



**Course** AIM 6384-501 Audit Software  
**Professor** Jeffrey R. Kromer, CPA, CISA, CBA, CFSA  
**Term** Fall 2006  
**Meetings** Fridays, 7:00 PM – 9:45 PM, SOM 1.110

---

#### Professor's Contact Information

<b>Office Phone</b>	214-360-4838 (Work)
<b>Other Phone</b>	469-878-5879 (Cell)
<b>Office Location</b>	SOM 4.233
<b>Email Address</b>	jeff.kromer@guarantygroup.com (Work)
<b>Office Hours</b>	Fridays by appointment.
<b>Other Information</b>	<ul style="list-style-type: none"><li>As an adjunct professor, I am only on campus on Fridays.</li><li>I don't read WebCT email.</li></ul>

#### General Course Information

<b>Pre-requisites, Co-requisites, &amp; other restrictions</b>	<ul style="list-style-type: none"><li>Business Process Design and Internal Audit (AIM 6380) or Auditing (AIM 6334) or concurrent;</li><li>Management Information Systems (MIS 3351); or</li><li>Comparable undergraduate course work with an emphasis either in Audit or MIS.</li></ul>
<b>Course Description</b>	This course will introduce students to the theory and tools used to leverage automated audit software, such as ACL and IDEA. It will include an analytical review of accounting and operational data for Internal Auditors. The course includes hands-on use of audit software and a real-world audit project. The course will also explore ways to leverage the enterprise technology and use available technology to monitor controls and detect fraud.
<b>Learning Outcomes</b>	<ul style="list-style-type: none"><li>Understand basic concepts in implementing and using audit software.</li><li>Understand and apply several data analysis techniques including statistical sampling.</li><li>Identify available sources of audit software.</li><li>Understand key considerations in developing computer-assisted audit techniques (CAATs).</li><li>Utilize the Internet as a research and communication tool for audit software.</li><li>Develop a working knowledge of selected audit software through hands-on application in class and homework assignments.</li></ul>
<b>Required Texts &amp; Materials</b>	<ul style="list-style-type: none"><li><b><u>IDEA 2004 Workbook</u></b> – this text includes the IDEA software we will be using in the class. Copies are available from the instructor for \$35.00.</li><li><b><u>Computerized Auditing Using ACL</u></b> – this text includes the ACL software we will be using in the class. Copies of this book are available in the UTD Bookstore and Off Campus Books for approximately \$50.00.</li><li><b><i>Protiviti KnowledgeLeader</i></b> - Each student will be given free access to this Internet knowledge base as part of the class. Information from the website will be used in lectures and students should use as a research tool.</li></ul>

<b>Suggested Texts, Readings, &amp; Materials</b>	<ul style="list-style-type: none"> <li>• Suggested reading materials will be provided on WebCT.</li> <li>• Student membership in ISACA for \$25 is recommended.</li> <li>• Participation in the UTD IIA/ISACA Student Chapter is recommended.</li> </ul>
---	--

