

Subject Code	AF5204
Subject Title	Contemporary Issues in Information Systems Audit and Control
Credit Value	3
Level	5
Normal Duration	One Semester
Pre-requisite / Co-requisite/ Exclusion	<p>Exclusion: Technology Auditing (ACCT516) OR Contemporary Issues in Information Systems Auditing (ACCT555)</p> <p>(Recommended Background Knowledge: Students are encouraged to complete the subject "AF5203: Contemporary Issues in Accounting Information Systems" before enrolling this subject.)</p>
Role and Purposes	<p>In this subject, students will learn <u>the needs for IT security, audit, and control; and their impacts on business firms</u> (Programme Outcome 1). Students will also learn <u>how to analyze the security and control structure of various kinds of contemporary information systems</u> (Programme Outcome 1). The subject is especially useful to those students who are pursuing a career as a systems accountant or an IT auditor.</p>
Subject Learning Outcomes	<p>Upon completion of the subject, students will be able to:</p> <ol style="list-style-type: none"> apply the concepts and techniques associated with various types of IT audit; analyze the current development of IT and its impact on various security and control issues; and evaluate the applicability of different IT audit approaches and techniques in newly developed technologies.
Subject Synopsis/ Indicative Syllabus	<p>Overview of IT controls and security, and audit</p> <p>Audit/control of end user computing</p> <p>Audit/control of executive information systems</p> <p>Audit/control of expert systems</p> <p>Audit/control of electronic data interchange (EDI)</p> <p>Audit/control of e-commerce applications</p> <p>Audit/control of Internet corporate reporting and webcasting</p> <p>Audit/control of business process reengineering (BPR)</p> <p>Audit/control of enterprise resource planning (ERP) systems</p>

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Teaching/Learning Methodology	The three-hour seminar per week will be used by the lecturer for discussing the IT audit/control issues in various application areas. Coursework assignments will be used to reinforce students' learning. Students are expected to play an active role to interact with the lecturer and classmates.																																																												
Assessment Methods in Alignment with Intended Learning Outcomes	<table border="1" data-bbox="527 556 1433 1161"> <thead> <tr> <th data-bbox="527 556 812 756" rowspan="2">Specific assessment methods/tasks</th> <th data-bbox="812 556 974 756" rowspan="2">% weighting</th> <th colspan="6" data-bbox="974 556 1433 688">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th data-bbox="974 688 1047 756">a</th> <th data-bbox="1047 688 1120 756">b</th> <th data-bbox="1120 688 1193 756">c</th> <th data-bbox="1193 688 1266 756">d</th> <th data-bbox="1266 688 1339 756">e</th> <th data-bbox="1339 688 1433 756"></th> </tr> </thead> <tbody> <tr> <td data-bbox="527 756 812 856">1. Class participation</td> <td data-bbox="812 756 974 856">10%</td> <td data-bbox="974 756 1047 856">√</td> <td data-bbox="1047 756 1120 856">√</td> <td data-bbox="1120 756 1193 856">√</td> <td data-bbox="1193 756 1266 856"></td> <td data-bbox="1266 756 1339 856"></td> <td data-bbox="1339 756 1433 856"></td> </tr> <tr> <td data-bbox="527 856 812 919">2. Assignment 1</td> <td data-bbox="812 856 974 919">15%</td> <td data-bbox="974 856 1047 919">√</td> <td data-bbox="1047 856 1120 919">√</td> <td data-bbox="1120 856 1193 919">√</td> <td data-bbox="1193 856 1266 919"></td> <td data-bbox="1266 856 1339 919"></td> <td data-bbox="1339 856 1433 919"></td> </tr> <tr> <td data-bbox="527 919 812 982">3. Assignment 2</td> <td data-bbox="812 919 974 982">25%</td> <td data-bbox="974 919 1047 982">√</td> <td data-bbox="1047 919 1120 982">√</td> <td data-bbox="1120 919 1193 982">√</td> <td data-bbox="1193 919 1266 982"></td> <td data-bbox="1266 919 1339 982"></td> <td data-bbox="1339 919 1433 982"></td> </tr> <tr> <td data-bbox="527 982 812 1087">4. Final examination</td> <td data-bbox="812 982 974 1087">50%</td> <td data-bbox="974 982 1047 1087">√</td> <td data-bbox="1047 982 1120 1087">√</td> <td data-bbox="1120 982 1193 1087">√</td> <td data-bbox="1193 982 1266 1087"></td> <td data-bbox="1266 982 1339 1087"></td> <td data-bbox="1339 982 1433 1087"></td> </tr> <tr> <td data-bbox="527 1087 812 1161">Total</td> <td data-bbox="812 1087 974 1161">100 %</td> <td colspan="6" data-bbox="974 1087 1433 1161"></td> </tr> </tbody> </table> <p data-bbox="527 1192 1433 1266">Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</p> <p data-bbox="527 1297 1433 1371">Assignment 1: Each student has to submit a report on a topic selected from the syllabus.</p> <p data-bbox="527 1402 1433 1497">Assignment 2: Students in a group are required to make a presentation on a topic selected from the syllabus (the topic of assignments 1 and 2 must be different).</p> <p data-bbox="527 1528 1433 1602">Final examination: A 3-hour examination covering all the three subject-learning outcomes.</p> <p data-bbox="527 1633 1433 1801">Note: To pass this subject, students are required to obtain Grade D or above in BOTH the Continuous Assessment and Examination components. In addition, the specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>							Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)						a	b	c	d	e		1. Class participation	10%	√	√	√				2. Assignment 1	15%	√	√	√				3. Assignment 2	25%	√	√	√				4. Final examination	50%	√	√	√				Total	100 %						
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Student Study Effort Expected	▪ Seminars	39 Hrs.
	Other student study effort:	
	▪ Study subject materials/reference books and doing assignments	78 Hrs.
	Total student study effort	117 Hrs.
Reading List and References	<p>J.A. Hall, <i>Information Technology Auditing</i>, Cengage Learning, 2016.</p> <p>S. Senft and F. Gallegos, <i>Information Technology Control and Audit (4th edition)</i>, CRC Press.</p> <p>R. Cascarino, <i>Auditor's Guide to IT Auditing</i>, Wiley, 2012.</p> <p>J. Champlain, <i>Practical IT auditing</i>, Warren, Gorham and Lamont, latest edition.</p> <p>J.J. Champlain, <i>Auditing Information Systems (2nd edition)</i>, Wiley, 2003.</p> <p><i>Information Systems Control Journal, IS Audit and Control Journal, The EDP Auditor Journal, Computer Audit Update, MIS Quarterly, Communications of the ACM, Information and Management, Information Systems Journal, Journal of Management Information Systems, Journal of Organizational and End User Computing</i></p>	