

Subject Description Form

Subject Code	COMP449
Subject Title	Information Systems Audit and Control
Credit Value	3
Level	4
Pre-requisite / Co-requisite/ Exclusion	Pre-requisite: COMP325 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 Learning Outcomes	<p>Upon completion of the subject, students will be able to:</p> <p><i>Professional/academic knowledge and skills</i></p> <p>(a) apply the concept of audit in managing information systems;</p> <p>(b) identify various types of controls and develop new control measures;</p> <p>(c) conduct audit exercises, collect and evaluate audit evidence;</p> <p><i>Attributes for all-roundedness</i></p> <p>(d) improve presentation and communication skills through various exercises;</p> <p>(e) develop the ability to conduct group works and solve related problems;</p> <p>(f) think and reason in a critical manner, especially on different issues related to audit and control.</p> <p>Alignment of Programme Outcomes:</p> <p>This subject contributes to corresponding programme outcomes by facilitating students to</p> <p>Programme Outcome 1: practice communication skills in case discussions and writing skills in project documentation;</p> <p>Programme Outcome 2: identify the effects of best practices, industry guidelines, and laws about IT audit in the world on managing information systems;</p> <p>Programme Outcome 3: comply with the code of conduct for IT professionals;</p>

Programme Outcome 4: develop critical thinking through tutorials, exercises, and projects;

Programme Outcome 5: possess technical knowledge to solve computing problems and realize solutions during case discussions, exercises, and projects;

Programme Outcome 6: follow the advancement of IT and understand their impacts on industries by case discussions;

Programme Outcome 7: develop team spirit by group-based projects;

Programme Outcome 8c: undertake a professional application of information systems in order to effect improvements in organizational problem contexts.

Subject Synopsis/ Indicative Syllabus	Topic
	1. Information systems audit and control Audit charter and nature of IS audit; concepts of auditing; types of audit; concepts of internal controls.
	2. Management controls Top management control frameworks: CobiT, COSO; systems development management controls; programming management controls.
	3. Applications controls Boundary controls; input/output controls; data validation edit and controls, processing controls; business process controls; testing application systems.
	4. Evidence collection and evaluation Nature of evidence; evidence collection; computer-assisted audit techniques; analysis and review.
	5. Protection of information assets Information security management; risk management concepts and methodologies; the process and components of information assets and risk management.
	6. The application of IS audit and control The application of IS audit and control in financial systems and industry; Basel; case studies.
	7. Business continuity and disaster recovery Concepts; the planning process and components; case studies.
Total	
Case Study:	
Real-life local or foreign companies case studies for discussion, e.g. from <i>IS Audit and Control Journal</i> and <i>Harvard Business Review</i> .	

Teaching/Learning Methodology	This subject integrates lectures, seminars, tutorials, lab exercises, discussions, and projects, and assignments together. Students learn through listening, observation, and participation.																																																																		
Assessment Methods in Alignment with Intended Learning Outcomes	<table border="1" data-bbox="461 302 1414 657"> <thead> <tr> <th data-bbox="461 302 764 401" rowspan="2">Specific assessment methods/tasks</th> <th data-bbox="764 302 911 401" rowspan="2">% weighting</th> <th colspan="6" data-bbox="911 302 1414 401">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th data-bbox="911 401 995 464">a</th> <th data-bbox="995 401 1079 464">b</th> <th data-bbox="1079 401 1164 464">c</th> <th data-bbox="1164 401 1248 464">d</th> <th data-bbox="1248 401 1333 464">e</th> <th data-bbox="1333 401 1414 464">f</th> </tr> </thead> <tbody> <tr> <td data-bbox="461 464 764 527">Continuous assessment</td> <td data-bbox="764 464 911 527">55%</td> <td data-bbox="911 464 995 527">✓</td> <td data-bbox="995 464 1079 527">✓</td> <td data-bbox="1079 464 1164 527">✓</td> <td data-bbox="1164 464 1248 527">✓</td> <td data-bbox="1248 464 1333 527">✓</td> <td data-bbox="1333 464 1414 527">✓</td> </tr> <tr> <td data-bbox="461 527 764 590">Examination</td> <td data-bbox="764 527 911 590">45%</td> <td data-bbox="911 527 995 590">✓</td> <td data-bbox="995 527 1079 590">✓</td> <td data-bbox="1079 527 1164 590">✓</td> <td data-bbox="1164 527 1248 590"></td> <td data-bbox="1248 527 1333 590"></td> <td data-bbox="1333 527 1414 590">✓</td> </tr> <tr> <td data-bbox="461 590 764 657">Total</td> <td data-bbox="764 590 911 657">100 %</td> <td colspan="6" data-bbox="911 590 1414 657"></td> </tr> </tbody> </table> <p data-bbox="461 705 1489 768">Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</p> <p data-bbox="461 800 1489 930">The assessment items include class participation, tests, and projects. Class participation pools ideas and experiences from group, and allows everyone to participate in an interactive process. Tests give students chances to reflect on learning and experience. Projects are used to develop students' analytic and problem solving skills.</p>								Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)						a	b	c	d	e	f	Continuous assessment	55%	✓	✓	✓	✓	✓	✓	Examination	45%	✓	✓	✓			✓	Total	100 %																											
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Reading List and References	<p data-bbox="461 1402 683 1434">Reference Books:</p> <ol data-bbox="461 1465 1430 1724" style="list-style-type: none"> <li data-bbox="461 1465 1105 1497">1. <i>CISA Review Manual</i>, ISACA Publications, 2010. <li data-bbox="461 1518 1430 1581">2. <i>IS Standards and Summaries of Guidelines and Procedures for Auditing and Control Professionals</i>, ISACA Publications, 2009. <li data-bbox="461 1602 1430 1665">3. Gregory, P.H. <i>Certified Information Systems Auditor Exam Guide</i>, McGraw-Hill, 2010. <li data-bbox="461 1686 959 1717">4. Information Systems Control Journal. 																																																																		