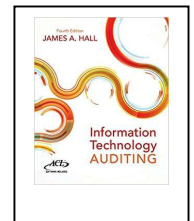




Instructor: Stephen D. Zornes CPA, Assistant Instructional Professor
Office: Kelce 201G
Hours: M & W 9:50 am-10:50 am, T & F 10:00 am-2:00 pm and by appointment
Phone: Office: 620-235-6196; Cell: 417-629-2335 (if text, please include name and course)
E-mail: szornes@pittstate.edu

Textbook

Information Technology Auditing, 4th Edition, James A Hall. (Cengage Learning)
e-Book or Hard Copy



Catalog Course Description

Acctg 522: An in-depth study of auditing computerized information systems. Coverage includes auditors' assessments of risks and controls in an electronic data processing environment and computer-assisted audit techniques.

Prerequisites

Prerequisite: ACCTG 420 Accounting Information Systems or CIS 420 Management Information Systems and ACCTG 422 Internal Auditing.

Course Objectives / Learning Outcomes

Obtain an understanding of common vocabulary and fundamental auditing concepts and principles as they relate to IT risks, controls and governance

- Understand the structure of an audit and the elements of the audit process in the IT environment
- Understand the relationship between general controls, application controls and financial data integrity
- Understand various audit approaches to systems development and maintenance, IT security, IT service delivery and support, business continuity and disaster recovery and data analytics and fraud detection and prevention programs
- Exercise critical thinking and analytical skills to develop abilities to make certain judgments and formulate audit decisions
- Analyze business risks and controls to develop audit plans
- Develop written communication skills within internal auditing through memo and report writing

Course Outline

See tentative schedule at the end of this document

Teaching Methods

Prior to coming to class, students are expected to read/study the textbook and complete all other required assignments on Canvas. Teaching methods for this course include lecture, discussion, and hands on learning through case studies and analysis. Class participation is encouraged. It is essential that you complete the required out of class assignments so that you can benefit fully from the activities completed in-class.



Inclement Weather Policy

If PSU closes campus due to inclement weather, students will still be required to complete assignments according to Canvas and the regularly assigned due dates. *Please communicate with your professor if you have circumstances that require modification.*

Canvas

Canvas will be used to submit casework and complete quizzes and exams. Canvas will be utilized to provide supplemental learning materials such as videos and PowerPoint. Canvas Announcements will be used to announce any course changes- please check Canvas each day prior to class.

Attendance Policy

Class attendance is mandatory and coming to class late will not be tolerated (if you have extenuating circumstances, please communicate those with me). Regular attendance is essential for you to succeed in this course. Participating in all class activities is also required which includes coming to class prepared and completing the activities during class. Class attendance and participation will be considered when assigning grades. Excessive absences may result in being dropped from the course! Be professional. This is an upper-level course. I expect you to behave as you would in a professional work-setting.

No late assignments will be accepted, and it is extremely important to not get behind.

Classroom Conduct

Employers of our graduates frequently tell us that professionalism, ethics, and accountability are high on their list of qualities they seek in potential employees. In order to help students, prepare for a professional career, professional conduct will be required in the classroom, including the following requirements:

1. Mutual respect is always required.
2. Electronic devices (cell phones, tablets, laptops, etc.) will be used during class time but they should be used only for class-related work and should not be used in such a way as to negatively impact the ability of others to focus. If this policy is violated, students may be dropped from the course or receive a failing grade for the course.
3. Arrive on time and be prepared for class. Each class period you should have access to your textbook (eBooks on laptop or tablet or hard copy text), the applicable PowerPoint presentation (Canvas), paper, pencil, calculator, and all other relevant items handed out in previous class periods.
4. Information Systems Auditing and Controls can be a challenging subject. Unlike other courses where you may be able to get by with just reading or listening, this is a course where you will learn the most by doing. Students learn accounting/auditing by practicing it.
5. Ask questions, ask questions, ask questions. If you are having trouble understanding



something, if I am moving through the material too quickly, or if I say something that doesn't make sense to you, please stop me.

6. I am available for questions and to help you in any way that I can. I encourage you to stop by my office or schedule an online appointment if you have any questions or just to chat.

