Accounting 6625- EDP Audit
Syllabus
Fall, 2008

Professor:  Alan H. Friedberg
             130 College of Barry Kay Hall

Phone:      (561) 297-3647
E-mail:     FRIEDBER@fau.edu (first 8 letters of my last name)

Office Hours:  M & W 3:40 to 4:40 PM and 6:00 to 7:00 PM
               And by Appointment

Materials and Books:

Stepping Through The IS Audit by J.L. Bayuk 2nd Ed.

Information Technology Control and Audit 2nd Ed. By Gallegos, Senft, Manson, and Gonzales

Computerized Auditing Using ACL Software 2nd Ed. by Alvin A. Arens (Note: old edition software will no longer work).

Effective Writing – May

CoBit (available online)

Black board –for notes, announcements

Grades & Course Content:
Course content should be a function of learning and professional objectives. Grades will be assigned as follows: A means you have mastered all requirements with an average grade of 85 or satisfactory; B will mean you have mastered all requirements, with an average grade of 78. The grade system is based on achieved goals NOT effort! **TO PASS THIS COURSE you must perform at a satisfactory level (B or 78) on the paper/presentation.**

Core IS Audit Concepts: Read the assignments and come to class prepared to discuss the material. Evaluation will be based on written assignments.
Research Skills & Communication Skills: Become an mini-expert on some related subject and prepare a paper intended to be the basis of an article for publication in a professional journal. Therefore you must have reviewed the literature to know what has already been published and what suitable areas of interest are. Your adequately prepared and referenced paper and presentation must be at least equal to the COB Graduate Communications Program standards.

Student Affiliate Chapters:
We have several student-affiliate chapters of professional organizations on campus. These organizations are intended to provide you with exposure to alternative accounting-oriented career paths. I encourage you to participate and take advantage of professionals who are anxious to introduce you to some of the wide variety of options your accounting degree offers. There is additional financial and career planning support available to student members. Also members are exposed to job and internship opportunities that are not available otherwise.

Class Preparation and Assignments:
To get the most out of class you must come to class prepared. Read the assigned material before class (If you haven’t read the material before class, you will not be prepared to understand or participate in the class discussion.) Read the most recent version of the ITAudit web page (www.ITAudit.org).

Papers & Assignments:
I have assigned a series of papers in place of exams. These must be prepared consistent with the COB Graduate Communication Standards. The content should be designed to assure the reader that you understand the material and assignment. There are also several assignments using ACL. Most of these require a written (tear out from the workbook) or printout to be handed in.

Research Paper & Presentation:
These two assignments are critical to your success in this class. Each student will write a research paper on a specific topic that we agree on. You are to become a mini-expert on the area you research.

Paper:
Your paper should be long enough to cover the specific topic thoroughly. I usually submit the best papers for publication (with your permission and after my review and additional re-writes); in the past many student papers from this class have been published in the leading journal for EDP Auditors (Information Systems Audit and Control Journal) or the ITAudit web page. The quality of your paper must be sufficient to meet or exceed the COB Communications Program Standards. This includes the
The only ideas in your paper that are to be your own will be in the way the material is organized and in the conclusion section. Because this paper is aimed at professional publication, you should provide citations for all direct quotes, tables or documents copied or modified from other sources, and major ideas gleaned from your research. You do not need to provide citations in your paper for many facts or assertions that are common knowledge, however you must be prepared to support all facts and assertions to me and the class upon request. In other words, sloppy research is not tolerated. You must pass the paper portion of this course to earn a passing grade on the whole course. I am very strict when grading these papers –you must write well.

The Presentation:
The purpose of your presentation is to teach the class about your research. You may make your presentation more or less formal, or interactive depending on your content and personal style. Be careful not to try to present too much information in the time you have. You are allowed about 30 minutes for your presentation including questions. See the attached document for presentation guidelines.

You will be graded on (1) your ability to communicate the content of your research, (2) your ability to keep everyone’s interest, and (3) presentation techniques as outline below.

