INFORMATION TECHNOLOGY ON FINANCIAL STATEMENT AUDITING
ACNT. 2377. 62430
Spring Semester – 2016 (Winter Session 2015-16)
December 21, 2015 to January 29, 2016

Professor: Michael Joseph Tydlaska
Email: mtydlaska@dcccd.edu
Office Phone Number: 214.860.8590
Office Number: W-222
Office Hours: By appointment only
Meeting Days & Time: Online Course
Room Number: No Classroom – Online Course
Credit Hours: 3 Semester Credit Hours

Division: Business, Computers, Mathematics and Technical Programs
Office Hours: 8:00 AM CST to 5:30 PM CST (Monday, Tuesday, Wednesday and Thursday)
            8:00 AM CST to 4:00 PM CST (Friday)
Office Phone: 214.860.8848
Office Location: W-210

Course Description: The course is designed to provide the financial statement auditor with an understanding of the information technology process along with the technical aspects of controls and control testing in an information technology.

Course Pre-requisites: Completion of ACNT 1373 (Financial Accounting and Reporting Standards I or Intermediate Accounting I)

Course Materials/Supplies Needed
“Information Technology Auditing”
Edition: Fourth Edition
Author: James A. Hall
Publisher: Cengage Learning
ISBN: 978-1-133-94988-6

And

Custom Harvard Course Packet at https://cb.mp.harvard.edu/cbmp/access/43442380
Student Learning Outcomes

- Understand general categories presented in COSO framework
- Be familiar with the benefits, risks and audit processes related to Information Technology outsourcing
- Be able to identify the principal threats to the operating system and the control techniques used to minimize the possibility of actual exposures
- Be familiar with the audit objectives and procedures used to test data management controls
- Be familiar with different types of system documentation and the purposes they serve
- Understand the relationship between traditional accounting records and their digital equivalents in computer-based systems
- Understand the objectives and techniques used to implement processing controls
- Be familiar with the classes of transaction input controls used by accounting applications
- Understand the components of data structures and how these are used to achieve data-processing operations
- Be familiar with relational database structures and generalized audit software
- Understand the audit objectives related to the revenue cycle and expenditure cycle
- Be familiar with common features and functions of ACL that are used to perform substantive tests
- Understand the general functionality and key elements of Enterprise Resource Planning (ERP) systems
- Recognize the risks that are associated with ERP implementation
- Be familiar with typical fraud schemes perpetrated by managers and employees
- Be familiar with the common anti-fraud techniques used in both manual systems and computer based systems

ACNT 2377 Information Technology on Financial Statement Auditing is considered as an upper division accounting course set fourth by the Texas State Board of Public Accountancy.

Evaluation Procedures:
12 Blackboard Chapter Homework Assignments = 40%
Harvard Course Packet 5 cases at 3% each = 15%
Comprehensive Final Exam at 45%

Blackboard Chapter Homework Assignments:
There are 12 Blackboard Chapter Homework Assignments. Each chapter is weighted equally. The 12 chapters will count for 40% of the overall average of the course grade. Each chapter has multiple-choice and true-false questions. Some chapters will have more questions than other chapters. Some questions will require more than just locating the answers in the textbook, these might require you to find the answer based on research from different websites. The assignments are individual assignments. The answers to the assignments will be released after the due date. Late assignments are not accepted.

Harvard Case Assignments:
There are five Harvard Case Assignments will be assigned during the semester. The Harvard Case Assignments are individual assignments. Each student is required to purchase the required Harvard Course Case Packet. The failure of any student not purchasing the required Harvard Case Packet will
receive an automatic ‘F’ in the course regardless of his or her overall average. Each Harvard Case assignment will have a due date and require you to upload your typed responses in blackboard. You are not permitted to email the assignment.

**Comprehensive Final Exam:**
The comprehensive final exam is mandatory and not optional. The final exam will be administered in the classroom on January 29, 2015 from 6:30 PM to 9:30 PM in room W-XXX. The comprehensive final exam covers all course material covered in the textbooks, cases, handouts and any other course material covered in the class. The final exam may consist of multiple-choice questions, short answer questions and problems. Textbooks and notes are not permitted on the final exam. You will be furnished a basic calculator if necessary. There is not a study guide or a review sheet. The final exam must be completed on the date and time specified. The final exam cannot be taken early or later. There is not a make-up comprehensive final exam.

You are also required to bring a valid Texas Drivers license or a valid drivers license issued by another state or a valid USA passport or an other valid passport from a country recognized by the USA to take the comprehensive final exam. A student must bring one of these unexpired identifications listed in this paragraph to take the comprehensive final exam.