### Assignments & Academic Calendar

<b>Week</b>	<b>Date</b>	<b>Topic / In-Class Activity</b>	<b>Pre-Class Reading Assignment</b>	<b>Case Assignment</b>
<b>Data Analysis and Audit Software Development</b>				
<b>1</b>	08/18	<ul style="list-style-type: none"> <li>• Class Introduction</li> <li>• Introduction To Audit Software</li> </ul>		Internet Research
<b>2</b>	08/25	<ul style="list-style-type: none"> <li>• Data Analysis Techniques</li> <li>• CAAT Development Methodology</li> </ul>		
<b>3</b>	<b>09/01</b>	<ul style="list-style-type: none"> <li>• <b>Internet Research Presentations</b></li> <li>• Final Project Planning</li> </ul>		Final Project
<b>IDEA Audit Software</b>				
<b>4</b>	09/08	IDEA 1	IDEA Parts 1, 2	Case 1 (IDEA)
<b>5</b>	09/15	IDEA 2	IDEA Part 3	
<b>6</b>	09/22	IDEA 3	IDEA Parts 4,5	
<b>ACL Audit Software</b>				
<b>7</b>	09/29	ACL 1	ACL Chs. 1-3	Case 2 (ACL)
<b>8</b>	10/06	<ul style="list-style-type: none"> <li>• <b>Case 1 Due</b></li> <li>• ACL 2</li> </ul>	ACL Ch. 4, 5	
<b>9</b>	10/13	ACL 3	ACL Ch. 6, 8	
<b>Microsoft Office &amp; Other Tools</b>				
<b>10</b>	10/20	<ul style="list-style-type: none"> <li>• Guest Speaker – IDEA</li> </ul>		
<b>11</b>	10/27	<ul style="list-style-type: none"> <li>• <b>Case 2 Due</b></li> <li>• Excel</li> </ul>	Handout on WebCT	Case 3 (Excel)
<b>12</b>	11/03	<ul style="list-style-type: none"> <li>• Guest Speaker – ACL</li> <li>• Access 1</li> </ul>		Case 4 (Access)
<b>13</b>	11/10	<ul style="list-style-type: none"> <li>• Access 2</li> <li>• <b>Case 3 Due</b></li> </ul>		
<b>14</b>	11/17	<ul style="list-style-type: none"> <li>• Various other tools</li> <li>• <b>Case 4 Due</b></li> </ul>		
	<b>11/24</b>	<b>FINAL EXAM WEEK</b>		
		<b>No Class – Thanksgiving Holiday</b>		
<b>15</b>	<b>12/01</b>	<b>Final Project Presentations</b>		

## Course Policies

Grading (credit) Criteria	<table><tr><th>Component</th><th>Due Date</th><th>Topic</th><th>Points</th></tr><tr><td>Internet Research</td><td>01/30</td><td>Audit Software (TBD)</td><td>10</td></tr><tr><td>Case 1</td><td>03/13</td><td>IDEA</td><td>20</td></tr><tr><td>Case 2</td><td>04/03</td><td>ACL</td><td>20</td></tr><tr><td>Case 3</td><td>04/17</td><td>MS Excel</td><td>10</td></tr><tr><td>Case 4</td><td>04/24</td><td>MS Access</td><td>10</td></tr><tr><td>Final Project</td><td>05/01</td><td>UTD Internal Audit Project</td><td>30</td></tr><tr><td>Total Points</td><td></td><td></td><td>100</td></tr></table>	Component	Due Date	Topic	Points	Internet Research	01/30	Audit Software (TBD)	10	Case 1	03/13	IDEA	20	Case 2	04/03	ACL	20	Case 3	04/17	MS Excel	10	Case 4	04/24	MS Access	10	Final Project	05/01	UTD Internal Audit Project	30	Total Points			100
	Component	Due Date	Topic	Points																													
	Internet Research	01/30	Audit Software (TBD)	10																													
	Case 1	03/13	IDEA	20																													
	Case 2	04/03	ACL	20																													
	Case 3	04/17	MS Excel	10																													
	Case 4	04/24	MS Access	10																													
	Final Project	05/01	UTD Internal Audit Project	30																													
Total Points			100																														
Make-up Exams	N/A																																
Extra Credit	N/A																																
Late Work	Assignments will be posted on WebCT with due dates. All assignments should be completed and turned in on time. Late assignments will NOT be accepted.																																
Special Assignments	<p><b>Other Class Learning Opportunities:</b></p> <ul style="list-style-type: none"><li>Many of the classes will be held in the computer lab for hands-on audit software training.</li><li>We will also have guest speakers during the course.</li><li>Students have the opportunity to attend local Information Systems Audit and Control Association (ISACA) North Texas Chapter meetings at reduced rates. The meeting schedule is detailed below.</li></ul> <p><b>ISACA North Texas Chapter Meetings – <a href="http://www.isacantx.org">www.isacantx.org</a></b> The ISACA North Texas Chapter meetings are recommended attendance and available at a discounted rate of \$10 for students. You need to register on their web site ahead of time to attend these meetings.</p> <p><b>ISACA Meetings This Semester:</b></p> <table><tr><th>Date</th><th>Topic</th><th>Speaker</th><th>Location</th></tr><tr><td>09/14</td><td>SOX Compliance: Project to Process / Post Meeting Panel Discussion</td><td>Susan Haseley, Protivity</td><td>CityPlace – Dallas</td></tr><tr><td>10/12</td><td>Using CAATs to Find Fraud</td><td>Rich Lanza</td><td>CityPlace – Dallas</td></tr><tr><td>11/09</td><td>Security Assessment</td><td></td><td>CityPlace – Dallas</td></tr><tr><td>12/14</td><td>To be determined</td><td>To be determined</td><td>CityPlace – Dallas</td></tr></table>	Date	Topic	Speaker	Location	09/14	SOX Compliance: Project to Process / Post Meeting Panel Discussion	Susan Haseley, Protivity	CityPlace – Dallas	10/12	Using CAATs to Find Fraud	Rich Lanza	CityPlace – Dallas	11/09	Security Assessment		CityPlace – Dallas	12/14	To be determined	To be determined	CityPlace – Dallas												
Date	Topic	Speaker	Location																														
09/14	SOX Compliance: Project to Process / Post Meeting Panel Discussion	Susan Haseley, Protivity	CityPlace – Dallas																														
10/12	Using CAATs to Find Fraud	Rich Lanza	CityPlace – Dallas																														
11/09	Security Assessment		CityPlace – Dallas																														
12/14	To be determined	To be determined	CityPlace – Dallas																														
Class Attendance	Notify the instructor in advance, if possible, if you cannot attend class. Class attendance is extremely important since we will have guest speakers and many of the topics are unique to the class discussion.																																
Classroom	We will make use of WebCT for class assignments. In addition,																																

