Course Syllabus
ACCT 6384.0I1
Jindal School of Management
The University of Texas at Dallas

| Course Info | Tech Requirements | Access & Navigation | Communications | Resources |
Assessments | Academic Calendar | Scholastic Honesty | Course Evaluation | UTD Policies |

Course Information

Course

Course Number Section   AIM 6384.OI1
Course Title   Analytical Reviews Using Audit Software
Term and Dates   Spring 2012

Professor Contact Information

Professor   Jeffrey R. Kromer, MBA, CPA, CISA, CBA, CFSA
Office Phone   (469) 878-5879
Email Address   Jeffrey.Kromer@utdallas.edu
Office Location   JSOM 2.710
Online Office Hours   By appointment
Other Information   I am only on campus Tuesday nights.

About the Instructor

Jeff Kromer is currently a Supervisor of Internal Audit at UT Southwestern Medical Center. Prior to that, he was the IT Audit Manager at Guaranty Bank, where he was instrumental in establishing their IT audit function. Staffing challenges over the years prompted Professor Kromer to specialize in developing and implementing automated audit techniques for a wide variety of IT platforms to leverage the resources of a small audit shop.

Professor Kromer has worked in the healthcare, banking, commercial information services, and oil and gas industries in several functions including Internal Audit, Commercial Loans, Accounts Payable, Gas Revenue, and Corporate Tax.

For the past twenty years, he has held numerous Board of Director positions including President for the ISACA North Texas Chapter. He enjoys teaching to further the IT audit profession, serving as an instructor for CISA Review courses as well as adjunct faculty at the University of Texas At Dallas.

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

- Business Process Design and Internal Audit (AIM 6380) or Auditing (AIM 6334) or concurrent;
- Management Information Systems (MIS 3351); or
- Comparable undergraduate course work with an emphasis either in Audit or MIS.

Course Description

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.

Student Learning Objectives/Outcomes
- Understand basic concepts in implementing and using audit software.
- Understand and apply several data analysis techniques including statistical sampling.
- Identify available sources of audit software.
- Understand key considerations in developing computer-assisted audit techniques (CAATs) and implementing continuous auditing.
- Develop a working knowledge of selected audit software through hands-on application in class and through homework assignments.

Required Textbooks and Materials
Required Texts
- ***IDEA Version 8 Workbook*** – This text includes the IDEA Version 8 software we will be using in the class. ***Order this book from the U.S. software distributor, Audimation Services, Inc. for the student discounted price of $45.00. See their web site: http://www.audimation.com*** See course announcements for the discount code to be used when ordering.
- ***Computerized Auditing Using ACL – 2nd Edition,*** **Arens - Armond Dalton Publishers, 2008 - ISBN# 9780912503295 –** This text includes the ACL Version 9.0 software we will be using in the class. Purchase this book through Off-Campus Books or the UTD Bookstore.
- ***Protiviti KnowledgeLeader*** - 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.

Required Materials
- **Laptop computer meeting or exceeding the following:**
    - The recommended requirements for ACL 9.0 Desktop Edition are as follows:
        - Windows Vista Professional Edition (SP1) or Windows XP Professional Edition (SP3), Windows 7 (32 or 64 bit).
        - Pentium 1.8-GHz processor or faster
        - 1GB RAM
        - 150MB hard drive space (80 GB recommended) Note: Significant additional disk space may be required to store data extracts, flat files, results, and audit archives.
        - DVD-ROM drive
    - The minimum requirements for IDEA 8 are as follows:
        - Windows 2000 SP4, Windows XP SP2 or above, Windows Vista, Windows 7
        - Pentium III 800 MHz or faster processor
        - RAM 256 MB or more
        - Hard Disk Space 95 MB
        - Display 1024 x 768

Suggested Materials
- Suggested reading materials will be provided on eLearning.
- Student membership in ISACA for $25 is recommended.

- Participation in the UTD IIA/ISACA Student Chapter is recommended.

Textbooks and some other bookstore materials can be ordered online through Off-Campus Books or the UTD Bookstore. They are also available in stock at both bookstores.

Course Policies

Make-up exams
N/A

Extra Credit
N/A

Late Work
Assignments will be posted on eLearning with due dates. All assignments should be completed and turned in on time. Late assignments will NOT be accepted.

