

ISOM4100: Information Systems Auditing

Prof. James Kwok

LSK 4080

jkwok@ust.hk

2358 7652

Course goals

This course offers a comprehensive approach to auditing information systems, encompassing detailed procedures and illustrative case studies that prove invaluable to auditors.

Learning outcomes

Upon completion of this course, students will have acquired the following knowledge:

1. **Cultivate the Information Systems Auditor's Mindset for IS Auditing:** Develop the ability to adopt the perspective of an information systems auditor when engaging in IS auditing.
2. **Articulate Risks and Controls within Organizations:** Proficiently describe the risks and controls present within organizational contexts.

Course description

This course offers an all-encompassing approach to auditing information systems, catering to the needs of IS auditors. IS auditing cases and examples will be employed to elucidate the IS auditing process, its practice, and management. The course's primary aim is to equip students with the ability to assimilate the IS auditor's mindset and apply it to the auditing of various information systems, including outsourced systems, business servers, cloud services, and more. Additionally, a significant focus will be directed towards a pivotal area of IS auditing, namely risks and controls.

Furthermore, this course serves as an effective preparation tool for students aiming to undertake CISA (Certified Information Systems Auditor) exams in their professional pursuits. The curriculum of this course broadly encompasses the chapters outlined in the CISA curriculum.

Chapter 1: The Process of Auditing Information Systems

Chapter 2: Governance and Management of IT

Chapter 3: Information Systems Acquisition, Development, and Implementation (Partial)

The course is divided into THREE distinct parts. The initial segment introduces fundamental concepts of information systems auditing and delves into the IS auditing process. The subsequent part delves into the realm of senior management's decision-making concerning

IT, particularly focusing on IT governance. The concluding segment scrutinizes the evaluation of organizational projects by IS auditors.

Use of generative AI

Students are permitted to utilize generative artificial intelligence (AI) tools exclusively for enhancing programming tasks within this course. Nonetheless, students are obligated to duly acknowledge and credit any employment of generative AI. Regarding presentations, employing generative AI tools is strictly prohibited for students.

Assessment scheme

Evaluation and grading constitute intrinsic components of any university course. Nevertheless, the most pivotal assessment lies in the students' self-evaluation. Did the course present novel and valuable concepts and skills? Did it prompt a shift in perspectives concerning oneself, collaborative work, and organizational dynamics? If such transformations occurred, the students' endeavors in the course have been truly meaningful.

The final grade distribution will be determined based on the following percentages, which will be used to evaluate the course objectives:

Components	Learning goals assessed	Percentages of the grade
A. Assignment (x1) (Group)	1, 2	30%
B. In-class exercise (x3) (Individual)	1, 2	30%
C. Final Exam	1, 2	40%
TOTAL:		100%

A. Assignment (30%)

The assignment aims to evaluate students' comprehension of IS auditing concepts and their ability to apply these insights to resolve diverse IS auditing cases. This assignment is collaborative in nature, requiring a pre-assigned group of 4 to 6 students to collectively examine a case and present their findings. Each member of the group is expected to contribute equitably to the submitted work. Subsequent to the deadline, a peer evaluation process will be conducted.

The essential components to be submitted include: (1) a report in PDF file format, (2) a PowerPoint file, (3) a video presentation file in MP4 format (with participation from all members), and (4) pertinent supporting documents.

Selected groups will showcase their findings during the final class session through the presentation of their video files.

(Important Note: Peer evaluation will be conducted subsequent to the deadline. Students are urged to ensure their contribution to the submitted assignment is equitable. Every case will be evaluated independently, with no option for appealing the decision.)

B. In-class Exercise (30% = 3 Exercises x 10%)

After covering significant topics, in-class exercises will be administered. These exercises are conducted individually, necessitating each student to submit their answers before the stipulated deadline. In total, there are FOUR in-class exercises, with each accounting for 10% of the overall grade. Completion of these exercises should be done during the class session. Among the four exercises, only the three highest scores will contribute to a student's final grade. Regrettably, no provisions for makeup in-class exercises will be made under any circumstances.

Please be aware: Submissions received after the designated deadline will receive a score of ZERO. Students can submit their work via Canvas or through email, addressing both the instructor and TA.

C. Final Exam (40%)

A comprehensive Final Exam will encompass ALL topics covered throughout the semester. Additional details about this exam will be furnished during the final class session.

Make-up exams will only be accommodated under extraordinary circumstances beyond a student's control, such as medical emergencies. In case of an absence due to a medical emergency, students are required to provide appropriate documentation issued by a registered medical practitioner to the course instructor via email. This documentation is essential for consideration in the event of a potential make-up exam. The format of the make-up exam will be in the essay format.

