

Course Syllabus
University of Texas at Dallas
Information Technology Audit and Risk Management

Course Information

<i>Course Number/Section</i>	ACCT 6336
<i>Course Title</i>	Information Technology Audit and Risk Management
<i>Term</i>	Fall, 2020
<i>Days & Times</i>	Thursday 4 PM – 6:45 PM
<i>Room</i>	Remote/Virtual
<i>Professor</i>	Joseph Mauriello CPA, CIA, CFE, CISA, CMA, CRMA, CFSA
<i>Office Phone</i>	972-883-4729
<i>Email Address</i>	Joseph.Mauriello@utdallas.edu . Do not send homework to this Email address only post homework to eLearning. Please correspond in eLearning for any class work.
<i>Office Location</i>	Online
<i>Office Hours</i>	By appointment only.
<i>Other Information</i>	Course Information is posted on eLearning.

Course Modality and Expectations

Instructional Mode	Remote / Virtual
Course Platform	E-Learning and MS Teams
Expectations	Students are expected to adhere to all aspects of the course schedule and syllabus as dictated by the Professor. Asynchronous students will be expected to participate in all assignments, including group assignments, and including presentations similar to that of a synchronous student. If a scheduling conflict persists for an asynchronous student, this will necessitate a pre-recorded student presentation. No exceptions will be made to this policy. Failure to comply will result in accepting a zero for the related assignment.
Asynchronous Learning Guidelines	Students selecting asynchronous instruction will continue to be subject to the same standards as synchronous students as it pertains to all assignments, exams, and lectures. Lectures will be recorded and viewable. The following web link provides further University guidance at: https://www.utdallas.edu/fall-2020/asynchronous-access-for-fall-2020/

COVID-19 Guidelines and Resources

The information contained in the following link lists the University’s COVID-19 resources for students and instructors of record. Please see <http://go.utdallas.edu/syllabus-policies>.

Course Pre-requisites, Co-requisites, and/or Other Restrictions

- Internal Audit (ACCT 6380) or Auditing (ACCT 6334) or concurrent - If you don’t have an audit background read Chapter 1 of IT Auditing
- Introductory Management Information Systems course; or
- Comparable undergraduate course work with an emphasis either in Audit or MIS.

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Course Description

This course covers management's role in controlling information technology and addressing the major risks related to technology. Topics include information security, contingency planning, desktop computer controls, systems development controls, computer center operation controls, assurance of information related to on-line, client-server, web-based, internet, cloud computing, virtualization, and other advanced computer topics. Students will learn approaches to evaluating and addressing technology risk throughout the organization from the perspective of internal and external audit in addition to the view of end users. Topics included in the class will include coverage of all areas to prepare students to take the Certified Information Systems Auditor (CISA) exam. This course also is one of the four courses that are part of the Cybersecurity Certificate that is issued as part of a degree or non-degree program at UTD.

Student Learning Objectives/Outcomes

1. Be able to identify key information technology risks and how to mitigate those risks.
2. Be able to develop a control checklist and key audit steps related to technology risks.
3. Be able to distinguish key user technology risks and controls.
4. Be able identify the key content areas and have knowledge of all areas covered by the Certified Information Systems Audit (CISA) exam.
5. Understand the Cobit 5 from ISACA.
6. Identify sources for research of technology risks and apply those techniques to completion of a technology audit project.
7. Learn those areas of technology risks that are currently of most concern to the IIA, AICPA, ISACA and the boardroom.
8. Be able to distinguish and evaluate key application controls along with auditing of application controls.
9. Identify and evaluate risks in an e-business environment.
10. Understand how to adapt audit coverage to areas of advanced and emerging technologies.