Academic Integrity

All Pitt State students are bound by the academic integrity policies of the university as described and outlined in the current Syllabus Supplement. Please familiarize yourself with these rules and guidelines. In addition, as a course offered through the Kelce College of Business, students in this class are obligated to adhere to the college's Student Code of Ethics as outlined below.

Students pledge to:

- Arrive on time, remain until dismissed at all class sessions, and notify instructors in advance of anticipated absences, late arrivals, or early departures whenever possible.
- Turn off cell phones or other electronic devices while in class, unless permission to use them has been granted.
- Refrain from class disturbances.
- Refrain from use of profane or vulgar language in a threatening or disruptive manner.
- Treat fellow students, staff, faculty, administrators, and property with respect.
- Refrain from giving or receiving inappropriate assistance.
- Prepare assignment and exams honestly, refraining from such unacceptable conduct as plagiarism or unacknowledged appropriation of another's work in any academic work.
- Obey the policies, regulations, and laws of the United States of America, the State of Kansas, The Kansas Board of Regents, Pittsburg State University, and the Gladys A. Kelce College of Business.
- If a student observes someone committing dishonesty in connection with academic work, the student is encouraged to report that dishonesty to the appropriate individual (ex, faculty member, or administrator).

*In summary: **DO YOUR OWN WORK!***

Accountants are held to the highest of ethical standards due to the nature of their professional obligations. This same level of ethics is required at Kelce College of Business.

Students with Disabilities

Please inform the instructor if you have a learning or physical disability that interferes with course requirements. Assistance and/or appropriate accommodations may be available through the contacts listed on the current Syllabus Supplement.



Course Evaluation Methods

<u>Assignment</u>	<u>Percentage of overall grade</u>
Assignments	60%
Exams	40%
Total	<u>100%</u>

Guaranteed grade cutoffs: 90% - A; 80% - B; 70% - C; 60% - D; Below 60% - F.

Assignments

Several multiple choice, true/false, matching, short answer, exercises, simulations, essay, discussion, check-ins, and cases may be assigned for each chapter. These assignments are to be completed using Canvas unless otherwise noted. All assignments must be completed by the due date. Check Canvas for assignments and due dates. These assignments will be worth 60% of your total grade. **NO LATE ASSIGNMENTS WILL BE ACCEPTED.**

Exams

Four examinations will be administered during the semester. Exams may consist of problems, multiple choice, true/false, matching, short answer, and essay. In the event of an emergency preventing a student from taking an exam, the instructor is to be informed as soon as possible and will determine if a makeup exam will be allowed, based on the circumstances. Exams will be worth 40% of your total grade. *The 4th exam (which is the final) will be due during Finals Week, no later than Friday, May 12th at 2pm.*

Syllabus Supplement

<https://www.pittstate.edu/registrar/syllabus-supplement.html>

Note

The instructor reserves the right to amend and to reorganize this syllabus at any time.



Tentative Course Schedule

	Week	Topic
1)	1/17-1/22	Intro and Syllabus
2)	1/23-1/29	Ch. 1
3)	1/30-2/5	Ch. 2
4)	2/6-2/12	Ch. 3 and Exam 1
5)	2/13-2/19	Ch. 4
6)	2/20-2/26	Ch. 5
7)	2/27-3/5	Ch. 6
8)	3/6-3/12	Exam 2
	3/13-3/19	Spring Break
9)	3/20-3/26	CH. 7
10)	3/27-4/2	Ch. 8
11)	4/3-4/9	Ch. 9
12)	4/10-4/16	Exam 3
13)	4/17-4/23	Ch. 10
14)	4/24-4/30	Ch. 11
15)	5/1-5/7	Ch. 12
16)	5/8-5/12	Exam 4



