1. General Information

Course Subject	IIMT
Course Number	3686
Course Title	Information Systems Audit and Control
Academic Years	2023-2024
Grading Method	Letter

2. Instructors

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4. Course Description

Course Description	This course is designed to provide an overview of computer information systems auditing and control, and their application in the business environment. It is intended for general business students. Topics include the information systems audit process, information technology governance, systems and infrastructure lifecycle management, information systems auditing methodology and information security policy, information technology service delivery and support, computer-assisted audit tools and techniques, protection of information assets, as well as disaster recovery and business continuity planning.
Prerequisites	IIMT2601: Management Information Systems

5. Course Objectives

1. To enable students to comprehend general audit, information systems audit and control, IT governance and their applications to the business environment

2. To enhance students' competency towards risk management, information systems audit, assurance, business continuity planning, disaster recovery planning, and internal control

3. To develop students' critical understanding of Computer Assisted Audit Tools and Techniques (CAATTs) and its business applications for data extraction and analysis

4. To gain insight into computer-assisted frauds and fraud detection techniques for business asset protection

6. Faculty Learning Goals

Goal 1: Acquisition and internalization of knowledge of the programme discipline

Goal 2: Application and integration of knowledge

Goal 3: Inculcating professionalism

Goal 4: Developing global outlook

6. Faculty Learning Goals

Goal 5: Mastering communication skills
Goal 6: Cultivating leadership

7. Course Learning Outcomes

Course Teaching and Learning Activities	Aligned Faculty Learning Goals					
	1	2	3	4	5	6
CLO1. Articulate the concepts of general auditing and information systems audit and control	✔					
CLO2. Apply the IS audit methodology and formulate information security policy		✔	✔		✔	
CLO3. Evaluate the organization's IT governance, risk management, IS control and security architecture, business continuity plan, disaster recovery plan, and propose solutions in addressing related issues		✔	✔	✔	✔	✔
CLO4. Develop knowledge and skills in the application of various types of computer-assisted audit tools and techniques	✔	✔				

8. Course Teaching and Learning Activities

Course Teaching and Learning Activities #	Expected Study Hours	Study Load (% of study)
T&L1. Lectures: Key concepts and knowledge will be thoroughly discussed in-class	36	24.7
T&L2. Group project: Students are required to conduct audit planning, risk assessment or review internal controls, etc. and propose recommendations for an organization.	65	44.5
T&L3. Midterm: Students are to be assessed in one Midterm for their knowledge of the topics covered in class and their ability to apply the knowledge.	40	27.4
T&L4. In-class student participation: Students are expected to actively engage in class discussions by sharing their views, ideas, and opinions.	5	3.4
	Total: 146	Total: 100

9. Assessment Methods

Assessment Methods	Description	Weight %	Aligned Course Learning Outcomes
A1. Group Project	Objectives Students are required to conduct a critical investigation on IS audit and control issues for an organization and to propose recommendations for the organization to mitigate the issues, as specified by the course lecturer (to be advised in due course). Students are required to: • form groups; • demonstrate classroom knowledge and extended research as far as possible; • select and investigate an organization; and	40%	2,3,4

9. Assessment Methods

	• present your findings in a written report and a presentation. The group project will be used to assess students' ability to (1) demonstrate classroom knowledge and extended research as far as possible; (2) identify an organization with the specific IT implementation and corresponding IS audit and control issues; (3) conduct thorough and in-depth analysis of the organization in terms of specific IS audit and control perspectives; (4) make feasible recommendations on mitigating the issues. The report is expected to be thorough, precise, clear, fluent, and consistent. The report must be highly coherent whereby recommendations follow logically from the analyses and the analyses from the findings. Both breadth and depth in discussions and analyses are expected. Sufficient, relevant, and reliable facts/data/evidence should be used to support analyses/arguments/discussions/claims. Appropriate concepts/techniques/examples should be employed to illustrate students' ideas. Findings/discussions/conclusions/recommendations should be feasible and implementable, while demonstrating insightfulness. The length of the report must be within 5,000 words +/- 10% (excluding cover page, appendices, references). The report should be typed and in A4-size paper, double-spaced with font size 12. Professional formats for referencing and citations as specified in the Student Handbook must be followed.		
A2. Group Project Presentation	Students are required to present their group project in the project presentation.	15%	2,3
A3. Midterm	There will be a written Midterm. Students should revise all the material covered in the course. The Midterm will be used to assess students' (a) understanding of key IS Audit and Control concepts and knowledge; and (b) application of the learned knowledge and skills to recommend solutions relevant to the contexts. The Midterm is NOT to be missed. NO make-up Midterm will be provided even with medical reasons.	30%	1,2,3
A4. Student Participation	Students are expected to actively contribute and share their ideas/experiences whenever appropriate.	15%	1,2,3

Assessment Rubrics

A1. Group Project	
A+,A,A-	The analyses are very insightful, critical, thorough, systematic, consistent, sufficiently supported by relevant and helpful fact/data, and effective application of appropriate concepts / techniques / examples, which are very closely integrated to the analyses. The overall assessment demonstrates a very profound understanding of the organization and the relevant IS audit and control issues and generates insightful findings by professionally synthesizing across the analyses.

