



Syllabus

SCHOOL OF BUSINESS AND MANAGEMENT **AC 540: Auditing Techniques**

3 Credits
Effective: Spring 2016/2017

*Access to the Internet is required.
All written assignments must be in Microsoft-Word-compatible formats.
See the library's APA Style Guide tutorial for a list of resources that can help you use APA style.*

FACULTY

Faculty Name: FACULTY NAME

Contact Information: CONTACT INFORMATION

[INSTRUCTOR MAY INSERT PERSONAL MESSAGE IF DESIRED]

COURSE DESCRIPTION

This course focuses on the methodology for auditing system controls and provides the fundamental concepts of auditing to help students explore the opportunities and challenges of being an information system auditor. Students will study auditing processes and technology involved with modern computer systems as well as obtain an understanding of risks, control objectives, and standards. The course examines the importance of internal controls and of audit planning to obtain appropriate evidence to prepare an audit report.

COURSE RESOURCES

Required and recommended resources to complete coursework and assignments are available from the [Course Document Lookup](#).

CITYU LEARNING GOALS

This course supports the following City University learning goals:

- Professional competency and professional identity
- Strong communication and interpersonal skills
- Critical thinking and information literacy
- Commitment to ethical practice and service

COURSE OUTCOMES

In this course, learners:

- Implement an audit plan to collect sufficient evidence to support audit objectives.
- Create a detailed and well-structured audit report including findings, conclusions and follow-up recommendations.
- Appraise the major types of risk faced by the IT functions and the internal controls to mitigate these risks.
- Assess the auditor's responsibility to follow the various codes of professional ethics
- Apply the risk-based audit planning process to determine the audit plan.
- Evaluate the standards, laws, and regulations governing IT audit

CORE CONCEPTS, KNOWLEDGE, AND SKILLS

- Define the components of control within an information technology environment.
- Describe the fundamental audit evidence process including audit evidence techniques.
- Describe the nature of audit s and demand for audits.

- Describe the risks involved in examining evidence to arrive at an audit conclusion.
- Describe the standards and code of ethics used by information system auditors.
- Differentiate between fraud and forensic auditing.
- Differentiate control classifications with both general and application controls.
- Differentiate statistical and non-statistical sampling techniques.
- Evaluate human resource allocation and prioritization in the planning and execution of audit assignments.
- Evaluate internal controls as a fundamental component of the audit plan.
- Evaluate the design of the audit plan to achieve audit scope.
- Understand computer risks and exposures including sources and causes.
- Understand corporate governance and implications on information technology environment.
- Understand internal audits use of risk-based auditing as an integrated approach.
- Understand materiality and risk within the information technology audit function.
- Understand problem of computer fraud and countermeasures against fraud.
- Understand quality techniques used by audit management.
- Understand risks within corporate environment.
- Understand rules on acceptability of computer evidence.
- Understand structure and relevance of Control Objective for Information and Related Technology (COBIT).
- Understand the auditor's responsibility for fraud detection.
- Understand the need to maintain auditor independence and objectivity.
- Understand the various types of opinions used for reporting.

OVERVIEW OF COURSE GRADING

The grades earned for the course will be derived using City University of Seattle's decimal grading system, based on the following:

<i>Overview of Required Assignments</i>	<i>% of Final Grade</i>
Homework Problems	50%
Class Participation/Discussion Boards	20%
End of Course Comprehensive Assessment	30%
TOTAL	100%

SPECIFICS OF COURSE ASSIGNMENTS

The instructor will provide grading rubrics that will provide more detail as to how this assignment will be graded.

Homework Problems

Completing all homework assignments will help students ensure that they successfully master the concepts in this course. The best way for them to gain a thorough understanding of the underlying concepts is to apply those concepts to solve the problems. Students should focus on the underlying auditing principles, rather than on just memorizing the steps to solve a problem. The instructor will

provide detail about the types and content of these homework problems.

