



Rotman Commerce UNIVERSITY OF TORONTO

Course Outline

RSM427H1F
Auditing and Information Systems
Fall 2016

Class time, location and instructor	L5101 Thursday 4pm-6pm WO 30 Amy Kwan
Instructor contact information	Email: amyk.kwan@utoronto.ca (<i>please remember to include "RSM427" at the beginning of the email subject line</i>) Office: RT562 Office Hours: Thursday 1pm-2pm and by appointment To schedule an appointment, please send an e-mail in advance to let me know what you would like to discuss.
TA contact information	Email: kaiho.yuen@utoronto.ca (<i>please remember to include "RSM427" at the beginning of the email subject line</i>) Note: the TA should be your first point of contact for course content or administrative matters.
Course Websites	Course Site: http://portal.utoronto.ca
Prerequisite:	RSM323H1
Exclusions:	N/A
Required Readings:	<ul style="list-style-type: none">• Information and IT Assurance (David Chan) ("Chan") Third Edition; McGraw-Hill Ryerson ISBN: 978-1550146059-9• CPA Canada Handbook (available through e-resources)• IT Control Objectives for Sarbanes-Oxley: The Role of IT in the Design and Implementation of Internal Control over Financial Reporting (2nd Edition) by IT Governance Institute. ISBN 1-933284-76-5 © 2006 [selected sections only]. Available from www.isaca.org/sox• Additional required/recommended readings will be posted on the course website.

COURSE SCOPE AND MISSION

The main objective of this course is to provide a basic understanding of information systems, their importance, and auditing in a computer based environment. In particular, the course will cover:

- A broad knowledge of the risks and exposures introduced by computer-based information systems;
- The types of controls that may be used to reduce such risks to an acceptable level;
- A framework for and case based practice of controls evaluation in a computer based information system;
- Impact of computer controls on audit strategy; and
- Opportunities and risks associated with computer assisted audit tests during the audit.

This course is about the understanding and management of the risks associated with computer based information systems. It covers potential means to provide control and how to perform audits in these environments.

The course uses lectures, case discussion, and assignments, as well as examinations. These methods are used to develop an understanding of business information system risks, management controls and techniques, computer control and security, and the audit process with respect to computer-based systems.

There is a heavy emphasis in this course on class participation. Readings will be assigned for students to have completed prior to each session. Students will be expected to contribute actively during these sessions. The main focus will be on problem solving and providing clarification of the reading material and related subject matters.

EVALUATION AND GRADES

Grades are a measure of the performance of a student in individual courses. Each student shall be judged on the basis of how well he or she has command of the course materials.

Evaluation	Weight	Date
Class/Course Participation	10%	Ongoing
In-Class Assignments & Homework	15%	Ongoing
Group Project 1	15%	See instructions on course site
Group Project 2	20%	See instructions on course site
Final Exam	40%	Final exam period
Total	<u>100%</u>	

REQUIREMENTS AND CRITERIA

Class Participation

The primary goal of the individual participation portion of the grade is to reward you for your preparation and individual contributions to the learning environment. It includes, but is not limited to, asking and answering questions, in-class participation work, in-class quizzes, etc. Class participation is **not** based on attendance or preparation of course material. Students are strongly encouraged to bring their name cards to every class.

Class discussion is an essential part of learning, and it is also the most interesting way to conduct a class. Class participation will enhance your presentation and communication skills, which will help you in recruiting and in your career. Students are expected to prepare in advance for classes, attend classes and to contribute to discussions on a *constructive and regular* basis.

Professionalism is a component of class contribution. As such late arrivals, unexplained absences and disruptive behaviour (including internet surfing, texting, use of Facebook etc.) will be penalized via your class contribution assessment.

Group Projects

For all group projects, you will work in a group of 4-5 people. You should maintain the same group members for all of the assigned group projects. Exceptions to the above requirements will be made only in very unusual cases and are subject to the approval of the Course Instructor.

