

MSA 516-01, Cameron Hall 133
Information Systems Analysis & Design
Fall 2008

Instructor: Daniel Ivancevich
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Class Schedule:

M/W	11:30 – 1:10	MSA 524-001	CH 133
M/W	2:00 – 3:15	ACG 302-001	CH 231
M/W	3:30 – 4:45	ACG 302-002	CH 231

Office Hours:

Monday	10:00 – 11:00
Tuesday	10:00 – 1:00
Wednesday	10:00 – 11:00
Thursday	10:00 – 12:00

Or by appointment

Required Materials: *Core Concepts of Information Technology Auditing* by James Hunton, Stephanie Bryant, and Nancy Bagranoff
Supplemental Readings by Topic as shown on the schedule at the end of this syllabus
ACL Disk from Messier Auditing (MSA 512) book

Course Objective: MSA 516 will introduce students to the area on Information Technology Auditing. An overview of controls and security issues pertaining to information systems will be covered. This course will present students with information on: the IT audit process, frameworks used to control IT, ethical issues dealing with IT, computer assisted audit tools and techniques (CAATTs), IT Governance, and audit programs for investigating specific IT issues. Students will also gain a working knowledge of ACL through hands-on exposure to the software.

Learning Objectives: See attached schedule for learning objectives covered in each session.

Student's Responsibilities: It is important that you keep pace with the material being presented in class. In order to accomplish this task, attendance is essential. If you miss a class for any reason, you are responsible for the material presented, any items that may have been distributed, and any assignments that are due.

Class preparation is extremely important for success in MSA 516. I expect you to read the assigned material before class. Completion and understanding of the assigned reading and assignments is essential to learning the material and performing well on the exams.

Files on Professor's Webpage: Students can find files related to MSA 516 on my web page. The address is www.csb.uncw.edu/people/ivancevichd. The web page can also be accessed by going to the CSB homepage, clicking on the Faculty/Staff link, clicking on the Directory link, and then clicking on the Web Page link next to my name.

Grading:

Grades will be determined by the accumulation of points from exams, assignments, and projects. Points will be determined in the following fashion:

	POINTS
Assignments/Presentation	20%
Exam	40%
ACL Project	<u>40%</u>
Total	100%

Final grades will be based on the percentage of total points earned and assigned in the following manner:

A	92-100%	C+	77-79.9%
A-	90-91.9%	C	70-76.9%
B+	87-89.9%	F	Below 60%
B	82-86.9%		
B-	80-81.9%		

Assignments: Students will be asked to complete a Section 404 group project and individual ACL assignments. Individual ACL assignments will be taken from the ACL tutorial provided on the ACL disk required for the class. More information on these assignments will be distributed later in the semester.

Exams: An exam will be given covering the material in the book and assigned supplemental readings. The exam will be comprised of objective, short answer, and essay questions.

ACL Project: Each student will be asked to complete an ACL project in lieu of taking a final exam. The comprehensive project will help demonstrate a working knowledge of ACL.

Make-up exams: Make-up exams will be given only for those students with a valid, written excuse.

Groupwork:

We will be working on two group tasks this semester. For each group task, the group will elect a leader for the activity. The leader will be responsible for assigning work and making sure that the activity is completed on time.

Student Presentations:

Each group of students will be asked to convey information and lead a discussion on an IT audit-related topic during the semester. Topics have been randomly assigned to groups. Group-assigned topics are shown on the schedule at the end of the syllabus.

Each group will present for 15-20 minutes in class. Topic coverage should be accompanied by a PowerPoint slide presentation and handouts on the topic. I expect each member of the group to take part in the presentation. Required reading for the entire class on the topic will be assigned. Research on the topics presented is expected. Make sure to cite your research in your PowerPoint presentation and handouts.

Each group will be evaluated on their presentation (see page 7 of syllabus). Presentations will be evaluated in the following areas: content (information shared through presentation and questions fielded from the audience), delivery (presentation of material, engagement of audience, presentation style), organization (presentation easy to follow and flow of the presentation), and mechanics (terminology, word choice, and use of visual aids/handouts).

