

SUMMARY OF INFORMATION ON EACH COURSE

1.	Name of Course	Information Systems Audit		
2.	Course Code	TIA3121		
3.	Status of Course [Applies to (cohort)]	Specialisation Core for B.IT (Hons) Information Technology Management		
4.	MQF Level/Stage Note : <i>Certificate – MQF Level 3</i> <i>Diploma – MQF Level 4</i> <i>Bachelor – MQF Level 6</i> <i>Masters – MQF Level 7</i> <i>Doctoral – MQF Level 8</i>	Bachelor – MQF Level 6		
5.	Version (State the date of the Senate approval – history of previous and current approval date)	Date of previous version : April 2016 Date of current version : June 2016		
6.	Pre-Requisite	TSA 2131 Systems Analysis and Design		
7.	Name(s) of academic/teaching staff	Neo Han Foon Siti Fatimah binti Abdul Razak		
8.	Semester and Year offered	Trimester 1, Year 3		
9.	Objective of the course in the programme : Students will get a concise and non-technical approach to Information Systems (IS) auditing. It covers various core IS auditing concepts which are relevant and important to accounting and IT profession.			
10.	Justification for including the course in the programme : IT students need to have the knowledge to conduct different types of IS audit. IS audit is increasingly on the demand with the influence of the Web along with audit, security and internal controls concerns which made IT controls more important. Students will be exposed to the identification and assessment of various types of IT risks and usage of computer assisted audit tools and techniques to detect fraud which are required by organisations nowadays.			
11.	Course Learning Outcomes :		Domain	Level
	LO1 Interpret IS controls and audit of computer based information systems.	Cognitive	Level 2	
	LO2 Develop basic steps to conduct information systems audit.	Cognitive	Level 5	
	LO3 Analyse major risks and threats to information systems.	Cognitive	Level 4	
	LO4 Evaluate IS controls and audit to detect fraud and reduce losses to an acceptable level.	Cognitive	Level 6	

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12.	Mapping of Learning Outcomes to Programme Outcomes :									
	Learning Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
	LO1	X						X	X	
	LO2							X	X	
	LO3							X	X	
	LO4	X						X	X	
13.	Assessment Methods and Types :									
	Method and Type		Description/Details					Percentage		
	Mid Term Test		Written examination					20		
	Case Study		Written					10		
	Assignment		Group Project					20		
Final Examination		Written examination					50			
14.	Mapping of assessment components to learning outcomes (LOs)									
	Assessment Components	LO1		LO2		LO3		LO4		
	Mid Term Test	15		15		15		-		
	Case Study	10		10		10		15		
	Assignment	15		15		15		25		
	Final Examination	60		60		60		60		
15.	Details of Course									
	Topics					Mode of Delivery				
						Lecture		Tutorial		
	1. Overview of Information Systems Auditing; IT governance, Impact of IT on organizations, Cobit's IT Governance management guideline, Internal vs external auditors, Financial vs IT audit, Professional audit organizations and certifications.					2		1		
2. Auditing Frameworks and Standards; Internal control, PDC model, Frameworks and standards, Committee of Sponsoring Organizations (COSO), COSO-ERM, Control Objectives for Information and Related Technology (COBIT).					4		2			
3. Conducting Information Systems Auditing; IT audit lifecycle, Planning, Risk assessment, Prepare audit program, Gather evidence, Form conclusions, Deliver audit opinions, Follow up.					2		1			

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4. Types of IT Audits; Main types of audits, Attestation, Findings and recommendations, SAS 70 audit, SAS 94 audit, Using Cobit to perform audit.	2	1
5. IT Risks and Controls; Risk control strategies, Risk management process, Risk identification, IT risk assessment, IT controls identification, IT controls documentation.	2	1
6. Security and Management Controls; Conduct security program, Major security threats and remedial measures, Threats likelihood assessment, Exposures analysis, Disaster recovery plan.	4	2
7. IT Networks and Telecommunications Risks; Network associated risks, Network components, Wireless network security issues, IT network risks, Social engineering, Physical infrastructure threats, Programmed threats, Network security administration, Network security audit	4	2
8. E-Commerce Risks; E-commerce models, E-commerce protocols, E-commerce risks, Privacy issue, Confidentiality issue, Security issue, Internet tracking tools, Encryption, Securing electronic payments, Securing web servers, Ecommerce policies, Email security and risks, Managing third-party providers.	4	2
9. Fraud and Forensic Auditing; Major fraud studies (COSO Study), Wells report, IT fraud, Auditors responsibility, Forensic auditing, Invigilation.	2	1
10. Using Computer Assisted Audit Tools and Techniques; Computer assisted audit tools and techniques, Audit command language, Data integrity verification, Detect fraud using computer assisted audit tools and techniques.	2	1
Total	28	14
Total Student Learning Time (SLT)	Face to Face / Guided Learning	Independent Learning
Lecture	28	28
Tutorials	14	14
Laboratory/Practical	-	-
Presentation	0	0

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	Assignment	-	10
	Mid Term Test	1	5
	Final Exam	2	18
	Sub Total	45	75
	Total SLT	120	
16.	Credit Value	3	
17.	Reading Materials :		
	Textbooks		
	Hall, J. (2016). <i>Information Technology Auditing 4th Edition</i> . Cengage Learning.		
	Hingarh, V. & Arif Ahmed (2013). <i>Understanding and Conducting Information Systems Auditing + Website</i> , John Wiley & Sons Singapore Pte. Ltd.		
	Reference Material (including 'Statutes' for Law)		
	Senft, S. & Gallegos, F. (2013). <i>Information Technology Control and Audit 4th Ed.</i> , CRC Press.		
	Cascarino, R. E. (2012). <i>Auditor's Guide to IT Auditing</i> . John Wiley & Sons.		

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Appendix (to be compiled when submitting the complete syllabus for the programme) :

1. Mission and Vision of the University and Faculty
2. Programme Objectives or Programme Educational Objectives
3. Programme Outcomes (POs)
4. Mapping of POs to the 8 MQF domain
5. Summary of the Bloom's Taxonomy's Domain Coverage in all the Los in the format below :

Subject	Learning Outcomes (please state the learning Outcomes)	Bloom's Taxonomy Domain		
		Affective	Cognitive	Psychomotor
ABC1234	Learning Outcome 1			
	Learning Outcome 2			
	Learning Outcome 3			
	Learning Outcome 4			
DEF5678	Learning Outcome 1			
	Learning Outcome 2			
	Learning Outcome 3			
	Learning Outcome 4			

6. Summary of LO to PO measurement
7. Measurement and Tabulation of result for LO achievement
8. Measurement Tabulation of result for PO achievement