISA, CISM, CIPP, CISSP, CGEIT  
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Office: 387C BLB  
Office hours: R 5:30-6:30pm or by appointment

**Class times** ACCT 5440-01 R 6:30pm – 9:20pm (BLB 005)

**Prerequisites** ACCT 5020 (2020, 2030), 4100, and 4400; BCIS 5090 (2610, 3610)  
Or permission of the instructor

**Required Materials**

1. 2013 CISA Review Manual
  - Join ISACA as a student → [www.isaca.org](http://www.isaca.org) → Membership → Student Membership
  - [www.isaca.org](http://www.isaca.org) → Certification → CISA → CISA Study Material on the right side

**Course Description**

This course teaches you what you need to know to perform I/T audit as define by the ISACA professional organization. This course addresses the following key subject domains:

- Processes of auditing information systems
- I/T governance and management
- Information systems acquisition, development and implementation
- System Operation, maintenance and support
- Protection of information assets

**Course Objectives**

- Provide audit services in accordance with I/T audit standards to assist the organization in protecting and controlling information systems.
- Provide necessary assurances that the necessary leadership, organization structures and processes are in place to achieve the enterprise objectives and support its strategy.
- Provide assurance that the practices for the acquisition, development, testing and implementation of information systems meet the enterprise's strategies and objectives.
- Provide assurance that the processes for information systems operations, maintenance and support meet the organization's strategies and objectives.
- Provide assurance that the enterprise's security policies, standards, procedures and controls ensure the confidentiality, integrity and availability of information assets.

**Course Procedures**

Class periods will consist of lectures, presentation by industry audit professionals, business executives, professional journal review, and case discussion.

**CISA Exam – Dec 14 (Saturday) → June 2014 → Dec 2014**

- |              |                               |
|--------------|-------------------------------|
| ▪ 3 May      | ▪ Registration Opens          |
| ▪ 21 August  | ▪ Early Registration Deadline |
| ▪ 25 October | ▪ Final Registration Deadline |

Students that are signed up for the CISA exam are strongly encouraged to sign up for the CISA review class offered by DFW chapter at UTD campus for 5 Saturdays during Oct and Nov. This will increase your passing rate. You are required to attend at least one ISACA North Texas Chapter monthly meeting (starting in Sept) to get involved and network with local I/T auditors and companies.

### Email

Please include Acct 5440 and your section in the subject line of all correspondence. Your concerns or questions are a top priority and this will help ensure you are not overlooked in the hundreds of emails I receive each day.

### Attendance and Assignment Requirements

Attendance is expected. If you cannot attend a class, it is your responsibility to check with your classmates to find out what happened during class and what was assigned. **Late assignments will not be accepted.**

### Help

My goal is to help you attain the knowledge and skills outlined above. I encourage you to ask questions either in class or outside of class. I am usually available via email most weekends and evenings. I also encourage you to work with others (except when specifically instructed to work as an individual), but simply copying someone else's work does not help you obtain the knowledge and skills necessary. **I warn you in advance that I am a CIO for a Fort Worth Bank. I only come to the campus once a week on Thursday evening only. I rarely check my voice mail, so please send email messages instead.**

### Course Requirements

As with all graduate level courses, this course requires a significant time commitment outside of class. You are learning a new career/profession and will need to join the game and be an insider. I estimate an average of 10 hours weekly outside of class reading, working on problems, doing research, and preparing for class. There will be industry professionals coming to the class to speak about industry governance, risk and compliance related to I/T domains.

A majority of the learning in this course will be from class discussion. **You are expected to come to class with the chapter read, a written solution to any assigned work and prepared to participate in a discussion of the material.**

### Class Schedule

Date	Detail	Date	Detail
8/29	Chapter 1	10/17	Chapter 3
9/5	Chapter 1 Visitor: ISACA North Texas President	10/24	Chapter 4 Visitor: TBD
9/12	Chapter 1 and 2	10/31	Chapter 4
9/19	Chapter 2 Visitor: I/T Auditors from Big 5	11/7	Exam for 3 and 4 Visitor: SWACHA President & CEO
9/26	Chapter 2	11/14	Chapter 5 Visitor: CISO OmniAmerican Bank
10/3	Chapter 3 Exam for 1 and 2	11/21	Chapter 5 Visitor: PCI QSA Auditor
10/10	Chapter 3 Visitor: TBD	12/5	Chapter 5
		12/12	Exam for 5

## Grading

Grades are determined as follows:

Three Exams	300
Preparation and Participation	100
Project 1	100
Project 2	100
Total	600

Letter grades will be assigned as follows

A= 90-100%, B=80-89%, C=70-79%, D=60-69%, F= <60%

## Exams

There will be three exams during the semester. **There will be no make-up exams.** Exam content will consist of lectures, reading material, videos, guest speakers, and any supplementary documents provided on the course website. Examinations may consist of multiple choice, true/false, short answer, matching, or problems.

Exams, as well as any graded assignments that you do not collect, will be retained for one semester following the completion of the semester and then destroyed.

## Projects

During the semester, you are required to present twice (as project item) to the class (5-10 min) on subjects that are relevant to the I/T auditing domain or profession. Please discuss with me on topic of interest. You will need about 5 slides to deliver your message. You are graded based on content coverage, precision, clarity, style and customer experience. Please practice your presentation skills with your peers. Start now to prevent rush hour at the end.