Each student is required to score a 50 or above on the comprehensive final to pass the course with a minimum final letter grade of a ‘C’. Any student who does not score a 50 or above on the comprehensive final exam can earn no higher than a final letter grade of a ‘D’ or ‘F’ regardless of your overall average.

**Grading Scale:**
There is not a curve or grading adjustment in the course. There is **NO** rounding of grades.

- 90% to 100% = A
- 80% to 89.9999% = B
- 70% to 79.99999% = C
- 60% to 69.99999% = D
- 59.99999% and below = F

I have the right to lower the grading scale at my discretion however I will not raise the grading scale. I will assign the student with the highest average an ‘A’. However, I will not then decrease the grading scale in increments of 10. I might not decrease the grading scale after assigning the student with the highest average an ‘A’.

**Late Work Policy:** Late work is not accepted. You will receive an automatic ‘0’ for not submitting any work by the due date. Completing the homework does not guarantee you a 100% on the assignments. The assignments are graded for accuracy.

**Makeup Exam Policy:** There are no make-up assignments for Take Home Quizzes and the Comprehensive Final Exam. The failure to submit either Take Home Quizzes online by the due date and time will result in an automatic ‘0’. The failure to take the comprehensive final exam on January 29, 2016 in the classroom will result in an automatic ‘0’.
College Sponsored Events: If you are in any College sponsored events you are required to notify me the first week of class.

Electronic Devices: It is your responsibility to have access to the Internet. The college does not purchase Internet access for you to complete your work off campus. It is best to have a high speed Internet such as DSL, Cable or Fiber Optics. A dial up Internet connection will not be sufficient for the course.

Certification Procedures: To be certified for the course you are required to complete the ‘Certification Quiz’ and obtain a 100%. There are unlimited attempts for you to achieve 100%. The deadline to complete the ‘Certification Quiz’ is December 23, 2015 by 6:00 pm CST. If you do not complete the Certification Quiz by December 23, 2015 before 6:00 PM CST with a 100% you will not be certified for the course. The official census date for 2016SP-ACNT-2377-62430 is December 24, 2015 however you must complete the certification quiz by December 23, 2015 no later than 6:00 PM CST due to the holidays.

The withdraw date for this class is January 20, 2016. You must withdraw from the course are your discretion. I cannot withdraw a student from a course.

Instructor Attendance Policy:
There is not an attendance policy for the course as the course is an online course.

Academic Dishonesty:
Students that caught plagiarizing an assignment will be subject to an “F” in the course and possible expulsion from the college.

Academic honesty is expected, and integrity is valued in the Dallas County Community Colleges. Scholastic dishonesty is a violation of the Code of Student Conduct. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. As a college student, you are considered a responsible adult. Your enrollment indicates acceptance of the DCCCD Code of Student Conduct published in the DCCCD Catalog. More information is available at https://www1.dcccd.edu/catalog/ss/code.cfm.

Institution Policies: Please visit http://www.mountainviewcollege.edu/.... For a complete list of institutional policies (Stop Before You Drop; Withdrawal Policy; Repeating a Course; Financial Aid; Academic Honesty; Americans with Disabilities Act Statement; Religious Holidays; and Campus Emergency Operation Plan and Contingency Plan).
Weekly (Course) Outline: Chapter Homework Assignments does not include the 5 Harvard Cases – See the course webpage for the due dates of the Harvard Cases

<table>
<thead>
<tr>
<th>Dates:</th>
<th>Chapters (Lessons)</th>
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<tbody>
<tr>
<td>December 21, 2015 to December 22, 2015</td>
<td>Chapter 01: Auditing and Internal Control – Blackboard Homework Chapter due by December 23, 2015 by 11:59 PM CST</td>
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<tr>
<td>December 23, 2015 to December 24, 2015</td>
<td>Chapter 02: Auditing IT Governance Controls - Blackboard Homework Chapter due by December 24, 2015 by 11:59 PM CST</td>
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<td>December 25, 2015 to January 1, 2015</td>
<td>HOLIDAY – No Homework Due during the Holidays</td>
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<td>January 4, 2016 to January 5, 2016</td>
<td>Chapter 04: Security Part II – Auditing Database Systems - Blackboard Homework Chapter due by January 5, 2016 by 11:59 PM CST</td>
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<td>January 6, 2016 to January 8, 2016</td>
<td>Chapter 05: Systems Development and Program Change Activities – Blackboard Homework Chapter due by January 8, 2016 by 11:59 PM CST</td>
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<td>January 14, 2016 to January 15, 2016</td>
<td>Chapter 08: Data Structure and CAATTs for Data Extraction – Blackboard Homework Chapter due by January 15, 2016 by 11:59 PM CST</td>
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<td>January 16, 2016 to January 18, 2016</td>
<td>Chapter 09: Auditing the Revenue Cycle – Blackboard Homework Chapter due by January 18, 2016 by 11:59 PM CST</td>
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<tr>
<td>January 19, 2016 to January 21, 2016</td>
<td>Chapter 10: Auditing the Expenditure Cycle – Blackboard Homework Chapter due by January 21, 2016 by 11:59 PM CST</td>
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<td>January 22, 2016 to January 24, 2016</td>
<td>Chapter 11: Enterprise Resource Planning Systems – Blackboard Homework Chapter due by January 24, 2016 by 11:59 PM CST</td>
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<tr>
<td>January 25, 2016 to January 26, 2016</td>
<td>Chapter 12: Business Ethics, Fraud and Fraud Detection – Blackboard Homework Chapter due by January 26, 2016 by 11:59 PM CST</td>
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<td>January 27, 2016 to January 28, 2016</td>
<td>Study Days for Comprehensive Final Exam</td>
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<tr>
<td>January 29, 2016</td>
<td>Proctored Comprehensive Final Exam – Classroom on January 29, 2016– 6:30 PM CST to 9:30 PM CST</td>
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Stop Before You Drop