Pittsburg State University
Syllabus Supplement – Spring 2023

IMPORTANT DATES

1/16.....	Martin Luther King, Jr. Holiday
1/17.....	Classes begin
1/24.....	Tuition due
1/24.....	Last day for full tuition refund
1/24.....	Last day to add classes w/o permission of instructor
1/30.....	Final day to drop w/o transcript notation
2/21.....	Last day for half refund
3/13.....	Mid-term D and F grades available after 5:00 pm
3/13 to 3/17.....	Spring Break
4/2.....	Enrollment by classification for 2023 SU and WF begins
4/3.....	Final day to drop a course unless withdrawing from all classes
4/27.....	Last day to withdraw from all classes
5/8 to 5/12.....	Finals week
5/12.....	Deadline to remove/extend IN grades for 2022 WF
5/12.....	Last day of 2023 SP semester
5/17.....	Grades due from faculty

Students in the Professional MBA program and in the College of Education eight-week course graduate programs do not follow the standard academic calendar. Important dates can be found at <https://academics.pittstate.edu/academic-calendar/index.html>

DROPPING A COURSE OR WITHDRAWING FOR THE SEMESTER

Beginning the 12th week through the 16th week of full-term courses, individual courses cannot be dropped.

A student who does not officially withdraw from a course or from the university will be assigned an "F" grade in the course or courses concerned. These "F" grades will be included in the computation of the GPA.

The dates for dropping courses that run fewer than sixteen weeks are proportionate to the length of the course (e.g. the last day to drop an eight week course would be the end of the sixth week). Consult your instructor or the Registrar's Office for questions about a specific course. For students who wish to withdraw from all classes after the 12th week of the term, the instructor must assign a grade of W or F.

To drop a course after the 5th day of class or for clarification on drop/add policies, contact the Registrar's Office, 103 Russ Hall, 620-235-4200 or registrar@pittstate.edu

IMPORTANT INFORMATION FOR STUDENTS RECEIVING FINANCIAL ASSISTANCE

Student aid is available each semester for students who qualify. Please contact the Office of Student Financial Assistance for any questions at 620-235-4240 or by email at finaid@pittstate.edu.

The Office of Student Financial Assistance is required to recalculate financial aid eligibility for students who withdraw, stop attending or are dismissed prior to completing 60 percent of a semester. This Return to Title IV calculation applies to students receiving the following Title IV funds including:

- Federal Pell Grant
- Federal SEOG (supplemental grant)
- Federal TEACH Grant for education majors
- Federal Direct Loans
- Federal Parent PLUS Loans

Federal financial aid is returned to the federal government based on the percent of unearned aid disbursed toward institutional charges for tuition, fees, on-campus room and board, and book voucher funding. Students may be required to repay a portion of the aid funds received.

When aid is returned, the student will owe a balance to the University and/or Department of Education Title IV Programs. Please contact Student Financial Aid if you are considering dropping hours during the semester to see how you will be affected.

IMPORTANT INFORMATION FOR INTERNATIONAL STUDENTS

International students studying on F or J visas must be in proper immigration status and are required to always be in full time enrollment (minimum 12 hours undergraduate or 9 hours graduate). For additional information <https://admission.pittstate.edu/international-admission-information.html>

CLASS ATTENDANCE POLICY

Students at Pittsburg State University are expected to attend class regularly and participate fully in class activities. It is the responsibility of the course instructor to set the attendance policy for his or her courses and communicate that policy to students in the course syllabus. The syllabus should address whether and how attendance affects the course grade, the issue of excused absences, and whether students will be dropped for nonattendance or excessive absence.

Students who have not attended or who have been excessively absent from a class may be dropped from the course by the instructor. In such instances, this policy must be clearly stated in the syllabus and uniformly enforced. Students may be dropped at anytime in the semester based on course policy. Instructor drops after the beginning of the 12th week of a full semester class will result in a grade of "F" for the course.

Regardless of the faculty prerogative to drop a student for nonattendance or excessive absence, the ultimate responsibility for monitoring and maintaining up-to-date course enrollment rests with the student.