Group projects must be uploaded to both Blackboard and Turnitin.com by 11:59PM sharp on the specified due date, listed on the course schedule. If one or both submissions are late, the entire submission will be considered late. Full details of the group projects are posted on Blackboard.

Peer evaluations will be undertaken to ensure that all members of each group are contributing equally; that is, the contribution of each member of the group will be assessed by all members of the group at the end of the term and appropriate rescaling of each individual's grade for group work will be made. Your peer evaluation can be conducted amongst your group members and must be submitted in soft copy online and in hardcopy in class. A soft copy of the peer evaluation rubric has been posted on Blackboard.

Groups with conflicts will be required to submit a written request to redistribute the grades based on the discretion of the instructor.

Remarking requests for assignments: Requests to have assignments remarked will be considered if the following conditions are met:

- a) The assignment is submitted to the instructor no later than one week after the marked assignment has been returned to the student;
- b) The student submits with their request a written explanation as to why and where (s)he believes (s)he is entitled to more marks; and
- c) The instructor has no reason to believe the student has made any changes subsequent to the assignment being returned.

Students should be aware of the following:

- a) Several assignments are randomly photocopied before being returned
- b) Items submitted for remarking will be remarked in their entirety and the mark awarded may increase, decrease, or remain the same.

In-Class Assignments & Homework

In-Class Assignments will be handed out and discussed in class. Homework will be assigned throughout the course. Homework items will be submitted via the course site (Portal).

Final Examination

The final examination will be held during the formal examination period. The date and time of the final examination will be announced by the Faculty of Arts and Science. It will be two hours in duration and may consist of multiple choice questions, short answer questions, problems, and/or a case. It will cover all materials from the entire course. No study aids are allowed. You may use a non-programmable hand-held calculator.

COURSE FORMAT AND EXPECTATIONS

Turnitin.com:

Normally students will be required to submit their course essays to Turnitin.com (or similar service) for a review of textual similarity and detection of possible plagiarism. In doing so, students will allow their essays to be included as source documents in the Turnitin.com (or similar service) reference database, where they will be used solely for the purpose of detecting plagiarism. The terms that apply to the university's use of the Turnitin.com service are described on the Turnitin.com website.

For Written Assignments:

Please note that clear, concise, and correct writing will be considered in the evaluation of Case Assignments and Peer Feedback. That is, you may lose points for writing that impedes communication: poor organization, weak paragraph development, excessive wordiness, hard-to-follow sentence structure, spelling mistakes and grammatical errors. Students who require additional support and/or tutoring with respect to their writing skills are encouraged to visit the Academic Success Centre (www.asc.utoronto.ca) or one of the College Writing Centres (www.writing.utoronto.ca/writing-centres). These centres are teaching facilities – not editing services, where trained staff can assist students in developing their academic writing skills. There is no charge for the instruction and support.

Course assignment requires students to work in teams

Learning to work together in teams is an important aspect of your education and preparation for your future careers. That said, project-based teamwork is often new to students; to work well in teams, it helps to follow a set of core expectations to best succeed at your team projects.

1. Read the document entitled, "Working in Teams: Guidelines for Rotman Commerce Students" which is available on the RC portal under the Academic Services tab.

2. When working in a team, Rotman Commerce students are expected to:

- Treat other members with courtesy and respect;
- Honour the ground rules established by the team;
- Contribute substantially and proportionally to the final project;
- Ensure enough familiarity with the entire contents of the group project/assignment so as to be able to sign off on it as original work;
- Meet the project timeline as established by the team.

3. Resolving conflicts:

Conflicts are part of the team's process of learning how to work together. When handled well, it can generate creativity and bring-multiple perspectives to the solution.

Student teams are expected to work through their misunderstandings as soon as they arise (and prior to submission of the final project). When teams are unable to arrive at a solution that works for all members, the team must meet with the Rotman Commerce Team Coach** as soon as possible. The Coach will listen to the team and help develop options for improving the team process. All members of the project team must commit to, and, utilize their action plans.

