

ISOM4100: Information Systems Auditing

Prof. James Kwok

LSK 4080

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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.

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. Group exercise	1, 2	5%
B. Assignment	1, 2	20%
C. Final Exam – Auditing process and Auditors	1, 2	28%
D. Final Exam – IT Governance	1, 2	20%
E. Final Exam - SDLC	1, 2	27%
TOTAL:		100%

A. Group Exercise (5%)

There will be one group exercise during the semester. Please note that no makeup exercise will be provided under any circumstances.

Students may form groups of two to five members for this exercise. Each group is expected to apply their IS auditing skills and knowledge to tackle an auditing challenge. At the end of the class, your group's work will be collected and evaluated. All members of the group, except those who did not contribute or did not contribute sufficiently (free riders), will receive the same score for the exercise.

It is the responsibility of group members to report any free riding activity along with evidence during the group exercise. Such cases must be reported within 5 days after the group exercise.

Late Submission Policy: Submissions made after the designated timeframe will receive a score of zero. Work may be submitted via Canvas or email, addressed to both the instructor and the teaching assistant.

B. Assignment – Individual (20%)

The assignment aims to evaluate the student's comprehension of IS auditing concepts and their ability to apply these insights to resolve various IS auditing cases. This is an individual assignment, requiring the student to independently examine a case and present their findings. The student is expected to thoroughly analyze the case and submit their work by the deadline.

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, and (4) pertinent supporting documents.

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

C. Final Exam – Auditing process and auditors (28%)

A comprehensive Final Exam will encompass **ALL topics** covered during the semester. This section focuses on questions related to IS auditing process and auditors.

D. Final Exam – IT Governance (20%)

A comprehensive Final Exam will encompass **ALL topics** covered during the semester. This section focuses on questions related to IT governance.

E. Final Exam – SDLC (27%)

A comprehensive Final Exam will encompass **ALL topics** covered during the semester. This section focuses on questions related to systems development life cycle (SDLC).

Arrangements for the Make-up Final Exam

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, and the maximum score a student can achieve is **50%** of the total score of the final exam.

(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.)**

Remarks:

- Feedback on all assignments and assessments will be provided within 10 working days.
- A summary highlighting common mistakes or key deficiencies in answering questions will be shared with students.
- Additionally, students can schedule a meeting with our Teaching Assistant (TA) to review their assignments and examination papers, gaining insights into their mistakes and deficiencies. This review session must take place within a specified deadline, typically two working days after the scores are released. After this deadline, students **will not be allowed** to review their assignment and examination papers.

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.]

Efficient Email Communication Guidelines

To ensure prompt assistance, please include [**Course Code - LX**] (**X** being the section number), e.g., [**ISOM4100-L1**] at the start of your email's subject line. Neglecting this may lead to delays in our response time.

Anticipate a surge in email volume as deadlines approach. For timely support, address your queries ahead of time and utilize instructor and TA office hours.

Kindly note that **direct assignment answers won't be furnished by the instructor or TAs**. Your understanding and collaboration are appreciated.

Use of generative AI

Students are allowed to exclusively use generative artificial intelligence (AI) tools to enhance writing tasks and learning about IS auditing within this course. However, it is mandatory for students to properly acknowledge and provide credit for any use of generative AI. In relation to the creation of video presentations, the use of generative AI tools is strictly prohibited for students.

- Leveraging ChatGPT, individuals can effortlessly generate content devoid of grammatical errors. As a result, during assessment, we presuppose that the content is devoid of any grammatical blunders.

ChatGPT only (Other generative AI tools are NOT allowed in this course)	
Group Exercise	✓ or ✗ (default)
Assignment	✓
Final Exam	✗
Lecture	✓
Outside the class (for learning)	✓ (highly recommended)

Student learning resources

Reference book

ISACA, CISA Review Manual

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: Tuesday and Thursday 12:00 – 13:20
LSK 1003

Week	Date	Topic	Remark
1	3 Sep	Introduction to the Course	
	5 Sep	Risks 1	
2	10 Sep	Risks 2	
	12 Sep	Examples of Risk and Control 1	
3	17 Sep	Examples of Risk and Control 2	Add/Drop deadline: Sep 14 th
	19 Sep	Internal Controls	
4	24 Sep	Templates of Risks and Controls 1	
	26 Sep	Templates of Risks and Controls 2	
5	1 Oct	No Class: The National Day	
	3 Oct	Templates of Risks and Controls 3	
6	8 Oct	Risk Management	
	10 Oct	IS Auditor's Mindset	
7	15 Oct	Risk-based Audit Approach	
	17 Oct	<i>Guest talk</i>	
8	22 Oct	Performing IS Audit	
	24 Oct	Applying Templates of Risks and Controls	
9	29 Oct	Practice	
	31 Oct	Group Exercise	
10	5 Nov	IT Governance 1	
	7 Nov	IT Governance 2	Assignment: Released on November 7 th
11	12 Nov	IT Governance 3	
	14 Nov	SDLC 1	
12	19 Nov	SDLC 2	
	21 Nov	SDLC 3	Assignment: Due on November 21 st
13	26 Nov	SDLC 4	
	28 Nov	Presentation and Revision	

Contact Details for Instructor and TA

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.