STUDENT COMPUTER RECOMMENDATIONS

It is highly recommended that students have access to a computer to complete online and hybrid classes. While most tasks in Canvas can be completed on a mobile device, you need to have access to a computer for certain assignments or to use additional tools. Student computer recommendations can be found at https://www.pittstate.edu/it_files/documents/student-computer-recommendations-22-23.pdf

UNIVERSITY SPONSORED STUDENT ACTIVITIES

Pittsburg State recognizes the transformational values of out-of-class activities. Whether initiated or sponsored by faculty or other University representatives, these activities add value to our programs, whether academic, cultural, professional or athletic. While ideally none of these University-sponsored or sanctioned activities would interfere with classroom attendance and participation, it is inevitable that at times conflicts will occur. For guidance in these situations, please visit https://www.pittstate.edu/faculty-staff_files/documents/faculty-senate/documents/university-sponsored-activity-policy.pdf.

INCLEMENT WEATHER POLICY

If forecasts or weather conditions suggest that travel in the area could become hazardous a policy is in place to determine if campus will be closed. The notification process can be found at <https://www.pittstate.edu/police/safety.html#undefined5>. Notification methods typically include the PSU website, local news media, and text messaging for those who subscribe to this service.

If the University declares an inclement weather day, it is at the instructor's discretion to determine any shifts to course work.

PUBLIC HEALTH ADVISORY

The latest information about COVID-19 can be found at <https://www.pittstate.edu/office/health-services/coronavirus/index.html>. *Course delivery is subject to change at any time.* Modifications made to course delivery will not result in any changes to tuition and fees and will not alter a student's residency when used in determining applicable tuition and fee rates.

ACADEMIC INTEGRITY POLICY

Academic dishonesty by a student is defined as unethical activity associated with course work or grades.

It includes, but is not limited to:

- (a) Giving or receiving unauthorized aid on examinations.
- (b) Giving or receiving unauthorized aid in the preparation of notebooks, themes, reports, papers or any other assignments.
- (c) Submitting the same work for more than one course without the instructor's permission, and
- (d) Plagiarism. Plagiarism is defined as using ideas or writings of another and claiming them as one's own. Copying any material directly (be it the work of other students, professors, or colleagues) or copying information from print or electronic sources (including the internet) without explicitly acknowledging the true source of the material is plagiarism. Plagiarism also includes paraphrasing other individuals' ideas or concepts without acknowledging their work, or contribution, and
- (e) Unless otherwise stated by the instructor, exams, quizzes, and out-of-class assignments are meant to be individual, rather than group, work. Hence, copying from other students' quizzes or exams, as well as



presenting as one's own work an assignment prepared wholly or in part by another is in violation of academic honest.

The above guidelines do not preclude group study for exams, sharing of sources for research projects, or students discussing their ideas with other members of the class unless explicitly prohibited by the instructor.

Since the violation of academic honesty strikes at the heart of the education process, it is subject to the severest sanctions, up to and including receiving an "F" or "XF" (an "XF" indicates that "F" was the result of academic dishonesty) for the entire class and dismissal from the university. For a full copy of this policy see Article 30, Academic Misconduct; <https://www.pittstate.edu/registrar/catalog/current/student-rights-and-responsibilities.html>

MID-TERM GRADES

After the eighth week of the fall and spring semester, mid-semester "D" and "F" grades submitted by faculty are reported by the Office of the Registrar to the dean of the college in which you are majoring. All "D" and "F" grades submitted by faculty will be reported by the Registrar to you and your academic advisor through the on-line student information system (GUS). No mid-semester report of "D" and "F" grades are distributed for the summer session.

INCOMPLETE GRADES

Incomplete grade may be assigned in rare instances when a student is unable to complete a course due to circumstances beyond his/her control. You must have completed a majority of the coursework to be eligible for this consideration. Unless granted an extension by the instructor, students have only one semester to complete the work.

If you feel like you qualify for an Incomplete grade, you should visit with your instructor and not assume an IN grade will be assigned automatically.

CREDIT FOR PRIOR LEARNING

Pittsburg State University accepts credit for AP, CLEP, IB exams and others. Learn more at <https://www.pittstate.edu/registrar/credit-for-prior-learning.html>. Additional information may also be found in the catalog under Academic Regulations.

FINAL GRADE REPORTS

Final grades are reported to the Registrar's Office at the conclusion of the course. You may access your grades in GUS Classic immediately upon grade posting.

GRADE APPEALS

Final course grades are to be awarded upon criteria communicated to the student at the beginning of the semester. Additional work after a final grade was submitted cannot be used to change the grade.

