Instructor: Vince Skinner, CISSP, CISM, CISA, MCSE  
Class Meeting Time: 6:00PM-9:00 PM every Monday  
Class Location: Micron Business/Economics Building Room #4003  
Contact Info: vinceskinner@gmail.com, vincentskinner@boisestate.edu  
Phone #: 208-830-4492  
Office Hours 5:30-6:00 PM

Course Description:  
Acct 450/550 internal and information systems audit demonstrates the role of the internal and IS audit function; the standards by which internal and auditors should conduct audits; the general risks faced by any entity and any information system; the procedures and skills needed to perform audits; and the current issues facing the internal and IS audit professional are covered.

Course objectives ACCT 450:  
Upon successful completion of this course, the student will be able to:  
- Understand the role of the Internal and IS audit function.  
- Understand the standards by which internal and IS auditors should conduct audits  
- Understand the general risks faced by any entity and any information system  
- Understand the purpose of both general and application controls in a computerized environment  
- Understand the procedures and skills needed to perform IS audits  
- Be familiar with current issues facing the internal and IS audit professional

Course objectives ACCT 550:  
Upon successful completion of this course, the student will be able to:  
- Think analytically and critically and research problems using the appropriate professional literature.  
- Understand their professional and ethical responsibilities as members of the accounting profession.  
- Demonstrate the effective written and verbal communication skills necessary for successful careers in the business world.  
- Understand the role of the Internal and IS audit function.  
- Understand the standards by which internal and IS auditors should conduct audits  
- Understand the general risks faced by any entity and any information system  
- Understand the purpose of both general and application controls in a computerized environment  
- Understand the procedures and skills needed to perform IS audits  
- Be familiar with current issues facing the internal and IS audit professional

Student Textbook  
Primary Text  
*Information Technology Control and Audit, 4th Edition*  
ISBN-10: 1420065505  

Additional Supporting Text  
Instructor Notes:

- Be prepared for lab and class. (paper, pen, book, etc)
- If you miss a class, get the homework from a classmate or instructor.
- 80% of life (school) is showing up.
- The Midterm & Final Exams will be based upon quizzes, in-class discussion, textbook reading, textbook questions and other materials.
- **Late Work Policy**: Late work will be accepted but with severe penalties, unless prior notification is given prior to absence.
  - The ultimate success of a student depends upon his/her timely completion of course work as well as the resulting feedback.
  - Students are responsible for their course work.
  - Course work turned in late detracts from the learning environment because every class session builds upon a previous session.
  - Course work not completed on time impacts student preparation for the next set of objectives.
- Create Backup copies of your homework.
- Send homework to your instructor via email in this format "Class.Week.Lab/homework.doc"
  - Example – ACCT450.week1.lab.doc or ACCT450.week1.homework.doc
- No excuses, I’m training you for the workplace.
- First Assignment is to send the instructor an email stating:
  - Subject: BSU Student Info - <Student Name>
  - Your Name:
  - Class Number/Name
  - Email Address:
  - Acknowledgment and Understanding of this Syllabus
  - My Primary phone# is:

