Accounting 817  
Advanced Auditing  
Spring 2013  
Syllabus

Instructor: Rick Savarese  
Office: ACCT / MIS Dept. – 011B Purnell Hall  
Telephone: (610) 804-3842  
E-mail: ITAudit@verizon.net

Office Hours: Wednesday: 5:00 to 6:15 p.m.  
Note: You are welcome to stop by at anytime or appointments can be scheduled.

Required Text and Materials:

- Other Readings to be announced
- Slides and Exercises (to be provided)

Course Objectives:

The objective of this course is to convey an understanding of contemporary audit issues which impact corporations in a variety of industries. We will also focus on IT auditing issues, and techniques, including control testing, identifying risks, and computer fraud. We will gain an understanding of the connection between IT Risk Management including Governance, Risk and Compliance, specifically focused on IT General Controls and Business Application Controls. We will investigate the challenges facing an IT auditor in an ERP environment (e.g. SAP and Great Plains). We will also explore the use of CATTs for Windows.

Grade Determination in ACCT 817:

To accomplish these objectives you are expected to read assigned material prior to coming to class, complete all assignments on time, and regularly attend and participate in class. If problems develop during the semester, please come to see your instructor BEFORE they become extreme.

Your grade in ACCT 817 will be determined according to the following criteria:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class Projects/HW</td>
<td>10%</td>
</tr>
<tr>
<td>Case/HW Presentations</td>
<td>10%*</td>
</tr>
<tr>
<td>Class Participation</td>
<td>10%</td>
</tr>
<tr>
<td>Class Quiz’s (2)</td>
<td>30%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>30%</td>
</tr>
<tr>
<td>Auditor Judgment</td>
<td>10%</td>
</tr>
</tbody>
</table>

100%

Note: a plus/minus grading system will be used.
*If you are not in class the day the case / assignment is debriefed you will only receive 70% of your grade for that case (i.e. your case was perfect 100 points x .70 = 70%). If your memo does not contain the proper references, you will receive 0 points.

Please note that this is a tentative schedule and changes will be made. An updated schedule will be maintained on the website.

MONTH DAY
February W1 Introduction, Governance Risk and Compliance
       W1 Chapter 1 Hall Textbook
       W2 Chapter 2
       W3 Guest Speaker – Chapter 3 Security

March
       W4 Chapter 4 Security -
       W5 Chapter 5 SDLC
       W6 Quiz / Financial Reporting
       W7 Spring Break
       W8 Chapter 9 – Revenue Cycle
       W9 Chapter 10 Expenditure Cycle

Arpil /

May W10 Quiz
       W11 SOX Controls Matrix- Case Studies Handout Material
       W10 Controls Case continued
       W11 Case Studies continued
       W12 ACL and LAB
       W13 Final Quiz in Class TBD

Course Policies for ACCT817
Class attendance is a necessary ingredient in successfully completing ACCT 817. The complexity and volume of the material covered in this course mandates class attendance – You can not participate in class if you are not here.

To do well in this class, I expect you to attend class regularly. I also expect you to read the textbook and do any assigned homework or readings before coming to class. Homework assignments are part of your grade – we will review and discuss all homework assignments in class. This a big part of the class as we discuss relevant topics to what the instructor is experiencing in the business world on relation to our assignments.

If you have to miss class, it is your responsibility to get any notes, important announcements, or changes to assignments from other students in the class. Instructor’s notes will not be given out. You are welcome to come and see me after you have copied the notes from someone and reviewed them if you still don't understand something.

Make up tests, quizzes or assignments will only be given if the student has a University of Delaware sanctioned excuse. Those excused absences are as follows:

- Absences on religious holidays listed in the University calendars are recognized as an excused absence. You should remind your instructor of your absence on the holiday.
Absences on religious holidays not listed in University calendars, as well as absences due to athletic participation or other extracurricular activities in which you are an official representative of the University, will be recognized as excused absences when you inform the instructor in writing during the first two weeks of the semester. Absences due to similar events which could not have been anticipated earlier in the semester will be recognized as excused absences upon advance notification of the instructor by an appropriate faculty advisor or athletic coach.

Absences due to serious illness or death within your family are recognized as excused absences. To validate such absences, you should present evidence to the Dean’s Office of your college. The Dean’s Office will then provide a letter of verification to all your instructors for the term.

Absences due to serious illness (e.g. hospitalization, surgery, or protracted medical illness or convalescence) will also be recognized as excused absences. To validate such absences, you should present evidence of the illness to the Dean’s office of your college. Supportive evidence will be provided on your request by the Student Health Service directly to the respective Deans.

Anyone missing an exam or quiz without a University of Delaware excused absence will receive a zero score.

Assignments, Tests, Quizzes

Although most of our assignments will be open book and group efforts; keep in mind that copying any other student’s work is a form of academic dishonesty and will not be tolerated in this class. Any incidents of cheating or plagiarism will be reported to the Dean of Students. We will be going through some guidelines on what is considered academic dishonesty or plagiarism. If after our discussion of academic dishonesty, you still feel confused or have questions, please ask your instructor or refer to the University’s policy on academic dishonesty found in the Official Student Handbook. It will be assumed that you have read and understood the University policy as printed in the Official Student Handbook. Students are also required to read and understand the University’s policies for Responsible Student Computing.

You know right from wrong – I expect you to make good decisions.

IF YOU ARE HAVING ANY PROBLEMS WITH CLASS PLEASE MAKE A POINT TO TALK TO ME. WE ARE ALL ADULTS, LETS WORK TOGETHER AS ADULTS.

The Official Student Handbook can be found online at: http://www.udel.edu/stuhb/01-02/index.shtml search for Academic Dishonesty Policy

The Policies for Responsible Student Computing can be found online at: http://www.udel.edu/ecce/policy_approved.html. This site contains many useful links to University Policies and Procedures
The following clarifies how some of these academic honesty standards apply to this course. As stated in other University materials, all of the following uses of computers are violations of the University’s guidelines for academic honesty and will be treated as violations of the Code of Conduct:

1. Copying a computer file that contains another student’s assignment and submitting it as your own work.
2. Copying a computer file that contains another student’s assignment and using it as a model for your own assignment.
3. Working together on an assignment, sharing the computer files or programs involved, and then submitting an individual copy of the assignment as your own individual work.
4. Knowingly allowing another student to copy or use one of your computer files and to submit that file, or a modification of that file, as his or her individual work.

Class assignments are due prior to class on the day designated on the syllabus or announced in class. Plan ahead and don’t wait until the last minute to submit the assignments.

Please be aware that spelling, grammar and neatness count in ACCT 817.

I DO NOT accept late assignments. If your assignment is not completed on time, you will not receive any credit. THIS INCLUDES HOMEWORK

E-mail

As a student in this class, you must check your e-mail at least 2 times per day and have an active Unix Account and Password. The current course dates, assignments, and other information will be posted on the Udel web site for this class or announced via e-mail. You must check the web site on a daily basis.

Course Outline (Tentative – see above)

The course will cover material from the required textbooks and other material that will be presented in class.