If you believe that an error has been made in the assignment or recording of a final grade, you should first confer with the instructor. If such a conference does not resolve the problem, a grade appeal form must be submitted to the head of the academic department that offers the course in question. This appeal form must be submitted no later than six weeks after the beginning of the fall or spring semester immediately following the semester in which the grade being appealed was received.

The appeal form is available online on the Registrar's Office and Graduate School's webpage under forms.

DEAD WEEK POLICY

No tests or major assignment(s), worth 10% or more of the final grade, shall be presented, assigned, given or be made due during the week prior to final examination week, unless identified in the course syllabus presented at the start of the semester.

FINAL EXAM SCHEDULE

Final examinations will be given according to the schedule of examinations available at <https://registrar.pittstate.edu/final-exam-schedule.html>

FINAL EXAM OVERLOAD POLICY

If you have three or more final exams officially scheduled for a single day you are entitled to arrange with the faculty member instructing the highest numbered course (the 3-digit number following the department code) a different day for the exam. If two courses have the same number, the course with the lower enrollment would be rescheduled.

Students requesting accommodation should submit their request on the form found at <https://www.pittstate.edu/registrar/files/documents/forms/overload-petition-for-final-exams.pdf> along with a copy of their class schedule, at least two weeks prior to the beginning of final exam week. The faculty member has until the Monday of pre-finals week to arrange a mutually convenient time for administration of the final exam. If the matter cannot be resolved between student and faculty member, you may take the request to the Office of the Provost, 220 Russ Hall, no later than the Wednesday of dead week.

WEAPONS and CONCEALED CARRY POLICY

Weapons Policy website

<https://www.pittstate.edu/police/policies.html#undefined1>

Concealed Carry Weapons Policy

<https://police.pittstate.edu/files/documents/Concealed-Carry-Weapons-Policy.pdf>

The handgun must be in the person's custody and control at all times with safety mechanism engaged. Handguns must be carried securely in a suitable carrier (backpack, purse, handbag, or other personal carrier designed and intended for the carrying of an individual's personal items). The suitable carrier must at all times remain within the exclusive and uninterrupted control of the individual. This includes wearing the carrier with one or more straps consistent with the carriers design, carrying or holding the carrier, or setting the carrier next to or within the immediate reach of the individual.

WHERE TO GO FOR ASSISTANCE

Pittsburg State administration, faculty, and staff are here to assist you in your academic success. If you have questions or concerns that affect your academic success, it is important that we hear from you.

Your Instructor

Faculty members usually include their office hours and contact information in the class syllabus. If not, set a time to meet with your instructor by speaking with him/her prior to or immediately following your class session or check with the departmental office for instructor availability.

Writing Assistance

The Writing Center offers free writing consultations for students at any stage of the writing process for any writing project. Writing Center consultants are experienced writers who are committed to helping you achieve your writing goals.

Dr. Janet Zepernick, Director Writing Center

Telephone: 620-235-4694 http://www.pittstate.edu/office/writing_center/

Library

Library Services, whether in the Leonard H. Axe Library or the Kansas Technology Center Library, is committed to providing innovative and learner-centered environments that will help students be successful, support the research and information needs of our campus and community library users, and enhance the University experience. Library Services offers one-on-one research assistance, print collections, online reference services, remote access to our databases, e-books and e-journals, digital archives, research guides, scanning, printing, a computer lab, and instruction programs to support the curriculum. Axe Library is also home to the Student Success Center, the Writing Center, Honors College, the Women's and Gender Resource Center, and food and beverage services. More information is available at: <https://axe.pittstate.edu/index.html> or call 620-235-4879 or 620-235-4880.

Financial Assistance

- Need some help with how to make the payments? See Student Financial Assistance. <https://www.pittstate.edu/financial-aid/index.html>
- Don't forget to check with us before you make changes to your schedule to avoid future semester ineligibility.

Student Financial Assistance at finaid@pittstate.edu or 620-235-4240.