(Attention: Students who are eligible to take the make-up exam are required to compose a research article consisting of an introduction, references, proper citations, and other essential sections. This article must be completed within a few hours of its assignment. Please note that there will be **no opportunity for a second make-up exam under any circumstances. Failing to submit the research article for any reason, such as email or internet issues, will result in a grade of ZERO for the exam.)**

Grade appeal

Upon completion, all scores will be posted on Canvas. It is incumbent upon the student to review their scores and verify their accuracy. If any discrepancies arise, score appeals must be submitted via email to jkwok@ust.hk. It's important to note that score appeals will not be entertained once the designated checking/appeal period has elapsed (e.g., 36 hours subsequent to the score release) if applicable.

[In instances where a student is unable to check their paper within the stipulated checking period, the student's score will be deemed final by default. Regrettably, we won't be able to modify or rectify the score beyond the checking/appeal period.]

Student learning resources

Reference book

ISACA, CISA Review Manual 2013/2014/2015/2016/2017

Course Site

Course content updates and other pertinent information will be communicated through the course website - <http://canvas.ust.hk>. It is advisable for students to consistently monitor this platform throughout the semester.

Course schedule (Tentative)

L1: 01-Sept – 29-Nov: Tue/Thu 10:30am – 11:50am

Venue: Room 1005, LSK Bldg

Week	Date	Topics	Remark
1	5-Sep	Intro Course	
	7-Sep	Risks 1	
2	12-Sep	Risks 2	
	14-Sep	Examples of Risk and Control 1	
3	19-Sep	Examples of Risk and Control 2	
	21-Sep	In-class Ex 1	
4	26-Sep	Internal Controls	
	28-Sep	Templates of Risks and Controls	
5	3-Oct	Templates of Risks and Controls	
	5-Oct	To be confirmed	
6	10-Oct	In-class Ex 2	
	12-Oct	Practical Case	
7	17-Oct	Risk Management	
	19-Oct	IS Auditor's Mindset	
8	24-Oct	Risk-based Audit Approach	
	26-Oct	Performing IS Audit	
9	31-Oct	Applying Templates of Risks and Controls	
	2-Nov	IT Governance 1	
10	7-Nov	IT Governance 2	
	9-Nov	In-class Ex 3	
11	14-Nov	SDLC 1	Assignment: Release
	16-Nov	SDLC 2	
12	21-Nov	SDLC 3	
	23-Nov	SDLC 4	
13	28-Nov	In-class Ex 4	Assignment: Due
	30-Nov	Presentation and Revision	

Teaching staff contact details

Prof. Kwok's office is located in room LSK4080, and he extends a warm invitation for you to visit during his office hours or at your convenience for any queries you may have. For urgent concerns, feel free to reach out via email (jkwok@ust.hk) or phone (2358-7652); however, he does emphasize that email is the preferred mode of communication as he frequently monitors it. Additionally, the Teaching Assistant (TA) assigned to this course is available to address inquiries related to grading, attendance, assignments, and any administrative matters.

Academic honesty

Upholding academic integrity stands as a fundamental principle within our university community. Any breach of integrity undermines the foundation of our learning environment and the essence of inquiry that is vital for the institution's effectiveness. I maintain a zero-tolerance stance towards cheating, and no exceptions will be entertained. Students found engaging in acts of cheating, plagiarism, or any form of academic dishonesty will face a reduction of their course grade by a minimum of one letter grade. Moreover, it is my responsibility to report any instances of unethical conduct or indications of dishonesty in this course to the University.

Please bear in mind the current university regulation: any occurrence of cheating, irrespective of its magnitude, will result in an "X" grade notation on the student's academic record, signifying that the grade was attained through dishonest means. This "X" grade will persist on the student's record until graduation. Should a student be caught cheating again and subsequently receive another "X" grade, they will be dismissed from the University.

Plagiarism encompasses the act of copying text or ideas from external sources without appropriate citation. Even if you rephrase the concept using your own words, citing the origin is necessary when utilizing someone else's idea. It is imperative to exercise extreme caution to prevent presenting someone else's work as your own. Proper citations are obligatory when incorporating external sources' ideas, arguments, or any content. Whether drawing from research or the Internet, it is mandatory to acknowledge the source, even if you employ the general notion rather than verbatim wording.

Learning environment

I wholeheartedly embrace feedback on my teaching during the entirety of the semester. I strongly encourage you to reach out to me or my TA whenever you have questions, suggestions, concerns, or if you seek advice. Your input is valued and will contribute to enhancing the learning experience. Feel free to contact us at your convenience.