	Assessment Rubrics	
	All or almost all key issues are clearly and accurately identified from various perspectives. Highly relevant evidence/fact is provided to support the arguments. The recommendations are very creative, practical, systematic, logical and aligned with the analyses. The report effectively arouses and maintains the reader's interest. It is well organized, with coherence and smooth progression of ideas, articulated with clarity and fluency. It is of an appropriate length and tone, including proper and consistent referencing and citations without errors.	
B+,B,B-	The analyses are quite insightful, critical, thorough, systematic, consistent, sufficiently supported by relevant and helpful fact/data, and effective application of appropriate concepts / techniques / examples, which are quite closely integrated to the analyses. The overall assessment demonstrates a good understanding of the organization and the relevant IS audit and control issues and generates insightful findings by reasonably synthesizing across the analyses. Majority of key issues are clearly and accurately identified from various perspectives. Quite relevant evidence/fact is provided to support the arguments. The recommendations are quite creative, practical, systematic, logical and aligned with the analyses. The report effectively arouses and maintains the reader's interest. It is quite organized, with coherence and smooth progression of ideas, articulated with clarity and fluency. It is of an appropriate length and tone, including proper and consistent referencing and citations with minor errors.	
C+,C,C-	The analyses are reasonably insightful, critical, thorough, systematic, consistent, sufficiently supported by relevant and helpful fact/data, and effective application of appropriate concepts / techniques / examples, which are loosely integrated to the analyses. The overall assessment demonstrates an acceptable understanding of the organization and the relevant IS audit and control issues and generates some insightful findings by loosely synthesizing across the analyses. Some key issues are clearly and accurately identified from various perspectives. Some relevant evidence/fact is provided to support the arguments. The recommendations are sufficiently creative, practical, systematic, logical and aligned with the analyses. The report arouses and maintains the reader's interest. It is largely organized, with coherence and smooth progression of ideas, articulated with clarity and fluency. It is of an appropriate length and tone, including proper and consistent referencing and citations with some errors.	
D+,D	The analyses are barely insightful, critical, thorough, systematic, consistent, insufficiently supported by relevant and helpful fact/data, and effective application of appropriate concepts / techniques / examples, which are loosely integrated to the analyses. The overall assessment demonstrates an acceptable understanding of the organization and the relevant IS audit and control issues and generates insightful findings by barely synthesizing across the analyses. A small number of key issues are identified from various perspectives. Relevant evidence/fact is provided in a limited extent to support the arguments. The recommendations are less creative, practical, systematic, logical and aligned with the analyses. The report barely arouses and maintains the reader's interest. It is less organized and	

		articulated. It is of a less appropriate length and tone, including proper and consistent referencing and citations with a relative large number of errors.
	F	The analyses are not insightful, critical, thorough, systematic, consistent, insufficiently supported by relevant and helpful fact/data, and effective application of appropriate concepts / techniques / examples, which are not integrated to the analyses.
		The overall assessment demonstrates a limited understanding of the organization and the relevant IS audit and control issues and generates non-insightful findings without a synthesis across the analyses.
		No or very minimal key issues are identified from various perspectives. Relevant evidence/fact is not provided to support the arguments in most cases.
		The recommendations are not creative, practical, systematic, logical and aligned with the analyses.
		The report does not arouse and maintain the reader's interest. It is unorganized and not articulated with clarity and fluency. It is of an inappropriate length and tone, including improper and non-consistent referencing and citations.
A2. Group Project Presentation		Explanations for Required Content & Explanations for Assessment Criteria Presentation Content Students are required to impress the audience with the key contributions of the study. - Organization and coherence - Consistency and accuracy Presentation Aids Students are required to use presentation aids (e.g. PowerPoint slides) to elaborate their ideas. The effective use of presentation aids will be assessed. - Effective use of presentation aids - Professional design of presentation slides Presentation Style Students are expected to present their project in a formal and professional manner. - Engagement of audience - Creativity, confidence, and enthusiasm shown - Appropriate length, pace and tone
A+,A,A-		- The presentation is excellent and well organized, clear and fluent, with smooth progression of ideas, effective use of presentation aids, and appropriate length, pace and tone. - The presentation group skillfully engages the audience and demonstrates a consistently high level of creativity, confidence, and enthusiasm.
B+,B,B-		- The presentation is well organized and coherent, making generally effective use of presentation aids. It is of an appropriate length, pace and tone. - The presentation group is generally able to engage the audience and demonstrates a consistently high level of creativity, confidence, and enthusiasm.
C+,C,C-		- The presentation is organized, moderately clear and fluent, with appropriate use of presentation aids. It is more or less of an appropriate length, pace and tone. - The presentation group attempts to engage the audience and show a moderate level of creativity, confidence, and enthusiasm.
D+,D		- The presentation shows adequate effort to engage the audience, and demonstrates creativity, confidence, and enthusiasm.
F		- The presentation is poor and not well-organized, unclear and not fluent with smooth progression of ideas, ineffective use of presentation aids, and inappropriate length, pace and tone. - The presentation group makes little effort to engage the audience and demonstrate very low level of creativity, confidence, and enthusiasm.