Special Assignments
Other Class Learning Opportunities:
- Hands-on experience with audit software gained through working exercises and assignments.
- We will have guest speakers during the course.
- Students have the opportunity to attend local ISACA North Texas Chapter meetings at reduced rates. The meeting schedule is detailed below.

ISACA North Texas Chapter Meetings – www.isacantx.org
Students are encouraged to attend ISACA North Texas Chapter meetings at a discounted rate of $10 for students. UTD Student Chapter members may also be able to attend free – see Professor Mark Salamasick for more details. Students should register on the chapter's web site ahead of time to attend these meetings.

ISACA Meetings This Semester:

Date	Topic	Speaker	Location
02/09	To be determined	To be determined	CityPlace – Dallas
03/08	To be determined	To be determined	Crowne Plaza-North Dallas-Addison
04/12	To be determined	To be determined	CityPlace – Dallas
05/10	To be determined	To be determined	Crowne Plaza-North Dallas-Addison

Class Participation
Students are encouraged to use the eLearning Discussion Board for class introductions to use this facility and email to communicate among other students in the class. This is a very good way for all to learn and get answers to questions quickly. Students will also be required to post comments on other students' final project presentations (see the assignment for further details).

Virtual Classroom Citizenship
The same guidelines that apply to traditional classes should be observed in the virtual classroom environment. Please use proper netiquette when interacting with class members and the professor.

Policy on Server Unavailability or Other Technical Difficulties
The university is committed to providing a reliable online course 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 extend the time windows and provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the UTD eLearning Help Desk: http://www.utdallas.edu/elearninghelp, 1-866-588-3192. The instructor and the UTD eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

Top

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 and the web browser configuration information.

Top

Course Access and Navigation

This course was developed using a web course tool called eLearning. It is to be delivered entirely online. Students will use their UTD NetID account to login to the course through UTD Galaxy: http://galaxy.utdallas.edu or directly at http://elearning.utdallas.edu. Please see more details on course access and navigation information.

To get started with an eLearning course, please see the Getting Started: Student eLearning Orientation.

UTD provides eLearning technical support 24 hours a day/7 days a week. The services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service. The UTD user community can also access the support resources such as self-help resources and a Knowledge Base. Please use this link to access the UTD eLearning Support Center: http://www.utdallas.edu/elearninghelp.

Top

Communications

This eLearning course has built-in communication tools which will be used 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 see communication tool information.

Another communication tool available to students is live voice chat in the 3D virtual world of Second Life. Instructions for accessing the UTD SOM Island in Second Life can be found at http://som.utdallas.edu/somResources/eLearning/faculty/secondLife.php.

Interaction with Instructor: The instructor will communicate with students mainly using the Announcements and Discussions tools. Students may send personal concerns or questions to the instructor using the course email tool. The instructor will reply to student emails or Discussion board messages within 3 working days under normal circumstances.

Top

Student Resources

The following university resources are available to students:

UTD Distance Learning: http://www.utdallas.edu/oee/distance/students/cstudents.htm

McDermott Library: Distance Learners (UTD students who live outside the boundaries of Collin**,** Dallas**,** Denton**,** Rockwall**,** or Tarrant counties) will need a UTD-ID number to access all of the library's electronic resources (reserves, journal articles, ebooks, interlibrary loan) from off campus. For UTD students living within those counties who are taking online courses, a Comet Card is required to check out materials at the McDermott Library. For more information on library resources go to http://www.utdallas.edu/library/distlearn/disted.htm.

Top

Student Assessments

Grading Information

Weights

ACL Case Study	200 points	20%
IDEA Case Study	200 points	20%
Excel Case Study	100 points	10%
Access Case Study	100 points	10%
Real-world Audit Project	400 points	40%
Total	1000 points	100%

Grading Scale

Scaled Score	Letter Equivalent
900 - 1000	A
800 – 899	B
700 – 799	C
Less than 700	F

Accessing Grades

Students can check their grades by clicking "My Grades" under Course Tools after the grade for each assessment task is released.