**Category Weights:**

Final Grades will be calculated from the percentages earned in class as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation</td>
<td>15%</td>
</tr>
<tr>
<td>Homework Assignments</td>
<td>25%</td>
</tr>
<tr>
<td>Presentation - IT Security</td>
<td>15%</td>
</tr>
<tr>
<td>Presentation - IT Audit</td>
<td>15%</td>
</tr>
<tr>
<td>Midterm Exam(1-12)</td>
<td>15%</td>
</tr>
<tr>
<td>Final Exam(13-24)</td>
<td>15%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
<th>Final Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90-100%</td>
<td>4.0</td>
</tr>
<tr>
<td>B+</td>
<td>85-89%</td>
<td>3.5</td>
</tr>
<tr>
<td>B</td>
<td>80-84%</td>
<td>3.0</td>
</tr>
<tr>
<td>C+</td>
<td>75-79%</td>
<td>2.5</td>
</tr>
<tr>
<td>C</td>
<td>70-74%</td>
<td>2.0</td>
</tr>
<tr>
<td>D+</td>
<td>65-69%</td>
<td>1.5</td>
</tr>
<tr>
<td>D</td>
<td>60-64%</td>
<td>1.0</td>
</tr>
<tr>
<td>F</td>
<td>&lt;59%</td>
<td>0.0</td>
</tr>
<tr>
<td>No.</td>
<td>Date</td>
<td>Read / Topic – This schedule is subject to change.</td>
</tr>
<tr>
<td>-----</td>
<td>--------</td>
<td>-------------------------------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| 1   | 1/11   | Introduction to IT Audit  
Read Chapters 1 and 2 - Complete the Review Questions                                                                     |
| 2   | 1/18   | Martin Luther King Day – NO CLASS                                                                                     |
| 3   | 1/25   | Read Chapters 3 and 4 - Complete the Review Questions  
Due - Chapters 1 and 2 Review Questions                                                                                  |
| 4   | 2/1    | Read Chapter 5 - Complete the Review Questions  
Due - Chapters 3 and 4 Review Questions                                                                                   |
| 5   | 2/8    | Read Chapters 6 and 7 - Complete the Review Questions  
Due - Chapter 5 Review Questions                                                                                         |
| 6   | 2/15   | Presidents Day – NO CLASS                                                                                             |
| 7   | 2/22   | Read Chapters 8 and 9 - Complete the Review Questions  
Due - Chapters 6 and 7 Review Questions                                                                                  |
| 7   | 2/29   | Read Chapter 10 - Complete the Review Questions  
Due - Chapters 8 and 9 Review Questions                                                                                   |
| 8   | 3/7    | Read Chapters 11 and 12 - Complete the Review Questions  
Due - Chapter 10 Review Questions                                                                                       |
| 9   | 3/14   | Midterm Exam - Chapters - 1-12  
Read Chapters 13 and 14 - Complete the Review Questions  
Due - Chapters 11 and 12 Review Questions                                                                          |
<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Read / Topic – This schedule is subject to change.</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>3/21</td>
<td>Spring Break – NO CLASS</td>
</tr>
<tr>
<td>11</td>
<td>3/28</td>
<td>Due - Student Presentation on IT Audit topic. 30 minutes. Read Chapters 15 and 16 - Complete the Review Questions Due - Chapters 13 and 14 Review Questions</td>
</tr>
<tr>
<td>12</td>
<td>4/4</td>
<td>Read Chapter 17, 18 and 19 - Complete the Review Questions Due - Chapters 15 and 16 Review Questions</td>
</tr>
<tr>
<td>13</td>
<td>4/11</td>
<td>Read Chapter 20 - Complete the Review Questions Due - Chapters 17, 18 and 19 Review Questions</td>
</tr>
<tr>
<td>14</td>
<td>4/18</td>
<td>Due - Students Presentation on IT Security topic. 30 minutes. Read Chapters 21 and 22 - Complete the Review Questions Due - Chapters 20 Review Questions</td>
</tr>
<tr>
<td>15</td>
<td>4/25</td>
<td>Read Chapters 23 and 24 - Complete the Review Questions Due - Chapter 21 and 22 Review Questions</td>
</tr>
<tr>
<td>16</td>
<td>5/2</td>
<td>Due - Chapter 23 and 24 Review Questions Final Exam Review</td>
</tr>
</tbody>
</table>
Notice of Policy on Scholastic Dishonesty
The following statement is the university's policy on academic honesty. It applies to conduct in this class:

The university’s goal is to foster an intellectual atmosphere that produces educated, literate people. Because cheating and plagiarism are at odds with that goal, they shall not be tolerated in any form. Students are expected to adhere to the rules and regulations as set forth in the Student Code of Conduct. Therefore, all work submitted by a student must represent that student’s own ideas and effort; when the work does not, the student has engaged in academic dishonesty.

Plagiarism occurs when a person passes in another person’s work as his or her own or borrows directly from another person’s work without proper documentation. For example, academic dishonesty occurs whenever a student:

- Buys a paper or other project, then seeks to receive credit for the paper or project
- Copies from another student’s exam, either before, during, or after the exam
- Uses “crib notes” while taking an exam or uses information stored in a computer or calculator (if prohibited from doing so)
- Allows another person to take an exam in his or her place or takes an exam for another person
- Collaborates on take-home exams when such collaboration is forbidden
- Copies the work of another person and attempts to receive credit for that work
- Fails to properly document source material in a paper or project
- Receives editorial assistance that falls outside the scope of acceptable assistance

NOTE: The list above is intended only to provide general guidelines for recognizing and avoiding common types of academic dishonesty. It is in no way an exhaustive or comprehensive list of all the types of academic dishonesty.

Except in cases of major offenses, responding to academic dishonesty is the responsibility of the instructor of the course in which the dishonesty occurs. If a student is responsible of academic dishonesty, the student may be dismissed from the class and may receive a failing grade. Other penalties may include suspension or expulsion from school.

Incidents involving academic dishonesty will be addressed on an individual basis and forwarded with documentation to the appropriate administrative office within the parameters provided through Boise State policy and procedures. Please note that this means a student must clearly distinguish between content that represents their own thought/analysis and written material that is drawn, either completely or paraphrased, from the work of another.