

**ACCT 5120-001**  
**Information Systems in Accounting**  
**Course Syllabus**  
**Fall 2015**

Jose Victor Lineros  
CPA, CISA, CIA, CFE, CRISC, MCTS, Masters-Telecommunications  
Office: BLB 399D

E-mail: please text 817 291 4560, I am text friendly. If texting is impractical, email [jose.lineros@unt.edu](mailto:jose.lineros@unt.edu) then text CKE.

Office Hours: announced in class

**Text Books:**

IT Auditing, Using Controls to Protect Information Assets (Second Edition), by Chris Davis and Mike Schiller, publisher: McGraw Hill – ISBN(13) = 978-0-07-174238-2

Computerized Auditing Using ACL Software, 3rd edition, by Alvin Arens, Randal J. Elder, and Carol J. Borsum, publisher: Armond Dalton – ISBN(13) = 978-0-912503-43-1

**Prerequisites:**

ACCT 5020 (2020,2030), 4100, and 4400; BCIS 5090 (2610, 3610) or permission of instructor

**Course Description:**

This course addresses audit issues related to the computerized auditing environment. Audit techniques for substantive and controls testing, as well as forensic techniques are emphasized. Additional topics covered include security measures, electronic commerce, and controls in advanced on-line, teleprocessing systems.

**Course Objectives:**

*By the end of the course, you should be able to:*

- Identify key concepts and theories of audit risk as impacted by IT
- Understand how IT audit techniques can be applied to the audit of controls, transactions and account balances
- Execute appropriate audit steps using ACL software
- Evaluate risks and controls associated with IT application and general controls
- Know how to develop an understanding of and able to identify audit issues involved in any issue related to computerized accounting

My hope for this semester is that you will enjoy this course, achieve an understanding of both the theory and practice of IT auditing, and improve your interpersonal and cognitive skills.

**Course Requirements - General:**

Attendance for the class is mandatory. Additionally, this course requires a significant time commitment, both inside and outside of the classroom. I estimate that you should spend an average of 9 hours per week outside of class reading, working homework problems, and doing research – some weeks will require less and some will require more. It is important that you attend each class, participate in class discussions and complete all assigned work on a timely basis.

A majority of the learning in this course will be from class discussion. **You are expected to come into class with an understanding of the day's reading assignment and with a written solution to all homework problems, prepared to discuss the material.**

### Course Grading:

#### Point assignment:

Exam 1	250
Exam 2	250
Exam 3	250
Final (non-comprehensive)	250
Group and Class participation and preparation	50
ACL Assignment	<u>200</u>
Total possible points	1250

Grade distributions follow the traditional 90%=A, 80%=B, 70%=C, etc

### Course Requirements - Specific:

Your course grade will consist of three components:

a. Group and Class participation and preparation (p&p): 50 points

As stated above, a portion of each class will involve discussion and group participation. You are expected to attend class regularly and participate in the discussions. Attendance is a *necessary but not sufficient* condition for participation. Participation includes arriving to class on time and prepared, and being involved (ask and answer questions, contribute to the learning process for others). You will also be expected to participate on-line, using Blackboard. *In summary, your grade is based on an expectation of frequent and enthusiastic participation and adequate preparation, in whatever form the class may employ.*

Other activities included in this category include:

*Attending a professional meeting – every student must attend a professional organization's regularly scheduled monthly meeting during the semester.*

Team peer evaluation – your teammate will evaluate your participation on projects during the semester. See Blackboard for the evaluation form.

Other class exercises - Grading criteria are: preparation outside of class on exercise, participation during class on discussion of solution

b. Assignments:

ACL software execution assignments are due this semester (through Chapter 5, don't do Chapter 6). Refer to class discussion and Blackboard for further details regarding these assignments. Also see the following Tentative Class Schedule for the specific assignments and due dates. Several other assignments will be made during the semester, as well. All assignments must be typed. The first criteria for a good auditor is the ability to thoroughly and clearly document their work. It is your responsibility to make sure that everything you turn in is clearly labeled and your work processes explained.

Grading criteria for ACL assignments include: audit program steps are correctly executed in ACL and appropriately documented; documentation is thorough and correct, demonstrates effort, appropriately presented. Grading criteria for Cases include: Grading criteria: steps are correctly executed, solution demonstrates effort, solution is appropriately presented. **Please answer the ACL questions as asked. If it asks for employee name, put employee name, NOT number, etc.**

c. Exams:

Four exams will be given. Be prepared for questions to be both objective (multiple choice, etc.) and discussion. The examination will cover materials from three sources: assigned readings, homework, and all lectures, class discussions and videos assigned. It is possible that some reading material, for which you are responsible, will not be explicitly discussed in class.

### **Late Assignments:**

Assignments will be accepted after the due date, with the following stipulations: The assignment will be graded, when turned in, on the same basis as all other students. **If late, immediately a 10% degradation will be applied. Then 20% will be deducted FOR EACH DAY (24 hours) THE ASSIGNMENT IS LATE - this includes non-class days and weekends.** No assignments can be turned in over the weekend. Late assignments are considered "turned in" on the day I receive them – those turned in after I have left for the day will be received on the following day.