<b>Citizenship</b>	discussion in class is the best way to learn as many of you bring varied backgrounds to class. We will allow time in class for common questions of the group. In addition, students are encouraged to use the WebCT Discussion Board to communicate among other students in the class. This is a very good way for all to learn and get answers to questions quickly.
<b>Field Trip Policies</b>	N/A
<b>Student Conduct and Discipline</b>	<p>The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student conduct and discipline is contained in the UTD publication, <i>A to Z Guide</i>, which is provided to all registered students each academic year.</p> <p>The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the <i>Rules and Regulations, Board of Regents, The University of Texas System, Part 1, Chapter VI, Section 3</i>, and in Title V, Rules on Student Services and Activities of the university's <i>Handbook of Operating Procedures</i>. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SU 1.602, 972/883-6391).</p> <p>A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.</p>
<b>Academic Integrity</b>	<p>The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.</p> <p>Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment or the award of a degree, and/or the submission as one's own work or material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.</p> <p>Plagiarism, especially from the web, from portions of papers for other classes, and from any other source is unacceptable and will be dealt with under the university's policy on plagiarism (see general catalog for details). This course will use the resources of turnitin.com, which searches the web for possible plagiarism and is over 90% effective.</p>

<b>Email Use</b>	<p>The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at U.T. Dallas provides a method for students to have their U.T. Dallas mail forwarded to other accounts.</p>
<b>Withdrawal from Class</b>	<p>The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I cannot drop or withdraw any student. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled.</p>
<b>Student Grievance Procedures</b>	<p>Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's <i>Handbook of Operating Procedures</i>.</p> <p>In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties.</p> <p>Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.</p>
<b>Incomplete Grades</b>	<p>As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester's end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade</p>

	is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of <b>F</b> .
<b>Disability Services</b>	<p>The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.</p> <p>The contact information for the Office of Disability Services is:  The University of Texas at Dallas, SU 22  PO Box 830688  Richardson, Texas 75083-0688  (972) 883-2098 (voice or TTY)</p> <p>Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance.</p> <p>It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.</p>
<b>Religious Holy Days</b>	<p>The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated.</p> <p>The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment. The student, so excused, will be allowed to take the exam or complete the assignment within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.</p> <p>If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the</p>

	institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.
<b>Off-Campus Instruction and Course Activities</b>	Off-campus, out-of-state, and foreign instruction and activities are subject to state law and University policies and procedures regarding travel and risk-related activities. Information regarding these rules and regulations may be found at <a href="http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm">http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm</a> . Additional information is available from the office of the school dean.

*These descriptions and timelines are subject to change at the discretion of the Professor.*