Required Textbooks and Materials

- The text for the course will be “Information Technology Auditing,” Cengage Learning, Copyright 2016, 4th Edition, James A. Hall.
- We will also utilize the Global Technology Audit Guides (GTAG). They are available for free to download or if you prefer you can buy each copy through IIA International for \$25. Soft copies are available from the IIA website and will also be posted on eLearning. Additional GTAG’s may be published during the course that will also be used.
- Student membership of ISACA for \$25 is highly recommended. Information can be obtained from www.isaca.org. Local chapter information and schedule of meetings can be obtained at www.isacantx.org. The UTD student organization IIA/ISACA/ACFE meets every Wednesday at 5:30 with a reception. Membership is \$25 per semester with website www.utdallasisaca.com.
- Each student will be given access to the Protiviti knowledge system as part of the class. Information will be used from the website during class and should also be used as a research tool.

Assignments & Academic Calendar

Topics, Reading Assignments, Due Dates, Exam Dates

The class schedule is subject to change, based on the needs of the students, and as determined by the professor. Class will be composed of discussion, case studies, discussion of current events, and lectures. We will make use of eLearning for class assignments. All class communication should be either in class or through the instructor’s UTD email address unless otherwise designated. Some handouts will be posted on eLearning. These will be used to stimulate class discussion. Students are all expected to be active participants during class and class presentations.

The course may have numerous handouts, which will be posted on eLearning. These will be used to stimulate class discussion. All handouts and discussions are potential exam questions. Numerous presentations will be used to compliment the course with current material. The tests will include a variety of questions and will most likely be primarily multiple choice.

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Other Class Learning Opportunities

Opportunities will arise to attend the North Texas Information Systems Audit and Control Association meetings along with the Dallas Institute of Internal Auditors (IIA) at reduced rates or free to students who are members of the UTD IIA/ISACA/ACFE Student Organization. Meetings are typically on Thursdays or Fridays for both the IIA and ISACA professional chapter meetings.

North Texas ISACA Meetings and Calendar – www.isacantx.org

The North Texas Chapter of ISACA Meetings are recommended. The meetings are free to UTD IIA/ISACA/ACFE Student Organization members, but you still must register at the North Texas Chapter website in advance. The meetings this semester are scheduled on the second Thursday of every month. You need to register ahead of time at www.isacantx.org to attend these meetings. The local ISACA chapter has over 1,600 members and is very important to attend for those serious about pursuing a career in Information Technology Audit. The national website for ISACA is www.isaca.org.

Dallas Chapter of the Institute of Internal Auditors – <http://www.dallasiia.org/>

You are invited to attend the luncheon meetings of the Dallas Chapter of the IIA for free if you are an IIA International member and a UTD IIA/ISACA/ACFE Student Organization member. These meetings offer you an opportunity to network with audit professionals, hear great speakers, and learn more about what is going on in the Dallas area. The local chapter has more than 2,000 members and is one of the only platinum chapters in the world. Meetings during this semester are on the first Friday of the month.

Grading Policy

Your grade will consist of the following:

<u><i>Task</i></u>	<u><i>GTAG #</i></u>	<u><i>IT Audit Book Chapters</i></u>	<u><i>Week</i></u>	<u><i>Points</i></u>
Test 1	1,2,4,7,11,12,15,17	1,2,3,4,5	10/1/2020	100
Test 2	3,5,8,9,10,13,14,16	6,7,8,11,12	11/12/2020	100
Final Project			11/18/2020	100
Assignments			Multiple	100
Quizzes			Multiple	100
			<u>TOTAL POINTS</u>	500

You must earn above a 90% for an A, 80% for a B, 70% for a C, and less than 70% is a failing grade. Grades of +’s and –’s will be given as follows:

A = 94 - 100	B = 84-86	C = 70-76
A- = 90-93	B- = 80-83	F = Below 70
B+ = 87-89	C+ = 77-79	

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Class Schedule:

The class schedule is subject to change, based on the needs of the students, the availability of guest speakers, and the focus of discussions in class.

