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### ACCT 656.01: AIS Topics - IS Auditing

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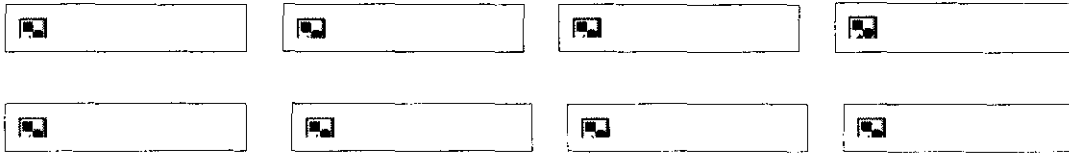
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ACCT 656 – AIS Topics – IS Auditing  
Dr. Terri Herron, CPA, CISA  
Fall 2003



If you can't see these buttons, use the links below:

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### Schedule

Day	Date	Topic	Reading Assignments	Written Assignments
W	Sept 3	Introduction	Syllabus Mod 1: 1	
M	Sept 8	IS Audit Profession and Standards	Mod 1: 2, 6, 7	Written Assignment #1
W	Sept 10	IS Audit Profession and Standards	Mod 1: 3, 4, 5	Written Assignment #2
M	Sept 15	IS Risks and Controls	Mod 2: 1, 2, 3, 4, 5	
W	Sept 17	IS Risks and Controls	Mod 2: 6, 7	Written Assignment #3
M	Sept 22	Current IS Audit Topics	Mod 3: 2, 3, 6	
W	Sept 24	Current IS Audit Topics	Mod 3: 1, 4, 5,	Written Assignment #4
M	Sept 29	<b>EXAM #1 (Modules 1-3)</b>		
W	Oct 1	CAATs & ACL	Mod 4: 1, 2, 6, 7	
F	Oct 10 (2-6:30)	CAATs & ACL	Mod 4: 3, 4, 5, 8	
Sa	Oct 11 (8:30-12:30)	ACL		
Su	Oct 12 (8:30-1)	ACL		
F	Oct 17 (8:10)	<b>EXAM #2 (Module 4)</b>		Written Assignments #5 and #6

### Instructor Information

Terri L. Herron, PhD, CPA, CISA	Office Hours (through 10/3/03):		Office Hours (starting 10/6/03):	
GBB 310	Monday	1:00-3:00*	Monday	8:30-10:00
243-5878	Wednesday	1:00-3:00*	Wednesday	8:30-10:00
terri.herron@business.umt.edu			Friday	8:30-10:00
	TRF appointment		TR by appointment	
	*hours will be rescheduled and announced via email in the event of SOBA meetings being scheduled during this time			

### Course Syllabus

#### **Objectives**

The objective of this course is to expose students to (1) the IS audit profession and standards, (2) internal controls and audit approaches regarding IS areas, and (3) audit software and its applications. Students will achieve these objectives by reading industry literature and standards, critically evaluating scenarios, producing professional-quality written assignments, and getting hands-on experience with audit software.

#### **Prerequisites**

This course is a topics seminar, with no specific prerequisites listed in the catalogue besides graduate status. Such seminar prerequisites are determined by the instructor. This course is open to any graduate student who has completed an undergraduate auditing course (ACCT 441 or equivalent).

#### **Required Materials**

- ☐ one "Faculty Pac" item available in the bookstore
- ☐ *ACL for Windows Workbook Version 7.0*, includes ACL software on cd-rom
- ☐ an active email address
- ☐ computer with word processing, printer, Internet access and browser, and capability to run ACL (see *Workbook*); all of these are also available on GBB labs, but students relying on labs will be restricted by lab hours and availability of computers, and printing charges will apply (20 cents per page).
- ☐ subscription to *IT Audit*, a free, semi-monthly electronic (email) news magazine issued by the Institute of Internal Auditors (go to <http://www.theiia.org/itaudit/index.cfm> and click "Free Newsletter" on left frame).

#### **Grading**

Students' mastery of the material will be assessed via written assignments and exams. If assignments are added during the term, the points will be expanded accordingly. Grades will be determined based on the traditional scale (90%=A, 80%=B, etc.).

Written assignment #1	20 pts
Written assignment #2	15 pts
Written assignment #3	35 pts
Written assignment #4	25 pts
Written assignment #5	100 pts
Written assignment #6	50 pts

Exam #1	100 pts
Exam #2	60 pts
Participation	20 pts
<b>TOTAL</b>	<b>425 pts</b>

**Written Assignments** -- Students will submit typed products per instructions in each assignment. Any written assignment should be of professional quality in appearance, grammar, spelling, punctuation, etc. In other words, it should be something you would be able to give your boss or client. The grading of these assignments will focus on **both** content and professional quality. No late assignments will be accepted. An assignment is considered late after I collect it.

**Exams** -- Two non-cumulative exams will be administered during the course. The exams will potentially include multiple choice questions from professional exams and other sources, activities requiring use of audit software, as well as essay questions or other objective questions. Material on the exams will cover readings, lectures, class discussions, audit software, and other class activities.

The second exam will be administered on **Friday, October 17<sup>th</sup> from 8:10-9:40**. This is the official scheduled time for the final per the course schedule.

**ACL Software** -- The ACL software is Included on the cd-rom accompanying *ACL Workbook for Windows Version 7.0*. This same software and data files will be installed on individual stations in the GBB 213 lab. You can also install your copy of the software at home or work.

### **Policies**

**Exams** -- It is my policy not to administer make-up exams or early exams except in extreme circumstances. Work and being out of town for non-school reasons are not considered extreme circumstances, though I will try to accommodate you if you are absent due to a job interview.

**Preparation for Class** -- You are expected to come to class prepared as follows: (1) have the assigned readings for the day thoroughly read; (2) bring any written assignments due that day; (3) and be prepared to participate in class discussions.

**Participation** -- Your participation grade will be based on the following: (1) my assessment of your preparedness for class (see above); (2) your ability to contribute meaningful comments to the class; (3) your ability to answer questions I pose in class; (4) your avoidance of dominating the class discussion and comments.

**Disabilities** -- If you have a disability for which you would like accommodations, please contact me in the privacy of my office during the first week of class. I will make every effort to facilitate your needs.

**Academic misconduct** -- will result in a grade of "F" on the assignment and potentially an "F" in the course; academic misconduct includes plagiarism, misconduct during an exam, facilitating academic dishonesty, using another students' graded materials, using a product jointly produced with another student for an individual grade, use of material you produced for another class without both instructors' permission, and other items cited in the Student Conduct Code.

The syllabus and course schedule are subject to change.

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