Each group is expected to meet with me prior to making their presentation in class. An outline of the presentation is expected for the meeting. An electronic copy of the PowerPoint slides and handouts should be sent to me either prior or on the day of the presentation, so they may be posted on my website.

On the day of presentation, groups are expected to post their presentation to the in-class computer prior to the beginning of class.

Academic Integrity:

Academic integrity is expected. Academic dishonesty will not be tolerated and will be dealt with in the harshest manner allowed by university guidelines. This may mean a zero for the assignment involved, an "F" for the course, or worse. Please refer to the student handbook.

I do not want to discourage students from working together on group activities. But when I ask for **your** own work, I expect your own work.

Student Harassment Issues:

UNCW practices a zero-tolerance policy for violence and harassment of any kind. For emergencies contact UNCW CARE at 962-2273, Campus Police at 962-3184, or Wilmington Police at 911. For University or community resources visit <http://uncw.edu/wrc/crisis.htm>.

Resources available to students:

My office hours: I am here to help you. My office hours and phone numbers are listed on the first page of the syllabus. If the office hours listed are not convenient for you, come to me, email me, or call me to set up an appointment that will fit both of our schedules. I will be happy to try and help with any issues you may encounter in MSA 516.

E-mail: I have also provided you with my email address. If you have a question regarding something we covered in class, an assignment, or anything in general, you can contact me by email. I check my email several times each day and will provide a prompt response to your questions or concerns.

I find email an excellent way to communicate information with my students, so you will be asked to provide me with your email address. It will be necessary for you to check your email regularly. You are responsible for any correspondence sent over email.

**MSA 516
Tentative Daily Schedule**

Date	Topics Covered	Assignment
W 10/15	Course Introduction	
M 10/20	What is IT Audit? COBIT Introduction	READ: Chapter 1: IT Audit Overview (Hunton, Bryant, Bagranoff [HBB text from now on]) <i>Supplemental Readings (page 6 of the syllabus)</i>
W 10/22	IS/IT Ethics (Group 7) [Cauble, Sykes, A. Cox] Privacy of Data (Group 5) [Hamilton, Pagenstecher, Pike, K. Cox] IT Governance (Group 4) [Fort, Joyner, Seremak] IT and Sarbanes-Oxley (Group 10) [Bearhalter, Bland, Kelly, Tiset]	READ: Chapter 2: Legal and Ethical Issues for IT Auditors (HBB text) Chapter 3: IT Risks and Controls (HBB text) <i>Supplemental Readings (page 6 of the syllabus)</i>
M 10/27	Information Risk Mgt (Group 15) [Berry, Collum, Grant] Change Management (Group 9) [Beichner, Bloodworth, Colomb, Fullmer] IT Outsourcing (Group 11) [Darnell, Lawrence, Pruitt] Access Controls (Group 2) [Aremia, Dowd, Samstag, Vijoen]	READ: Chapter 4: IT Deployment Risks (HBB text) Chapter 5: Managing the IT Function (HBB text) <i>Supplemental Readings (page 6 of the syllabus)</i>
W 10/29	Guest Speaker: Sarah Khanani, IT Auditor, BB&T Audit Services	Topic: “IT and Sarbanes Oxley: The Two Shall Meet”
M 11/3	Guest Speaker: Steven Darroch, Senior Consultant, Deloitte, ERS Practice	Topic: “IT Controls Rationalization/PCAOB AS 5”
W 11/5	Database (Group 8) [Casady, Rollinson, Short] Insider Threats (Group 16) [Hugg, McNealy, Helms] Mobile Devices & Wireless (Group 6) [Eiben, Hinson, Jackson, Nenni] Networks (Group 14) [Hickman, McCamy, Pace, Ryder]	READ: Chapter 6: IT Networks and Telecommunication Risks (HBB text) <i>Supplemental Readings (page 6 of the syllabus)</i>

