

THE UNIVERSITY OF TEXAS AT AUSTIN
ACC 380K.12 Computer Audit & Systems Security (02910)
Course Syllabus
FALL 2013

Time: Monday 5:30 PM to 8:30 PM, in CBA 4.324

Instructor: Bob George
Department of Accounting
The University of Texas at Austin

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Hours: M 4:30- 5:30 PM, by appointment

I prefer e-mail as a means of contact outside of class and office hours.

Course TA: Ben Van Landuyt **e-mail:** Ben.VanLanduyt@phd.mcombs.utexas.edu

The course TA will assist with grading and, after graded material is returned, will schedule office hours for any needed discussions.

Internet Discussion Board and “Blackboard”

The web-based University of Texas at Austin “Blackboard” software will be actively used, including the course Discussion Board. To access Blackboard, go to <http://courses.utexas.edu> or follow the links from University websites.

Please check Blackboard (“Bb”) frequently and before every class since it will be used extensively to post announcements and files for downloading. PowerPoint slides for lectures will be available under “Course Documents” on Bb before class as will supplemental readings.

The Discussion board benefits everyone and can be used to post comments, articles of interest, questions and responses to others’ posts. *If you have a question, comment or article of general interest (i.e., not a personal matter), please use the Discussion Board, not e-mail.*

Class Environment

Your active participation in class discussions is encouraged and expected to enhance the learning experience for you and your fellow students. As in any professional situation, courtesy and respect will contribute to a positive, constructive environment. The objective is for us to work together to achieve a relaxed and informal environment that will maximize your enjoyment of this course.

Please let me have your feedback as the course progresses regarding things you like or dislike about the course.

REQUIRED MATERIALS

- (1) ACC 380K.12 (02910), Computer Audit & Systems Security: Readings, Fall 2013. Available from the McCombs copy center located on the third floor.
- (2) Course files. PowerPoint and other files (including supplemental readings) that will be used in class discussions will be provided on Bb.

COURSE OBJECTIVES

This course will provide students with a basic understanding of IT:

- Terminology
- Governance
- Control Frameworks
- Audit Process
- Risks and Risk Management
- General Controls
- Application Controls and Segregation of Duties
- Fraud Prevention and Detection
- Outsourcing
- Computer Audit Assistance Techniques (CAATS)
- Continuous Auditing
- Disaster Recovery and Business Continuity
- Data Privacy
- Cloud Computing
- Security and Network Penetration/Hacking

These and other topics will be covered through lectures, readings, case studies and presentations by practicing professionals.

EXAMINATIONS AND GRADING

POINTS

Exam #1	125
Exam #2 (not cumulative)	125
Assignments	100
Class Participation and Contribution	<u>50</u>
TOTAL POINTS	400

I DO NOT HAVE ANY FIXED POINT OR PERCENTAGE CUT-OFFS IN MIND REGARDING LETTER GRADES. I WILL MAKE THESE DETERMINATIONS AT THE END OF THE COURSE BASED ON BOTH RELATIVE AND ABSOLUTE PERFORMANCE CONSIDERATIONS.

EXAMS. Exams will emphasize concepts and issues discussed in class, although any material from assigned readings is “fair game” for testing. Exams may consist of a mixture of objective, short answer, and problem questions.

Assignments. Assignments will be posted on our Bb site under “Assignments” at least one week before their respective due dates.

CLASS PARTICIPATION AND CONTRIBUTION. IT IS NOT ONLY IMPORTANT FOR YOU TO ATTEND CLASS, BUT THAT YOU ALSO ACTIVELY PARTICIPATE. ADVANCE PREPARATION IS CRITICAL TO DO THIS SUCCESSFULLY. CONSEQUENTLY, YOU SHOULD CAREFULLY READ, ANALYZE, AND THINK ABOUT ASSIGNED READINGS BEFORE COMING TO CLASS. FIFTY (50) points will be based on my largely subjective assessment of your cumulative participation and contribution (see below).

Additionally, there may be periodic cases and quizzes to help ensure your understanding of the course material.

To earn points for participation and contribution:

- Ask and answer questions and offer insights in class discussions
- Actively participate in discussions led by guest speakers
- Submit written questions in advance for guest speakers
- Post questions and insights to the Discussion Board
- Answer others' posts to the Discussion Board
- Write sample test questions based on class presentations

Both classroom and Discussion Board participation are important. However, to earn all of the points available, substantive classroom participation is necessary. Attendance will be considered in determining your participation and contribution score.

If at any point you have a concern about your performance in the course, please come by during office hours or make other arrangements to see me. I will be happy to provide suggestions on how you might improve your performance.

