# Note:

## Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should <u>not</u> be used to purchase course materials.

# COURSE SYLLABUS

## ACCT 432
### IT AUDIT

### COURSE DESCRIPTION

This course provides the theory and application of auditing through the use of information systems. Topics include: authoritative information technology control frameworks; computer security; continuous auditing; and audit approaches to new and emerging technologies.

### RATIONALE

This course is a progression of the concepts learned in ACCT 404. The information will now be practically applied for those in the IT field or those that have an interest in this area.

## I. PREREQUISITE

For information regarding prerequisites for this course, please refer to the Academic Course Catalog.

## II. REQUIRED RESOURCE PURCHASE

Click on the following link to view the required resource(s) for the term in which you are registered: http://bookstore.mbsdirect.net/liberty.htm

## III. ADDITIONAL MATERIALS FOR LEARNING

A. Computer with basic audio/video output equipment

B. Internet access (broadband recommended)

C. Blackboard recommended browsers

D. Microsoft Word
(Microsoft Office is available at a special discount to Liberty University students.)

## IV. MEASURABLE LEARNING OUTCOMES

Upon successful completion of this course, the student will be able to:

A. Develop a risk-based IT audit strategy to be in compliance with IT audit standards.

B. Evaluate an organization's IT strategy, organizational structure, resource investment, and management and monitoring of controls.

C. Assess that an organization's practices for the acquisition, development, testing, implementation, and maintenance of information systems align with the organization's strategies and objectives.

D.     Analyze an organization's policies, standards, procedures, and controls to ensure the safeguarding of assets.

E.     Integrate the biblical worldview in the context of information systems auditing.

**V.     COURSE REQUIREMENTS AND ASSIGNMENTS**

A.     Textbook readings and lecture presentations/notes

B.     Course Requirements Checklist

After reading the Syllabus and [Student Expectations](#), the student will complete the related checklist found in Module/Week 1.

C.     Group Discussion Board Forums (3)

The student will be placed by the instructor into 1 of 5 possible groups. The student is required to provide a thread in response to a selected problem from the approved choices. Each thread must be 300 words in length and incorporate at least 3 scholarly citations in current APA format. The student is also required to reply to 2 other classmates' threads. Each reply must be 250 words in length and include at least 1 scholarly citation in current APA format. Acceptable sources include the textbook and scholarly articles.

D.     Individual Projects (8)

The purpose of the Individual Projects is to become familiar with the practical application of the course content and to begin analyzing the information from a mini-case study perspective. The problems assigned for the Individual Projects will vary in nature, depending on the material being covered in the respective module/week.

E.     Group Faith Integration Project

In the groups previously assigned, the student will work together with his/her peers as one group on a consolidated project/posting. A minimum 1,000-word essay will be prepared by the group in the Group Discussion Board Forum and then posted to the Discussion Board Forum for all students to view. Replies are not necessary but strongly encouraged. The group's project must briefly describe how the Bible is related to the topics covered in the course. Social loafing is not acceptable and will result in the student earning a grade of 0. The assignment must be submitted to SafeAssign in addition to the Discussion Board Forum thread.

F.     Audit Command Language (ACL) Assignments (2)

The purpose of the ACL Assignments is to give the student hands-on experience with auditing and using IT software.

**VI.** **COURSE GRADING AND POLICIES**

A.  Points

| | |
|---|---:|
| Course Requirements Checklist | 10 |
| Group Discussion Board Forums (3 at 30 pts ea) | 90 |
| Individual Projects (1 at 50 pts; 1 at 60 pts; 3 at 75 pts; 1 at 80 pts; 1 at 90 pts; 1 at 100 pts) | 605 |
| Group Faith Integration Project | 100 |
| ACL Assignments (1 at 80 pts; 1 at 125 pts) | 205 |
| **Total** | 1010 |

B.  Scale

A = 900–1010   B = 800–899   C = 700–799   D = 600–699   F = 0–599

C.  Disability Assistance

Students with a documented disability may contact Liberty University Online's Office of Disability Academic Support (ODAS) at LUOODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.

# COURSE SCHEDULE

## ACCT 432

Textbook: Hall, *Information Technology Audit* (2016).

| MODULE/ WEEK | READING & STUDY | ASSIGNMENTS | POINTS |
|:---:|:---:|---:|---:|
| 1 | Hall: chs. 1–2<br>1 presentation | Course Requirements Checklist<br>Class Introductions<br>Group DB Forum 1<br>Individual Project 1 | 10<br>0<br>30<br>50 |
| 2 | Hall: chs. 3–4<br>1 presentation | Group DB Forum 2<br>Individual Project 2 | 30<br>75 |
| 3 | Hall: ch. 5<br>1 presentation | Individual Project 3 | 75 |
| 4 | Hall: ch. 6<br>1 presentation | Group DB Forum 3<br>Individual Project 4 | 30<br>100 |
| 5 | Hall: ch. 7<br>1 presentation | Individual Project 5<br>Group Faith Integration Project | 60<br>100 |
| 6 | Hall: ch. 8<br>1 presentation | Individual Project 6 | 80 |
| 7 | Hall: chs. 9–10<br>1 presentation | Individual Project 7<br>ACL Assignment 1 | 75<br>80 |
| 8 | Hall: chs. 11–12<br>1 presentation | Individual Project 8<br>ACL Assignment 2 | 90<br>125 |
| | | TOTAL | 1010 |

DB = Discussion Board
ACL = Audit Command Language

**NOTE**: Each course week (except for Module/Week 1) begins on Tuesday morning at 12:00 a.m. (ET) and ends on Monday night at 11:59 p.m. (ET). The final week ends at 11:59 p.m. (ET) on Friday.