Date	Topics Covered	Assignment
M 11/10	CAATS (Group 1) [Andrews, Bean, Sheller, Tyrpak] Application Controls (Group 3) [Gregory, Houston, Marsh, McNeilly] Disaster Recovery/Business Continuity (Group 13) [Berg, Daterro, Peavy, Stone] SAS 70 (Group 12) [Walker, Piner, Roberts]	READ: Chapter 8: Using CAATTs (HBB text) Chapter 9: Conducting the IT Audit (HBB text) <i>Supplemental Readings (page 6 of the syllabus)</i>
W 11/12	EXAM	
M 11/17	Hands-On ACL Lab Session [Odd-numbered groups]	ACL Tutorial – Part I
W 11/19	Hands-On ACL Lab Session [Even-numbered groups]	ACL Tutorial – Part I
M 11/24	Guest Speaker: Catherine Wallace, Manager, Ernst & Young, TSRS Practice	Topic: “Why IT Audit Matters to You”
W 11/26	Thanksgiving Holiday (Enjoy!!!)	
M 12/1	Hand-On ACL II Lab Session [Odd-numbered groups]	ACL Tutorial Part II
W 12/3	Hand-On ACL II Lab Session [Even-numbered groups]	ACL Tutorial Part II
W 12/10	ACL Project Due by 2:30 pm	ACL Project

Supplemental Readings for MSA 516:

Date	<i>SUPPLEMENTAL READINGS</i>
M 10/20	<p>“Beyond the IT in IT Audit,” by Singleton “How IT Auditors Gather Evidence to Evaluate Internal Controls,” by Singleton “IT Governance Using COBIT and VAL IT,” by Governance Institute (pages 2 – 31) “How Does the Business Drive IT?” by Grembergen, De Haes, and Van Brempt “An IT Assurance Framework for the Future,” by Lainhart IV</p>
W 10/22	<p>“IS Auditing Guideline: Privacy,” by ISACA “IS Auditing Guideline: Due Professional Care,” by ISACA “Ethical Issues of IT Security Professionals,” by Shinder “ISACA Code of Professional Ethics” “Executing an IT Audit for Sarbanes-Oxley Compliance,” by Johnson Sollicito “The COSO Model: How IT Auditors use it to Evaluate the Effectiveness of Internal Controls,” by Singleton “Statutory Audit and IT Governance,” by Guldentops</p>
M 10/27	<p>“IS Auditing Procedure: Control Risk Self-Assessment,” by ISACA “IS Auditing Procedure: IS Risk Assessment Measure,” by ISACA “IS Auditing Procedure: Business Application Change Control,” by ISACA “IS Auditing Guideline: Outsourcing of IS Activities to Other Organizations,” by ISACA “IS Auditing Guideline: Access Controls,” by ISACA “What Every IT Auditor Should Know About Access Controls,” by Singleton</p>
W 11/5	<p>“IS Auditing Guideline: Enterprise Resource Planning (ERP) Systems Review,” by ISACA “Securing Against Insider Attacks,” by Lynch “IS Auditing Guideline: Mobile Computing,” by ISACA “What Every Auditor Should Know About Wireless Telecommunication,” by Singleton “Approach to Auditing Network Security,” by Sayana “IS Auditing Guideline: Business-to-Consumer (B2C) E-Commerce Reviews,” by ISACA</p>
M 11/10	<p>“Generalized Audit Software: Effective and Efficient Tool for Today’s IT Audits,” by Singleton “Using CAATS to Support IS Audit,” by Sayana “IS Auditing Guideline: Application Systems Review,” by ISACA “Auditing Business Continuity,” by Sayana “IS Auditing Guideline: Business Continuity Plan (BCP) Review for IT Perspective,” by ISACA “An Introduction to SAS 70 Audits,” by Nickell and Denyer “Want an Independent Validation and Assurance? Ask for a SAS-70,” by Boutin</p>

Presentation Evaluation Criteria

Category	Evaluation Criteria
Content: Information shared in presentation	Topic is clear and well supported
	Knowledgeable response to questions from the audience
Delivery: Presentation of information and presentation	Confident and relaxed
	Audience engaged (answering and asking questions)
	Volume and pace of presentation
	Transitions within presentation
	Eye contact
Organization: Logical flow of presentation	Presentation easy to follow
	Presentation followed logical framework
	Proper length of presentation
	Suitable conclusion
Mechanics: Practical application	Understandable or clearly explained terminology
	Word choice
	Correct and clear pronunciation
	Vocal pauses / Avoid use of dead words (ah, like)
	Appropriate use of handouts and PowerPoint