6Drop

For students who enrolled in college level courses for the first time in the Fall of 2007, Texas Education Code 51.907 limits the number of courses a student may drop. You may drop no more than 6 courses during your entire undergraduate career, unless the drop qualifies as an exception. Your campus counseling/advising center will give you more information on the allowable exceptions. Remember that once you have accumulated 6 non-exempt drops, you cannot drop any other courses with a “W.” Therefore, please exercise caution when dropping courses in any Texas Public Institution of higher learning, including all seven of the Dallas County Community Colleges. For more information, you may access: https://econnect.dcccd.edu/eConnect/droppingfacts.html

Withdraw Policy

If you are unable to complete this course, it is your responsibility to withdraw formally. The withdrawal request must be received in the Registrar’s Office by the official drop date for this course (see Course Drop Date mentioned earlier in this syllabus). Failure to do so will result in your receiving a performance grade, usually an “F.” If you drop a class or withdraw from the college before the official drop/withdrawal deadline, you will receive a “W” (Withdraw) in each class dropped.

Repeating a Course

Effective for Fall Semester 2005, the Dallas County Community Colleges will charge additional tuition to students registering the third or subsequent time for a course. This class may not be repeated for the third or subsequent time without paying the additional tuition.

Third attempts include courses taken at any of the Dallas County Community Colleges since the Fall 2002 semester. More information is available at: http://www.dcccd.edu/pc/cost/3rdcrseattmpt/Pages/default.aspx

Financial Aid

Financial Aid will not be granted to students who have been certified as not attending by the certification date. In lecture classes, students must attend class prior to the certification date. Online students should follow the certification procedures as noted within the class syllabus. For certification dates, check with the division or FAO for further information. Students, who are not certified as beginning class, are responsible for any payments due as a result of non-certification, to include the dropping of courses. Students who are receiving any form of financial aid should check with the Financial Aid Office prior to withdrawing from classes. Withdrawals may affect your eligibility to receive further aid and could cause you to be in a position of repayment for the current semester. Students who fail to attend or participate after the drop date are also subject to this policy.

If you are receiving financial aid grants or loans, you must begin attendance in all classes. Do not drop or stop attending any class without consulting the Financial Aid Office. Changes in your enrollment level and failing grades may require that you repay financial aid funds.

Academic Dishonesty

ADA Statement

Mountain View College and the Office of Special Services are committed to upholding the laws and the spirit of Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) signed in 1990.

Religious Holidays

Absences for observance of a religious holy day are excused. A student whose absence is excused to observe a religious holy day is allowed to take a make-up examination or complete an assignment within a reasonable time after the absence.
<table>
<thead>
<tr>
<th>Campus Emergency Operation Plan and Contingency Plan.</th>
<th>Mountain View College has developed policies and procedures for dealing with emergencies that may occur on campus. A synopsis of emergency procedures can be found at: <a href="http://www.mountainviewcollege.edu/business/police/Pages/emergencyprocedureenglish.aspx">http://www.mountainviewcollege.edu/business/police/Pages/emergencyprocedureenglish.aspx</a>.</th>
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<tr>
<td><strong>Contingency Plan</strong>: Mountain View College has developed an Instructional Contingency Plan for Temporary College Closing for On-Campus Courses. Please discuss this contingency plan with your instructor. For distance learning courses, your instructor will use email to contact students in the event of extended technology downtime. To assure work in the class continues, it is important for all students to have an accurate email address recorded in both eCampus and eConnect.</td>
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<tr>
<td>Disclaimer Reserving Right to Change Syllabus</td>
<td>The instructor reserves the right to amend a syllabus as necessary.</td>
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