Topics can be –

- ISACA seminar or journal review
- Internal control environment/framework definition from your company
- Interview with your CIO, CFO, COO, or I/T Audit Director
- Research on control issues based on current violations.
- Governance, Risk, and Compliance issues and profiling
- Current regulatory rule and enforcement issues
- Professional conference attendance and reporting

## Homework/Computer Assignments

All homework must be completed electronically. All homework must be submitted to the course website in digital format on the assigned due date, I do not accept homework printouts in class. All electronic files must be labeled with assignment number and student last names for submission. **You must submit the electronic file, do not copy and paste the content into the Blackboard assignment page.** I encourage you to print a hardcopy of your work to class for discussion.

**Late homework will not be accepted.** The homework is completed electronically, so it is not necessary for you to be present to submit your assignment. **A scanned version of handwritten homework DOES NOT meet this requirement.** You must utilize a suitable software package to complete all assignments.

## Professionalism

A professional demeanor is an integral part of any business environment, especially in your preparation for a career in auditing. Professionalism in this environment implies a respect and courtesy for other. I expect students to maintain the highest standards of professionalism in the classroom. Your speech, appearance, and attitude impact your professional image in the eyes of those around you. Asking for concessions that would violate the syllabus (attempts at turning in homework late, habitually missing class, asking me to fraudulently report your grade by adding or rounding points, etc.), are examples of unprofessional behavior that translated into a business environment would get you fired. Start good habits now!

### **ACADEMIC INTEGRITY**

No matter what your beliefs are on cheating, DON'T. Your future as a professional accountant/auditor depends in part on others feeling that they can rely on what you say and do.

The University of North Texas is committed to the maintenance of the highest standards of integrity and ethical conduct of its members. This level of ethical behavior and integrity will be maintained in this course. Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. Participating in the following (but not limited to) behavior violates academic integrity: (e.g., unauthorized collaboration on homework or assignments, plagiarism, multiple submissions of the same assignment, cheating on examinations, fabricating information, helping another person cheat, having unauthorized advance access to examinations, altering or destroying the work of others, and fraudulently altering academic records. The Code of Student Conduct can be found at [www.unt.edu/csrr](http://www.unt.edu/csrr).

Academic dishonesty is defined in the UNT Policy on Student Standards for Academic Integrity. Any suspected case of academic dishonesty will be handled in accordance with the University policy and procedures. Possible academic penalties include a grade of "F" in the course. You will find the policy and procedures at <http://vpaa.unt.edu/academic-integrity.htm>.

If I suspect that you have engaged in academic dishonesty, I will deal with the situation as outlined in the University policy referenced above. You will be allowed to remain in class during the entire time that the academic misconduct accusation is being investigated, adjudicated, and appealed. As noted above, the maximum academic penalty that can be assessed by an instructor is an F in the course. However, University officials use the academic misconduct information to decide if other misconduct sanctions are then to be applied, and the student has separate rights to appeal those decisions, remaining in class until all appeals are exhausted.

For our purposes in this particular class, **it is especially critical that you refrain from the following actions:**

1. Copying another individual's or group's answers.
2. Asking or pressuring another individual or team to help you with your individual or group project or exam.
3. Providing the above-prohibited assistance to another individual or group.
4. Representing someone else's work as your own.

### **SETE**

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you online at the end of the semester. This will provide you a chance to provide input about this class. I am very interested in the feedback I get from students

and encourage you to complete the survey. I consider the SETE to be an important part of your participation in this class.

### **CELL PHONES**

We all have them, so here are my thoughts about them. It is inconsiderate to those around you to have your ringer disrupt class or for you to be persistently texting next to someone trying to pay attention. Turn your ringers OFF and step out of the room if you need to answer your phone or feel the need to carry on a text conversation. **Absolutely NONE during an examination. If you get caught with a cell phone during an exam, you receive a zero.**

### **STUDENTS WITH DISABILITIES**

*The University of North Texas is on record as being committed to both the spirit and letter of federal equal opportunity legislation; reference Public Law 92-112 – The Rehabilitation Act of 1973 as amended. The passage of new federal legislation entitled Americans with Disabilities Act (ADA), pursuant to section 504 of the Rehabilitation Act; there is renewed focus on providing this population with the same opportunities enjoyed by all citizens.*

As a faculty member, I am required by law to provide “reasonable accommodations” to students with disabilities, so as not to discriminate on the basis of that disability. Student responsibility primarily rests with informing faculty of their need for accommodation and in providing authorized documentation through designated administrative channels. Information regarding specific diagnostic criteria and policies for obtaining academic accommodations can be found at <http://www.unt.edu/oda/apply/index.html>. Also, you may visit the Office of Disability Accommodation in the University Union (room 321) or call them at (940)565-4323. If you need an accommodation, please contact me as soon as possible but at the latest by the second week of class.

### **Inclement Weather**

The class follows the standard University policy. Additionally, whenever you feel it is unsafe to come to class due to driving conditions, please do not come. Let me know why you did not attend at the earliest possible opportunity.

### **Class Schedule**

The general class schedule is posted separately on the course website. **I CONSIDER IT YOUR RESPONSIBILITY AND STRONGLY RECOMMEND THAT YOU CHECK THE COURSE WEBSITE DAILY FOR ANNOUNCEMENTS, SCHEDULE CHANGES, ASSIGNMENTS, ETC.**

The schedule is simply a template for us to follow. I will spend as much time on a topic as necessary for this specific class to master a topic. I will regularly post information/handouts that I expect you to bring with you to class.