Homework assignments should be submitted for grading in class, on the due date (within 5 minutes of the start of class). With special permission, assignments can be submitted by email – but must be received one hour before class time on the due date. Faxed or emailed assignments do not excuse the student from that day's in- class work.

### **Missed Exams and Assignments:**

You are responsible for taking all exams and assignments at the times indicated. Note: to receive an excused absence on an exam: you must discuss with me personally your reason for requesting to be excused prior to the time of the exam. sufficient support must be presented to verify that you were unable to take the exam at the designated time. if the absence is medically related, a doctor's excuse must be obtained and state that you were ill **ON THE EXAM DAY**. The exact way in which an exam grade is made-up is at the instructor's discretion.

An unexcused absence from an examination or assignment will be recorded as a zero grade. An unexcused absence is one in which a student did not discuss their absence with me **BEFORE** the class time, when the absence does not meet my standards for excused absence or when the student did not provide adequate documentation for the situations which caused them to miss that class.

### **Use of Your Work:**

A portion or all of your solution to an assignment or test question may be placed on reserve at the library or on Blackboard as an example of exception quality for your classmates. Such copies will NOT identify the student and will be used only as class examples. If you prefer that I not use your work in this way, please let me know.

### **Cooperative Learning and Academic Dishonesty:**

You are encouraged to study with other students outside of class – cooperative studying can be an aid to learning. However, all materials turned in and all exams are to be **your own work or that of your assignment teammate**. This means that you may share

ideas and solicit suggestions for improving your solution, but the final written product turned in must be your own work. Getting answers from others on any out-of-class assignment, including extra credit assignments such as quizzes, is considered academic dishonesty. *There are two documents on Blackboard under the icon titled Plagiarism that should be read the first week of class.* Additionally refer to this website for the UNT policy: <http://vpaa.unt.edu/academic-integrity.htm>

Various methods will be employed by the instructor to prevent (preferably) or detect academic dishonesty. Such methods may include, but are not limited to: retaining Xerox copies of scantrons and other assignments, using multiple versions of exams, unidentified observers during exams, and submitting writing assignments to TurnItIn.

### **E-Mail and Internet:**

Both E-mail and Internet access will be very important in this class. Many of your class materials will be available through Blackboard, which is an internet class management tool. Notes and other class resources may be available only on Blackboard. Access to this system will be discussed in class. You should check the class site frequently.

### **Disabilities Accommodation Policy:**

The University of North Texas complies with Section 504 of the 1973 Rehabilitation Act and with the Americans with Disabilities Act of 1990. The University of North Texas provides academic adjustments and auxiliary aids to individuals with disabilities, as defined under the law. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring accommodation, please see me and/or contact the Office of Disability Accommodation at 940-565-4323 during the first week of class. My office hours and office number are shown on this syllabus. NOTE: University policy requires that students notify their instructor within the first week of class that an accommodation will be requested.

### **Course evaluations:**

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 continually improve my teaching. I consider the SETE to be an important part of your participation in this class.

### **Other Class Issues:**

To prevent disturbing your fellow students, please:

- A. if you carry a cell phone, make sure they are turned off during class;  
you cannot have these on your desk during exams
- B. do not bring your child to class without talking with me first (Feel free to call me and discuss the issue, it has worked well in the past).

**Accounting 5440 – Tentative Semester Schedule**

WEEK OF:	TOPIC
<b>Aug 24</b>	<b>Course introduction, what is IT Audit? The Audit Triad.</b>
<b>Aug 31</b>	Chapter 1 Building an Effective Internal IT Audit Function
<b>Sept 7</b>	Chapter 3 Auditing Entity-Level Controls
<b>Sept 14</b>	Chapter 4 Auditing Data Centers and Disaster Recovery
<b>Sept 21</b>	<b>Test on Ch.s 1, 3, 4 – begin Chapter 5 after</b>
<b>Sept 28</b>	Chapter 5 Auditing Routers, Switches, and Firewalls
<b>Oct 5</b>	Chapter 8 Auditing Web Servers and Web Applications
<b>Oct 12</b>	<b>Test on Ch.s 5, 8 – begin Chapter 9 after</b>
<b>Oct 19</b>	Chapter 9 Auditing Databases
<b>Oct 26</b>	Chapter 13 Auditing Applications
<b>Nov 2</b>	<b>Test on Ch.s 9, 13 – begin Chapter 10 after</b>
<b>Nov 9</b>	Chapter 10 Auditing Storage
<b>Nov 16</b>	Chapter 15 Auditing Company Projects
<b>Nov 23</b>	Thanksgiving Break
<b>Nov 30</b>	Chapter 14 Auditing Cloud Computing and Outsourcees, CAATTs discussion
<b>Dec 7</b>	<b>Finals week – date/time of final (Chs. 10, 14, 15) announced in class</b>