SBM4302 IT Audit and Controls

Unit description

This unit of study explores the fundamental organizational and managerial issues relevant to planning and conducting IT audit and control activities. The main focus of this unit is on emphasising the significance of auditing and managing the business risks, IT risk in particular as a component of business risk and basic controls (such as general and application controls) and their impact on related business operations to ensure the system effectiveness. This includes the selection of the appropriate audit methodologies (such as direct substantive testing, systems-based audit), relevant audit techniques, audit acquisition, audit development, audit monitoring, design review auditing and post implementation auditing. In this unit, the students will have an opportunity to explore organisational controls (such as segregation of duties, and physical access control), authorisation control (such as logical access control), operation and file controls, change management controls, input controls, data transmission controls, and network communication security controls as part of disaster recovery and business continuity planning. In addition, this unit will address the professional, legal, and ethical responsibilities of an IT auditor to prepare them to face the challenges associated with emerging trends in IT auditing.
This unit is a core unit in the BBIS program.

Learning outcomes

On successful completion of this unit, students will be able to:
[ULO1]   Identify the organisational and managerial risks relevant to planning and conducting IT audit and control activities.
[ULO2]   Describe audit methodologies and design review auditing and post implementation auditing in a regulatory environment.
[ULO3]   Classify the basic IT controls and their impact on related business operations to manage business risks and ensure the system effectiveness.
[ULO4]   Classify the organisational, authorisation, operation, file and network communication security controls as part of disaster recovery and business continuity planning.
[ULO5]   Demonstrate and understanding of the requirements of IT audits (including data forensics) and its relationship with corporate financial reporting.
[ULO6]   Appraise emerging industrial trends in IT auditing and control and their impact on business operations for decision making.
[ULO7]   Describe and discuss the professional, legal, and ethical responsibilities of an IT auditor.

Summary

Credit Points	6
Courses	BBIS
Total Credit Points	BBIS: 144 credit points
Pre-Requisites	N/A
Co-Requisites	N/A
Other Requirements	N/A
Unit Level	Core
Duration	14 weeks (12 teaching weeks; 1 study week; 1 final assessment week)

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Mode of Delivery	On-campus
Assessment	Quiz: 10%; Mid-Term test: 20%; Report: 20%; Tutorial Submission: 10%; Examination: 40%
Prescribed Textbook	Hall, J. A. (2016). Information technology auditing (4th ed.). Cengage Learning
Expected student workload	Students should expect to spend approximately 8.5 hours per week over 14 weeks on learning activities for this unit. This includes time spent attending scheduled classes, undertaking private study, preparing assessments, and completing examinations.

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