

ISOM4100: Information Systems Auditing

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Course goals

This course provides a comprehensive approach for auditing information systems including specific procedures and illustrative case studies useful for auditors.

Learning outcomes

By the end of this course, students will be able to acquire the following knowledge:

1. Apply information systems auditor's mindset to IS auditing
2. Describe risks and controls in organizations

Course description

This course provides a comprehensive approach for auditing information systems that is useful for IS auditors. IS auditing cases and examples will be used to illustrate IS auditing process, practice, and management. The course is intended for students to learn IS auditor's mindset and apply it in auditing information systems, for example, outsourced systems, business servers, cloud services, and so on. Another major IS auditing area, which is risks and controls is addressed and emphasized.

This course helps students prepare for CISA (Certified Information Systems Auditor) exams in their careers. This course in general covers the following chapters 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 consists of **THREE** parts. The first part introduces core information systems auditing concepts and IS auditing process; the second part discusses how senior management makes IT decisions with IT governance. The third part discusses how IS auditors evaluate organizational projects.

Assessment scheme

An inevitable part of this end of any university course is the evaluation and the grade. In any course, the most important evaluation is a student's self-evaluation. How many new and useful ideas and skills did students learn from the course? Has the course changed student views about themselves, workgroups, and organizations? If so, student efforts here will have paid off. The student's course goals will be assessed in the following manner, and the percentage of grade may be broken down as below:

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 objective of assignment is to assess student's knowledge and understandings of IS auditing and how students apply them to solve different IS auditing cases. It is a group work. A pre-assigned group of 4 to 6 students will study a case and present their findings. Each group member needs to make **a fair amount of contribution to the submitted work**. A peer evaluation will be conducted after the deadline.

The required deliverables include: (1) a report in pdf file format, (2) a PowerPoint file, (3) a video presentation file in mp4 file format (all members are required to participate), and (4) supporting documents.

Selected groups will present their findings by showing their video presentation files in the last class.

(Warning: Peer evaluation will be conducted after the deadline. Students should make sure they make a fair contribution to the submitted assignment. An independent judgment is applied to review each case, and an appeal on the decision is **NOT allowed.)**

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

There are in-class exercises after major topics. They are individual in-class exercises, and therefore each student needs to submit his/her own answers before the deadline. There are **FOUR** in-class exercises in total, and each carries 10% of the total mark. **In-class exercises need to be completed in the class.** Only the **BEST three scores** will be counted towards a student grade. **There will be NO makeup in-class exercises for whatever reasons.**

Note: Late submission (our time stamp ONLY): Any late submission will result in ZERO marks. Students may submit to Canvas or by email to both instructor and TA.

C. Final Exam (40%)

There is a Final Exam, which covers **ALL topics** taught in the semester. Further information will be provided in the last class.

There will be **no make-up exams** except due to extraordinary circumstances beyond student's control such as medical emergencies. In case of absence due to medical emergencies, students have to submit appropriate documentation issued by a registered medical practitioner to the course instructor by email in order to be considered for a possible make-up exam. The make-up exam will be in essay format.

(Warning: Students who are allowed to take the make-up exam need to write up a research article that is composed of introduction, references, proper citation, and other sections. The article needs to be completed **within 48 hours** after it has been assigned. There is **NO SECOND CHANCE** for make-up exam for whatever reasons provided by the students. Fail to submit the research article for whatever any reasons, including email problems, and no internet problems will result in a **ZERO** mark for the exam.)

Grade appeal

All scores will be uploaded to Canvas when ready. It is the student's responsibility to check their scores and make sure they are correct. Any score appeal must be filed through email to jkwok@ust.hk. No score appeal shall be allowed after a checking/appeal period (e.g., 36 hours after a score is released) if applicable.

[If a student cannot come to check his/her paper during the checking period, the student's score will be finalized by default. I am afraid we will not change/correct his/her score after the checking/appeal period.]

Student learning resources

Reference book

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

Course Site

Updates of the course contents and other information will be posted on Canvas - <http://canvas.ust.hk/>. Students are advised to check this site regularly throughout the semester.

Course schedule (Tentative)

L1: 01-Sept – 29-Nov: Tue/Thu 12:00pm – 1:20pm

Venue: Room 1005, LSK Bldg

Week	Date	Topics	Remark
1	1-Sep	Intro Course	
	6-Sep	Risks 1	
	8-Sep	Risks 2	
2	13-Sep	Examples of Risk and Control 1	
	15-Sep	Examples of Risk and Control 2	
3	20-Sep	In-class Ex 1	
	22-Sep	Internal Controls	
4	27-Sep	Templates of Risks and Controls	
	29-Sep	Templates of Risks and Controls	
5	4-Oct	No class: Mid-Autumn Festival	
	6-Oct	In-class Ex 2	
6	11-Oct	Practical Case	
	13-Oct	Risk Management	
7	18-Oct	IS Auditor's Mindset	
	20-Oct	Risk-based Audit Approach	
8	25-Oct	Performing IS Audit	
	27-Oct	Applying Templates of Risks and Controls	
9	1-Nov	IT Governance 1	
	3-Nov	IT Governance 2	
10	8-Nov	In-class Ex 3	
	10-Nov	SDLC 1	Assignment: Release
11	15-Nov	SDLC 2	
	17-Nov	SDLC 3	
12	22-Nov	SDLC 4	
	24-Nov	In-class Ex 4	Assignment: Due
13	29-Nov	Presentation and Revision	

Teaching staff contact details

Prof. Kwok's office is LSK 4080, 4th floor. Students are more than welcome to drop by any time with any of their questions. For any urgent matters, students may contact Prof. Kwok by phone (2358-7652), but the best way is by email. Prof. Kwok will check email frequently. Our Teaching Assistants (TA) for this course will be available for any questions regarding subject materials. Our TA is also responsible for grading and other administrative formalities.

Academic honesty

Academic integrity is a critical value of the university community. Integrity violations destroy the fabric of a learning community and the spirit of inquiry that is vital to the effectiveness of the University. Prof. Kwok has no tolerance for cheating and there are no acceptable excuses. Anyone caught cheating, plagiarizing, and any other form of academic dishonesty will have their course grade lowered by at least one letter grade. In addition, Prof. Kwok is bound to report any unethical behavior or evidence of dishonesty in this course to the University. Please remember the current university rule: "If a student is discovered cheating however minor the offense, the course grade will appear on the student's record with an X, to show that the grade resulted from cheating. This X grade stays on the record until graduation. If the student cheats again and "earns" another X grade, the student will be dismissed from the University." Plagiarism is copying anything (text or ideas) from another source without citing that source. If students use another person's idea, students must cite it, even if students rewrite the idea in their own words. Extreme care must be taken to avoid the passing of other's work as one's own. Students are required to provide appropriate citations when students use ideas and arguments or otherwise draw on others' work. If students use research from another source or the Web students MUST cite the source. This is true even if students use only the general idea and not the exact words.

Learning environment

Prof. Kwok welcomes feedbacks on his teaching throughout the semester. Students are encouraged to contact Prof. Kwok or our TA any time students have any questions, suggestions, concerns, or would like to ask for advice. After student groups are formed, Prof. Kwok will ask for one volunteer from each group (optional) to serve on the student feedback committee. The purpose of this committee is to act as a feedback channel for Prof. Kwok to improve his teaching and enhance student's learning experience. Prof. Kwok will meet with this committee to gather their feedback periodically. It would be a good opportunity if students wish to take a more active role in class management rather than waiting to submit their comments after the course is over.