Assessment Rubrics	
A3. Midterm	
A+,A,A-	Most of the responses are accurately and clearly marked
B+,B,B-	Above average number of the responses are accurately and clearly marked
C+,C,C-	Average number of the responses are accurately and clearly marked.
D+,D	Below average number of the responses are accurately and clearly marked.
F	Unsatisfactory number of the responses are accurately and clearly marked.
A4. Student Participation	Active student participation is emphasized in this course. Students are expected to contribute and share their ideas/thoughts/experiences whenever appropriate to achieve active and peer learning.
A+,A,A-	Highly demonstrates a thorough understanding of the topic(s). Provides very critical analyses and shares very specific ideas with a high level of originality through very insightful independent research and/or highly active learning.
B+,B,B-	Mostly demonstrates a good understanding of the topic(s). Provides critical analyses and shares specific ideas with a sufficient level of originality through insightful independent research and/or active learning.
C+,C,C-	Demonstrates a basic understanding of the topic(s). Provides analyses and shares ideas with a basic level of originality through sufficient independent research and/or active learning.
D+,D	Demonstrates a limited understanding of the topic(s). Provides limited analyses and shares ideas with a minimum level of originality without much independent research and/or active learning.
F	Demonstrates no understanding of the topic(s). Provides no analyses and shares ideas without originality, independent research, or active learning.

10. Course Grade Descriptors	
A+,A,A-	Student has consistently demonstrated an excellent grasp of information systems audit and control as evidenced by original or exceptionally astute analysis and synthesis of student work.
B+,B,B-	Student has demonstrated a substantial grasp of information systems audit and control as evidenced by above average performance in analysis and synthesis of student work.
C+,C,C-	Student has demonstrated a fair grasp of information systems audit and control as evidenced by average performance in analysis and synthesis of student work.
D+,D	Student has demonstrated limited grasp of information systems audit and control as evidenced by barely satisfactory performance in analysis and synthesis of student work.
F	Student has demonstrated very limited grasp of information systems audit and control as evidenced by poor performance in analysis and synthesis of student work.

11. Course Content and Tentative Teaching Schedule	
Topic/ Session	Content
1	Introduction and Overview of IS Audit and Control
2	Fundamentals of IS Audit and Control
3	IS Audit Process (I)

11. Course Content and Tentative Teaching Schedule

	IS Audit Process (II)
4	Guest Lecture
5	IS Audit Process (II)
6	IS Audit Management (I)
7	Reading Week
8	IS Audit Management (I)
9	IS Audit Management (II)
10	Protection of Information Assets
11	Midterm
12	Presentations
13	Presentations

12. Required/Recommended Readings & Online Materials

Reading	Supporting materials can be downloaded from Moodle when available. Optional Reference Books: 1. Auditor's Guide to IT Auditing (2nd Edition) by Richard E. Cascarino, John Wiley & Sons, 2015 2. IT Auditing Using Controls to Protect Information Assets (3rd Edition) by Mike Kegerreis, Mike Schiller, Chris Davis, McGraw Hill, 2020 3. Information Technology Control and Audit (4th Edition) by Sandra Senft, Frederick Gallegos and Aleksandra Davis, CRC Press, 2016 4. Fundamentals of Information Systems Security (3rd Edition) by David Kim and Michael G. Solomon, Jones & Barlett Learning, 2018 5. Auditing: A Risk-Based Approach to Conducting a Quality Audit (10th Edition) by Karla M. Johnstone, Audrey A. Gramling and Larry E. Rittenberg, South-Western Cengage Learning, 2015
Textbook	**Information Technology Auditing (4th Edition)** by James A. Hall, Cengage Learning, 2016

13. Means / Processes for Student feedback on Course

✔	Conducting mid-term survey in additional to SETL around the end of the semester
	Online response via Moodle site
	Others

14. Course Policy

- Attendance of all lectures is not mandatory but strongly encouraged.
- Plagiarism and copying of copyright materials are serious offences and may lead to disciplinary actions. For detailed procedures related to plagiarism, please refer to the URL: http://www.hku.hk/plagiarism/page2s.htm

15. Additional Course Information

Late Penalty

All assessment tasks must be submitted on or before the specified due date and time to the designated submission destination. The penalty policy for any late assignments will be as follows:

No. of days later than the due date	Deduction of the total point
1 day	deduct 25%
2 days	deduct 50%
3 days	deduct 100%