



**Course** ACCT 5440 – IT Auditing  
**Professor** Donna M. Petty  
**Term** Fall 2014  
**Meetings** Thursdays 6:30-9:20  
**Room** BLB 005

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### Professor's Contact Information

Email Address DonnaMariePetty@gmail.com  
Office Hours By Appointment, Thursdays 4:30pm – 6:00pm

### General Course Information

Pre-requisites	ACCT 4100 and ACCT 4400; or consent of department
Text Book	Information Technology Auditing 3e, James A. Hall
Course Description	<p>This course teaches students the information audit landscape and skill domains to perform information technology audit as defined by the ISACA professional organization. The course addresses the following key subject areas.</p> <ul style="list-style-type: none"><li>• Processes of auditing information systems</li><li>• IT governance and management</li><li>• Information systems acquisition, development and implementation</li><li>• Systems Operation, maintenance and support</li><li>• Protection of information assets</li></ul>
Learning Outcomes	<p>Provide audit services in accordance with I/T audit standards to assist the organization in protecting and controlling information systems.</p> <p>Provide necessary assurances that the necessary leadership, organization structures and processes are in place to achieve the enterprise objectives and support its strategy.</p>

	<p>Provide assurance that the practices for the acquisition, development, testing and implementation of information systems meet the enterprise's strategies and objectives.</p> <p>Provide assurance that the processes for information systems operations, maintenance and support meet the organization's strategies and objectives.</p> <p>Provide assurance that the enterprise's security policies, standards, procedures and controls ensure the confidentiality, integrity and availability of information assets.</p>
Attendance	<p>Regular and punctual attendance in classes is expected. In general, students will be graded on the basis of intellectual effort and performance, not on class attendance. However, it is highly recommended that the student make every effort to be present for class as much of the mid-term and final will be based on material from the lecture, and thus absences may lower the student's grade. In case of 4 or more unexcused absences, the instructor reserves the right to summarily assign you a failing grade for the course.</p>
Academic Dishonesty	<p><a href="http://vpaa.unt.edu/academic-integrity.htm">http://vpaa.unt.edu/academic-integrity.htm</a>.</p> <p>1) <b><u>Cheating</u></b> includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>(a) use of any unauthorized assistance in taking quizzes, tests, or examinations;</li> <li>(b) dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments;</li> <li>(c) the acquisition, without permission, of tests, notes or other academic material belonging to a faculty or staff member of the university;</li> </ul>

	<p>(d) dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor(s).</p> <p>(e) any other act designed to give a student an unfair advantage.</p> <p>2) <b>Plagiarism</b> includes, but is not limited to:</p> <p>a) the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgement</p> <p>b) the knowing or negligent unacknowledged use of materials prepared by another person or by an agency engaged in the selling of term papers or other academic materials.</p>
Technology	<p>Use of technology within the classroom is permitted during lectures as long as it does not become disruptive to the instructor or class. All electronics are to be set on silent (vibrate is not a silent setting). Disruption is to be determined solely by instructor opinion. Repeat issues will result in the student being asked to leave the class. No technology permitted during exams.</p>
Disability	<p><a href="http://www.unt.edu/policy/UNT_Policy/volume2/6_8_3.html">http://www.unt.edu/policy/UNT_Policy/volume2/6_8_3.html</a></p> <p>Individuals qualifying under the Americans with Disabilities Act (ADA) who need special assistance to participate in a program, service or activity sponsored by the University Union are asked to contact the Verde Scheduling Office, a minimum of three business days in advance of when they will need the requested assistance to allow time for the request to be handled in an appropriate manner. The Verde Scheduling Office is located on the level 2 of the University Union. Telephone: (940) 565-3804, 565-3806 or TDD access through Relay Texas 1-800-735-2989.</p>

Acceptable Student Behavior	<p>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. The Code of Student Conduct can be found at <a href="http://www.unt.edu/csrr">www.unt.edu/csrr</a></p>
Exams	<p>There will be two examinations over the course of the semester. If you miss an exam, you must have an excused absence. You must communicate your absence ahead of time. If it is medically related, you need to provide a doctor's note stating that you were ill or unable to attend class on the exact date of the exam.</p> <p>If you meet these conditions, you will have an opportunity to make up your exam grade in a manner of my discretion. <u>I will choose your make-up exam date.</u> If you miss a midterm, your make-up date will likely be toward the end of the semester. If it is the final exam, it will be at a time that is convenient for me.</p> <p>If your exam absence is unexcused, you will receive a zero for that exam grade.</p>
Withdrawals	<p>University policy relative to withdrawals will be followed. <b>Please consult with your academic advisor or UNT academic calendar for all relevant dates anent the last date you can:</b></p> <ul style="list-style-type: none"> <li>• Drop with an automatic grade of W</li> <li>• Drop with a W if you are passing the course</li> <li>• Last day you can drop a course at all</li> <li>• <b>It is vital that you consult with your academic advisor prior to dropping any course. It can have dire effects on your financial aid and/or academic record.</b></li> <li>• <b>If the registrar's office is unavailable, Becky Andrews in the Accounting office is also available.</b></li> </ul>

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 at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to improve my teaching continually. I consider the SETE to be an important part of your participation in this class
Disclaimer	All policies discussed herein are subject to the official University Regulations. If there is a discrepancy between any of my policies and the official UNT policies, then the official UNT policies shall reign.

Class Schedule (subject to change)		
Date	Session	Topics
08/28/14	1	Introductions, Class Schedule / Syllabus Review, Certifications Review, Reference Material, Auditing Overview, Continuous Auditing, Management of IT Auditing, IT Organizations, Outsourcing
09/04/14	2	Data Center, Architecture, Network, PC, Server Auditing
09/11/14	3	Data & Database Auditing
09/18/14	4	Applications (includes SDLC, COTS, ERP, Transaction Processing & Financial Reporting Systems Overview, Data Warehousing & BI)
09/25/14	5	Applications (includes SDLC, COTS, ERP, Transaction Processing & Financial Reporting Systems Overview, Data Warehousing & BI) – Continued
10/02/14	6	Contingency Management, Contingency Planning Approaches
10/09/14	7	Change and Patch Management controls: Critical for Organization Success, <b>Papers DUE!</b>
10/16/14	8	<b>Test 1</b>
10/23/14	9	Auditing Tools (CAATT Techniques & Data Structures and CAATS for Data Extraction), GASPS, <b>Student Presentations</b>
10/30/14	10	Auditing Tools (CAATT Techniques & Data Structures and CAATS for Data Extraction), GASPS, <b>Student Presentations</b>

11/06/14	11	Auditing Processes: Revenue Cycle, Expenditure Cycle, & Other, <b>Student Presentations</b>
11/13/14	12	Auditing Processes: Revenue Cycle, Expenditure Cycle, & Other, <b>Student Presentations</b>
11/20/14	13	Fraud & Risk <b>Student Presentations</b>
		Thanksgiving Holiday, no Class!
12/04/14	14	Fraud & Risk <b>Student Presentations</b>
12/11/14	Final	<b>Test 2</b>

### **Grading**

Paper	20%
Presentation	10%
Midterm exam	35%
Final exam	35%