Student Success Programs

Support is available to all students in Student Success Programs. Academic Success Workshops are provided throughout the semester to allow student to enhance their academic skills. Topics include note-taking strategies, test preparation, time management, among many other options. Tutoring for select General Education and Pitt State Pathway courses is available. One-on-one academic success coaching can be scheduled to develop study plans and learn new strategies. Student-led study group support is also available when requested.

Heather Eckstein

Student Success Programs, 113 Axe

Telephone: 620-235-6578 Email: heckstein@pittstate.edu

Ashley Wadell

Student Success Programs, 113 Axe

Telephone: 620-235-4951 Email: awadell@pittstate.edu

<http://www.pittstate.edu/office/student-success-programs/>



Tutoring

Tutoring programs related to General Education and Pitt State Pathway classes are available. Whether you are studying for a test, writing a paper or preparing a presentation, tutors can help you sharpen your skills and increase your knowledge. If you are struggling with a class, then a tutor can help you get back on track. Use tutoring to get better grades!

<https://www.pittstate.edu/office/student-success-programs/tutoring.html>

Computer/Technology Assistance

Gorilla Geeks Help Desk is responsible for assisting students with various technology needs. Services available include help with GUS and GUS Passwords, PSU email, assistance with campus system problems and support of the campus wireless network.

In addition, they help with technology needs that are essential for academic success. Services include assistance with educational software packages used on campus including Microsoft OS, Office applications, basic Canvas support and other campus applications; help with many computer issues; wireless connectivity; and configuring new computers.

Gorilla Geeks Help Desk

Telephone: 620-235-4600 E-mail: Geeks@pittstate.edu

<https://www.pittstate.edu/it/index.html>

Services for Students with Learning and Physical Disabilities

113 Axe Library, Telephone: 620-235-6578

<https://www.pittstate.edu/office/center-for-student-accommodations/index.html>

Student Health Center

Telephone: 620-235-4452

<https://pittstate.edu/office/health-services/index.html>

University Counseling Services

Telephone: 620-235-4452

<https://www.pittstate.edu/office/university-counseling/index.html>

Career Services

Telephone: 620-235-4140 Email: car@pittstate.edu

<https://careers.pittstate.edu/>

Prevention & Wellness

Prevention and Wellness, a component of Campus Activities, promotes a culture of respect and inclusion through education designed to empower students to maintain healthy lifestyles and make informed decisions. They help educate students on a variety of health topics including mental health.

If you or someone you know are experiencing mental health concerns there is help. For help when in Crisis, text HELLO to 741741. If you are experiencing suicidal ideation call the Suicide Prevention Lifeline at 1-800-273-TALK (8255). Additionally, there is help here on campus. If you feel a student is in crisis, please assist them in seeking services, such as walking with them to the health center. In the event of an immediate crisis please contact 911 or the University Police as this is the fastest way to receive assistance. Prevention & Wellness located in the Bryant Student Health Center can provide educational training on Suicide Prevention Awareness and Response.

Prevention and Wellness, 104 Bryant Student Health Center

Telephone: 620-235-4831

Sexual Assault and Relationship Violence

Pittsburg State University prohibits all forms of sexual misconduct and relationship violence to include rape, acquaintance rape, domestic violence, dating violence, sexual assault and stalking.

Reporting Incidents of Sexual Misconduct or Relationship Violence:

<https://studentlife.pittstate.edu/get-help/sexual-misconduct.html#undefined2>

Resources for Victims of Sexual Misconduct or Relationship Violence:

<https://studentlife.pittstate.edu/get-help/sexual-misconduct.html#undefined3>

Title IX (Pregnant and Parenting Students are covered under Title IX.)

<https://www.pittstate.edu/office/institutional-equity/title-ix.html>

Notice of Nondiscrimination

Pittsburg State University prohibits discrimination on the basis of race, color, religion, sex, national origin, sexual orientation, age, marital or parental status, ancestry, genetic information, gender identity, gender expression, military or veteran status, or disabilities. The following person has been designated to address inquiries regarding the nondiscrimination policies: Director of Institutional Equity/Title IX Coordinator, 218 Russ Hall, 1701 S. Broadway, Pittsburg, KS 66762-7528, 620-235-4189, equity@pittstate.edu.