MW 1:00 to 5:00 PM in CBA 4.328
Instructor: Bob George
Department of Accounting
The University of Texas at Austin
Office: CBA 6.304H
Office Phone: (512) 471-5215
e-mail: Bob.George@mccombs.utexas.edu
Hours: M-W, Noon to 1 PM, by appointment

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

Course TA: Jonathan Hirsch
e-mail: Jonathan.Hirsch@mpa12.mccombs.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. My objective is 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


(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
- Computer Audit Assistance Techniques (CAATS)
- Continuous Auditing
- Disaster Recovery and Business Continuity
- Data Privacy
- Security and Network Penetration/Hacking
- Outsourcing

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

EXAMINATIONS AND GRADING

POINTS

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<thead>
<tr>
<th>Points</th>
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<tbody>
<tr>
<td>Exam #1</td>
<td>125</td>
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<tr>
<td>Exam #2 (not cumulative)</td>
<td>125</td>
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<tr>
<td>Assignments</td>
<td>100</td>
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<tr>
<td>Class Participation and Contribution</td>
<td>50</td>
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<tr>
<td>TOTAL POINTS</td>
<td>400</td>
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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 multiple choice, short answer, and/or problem questions.

Assignments. Assignments will be posted on our Bb site under “Assignments.”

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 strongly 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, assignments 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**

I encourage you 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](http://www.isaca.org/student).
KnowledgeLeader

I also encourage you to subscribe (free of charge) to Protiviti’s KnowledgeLeader website. It provides audit programs, tools, resources and best practices to help busy professionals save time and stay current about business and technology risks. In addition, KnowledgeLeader offers the University Center for professors and students containing entry-level internal audit and risk management content and career resources. Complimentary accounts can be set up for this class.

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 sometimes 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/gi02-03/app/appc09.html.
ACC 380K.12 (71243)  
Computer Audit & Systems Security  
Anticipated Course Schedule  
Summer 1 - 2012

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 (71243), Computer Audit & Systems Security Readings, Summer 1 - 2012 (available from the McCombs copy center located on the third floor) and 2) on the Blackboard. **It is important to remember that other readings, assignments and files will supplement this material and be added from time to time.**

**IMPORTANT:** 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.

<table>
<thead>
<tr>
<th>M</th>
<th>June 4</th>
<th>CLASS 1 – Ernst &amp; Young</th>
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<tbody>
<tr>
<td>TOPIC:</td>
<td>Course overview/introductions; IT Audit Process, including planning and risk assessment, fieldwork and reporting; IT Risks and Risk Management</td>
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<tr>
<td>READINGS:</td>
<td>1. Course syllabus</td>
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<td></td>
<td>2. ISACA: ITAF – A Professional Practices Framework for IT Assurance, Sections 3600 (IT Audit and Assurance Process) and 3800 (IT Audit and Assurance Management)</td>
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<td>3. GTAG-4: Management of Information Technology Auditing</td>
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<td>4. GTAG-11: Developing The IT Audit Plan</td>
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<td>5. GTAG-6: Managing and Auditing Information Technology Vulnerabilities</td>
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<td>6. GTAG-12: Auditing IT Projects</td>
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<tr>
<th>W</th>
<th>June 6</th>
<th>CLASS 2 – Deloitte</th>
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<tbody>
<tr>
<td>TOPIC:</td>
<td>Technology Terminology &amp; Key Components of Information Systems; IT Services in Public &amp; Private Accounting Practice; IT Governance, Control Frameworks &amp; Regulations: COSO Control Structure &amp; IT Auditing</td>
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<tr>
<td>READINGS:</td>
<td>1. COSO Executive Summary</td>
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<td>2. COBIT Executive Summary</td>
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<td>3. IIA Global Technology Audit Guide (GTAG)-15: Information Security Governance</td>
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<tr>
<td>ASSIGNMENT:</td>
<td>CASE STUDY #1 TBA</td>
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<tr>
<th>M</th>
<th>June 11</th>
<th>CLASS 3 – PwC</th>
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<tbody>
<tr>
<td>TOPIC:</td>
<td>General Controls</td>
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<tr>
<td>CASE STUDY #1 DUE IN CLASS</td>
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<tr>
<td>READINGS:</td>
<td>1. IIA Guide to the Assessment of IT Risk (GAIT) Methodology: A Risk Based Methodology for Assessing the Scope of IT General Controls</td>
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<td></td>
<td>2. IIA GAIT For IT General Control Deficiency Assessment</td>
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<td></td>
<td>3. GTAG-1: Information Technology Controls</td>
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<tr>
<td>ASSIGNMENT:</td>
<td>Student Exam 1 preparation presentations</td>
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<td>Date</td>
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| June 13    | CLASS 4 – Deloitte | Application Controls and Segregation of Duties; Student Exam 1 preparation presentations | 1. GTAG-8: Auditing Application Controls  
2. GTAG-14: Auditing User-Developed Applications | **Assignment:** Exam 2 preparation |
| June 18    | CLASS 5 – KPMG  | Fraud & Forensic Accounting; **EXAM 1**                                  | 1. GTAG-13: Fraud Prevention and Detection in an Automated World  
2. GTAG-16: Data Analysis Technologies  
3. GTAG-3: Continuous Auditing: Implications for Assurance, Monitoring, and Risk Assessment | |
| June 20    | CLASS 6 – Ernst & Young | IT Outsourcing, including providing assurance in the event of security breaches (e.g., credit cards, etc.) | GTAG-7: Information Technology Outsourcing | **Assignment:** CASE STUDY #2 TBA |
| June 25    | CLASS - Deloitte | Disaster Recovery and Business Continuity                                | **CASE STUDY #2 DUE IN CLASS**  
**READINGS:** GTAG-10: Business Continuity Management | **Assignment:** CASE STUDY #3 TBA |
| June 27    | CLASS – Protiviti; PwC  | Data Privacy and PCI(Protiviti); IT Security and Network Penetration/Hacking (PwC) | **CASE STUDY #3 DUE IN CLASS**  
1. GTAG-5: Managing and Auditing Privacy Risks  
2. GTAG-9: Identity and Access Management  
3. Case Studies of Using GAIT-R to Scope PCI Compliance | **Assignment:** Student Exam 2 preparation presentations |
| July 2     | CLASS 9         | Student presentations for Exam 2 prep; **EXAM 2 (Not Cumulative)**        | **READINGS:** Exam 2 preparation                                         | |
| July 4     |                | INDEPENDENCE DAY HOLIDAY                                                 |                                                                          |