Week	Date	Topic	Assignments	Materials
1	8/20/2020	Introduction to IT Auditing Course -Course Introductions -Syllabus Review -IAEP / Organization Overview		
2	8/27/2020	Introduction to Auditing and IT Control -Information Technology Risk and Controls -Auditing Standards		Hall, Chapter 1 GTAG 1
3	9/3/2020	IT Audit Planning and Managing the IT Audit Function - Management of IT Auditing - Developing the IT Audit Plan	Groups Assigned Assignment 1 - Released	GTAG 4 GTAG 11
4	9/10/2020	Auditing IT Governance Controls - Information Security Governance - Auditing IT Governance - IT Outsourcing		Hall, Chapter 2 GTAG 15 GTAG 17 GTAG 7
5	9/17/2020	Systems Development and Program Change Activities - Change and Patch Management Controls - Auditing IT Projects	Assignment 1 – Due in E-Learning by 11:59pm 9/16/2020	Hall, Chapter 5 GTAG 2 GTAG 12
6	9/24/2020	Security: Auditing Operating Systems and Networks; Auditing Database Systems - Data Centers and Networks		Hall, Chapter 3 Hall, Chapter 4
7	10/1/2020	Test #1		
8	10/8/2020	Privacy, Encryption, and Business Continuity - Auditing Privacy Risks - Identity and Access Management - Business Continuity Management - Encryption		<i>Auditing Privacy Risks, 2nd Ed. (former GTAG 5)</i> GTAG 9 GTAG 10
9	10/15/2020	Transaction Processing and Financial Reporting Systems Computer Assisted Audit Techniques - Continuous Auditing - Data Analysis Technologies	Assignment 2 – Due in E-Learning by 11:59pm 10/14/2020	Hall, Chapter 6 Hall, Chapter 7 Hall, Chapter 8 GTAG 3 GTAG 16
10	10/22/2020	Super Conference – NO CLASS - Work on research projects / paper		
11	10/29/2020	Enterprise Resource Planning Systems - Auditing Application Controls - Auditing User Developed Applications		Hall, Chapter 11 GTAG 8 GTAG 14
12	11/5/2020	Business Ethics, Fraud, and Fraud Detection - Fraud Protection and Detection in an Automated World	Assignment 3 – Due in E-Learning by 11:59pm 11/4/2020	Hall, Chapter 12 GTAG 13
13	11/12/2020	Test #2		
14	11/19/2020	Class Project Presentations	Paper and PPT – Due in E-Learning by 11:59pm 11/18/2020	

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Course Policies:

Exams

This course will use [Honorlock](#) – an online exam proctoring tool. To successfully take an exam, you must have a web camera with microphone, a laptop or desktop computer (no tablets/phones), Chrome browser, a reliable internet connection and your photo ID. You will be prompted to install the Honorlock Chrome Extension (which you can remove after you finish the test). You will then access the exam within your eLearning course and go through the authentication process. The web camera will monitor you throughout your test. Please see the [Testing Guidelines](#) and [Support Information](#) for additional information.

Make-up exams

There are no excused absences from exams without a written excuse from an academic dean. If there is a serious scheduling conflict, it is your responsibility to let the instructor know well in advance.

Late Work

Late submissions of assignments will not be accepted. All assignments should be completed and turned in on time. A number of assignments will require you to prepare the assignment in PowerPoint and make a short presentation in class. Most of these assignments will be due the Wednesday before class and need to be posted to eLearning. The date and time set for the assignments to be turned into eLearning is by the time on the eLearning server. It is your responsibility to make sure you have submitted it well in advance.

Class Attendance

The University's attendance policy requirement is that individual faculty set their course attendance requirements. Regular and punctual class attendance is expected regardless of modality.

Class attendance is highly recommended for you to understand all the topics that are covered in class. This class is taught with a lot of class discussion and the more that students put into the discussion and ideas for class the more everyone will get out of the class.

Class Participation

The University's stance on class participation is that regular class participation is expected regardless of course modality. Students who fail to participate in class regularly are inviting scholastic difficulty.

Classroom Citizenship

Respect your fellow students, your teaching assistants, and your instructor. Please be mindful of your online surroundings and mute your computer microphone when appropriate. While this course modality precludes meeting in person, it does not excuse anyone for acting in a manner inconsistent with the [Student Code of Conduct](#).