All students are referred to chapter 6C504.1 of the Student Handbook entitled "Academic Irregularities." It is the policy of the SOA at FAU to adhere to these provisions. Faculty of the SOA will take action to secure the maximum penalty in the event that a violation is observed.
PRESENTATION TECHNIQUES

These are some tips to make sure your presentations are acceptable. To start with, I will list some CRITICAL problems that will automatically result in a poor or failing grade:

1. NEVER read a speech in my class.

2. Speak clearly, at a reasonably slow pace and in a voice that can be heard by everyone.

3. Use a combination of graphics and handouts for detailed material you want the class to remember. For example, if you are talking about several SASs, list the SAS numbers, their titles, and the major points on your handout. You may leave out some of the detail on the graphic.

4. Make sure your graphics are easily read from the last row of the room. Make the typeface large and bold, use lots of blank space, and select a simple font.

The following are a few tips that will improve the quality of your presentation, but are not as important as the first list:

1. Make eye contact with each member of the class as you speak. Eye contact is not just looking in the general direction of a crowd of humans. You should focus on an individual's eyes and hold that contact for at least five seconds.

2. Avoid the use of pause words/phrases such as: uh, and, you know, understand.

3. Plan and practice your speech, but don't memorize it. If you do, you will be lost WHEN you get off track.

4. Dress appropriately. By this I mean that your apparel, like the quality of your research and preparation, should demonstrate your respect for your audience. In a group presentation, women should remember that they may be seated facing the class; select a dress of suitable length.

5. Use language that is appropriate for your audience (freshman use multi-syllabic words commonly found only in technical journals, grad students use words found in common dictionaries, and professors use words selected from the funny pages).

6. Humor is usually a good way to introduce a subject, emphasize a point, or reduce the tension. However, if you are not comfortable with humor it will probably show, so take care. Visual and physical humor is as useful as words. Be careful not to offend your audience by choosing inappropriate subjects. Madonna-like humor would no more appropriate at an academic seminar than literary references would be to a presentation for 3rd graders.
7. Organize you presentation so it has at least three parts. Start with an opening like the introduction to a paper. The opening should get the audience's attention and tell them what to expect. Many good speakers use humor to get people's attention. The body of your speech should follow in a clear, logical fashion from your organization. The last part is the closing or conclusion. This is when you should emphasize major points by summarizing them. This is also your chance to determine what the audience will recall about a good presentation. Tell them why they should adopt your thinking, if it is a persuasive speech. Remind them what they should do, if it is a motivational speech. Summarize your main points, if it is a informational speech. Try to tie your closing points to humor, tragedy, pathos, or some other remarkable feature so they find it easier to remember.

8. Your body is as much a part of your presentation as your words are. Use hand gestures and body language to convey meaning in a convincing way. When you want to emphasize a point or express emotion, tension, anxiety, etc., body language speaks volumes. Body language can also send a negating message; try to convince your spouse that you haven't been drinking as you weave across the room.

9. Consider your time limit when planning your presentation. Students frequently try to force too much in to a speech which results in a hurried presentation. If you find that your presentation is running too long, DO NOT compensate by trying to speak more quickly.