**For an appointment with a Rotman Commerce Team Coach, please contact Nouman Ashraf at nouman.ashraf@rotman.utoronto.ca. Nouman is highly skilled at facilitating team dynamics and collaboration. Note that the Team Coach's role is to provide guidance, support and advice on team matters – not to formally evaluate or assess teamwork for academic purposes.

POLICY AND PROCEDURE

Missed Tests and Assignments (including midterm examinations)

Students who miss a test or assignment for reasons entirely beyond their control (e.g. illness) may submit a request for special consideration. Provided that notification and documentation are provided in a timely manner, and that the request is subsequently approved, no academic penalty will be applied.

In such cases, students must notify Rotman Commerce on the date of the missed test (or due date in the case of course work) and submit supporting documentation (e.g. [Verification of Student Illness or Injury form](#)) to the Rotman Commerce Program Office within **48 hours** of the originally scheduled test or due date. Students who do not provide Rotman Commerce or the instructor with appropriate or sufficient supporting documentation will be given a grade of 0 (zero) for the missed test or course deliverable.

Note that the physician's report must establish that the patient was examined and diagnosed at the time of illness, not after the fact. Rotman Commerce will not accept a statement that merely confirms a report of illness made by the student and documented by the physician.

Students who follow the above procedures may have his or her individual marks reallocated to the final exam. Group assignment(s) will need to be discussed with the course instructor on a case by case basis. If you fail to provide the required documentation, you will be assigned a mark of zero. There will be no make-up tests or assignments.

Late Assignments

All assignments are due at the beginning of class on the date specified in the course outline or course site, unless otherwise announced in class and posted on Blackboard. Late submissions will normally be penalized by 20% if the assignment is not received on the specified date, at the specified time. A further penalty of 10% will be applied to each subsequent day.

Students who, for reasons beyond their control, are unable to submit an assignment by its deadline must obtain approval from the instructor for an extension. Supporting documentation will be required as per the policy on missed tests and assignments.

Accessibility Needs

The University of Toronto is committed to accessibility. If you require accommodations for a disability, or have any accessibility concerns about the course, the classroom or course materials, please contact Accessibility Services as soon as possible:

accessibility.services@utoronto.ca or <http://www.accessibility.utoronto.ca/>.

Academic Integrity

Academic Integrity is a fundamental value essential to the pursuit of learning and scholarships at the University of Toronto. Participating honestly, respectfully, responsibly, and fairly in this academic community ensures that the UofT degree that you earn will continue to be valued and respected as a true signifier of a student's individual work and academic achievement. As a result, the University treats cases of academic misconduct very seriously.

The University of Toronto's Code of Behaviour on Academic Matters

<http://www.governingcouncil.utoronto.ca/policies/behaveac.htm> outlines the behaviours that constitute academic misconduct, the process for addressing academic offences, and the penalties that may be imposed. You are expected to be familiar with the contents of this document. Potential offences include, but are not limited to:

In papers and assignments:

- Using someone else's ideas or words without appropriate acknowledgement.
- Submitting your own work in more than one course without the permission of the instructor.
- Making up sources or facts.
- Obtaining or providing unauthorized assistance on any assignment (this includes collaborating with others on assignments that are supposed to be completed individually).

On test and exams:

- Using or possessing any unauthorized aid, including a cell phone.
- Looking at someone else's answers
- Misrepresenting your identity.
- Submitting an altered test for re-grading.

Misrepresentation:

- Falsifying institutional documents or grades.
- Falsifying or altering any documentation required by the University, including (but not limited to), medical notes.

All suspected cases of academic dishonesty will be investigated by the following procedures outlined in the *Code of Behaviour on Academic Matters*. If you have any question about what is or is not permitted in the course, please do not hesitate to contact the course instructor. If you have any questions about appropriate research and citation methods, you are expected to seek out additional information from the instructor or other UofT resources such as College Writing Centres or the Academic Success Centre.

