George Mason University  
Graduate Course Approval/Inventory Form

Please complete this form and attach a copy of the syllabus for new courses. Forward it as an email attachment to the Secretary of the Graduate Council. A printed copy of the form with signatures should be brought to the Graduate Council Meeting. Complete the Coordinator Form on page 2, if changes in this course will affect other units.

**Please indicate:**  

- **X** NEW  
- ___ MODIFY  
- ___ DELETE

**Local Unit:** SOM  
**Graduate Council Approval Date:**

**Course Abbreviation:** ACCT/MBA  
**Course Number:** 741

**Full Course Title:** Information Technology Auditing

**Abbreviated Course Title (24 characters max.):**  
Information Tech Auditing

**Credit hours:** 3 credits  
**Program of Record:** MSA/MBA

**Repeatable for Credit?**  

- **D**=Yes, not within same term  
- **T**=Yes, within the same term  
- **X** N=Cannot be repeated for credit

**Activity Code** (please indicate):  

- **X** Lecture (LEC)  
- ____ Lab (LAB)  
- ____ Recitation (RCT)  
- ____ Studio (STU)  
- ____ Internship (INT)  
- ____ Independent Study (IND)  
- ____ Seminar (SEM)

**Catalog Credit Format:** 3:3:0  
**Course Level:** GF(500-600)  
**GA(700+)**  

**Maximum Enrollment:** 35  
**For NEW courses,** first term to be offered: Summer 2007

Prerequisites or corequisites:  
Admission to MSA or MBA program or permission of Program Director

**Catalog Description** (35 words or less) **Please use catalog format and attach a copy of the syllabus for new courses.:**

This course introduces methodologies to assess security and control issues concerning accounting and other information systems. A key feature of the course will be applying Computer Assisted Audit Tools and Techniques (CAATTs) to test effectiveness of application controls.

**For MODIFIED or DELETED courses as appropriate:**

Last term offered:  
Previous Course Abbreviation:  
Previous number:

Description of modification:

**APPROVAL SIGNATURES:**

Submitted by:  
Phillip G. Buchanan  
email: buchanan@gmu.edu
Approval from other units:

Please list those units outside of your own who may be affected by this new, modified, or deleted course. Each of these units must approve this change prior to its being submitted to the Graduate Council for approval.

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ACCT/MBA 741: Information Technology Auditing

Course Description:
This course introduces methodologies to assess security and control issues concerning accounting and other information systems. A key feature of the course will be applying Computer Assisted Audit Tools and Techniques (CAATTs) to test effectiveness of application controls. Students will gain hands-on experience by using Generalized Audit Software (GAS) such as ACL to extract data from a database and perform a variety of analyses. Examples of other topics covered include business continuity planning, continuous auditing, control objectives for information technology, COSO’s framework for risk management, assessment of transaction processing integrity, and role of information assurance in e-commerce.

Prerequisite: Admission to MBA or MSA Program or Permission of Program Director

Learning Objectives:
- To understand the management of security and control of accounting information systems;
- To learn how to implement accounting information systems related controls within an organization;
- To explain how an audit of information systems is conducted;
- To learn computer assisted audit tools and techniques (CAATTs);
- To gain hands-on experience on using ACL software, the leading data inquiry, analysis and reporting software.

Approach to Learning:
The course will be conducted in a lecture/discussion format supplemented by hands-on experience on using audit software. Real-life cases will be used to identify problems and issues, such as how to identify weaknesses in internal control and then develop solutions to those problems. Guest speakers will be invited to present and share their professional experience.

Course Website: Yes.

Text and Required Materials:
Core Concepts of Information Technology Auditing, Hunton, Bryant, and Bagranoff, Wiley & Sons, 2004 and other readings.

ACL software available from www.acl.com

Student Responsibilities:
Students are expected to download and read the lecture notes and other materials posted at the course website. Further, students are expected to contribute to the class discussion of points and analysis of issues during every meeting.

Methods of Student Evaluation:
Students’ performance will be assessed on cases, quizzes, article presentations, class participation, ACL assignments, mid-term and final examinations.

Honor Code:
Students are expected to understand and follow the Honor Code of the GMU University.
Proposed Course Schedule

Week 1: Overview of IT auditing
Week 2: Standards and Guidelines for IS auditing
Week 3: Internal Control Concepts – COSO, COBIT, and SOX
Week 4: IT Risks and Controls
Week 5: IT Deployment, Management, and the System Development Life Cycle
Week 6: IT Networks and Telecommunications Risks
Week 7: Business Continuity Planning
Week 8: Auditing Database Systems
Week 9: E-business and E-business Risks
Week 10: Auditing ERP Systems
Week 11: Continuous Auditing
Weeks 12-13: Using Computer Assisted Audit Tools and Techniques (CAATTs)
Week 14: Fraud and Forensic Auditing and Digital Analysis
Week 15: Final Exam