

Subject Description Form

Subject Code	COMP4127
Subject Title	Information Systems Audit and Control
Credit Value	3
Level	4
Pre-requisite	COMP3131 or equivalent introductory information systems subject
Co-requisite/ Exclusion	Nil
Objectives	<ul style="list-style-type: none"> • To recap of different information systems in operation and their management • To extend the potential graduates' horizon into the realm of audit and control aspects of information management • To evaluate the effectiveness of information systems
Intended Subject Learning Outcomes	<p>Upon completion of the subject, students will be able to:</p> <p><u>Category A: Professional/academic knowledge and skills</u></p> <ol style="list-style-type: none"> 1. Apply the concept of audit in managing information systems 2. Identify various types of controls and develop new control measures 3. Conduct audit exercises, collect and evaluate audit evidence <p><u>Category B: Attributes for all-roundedness</u></p> <ol style="list-style-type: none"> 4. Improve presentation and communication skills through various exercises 5. Develop the ability to conduct group works and solve related problems 6. Think and reason in a critical manner, especially on different issues related to audit and control
Subject Synopsis/ Indicative Syllabus	<p>Syllabus:</p> <ol style="list-style-type: none"> 1. <u>Information Systems Audit and Control</u> Nature of IS audit; concepts of auditing; types of audit; concepts of internal controls. 2. <u>Management Controls</u> Top management control frameworks: CobiT, COSO; systems development management controls; programming management controls. 3. <u>Applications Controls</u> Boundary controls; input/output controls; data validation edit and controls, processing controls; business process controls; testing application systems. 4. <u>Evidence Collection and Evaluation</u> Nature of evidence; evidence collection; computer-assisted audit techniques; analysis and review. 5. <u>Protection of Information Assets</u> Information security management; risk management concepts and methodologies; the process and components of information assets and risk management. 6. <u>The Application of IS Audit and Control</u> The application of IS audit and control in financial systems and industry; Basel; case studies.

	7. <u>Business Continuity and Disaster Recovery</u> Concepts; the planning process and components; case studies.							
Teaching/Learning Methodology	This subject emphasizes both theoretical and practical aspects of information systems audit and control. It is intended to provide students with knowledge and practical experience on conducting information systems audit projects. Guest seminars from the audit industry will be included. Audit command language and exercises on information system audit will be provided in laboratory and tutorial sessions.							
Assessment Methods in Alignment with Intended Learning Outcomes	Specific Assessment Methods/Tasks	% Weighting	Intended Subject Learning Outcomes to be Assessed (Please tick as appropriate)					
			1	2	3	4	5	6
	1. Assignments, Tests & Projects	55%	✓	✓	✓	✓	✓	✓
	2. Final Examination	45%	✓	✓	✓	✓	✓	✓
	Total	100 %						
Student Study Effort Expected	Class contact:							
	▪ Lecture						39 Hours	
	Other student study effort:							
	▪ Assignments, Quizzes, Projects, Exams						80 Hours	
	Total student study effort:						119 Hours	
Reading List and References	Reference Books: 1. <i>CISA Review Manual</i> , ISACA publications. 2. Hunton, J.E., Bryant, S.M., and Bagranoff, N.A., <i>Core Concepts of Information Technology Auditing</i> , John Wiley & Sons, 2004. 3. Gallegos, F., Manson D. P., Gonzales, C., Senft, S., <i>Information Technology Control and Audit</i> , Auerbach, 2004. 4. Champlain, J.J., <i>Auditing Information Systems</i> , John Wiley, 2003. 5. Weber, R., <i>Information Systems Control and Audit</i> , Prentice Hill, 1999.							
Last Updated	July 2016							
Prepared by	COMP Department							