Email

At times, the course instructor may decide to communicate important course information by email. As such, all UofT students are required to have a valid UTmail+ email address. You are responsible for ensuring that your UTmail+ email address is set up AND properly entered on the ROSI system. For more information please visit <http://help.ic.utoronto.ca/category/3/utmail.html>

Forwarding your utoronto.ca email to a Hotmail, Gmail, Yahoo or other type of email account is not advisable. In some cases, messages from utoronto.ca addresses sent to Hotmail, Gmail or Yahoo accounts are filtered as junk mail, which means that important messages from your course instructor may end up in your spam or junk mail folder.

Blackboard and the Course Page

The online course page for this course is accessed through Blackboard. To access the course page, go to the UofT Portal login at <https://portal.utoronto.ca/> and log in using your UTORid and password. Once you have logged in, look for the My Courses module where you'll find the link to all your course websites. If you don't see the course listed here but you are properly registered for the course in ROSI, wait 48 hours. If the course does not appear, go to the Information Commons Help Desk in Robarts Library, 1st floor, for help, or explore the Portal Information and Help at <http://www.portalinfo.utoronto.ca/content/information-students> and review the Frequently Asked Questions.

Recording Lectures

Lectures and course materials prepared by the instructor are considered by the University to be an instructor's intellectual property covered by the Canadian Copyright Act. Students wishing to record a lecture or other course material in any way are required to ask the instructor's explicit permission, and may not do so unless permission is granted (note: students who have been previously granted permission to record lectures as an accommodation for a disability are, of course, excepted). This includes tape recording, filming, photographing PowerPoint slides, Blackboard materials, etc.

If permission is granted by the instructor (or via Accessibility Services), it is intended for the individual student's own study purposes and does not include permission to "publish" them in anyway. It is absolutely forbidden for a student to publish an instructor's notes to a website or sell them in any other form without formal permission.

Saving Paper in Courses

"Each year at U of T, an estimated 10 million sheets of paper are used in the printing of lecture slides, tests, assignments, and other course materials in 1st and 2nd year courses alone" (Sustainability Office, University of Toronto). Please do your part in helping to conserve paper in this (and all other) courses. Consider the following ideas:

- Avoid printing electronic documents – get used to working with them from digital format (you will need to do this in your professional careers);
- Make your own notes in electronic documents (e.g. MS Word, MS Excel, Google Docs, etc);
- If you are printing, make sure you select double-sided printing (available at all libraries);
- Take leadership and share your concerns and ideas with all of us so we can improve our practices.

RSM427 FALL 2016 – WEEKLY CLASS SCHEDULE*

Class	Date	Topic	Readings	Project Deliverables
1	Sep 15	Introduction to Information Systems & Course Overview	Ch 1	
2	Sep 22	Information and Information Technology (IT) Risks	Ch 2	
3	Sep 29	IT Governance and General Controls	Ch 3	Submit Group Project 1 Topics to TA
4	Oct 6	Systems Development Controls	Ch 4	
5	Oct 13	Control Implications of eBusiness	Ch 5	
6	Oct 20	Application controls	Ch 6	Group Project 1 (Due Fri Oct 21 11:45 PM online)
7	Oct 27	CAATs	Ch 7	
8	Nov 3	Common Access Controls	Ch 8	
9	Nov 10	Operating System Security	Ch 9	
10	Nov 17	Control and Audit Implication of Outsourcing	Ch 10	
11	Nov 24	SysTrust Audit and Payment Card Industry Security Assurance	Ch 11	Group Project 2 (Due Fri Nov 25 11:45 PM online)
12	Dec 1	Computer Crime	Ch 12	

*Subject to revision. Group project will be announced in class and posted on the course site. Last day to drop course without academy penalty is Nov 7, 2016.