Assignments

1. ACL Case Study – a hands-on case study using the ACL software to perform a variety of audit tasks for selected business cycles. See the assignment posted on the eLearning web site for details. (Value: 200 points)
2. IDEA Case Study - a hands-on case study using the IDEA software to perform a variety of audit tasks for selected business cycles. See the assignment posted on the eLearning web site for details. (Value: 200 points)
3. Excel Case Study – a hands-on case study using the Excel software to perform a variety of audit tasks for selected business cycles. See the assignment posted on the eLearning web site for details. (Value: 100 points)
4. Access Case Study – a hands-on case study using the Access software to perform a variety of audit tasks for selected business cycles. See the assignment posted on the eLearning web site for details. (Value: 100 points)
5. Real-world audit project – a hands-on project using your choice of the four audit software packages studied in this course to analyze data from a company of your choice. See the assignment posted on the eLearning web site for details. (Value: 400 points)

Assignment submission instructions

You will submit your assignments (in the required file format with a simple file name and a file extension) by using the Assignments tool on the course site. Note: Since most assignments require more than one file, the files should be compressed to a single ZIP or RAR file prior to uploading to eLearning. Please see the Assignments link on the course menu or see the icon on the designated page. You can click each assignment name link and follow the on-screen instructions to upload and submit your file(s). Please refer to the Help menu for more information on using this tool. **Please note**: each assignment link will be deactivated after the assignment due time. After your submission is graded, you may click each assignment's "Graded" tab to check the results and feedback.

Participation/Discussions

N/A

Online Tests/Quizzes

N/A

Top

Academic Calendar

WEEK/ DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
0 01/08-01/14	Course Access and Self-Orientation			
1 01/15-01/21	Introduction to Audit Software			
2 01/22-01/28	Data Analysis Techniques, CAAT Development Methodology			
3 01/29-02/04	CAATs for Testing Process Controls and Finding Fraud			
4 02/05-02/11	ACL Part 1	Chapters 1-3		
5 02/12-02/18	ACL Part 2	Chapter 4-5		
6 02/19-02/25	ACL Part 3	Chapters 6, 11		
7 02/26-03/03	ACL Scripting	Handouts	Final Project – Company/Process Choice	03/03/12
8 03/04-03/10	IDEA Part 1	Chapter 1-2		
9 03/11-03/17	SPRING BREAK			
10 03/18-03/24	IDEA Part 2	Chapter 3	ACL Case	03/24/12
11 03/25-03/31	IDEA Part 3	Chapter 4-5	Final Project – Data Documentation	03/31/12

WEEK/DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
12 04/01--04/07	Excel	Handouts	Final Project – Audit Plan	04/07/12
13 04/08-04/14	MS Access Part 1	Handouts	IDEA Case	04/14/12
14 04/15-04/21	MS Access Part 2	Handouts	Excel Case	04/21/12
15 04/22-04/28	Web Conference with Guest Speaker (Date/Time to be determined)			
16 04/29-05/05	Work on Final Projects		MS Access Case, Final Project Presentations (upload to Discussion area)	05/05/12
17 05/06-05/12	Wrap-up Final Projects		Final Project, Post comments on other students' Final Project presentations	05/12/12

Top

Scholastic Honesty

The University has policies and discipline procedures regarding scholastic dishonesty. Detailed information is available on the UTD Judicial Affairs web page. All students are expected to maintain a high level of responsibility with respect to academic honesty. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since such dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced.

Top

Course Evaluation

As required by UTD academic regulations, every student must complete an evaluation for each enrolled course at the end of the semester. An online instructional assessment form will be made available for your confidential use. Please look for the course evaluation link on the course Home Page towards the end of the course.

Top

University Policies

Student Conduct & Discipline

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, *A to Z Guide*, which is provided to all registered students each academic year.

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 *Rules and Regulations, Board of Regents, The University of Texas System, Part 1, Chapter VI, Section 3*, and in Title V, Rules on Student Services and Activities of the university's *Handbook of Operating Procedures*. 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).

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.

Academic Integrity

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.

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.

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.

Email Use

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.

Withdrawal from Class

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.

Student Grievance Procedures

Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's *Handbook of Operating Procedures*.

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 deal 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.

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.

Incomplete Grade Policy

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 is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of **F**.

Disability Services

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.

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)

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.

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.

Religious Holy Days

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.

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.

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 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.

Off-Campus Instruction and Course Activities

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 the website address given below. Additional information is available from the office of the school dean.
(http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm)

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

Top