<i>Components</i>	<i>% of Grade</i>
Accuracy of Solution	100%
TOTAL	100%

Class Participation/Discussion Boards

Whether in class, online, or in a mixed mode setting, students will be graded on their participation in classroom discussions; their ability to present, explain, or defend alternative viewpoints; and the degree to which they have mastered the concepts and principles inherent in the study of accounting at this level. Written work will be assessed not only on relevance to the subject presented, but also on adherence to good written form and professional presentation.

<i>Components</i>	<i>% of Grade</i>
Meets requirements in a timely manner	25%
Adds insightful or new ideas and comments	25%
Appropriately references resources, where applicable	25%
Writes clearly, concisely, and grammatically	25%
TOTAL	100%

End of Course Comprehensive Assessment

Students will complete a comprehensive assessment at the end of the course that covers course outcomes. The comprehensive assessment will be a case assignment that demonstrates understanding of auditing an information system. The instructor will provide detail about the type and content of this assessment.

<i>Components</i>	<i>% of Grade</i>
Style and Mechanics	20%
Audit Program	20%
IT function risks	20%
Risk-based audit planning	20%
Audit Reporting	20%
TOTAL	100%

COURSE POLICIES

Late Assignments

LATE ASSIGNMENT

Participation

PARTICIPATION

Professional Writing

Assignments require error-free writing that uses standard English conventions and logical flow of organization to address topics clearly, completely, and concisely. CityU requires the use of APA style.

UNIVERSITY POLICIES

You are responsible for understanding and adhering to all of City University of Seattle's academic policies. The most current versions of these policies can be found in the [University Catalog](#) that is linked from the CityU Web site.

Title IX Statement

City University of Seattle and its faculty are committed to supporting our students and seeking an environment that is free of bias, discrimination, and harassment. If you have encountered any form of sexual misconduct (e.g. sexual assault, sexual harassment, stalking, domestic or dating violence), we encourage you to report this to the University. If you speak with a faculty member about an incident of misconduct, that faculty member must notify CityU's Title IX coordinator and share the basic fact of your experience. The Title IX coordinator will then be available to assist you in understanding all of your options and in connecting you with all possible resources on and off campus.

To view CityU'S sexual misconduct policy and for resources, please visit the [Campus Safety and Title IX Page](#) in the my.cityu.edu portal.

Scholastic Honesty

Scholastic honesty in students requires the pursuit of scholarly activity that is free from fraud, deception and unauthorized collaboration with other individuals. You are responsible for understanding CityU's policy on scholastic honesty and adhering to its standards in meeting all course requirements. A complete copy of this policy can be found in the [University Catalog](#) in the section titled *Scholastic Honesty* under *Student Rights & Responsibilities*.

Attendance

Students taking courses in any format at the University are expected to be diligent in their studies and to attend class regularly.

Regular class attendance is important in achieving learning outcomes in the course and may be a valid consideration in determining the final grade. For classes where a physical presence is required, a student has attended if s/he is present at any time during the class session. For online classes, a student has attended if s/he has posted or submitted an assignment. A complete copy of this policy can be found in the [University Catalog](#) in the section titled *Attendance Policy for Mixed Mode, Online and Correspondence Courses*.

SUPPORT SERVICES

Disability Services Accommodations Statement

Students with a documented disability who wish to request academic accommodations are encouraged to contact Disability Support Services to discuss accommodation requests and eligibility requirements. Please contact Disability Support Services at disability@cityu.edu or 206.239.4752 or visit the [Disability Support Services](#) page in the my.cityu.edu portal. Confidentiality will be observed in all inquiries. Once approved, information about academic accommodations will be shared with course instructors.

Library Services

CityU librarians are available to help you find the resources and information you need to succeed in this course. Contact a CityU librarian through the [Ask a Librarian](#) service, or access [library resources and services online](#), 24 hours a day, seven days a week.

Smarthinking

As a CityU student, you have access to 10 free hours of online tutoring offered through Smarthinking, including writing support, from certified tutors 24 hours a day, seven days a week. Contact CityU's Student Support Center at help@cityu.edu to request your user name and password.