Class Project

You will have one large project that should be worked on during the semester. That project should be started very early in the semester and a topic should be chosen as soon as possible in the semester. Every student in class will be presenting the results of that project during the final class period. More details will be provided by the Professor in class.

Working in teams

Since much of your work will be case study and projects it is imperative that you start these projects early and meet with your teams. Teams that start the process late tend to not perform as well gradewise. Team issues should be dealt with early in the project so adjustments can be made quickly. The instructor will not be held responsible for disputes that occur within teams and/or between team members. All students are expected to act in a manner consistent with the general expectations for a graduate student as well as in concert with University policies and guidance.

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Presentations

It is expected that students will deliver presentations associated with group and/or individual assignments during the assigned class times. ***Asynchronous students will be required to pre-record and submit presentations as videos in the event that they cannot deliver their presentation live. Instructions will be provided through eLearning.***

CISA Exam:

This course will help prepare students for the CISA exam which is given continuously during various testing windows throughout the year. Students taking this course may be eligible for a reduced rate review class on Saturdays at UTD. The review class is offered by the North Texas ISACA Chapter for a fee. (dates to be determined). Study materials and sample exam questions are available from ISACA and other sources. (highly recommended) Roughly, 80% of the material tested on the CISA exam is covered in this class. Students that complete and pass the CISA exam during the semester will be eligible to replace both of their test scores with 100s. Students must provide a copy of their CISA pass score by **Friday December 11, 2020**.

Class Materials

The Instructor may provide class materials that will be made available to all students registered for this class as they are intended to supplement the classroom experience. These materials may be downloaded during the course, however, these materials are for registered students' use only. Classroom materials may not be reproduced or shared with those not in class, or uploaded to other online environments except to implement an approved Office of Student AccessAbility accommodation. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

Class Recordings

The instructor will record meetings of this course. Any recordings will be available to all students registered for this class as they are intended to supplement the classroom experience. Students are expected to follow appropriate University policies and maintain the security of passwords used to access recorded lectures. Unless the Office of Student AccessAbility has approved the student to record the instruction, students are expressly prohibited from recording any part of this course. Recordings may not be published, reproduced, or shared with those not in the class, or uploaded to other online environments except to implement an approved Office of Student AccessAbility accommodation. If the instructor or a UTD school/department/office plans any other uses for the recordings, consent of the students identifiable in the recordings is required prior to such use unless an exception is allowed by law. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

Technical Requirements

In addition to a confident level of computer and Internet literacy, certain minimum technical requirements must be met to enable a successful learning experience. Please review the important technical requirements on the [Getting Started with eLearning](#) webpage.

Course Access and Navigation

This course can be accessed using your UT Dallas NetID account on the [eLearning](#) website. Please see the course access and navigation section of the [Getting Started with eLearning](#) webpage for more information. To become familiar with the eLearning tool, please see the [Student eLearning Tutorials](#) webpage. UT Dallas provides eLearning technical support 24 hours a day, 7 days a week. The [eLearning Support Center](#) includes a toll-free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service.

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Communication

This course utilizes online tools for interaction and communication. Some external communication tools such as regular email and a web conferencing tool may also be used during the semester. For more details, please visit the [Student eLearning Tutorials](#) webpage for video demonstrations on eLearning tools.

Note: Please utilize your UTD email and the UTD email addresses of the Professor and the teaching assistants when communicating with them. The Professor and teaching assistants **will not** respond to messages from non-UTD email addresses.

Distance Learning Student Resources

Online students have access to resources including the McDermott Library, Academic Advising, The Office of Student AccessAbility, and many others. Please see the [eLearning Current Students](#) webpage for more information.

Server Unavailability or Other Technical Difficulties

The University is committed to providing a reliable learning management system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the online [eLearning Help Desk](#). The instructor and the eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

UT Dallas Syllabus Policies and Procedures

The information contained in the following link constitutes the University's policies and procedures segment of the course syllabus.

Please go to [UT Dallas Syllabus Policies](#) webpage for these policies.

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