

**SYSTEMS AUDITING
ECBA 648
Spring 2007
Section 01**

Instructor: Guy McClain
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Class Times: 9:30- 10:45 MW Buckman Hall Room 325

Office Hours: 11:00am- 11:45am MW; 8:00am- 9:00am TuTh; other hours by appointment

Text: *Risks, Controls and Security: Concepts and Applications, 1st edition*
By Vasant Raval and Ashok Fichadia (ISBN: 978-0-471-48579-7)

Supplemental materials as provided by the instructor

Course Description: This course is combination of the graduate audit and accounting information systems courses. As such, the course will provide an overview of computer-based accounting information systems, with an emphasis on process mapping and flowcharting. The course will then build on those skills to identify key audit and control risks, develop controls to mitigate those risks and create appropriate audit testing methodologies.

Course Objective: Students will apply general audit theory and techniques to the audit of computerized accounting information systems. Students will be able to apply specific information system audit techniques to problems similar to real-world audit situations.

Preparation for class meetings: The probability of successful completion of this course will be significantly influenced by the level of your preparation prior to classroom discussion of the chapter material. The instructor expects you to read the text material and attempt to complete the assigned exercises and problems **before coming to class**.

Attendance: Attendance is **mandatory**. Two excused absences will be allowed. Two additional excused absences will be allowed for participation in college-sponsored events. Each additional absence will cause a five-point reduction of the final average for the course.

Grades: Total points possible in this course are 500, as follows:

Three exams	300
Final exam	<u>200</u>
	500

A grading scale of A, A-, B+, B, B-, etc. will be used. Any grade reduction due to excessive absences will be assessed after the grade is determined according to the above procedure.

Tests: Three major exams will be given during the semester. Each exam will count 100 points and can consist of multiple choice, discussion questions and problems. Students will take the tests at scheduled times. Generally, make-up tests will not be given. In the event of extreme emergency, contact the professor as soon as possible.

Final Exam: The final exam will be comprehensive.

Honor System: This class will be conducted in accordance with the Rhodes College honor system. If you have any questions as to how the honor code applies to work in this class please bring it up for discussion so that everyone will be correctly informed.

The instructor will consider departure from course schedule and policy as circumstances warrant.