Syllabus
Accounting 526
AIS: Audit and Control
Fall 2014

Class Time: M, W 3:30 - 4:47	Office: Elliott Hall 200H
Class Location: EH 200C	Office Hours: M, W 2:30 - 3:30; W 5 - 6 & by appointment
Professor Nehmer	
Email: nehmer@oakland.edu	Phone: 370-4980

Course Description
The course provides students with an introduction to the basic principles and practice of information systems auditing as they exist in industry today. Students are provided with a solid understanding of the fundamentals of information systems auditing, which are then supplemented through application to real-world cases. Emphasis is placed on the practical application of COBIT, Control OBjectives for Information and Related Technology released by the Information System Audit and Control Foundation.
PR: ACC 318 or ACC 518; ACC 411

Credit - 3 semester hours

Required Materials
COBIT 5: A Management Guide, Bernard, Van Haren Publishing, ISBN: 978-90-8753-701-2. Available from Amazon with free two-day shipping.
ISACA Student Membership ($25)

Goals and Expected Results
1. Understand the purpose and nature of audits of information technology processes including planning, acquisition, and operations.

2. Introduce essential audit goals and procedures.

3. Introduce essential IT auditing goals and procedures.

4. Understand and apply the management internal control framework (COBIT).

5. Learn and evaluate evidence gathering techniques in an IT environment.

6. Analyze and evaluate evidence collected from IT systems.

Methods of Instruction: Lectures, discussions, problem solving (mathematical, computational, and verbal).

Official Notification Area: The course is listed on Moodle. You are responsible for looking for course changes, notifications, handouts, etc., on Moodle. You are responsible for maintaining a current email address in the OU mail system. Messages mailed to your listed OU email account serve as official notification for the purposes of this course and your evaluation in this course.

Academic Conduct: Plagiarism and cheating are serious offenses and may be punished by failure on exam, paper or project; failure in course; and or expulsion from the University. Cases, projects, papers and exams in this course all require individual work only. For more information refer to the "Academic Conduct Regulations" section in the Student Handbook on the Oakland University website.

Need for Assistance: If you have any condition, such as a physical or learning disability, which will make it difficult for you to carry out the work as I have outlined it, or which will require academic accommodations, please notify me as soon as possible.

Posting of Grades: Grades will be posted to Moodle as soon as is practical.

Cell Phones: Please turn off cell phones, iPhones, and other personal communication devises during class.

Attendance Policy: You are expected to have read all assignments and worked through all questions, exercises, problems and cases before attending class. Attendance at all class sessions is strongly encouraged.

Class Participation
Students will receive a grade for class participation based on their interaction in class with other students and the professor.
For good participation, students should

- always be well prepared;
-ask insightful, penetrating questions;
-push the discussion to a higher, more sophisticated level;
-help us understand, in a constructive manner, why some of the arguments that have been voiced are flawed or incomplete.

Poor participation is when students

-rarely talk;
-sleep in class;
-skip classes;
-make irrelevant comments;
-are unprepared when they are called upon;
-arrive late;

-leave early.

Evaluation and Grading

Midterm Exam	15%
Final Exam	15%
Projects (4)	40%
Virtual Cases (4)	20%
Class Participation	10%
	100%

Grading conforms to the Oakland University grading scale as shown on the last page of this syllabus.

Abbreviations Used in the Schedule of Class Sessions

COBIT5: COBIT 5: A Management Guide
eText: eText on Moodle or from ISACA
Articles: Journal articles on Moodle

Schedule of Class Sessions

Week	Assignment
9/3	Introduction
9/8	Introduction to Risk Management and Control
9/15	Introduction to COBIT eText: COBIT Student Book (through p. 37)
9/22	Introduction to COBIT 5 eText: COBIT 5 Framework pp. 11 - 46 COBIT5: Chapters 1 and 2 Project 1 Due
9/29	COBIT 5 Implementation eText: COBIT 5 Implementation pp. 9 - 60 COBIT5: Chapter 6 Virtual Case 1 Due

10/6 COBIT Framework: IT Governance
COBIT5: Chapters 3 and 4
Project 2 Due

10/13 The Audit Process
Articles: Auditing Applications Parts 1 and 2
Virtual Case 2 Due

10/20 Midterm

10/27 COBIT Domains: Evaluate, Direct and Monitor
COBIT5: pp. 49 - 60
eText: COBIT 5 Enabling Processes pp. 29 - 48 (reference)

11/3 COBIT Domains: Align, Plan and Organize
COBIT5: pp. 60 - 67
eText: COBIT 5 Enabling Processes pp. 49 - 116 (reference)

11/10 COBIT Domains: Build, Acquire and Implement
COBIT5: pp. 67 - 72
eText: COBIT 5 Enabling Processes pp. 117 - 170 (reference)
Project 3 Due

11/17 COBIT Domains: DSS and MEA
COBIT5: pp. 73 - 78
eText: COBIT 5 Enabling Processes pp. 171 - 216 (reference)
Virtual Case 3 Due

11/24 Process Assessment and IT Assurance - Part 1 Audit Guide
eText: Process Assessment Model pp. 7 - 14 and 115 - 124
Articles: Audit Evidence Refresher and Project Portfolio Management
Project 4 Due

12/1 Process Assessment and IT Assurance - Part 2 Information Security
Articles: Demonstrating Due Diligence and the Changing Face of Cybersecurity
Virtual Case 4 Due

12/10 Final Exam Due

University Grading Scale

OU Grade	Course Grade
4.0	98-100
3.9	96-97.99
3.8	94-95.99
3.7	92-93.99
3.6	90-91.99
3.5	88.33-89.99
3.4	86.67-88.32
3.3	85.00-86.66
3.2	83.34-84.99
3.1	81.67-83.33
3.0	80-81.66
2.9	79-79.99
2.8	78-78.99
2.7	77-77.99
2.6	76-76.99
2.5	75-75.99
2.4	74-74.99
2.3	73-73.99
2.2	72-72.99
2.1	71-71.99
2.0	70-70.99
1.9	69-69.99
1.8	68-68.99
1.7	67-67.99
1.6	66-66.99
1.5	65-65.99
1.4	64-64.99
1.3	63-63.99
1.2	62-62.99
1.1	61-61.99
1.0	60-60.99
0	<60