How will you know if you have done a good job? First, you will notice that you have the classes attention (as opposed to polite but vacant stares designed to make the professor think they are paying attention). Second, you will excite the class to ask good, probing questions that indicate they have been thinking about what you have said. A good technique to encourage questions is mention but don't fully explain some relevant point - what you want to do is raise the curiosity of a listener who is paying attention. By the way, you can discourage questions by statements such as "Hold your questions to the end of my presentation." Instead try, "Please, make a note of your questions so we may discuss them toward the end of my presentation."
<table>
<thead>
<tr>
<th>Date</th>
<th>Class Assignment</th>
<th>ACL</th>
<th>Information Technology Control and Audit (ITCA)</th>
<th>Cobit</th>
<th>Other</th>
<th>Paper</th>
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<tr>
<td>Aug. 25</td>
<td>Intro &amp; Video: It ain’t over ‘till the fat man signs</td>
<td>Ch. 1</td>
<td>Get online access (free) from <a href="http://www.ISACA.org">www.ISACA.org</a> and read Executive Summary</td>
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<td>Prepare a short (about 3 pages) paper due Sept. 8. Topic: Assessment of IT legal environment based on your reading of ITCA Ch. 1 and appendix (professional standards)</td>
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<td>Sept. 8</td>
<td>Expect to be able to articulate an overview of the main points in <em>Stepping Through the IS Audit</em> and ITAC Ch. 2</td>
<td>Ch. 1 Install ACL on your computer (.5 hrs)</td>
<td>Ch. 2, 3 and pp. 115-120</td>
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<td>Read <em>Stepping Through The IS Audit</em> (except for case)</td>
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<td>Date</td>
<td>Topic</td>
<td>Chapters</td>
<td>Reading Material</td>
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<td>15</td>
<td>Overview of IS Audit and Relation of General Controls to Auditing, Standards, Legal, &amp; Ethical Environment</td>
<td>Chs. 5 &amp; 6</td>
<td>Review the Planning and Organization Domain (PO1 through PO11) objectives, controls, and audit</td>
<td>Online notes: General Controls</td>
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<td>22</td>
<td>General Controls - Management Planning and Organization of IS</td>
<td>Chs. 7 &amp; 8</td>
<td>Prepare a short paper (about 1 or 2 pages) due Sept. 29. Topic: How general and application control impact the external auditor’s work and opinion.</td>
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<td>29</td>
<td>Continue - General Controls - Program Development and Change</td>
<td>Ch. 2 Familiarization (1 to 2 hours)</td>
<td>Review the Acquisitation &amp; Implementation Domain (AI1 through AI6)</td>
<td>Prepare a short paper (about 3 to 4 pages) Due Oct. 6. Topic: Describe the type of comfort sufficient planning and organization of the IS Department provides to the auditor (also how programming development and change controls accomplish this objective)</td>
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<td>Oct. 6</td>
<td>General Controls - Access Control</td>
<td>Ch. 3 (2 to 3 hours)</td>
<td>Review Delivery and Support Domain (read all but pay particular attention to DS 5, 9, 11, 12, &amp; 13)</td>
<td>Online notes Access Control</td>
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<td>Date</td>
<td>Chapter</td>
<td>Reading Material</td>
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<td>13</td>
<td>Ch. 4</td>
<td>Review Ch. 16 &amp; 17</td>
<td>Research paper topic is due Oct. 20. Refer to the ITAC appendix: Sample Audit Program. Due Oct. 20.</td>
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<td>20</td>
<td>Ch. 5</td>
<td>Review Ch. 10</td>
<td>Perform online research of vendors of disaster recovery sites and/or services. Prepare a short paper (3 to 4 pages) due Nov. 3. Topic: comparison of alternative disaster recovery options.</td>
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<td>27</td>
<td>Ch. 6</td>
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<td>Catch up</td>
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<td>Nov. 3</td>
<td>Ch. 7</td>
<td>Ch. 11</td>
<td>Prepare a short paper (about 3 to 5 pages) due Nov. 24. Topic: Select an application you are familiar with (or imagine an application if you don’t have work experience) and describe the application controls. Be sure to indicate the control objective associated with each control.</td>
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<td>10</td>
<td>Audit Approaches &amp; evidence, CAATS</td>
<td>Ch. 8</td>
<td>Ch. 4</td>
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<td>17</td>
<td>Case Study from <em>Stepping Through the IS Audit &amp; Fraud</em></td>
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<td>24</td>
<td>Emerging Issues in IT audit</td>
<td>Case #1 (3 to 4 hrs.)</td>
<td>Chs. 18-21</td>
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<td>Research paper due</td>
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Dec. 1 Research presentations

8 Research presentations