

ACCT 5120-001
Information Systems in Accounting
Course Syllabus
Summer 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 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(10) = 0-07-174238-7

Computerized Auditing Using ACL Software, 2nd 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 accounting 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**

Syllabus: Accounting 5440, JVL

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:

Three ACL software execution assignments are due this semester. 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

c. Exams:

Three exams will be given. Questions will 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:

Outside 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. 10% of the possible assignment grade will then be deducted FOR EACH DAY THE ASSIGNMENT WAS LATE - this includes non-class days and weekends. For example, if an assignment was due on Thursday and is turned in on Monday, the student will lose 40% of the total, possible points. 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, by 2:05PM on the due date (within 5 minutes of the start of class). With *special permission*, assignments can be submitted by fax or email – but must **be received by 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.

Re-grades:

You may request that I reconsider your solution to any assignment or exam question, with the exceptions noted above. You must make the request in writing, providing support for why your answer to the question to be re-graded should be accepted, such as page references from the text book or class notes to support your original answer. It is your responsibility to make a case as to why your answer was the BEST answer to the question. Points subtracted from your assignments due to the way in which your solution was organized are not appealable. NO requests for re-grade will be accepted later than one week after the assignment or exam is returned.

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).

Accounting 5440 – Tentative Semester Schedule

WEEK	TOPIC
1: July 13	Chapter 1 Building an Effective Internal IT Audit Function Chapter 3 Auditing Entity-Level Controls Chapter 4 Auditing Data Centers and Disaster Recovery
2: July 20	Chapter 5 Auditing Routers, Switches, and Firewalls Chapter 8 Auditing Web Servers and Web Applications
	Test on Chapters 1, 3, & 4 on Wed 7/22
3: July 27	Chapter 13 Auditing Applications Chapter 9 Auditing Databases
	Test on Chapters 5 & 8 on Mon 8/3
4: Aug 3	Chapter 10 Auditing Storage Chapter 14 Auditing Cloud Computing and Outsourcess
	Test on Chapters 13 & 9 on Wed 8/12
5: Aug 10	Chapter 15 Auditing Company Projects CAATTs discussion ACL Tutorial due (no test this week)
6: Aug 14	Final Exam on 8/14 on Chapters 10, 14 & 15