Discussion Board

You are encouraged to take advantage of the Discussion Board. Postings can relate to class discussions, assignments, exams, or other topics/issues that are relevant to this course. Substantive Discussion Board participation will be considered for your class participation and contribution score.

Discussion Board ground rules:

- For questions or comments of general interest to the class (i.e., non-personal matters), please use the Discussion Board, ***not*** e-mail. I will ***not*** consider personal e-mails in assigning class participation and contribution scores.
- Such forums are commonly used in business environments and this will provide you with an opportunity to practice professional business communication skills. Be constructive, respectful and concise.
- Add your own insights and contributions and be responsive to inquiries of others.
- Access the Discussion Board frequently, including before each class, assignment due dates and exams. I will use the Discussion Board to communicate important announcements and clarifications.
- Special forums will be established for each exam and assignment. Please use such forums for assignment and exam related questions.

Student Memberships to ISACA

You are encouraged to become student members of Information Systems Audit and Control Association (ISACA). Joining ISACA provides access to a wealth of resources about the topics we will cover in class. With student membership, you gain access to articles in the *Information Systems Control Journal*, various IT audit & security toolkits, discounts on ISACA certifications (CISA, CISM), events, conferences, etc. Joining ISACA will also enable making connections with professionals around the world who are currently working and hiring for positions ranging from IT security, audit, control, risk, privacy, compliance and advisory services. To learn more, please check out www.isaca.org/student.

Policy on Missed Examinations and Assignments

Medical emergencies, family emergencies and university-sponsored conflicts are the only valid reasons for missing an examination or the due date of an assignment. In any such instance, supporting documentation will be required, such as a signed note from a physician. At that point, I will decide the best make-up alternative on a case-by-case basis, which could mean a make-up exam or recalculating the semester grade to omit the missed component. Examinations or assignments that are missed for reasons other than emergencies or university-sponsored conflicts will generally receive no credit. In the case of a university-sponsored event, you must notify me as soon as you are aware of the conflict and **before** the examination date or assignment due date. **Interviews and office visits are not valid reasons for missing an examination or turning in an assignment late.**

Religious Holidays

Religious holidays sometime conflict with examination and assignment schedules. If you miss an examination or assignment due date due to the observance of a religious holy day, you will be given an opportunity to complete the work missed within a reasonable time **after** the absence. It is the policy of the University that **you must notify me at least fourteen (14) days prior to the exam or assignment due date that you will be absent to observe a religious holiday.**

University Electronic Mail Notification Policy

Students should become familiar with the University's official e-mail student notification policy. It is the student's responsibility to keep the University informed as to changes in his or her e-mail address. Students are expected to check e-mail on a frequent and regular basis in order to stay current with University-related communications, recognizing that certain communications may be time-critical. It is recommended that e-mail be checked daily, but at a minimum, twice per week. The complete text of this policy and instructions for updating your email address are available at: <http://www.utexas.edu/its/policies/emailnotify.html>.

ACADEMIC HONESTY

Accounting Department Policy:

The Department of Accounting has no tolerance for acts of scholastic dishonesty. The responsibility of both students and faculty with respect to scholastic dishonesty are described in detail in the department's Policy Statement on Scholastic Dishonesty in the MPA Program. I have agreed to observe all of the faculty responsibilities described in that document. By enrolling in this class, you have agreed to observe all of the student responsibilities described in that document. If the application of that Policy Statement to this class and its assignments is unclear in any way, it is your responsibility to ask me for clarification.

The student responsibilities embodied in the department's Policy Statement on Scholastic Dishonesty are consistent with the GSB Honor Code and the University's General Information catalog. However, you should obtain and read the department's Policy Statement to ensure that you understand my responsibilities.

Students with Disabilities

The University of Texas at Austin provides, upon request, appropriate academic accommodations for qualified students with disabilities. For more information, contact the Office of the Dean of Students at 471-6259, 471-4641 TTY.

Privacy

Password-protected class sites will be available for all accredited courses taught at The University. Syllabi, handouts, assignments and other resources are types of information that may be available within these sites. Site activities could include exchanging e-mail, engaging in class discussions and chats, and exchanging files. In addition, class e-mail rosters will be a component of the sites. Students who do not want their names included in these electronic class rosters must restrict their directory information in the Office of the Registrar, Main Building, Room 1. For information on restricting directory information see: <http://www.utexas.edu/student/registrar/catalogs/qi02-03/app/appc09.html>.

Emergency Evacuation

Please note the following recommendations regarding The University of Texas at Austin Campus Safety and Security, (512) 471-5767, <http://www.utexas.edu/safety/>:

- Occupants of buildings on The University of Texas at Austin campus are required to evacuate buildings when a fire alarm is activated. Alarm activation or announcement requires exiting and assembling outside.
- Familiarize yourself with all exit doors of each classroom and building you may occupy. Remember that the nearest exit door may not be the one you used when entering the building.
- Students requiring assistance in evacuation should inform their instructor in writing during the first week of class.
- In the event of an evacuation, follow the instruction of faculty or class instructors.
- Do not re-enter a building unless given instructions by the following: Austin Fire Department, The University of Texas at Austin Police Department, or Fire Prevention.

ACC 380K.12 (02910) Computer Audit & Systems Security Anticipated Course Schedule Fall 2013

The class schedule is subject to change, based on the needs of students.

Assigned readings are identified in this syllabus and can be found in 1) ACC 380K.12 (02910), IT Audit & Security Readings, Fall 2013 (available from the McCombs copy center located on the third floor) and 2) on the Blackboard. **It is important to remember that other readings and files will supplement this material and be added from time to time.**

IMPORTANT: Please complete each day's assigned reading ***before class*** so that you will have the understanding to actively participate in classroom discussions and to maximize your learning experience.

M	September 9	CLASS 1 – Deloitte
TOPIC: Course overview/introductions; Technology Terminology & Key Components of Information Systems; IT Services in Public & Private Accounting Practice; IT Governance, Control Frameworks & Regulations: COSO Control Structure & IT Auditing		
READINGS:		
<ol style="list-style-type: none">1. Course syllabus2. COSO Executive Summary3. COBIT5 Introduction, slides 1-124. IIA Global Technology Audit Guide (GTAG)-15: Information Security Governance		
M	September 16	CLASS 2 – Texas Health & Human Services Commission
TOPIC: IT Audit Process, including planning and risk assessment, fieldwork and reporting		
READINGS:		
<ol style="list-style-type: none">1. ISACA: ITAF – A Professional Practices Framework for IT Assurance, Sections 3600 (IT Audit and Assurance Process) and 3800 (IT Audit and Assurance Management)2. GTAG-11: Developing The IT Audit Plan		
M	September 23	CLASS 3 – E&Y
TOPIC: IT Risks and Risk Management		
READINGS:		
<ol style="list-style-type: none">1. GTAG-1: Information Technology Risk and Controls2. GTAG-4: Management of IT Auditing		
ASSIGNMENT: CASE STUDY #1		
M	September 30	CLASS 4 – PwC
TOPIC: General Controls		
CASE STUDY #1 DUE IN CLASS		
READINGS:		
<ol style="list-style-type: none">1. IIA Guide to the Assessment of IT Risk (GAIT) Methodology: A Risk Based Methodology for Assessing the Scope of IT General Controls2. IIA GAIT For IT General Control Deficiency Assessment		
ASSIGNMENT: Case Study #2		
M	October 7	CLASS 5 – Deloitte
TOPIC: Application Controls and Segregation of Duties		
Case Study #2 Due In Class		
READINGS:		
<ol style="list-style-type: none">1. GTAG-8: Auditing Application Controls2. GTAG-14: Auditing User-Developed Applications		

M October 14 CLASS 6

TOPIC: **Exam 1**

M October 21 CLASS 7 – E&Y

TOPIC: IT Outsourcing, including providing assurance in the event of security breaches (e.g., credit cards, etc.)

READINGS: GTAG-7: Information Technology Outsourcing

M October 28 CLASS 8 – PwC

TOPIC: Fraud & Forensic Accounting

READINGS: GTAG-13: Fraud Prevention and Detection in an Automated World

ASSIGNMENT: CASE STUDY #3

M November 4 CLASS 9 – Deloitte

TOPIC: Disaster Recovery and Business Continuity

CASE STUDY #3 DUE IN CLASS

READINGS: GTAG-10: Business Continuity Management

M November 11 CLASS 10 – Protiviti

TOPIC: Data Privacy and PCI

READINGS:

1. IIA Practice Guide: Auditing Privacy Risks
2. Case Studies of Using GAIT-R to Scope PCI Compliance

ASSIGNMENT: CASE STUDY #4

M November 18 CLASS 11 – Weaver

TOPIC: Cloud computing, mobile computing and data analytics

CASE STUDY #4 DUE IN CLASS

READINGS:

1. "Cloud Computing: Business Benefits With Security, Governance and Assurance Perspectives," An Emerging Technology ISACA White Paper, 2009.
2. "Risk Landscape of Cloud Computing," *ISACA Journal, Volume 1, 2010*
3. GTAG-16: Data Analysis Technologies

M November 25 Class 12 – PwC

TOPIC: IT Security and Network Penetration/Hacking

READINGS: TBA

M December 2 Class 13

TOPIC: **Exam 2 (NOT CUMULATIVE)**

READINGS: Exam 2 Preparation
