

ITE2015	Information System Audit	L	T	P	J	C
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Pre-requisite	ITE1005	Syllabus version				
		1.0				
Course Objectives:						
<ul style="list-style-type: none"> To understand the models of system audit. To impart knowledge of security control and database access. Managing and evaluating the audit function. 						
Expected Course Outcome:						
1) Elaborate the steps of audit in detail						
2) Impart the knowledge of various approaches and models of system audit						
3) Solve real life problems using security and quality assurance.						
4) Analyse all the controls such as database and output.						
5) Understand the concurrent auditing and performance management tools.						
6) Comprehend data integrity and system efficiency.						
7) Select and analyze features of information systems auditing and management.						
Student Learning Outcomes (SLO): 2						
1. Having a clear understanding of the subject related concepts and of contemporary issues						
Module:1	Overview of Information System	3 hours				
Auditing-Conducting an Information Systems Audit - Overview & steps in an Audit.						
Module:2	The Management Control Framework-I	4 hours				
Introduction - Systems Development Management Controls - Approaches to Auditing Systems Development - Normative Models of the Systems Development Process - Evaluating the Major phases in the Systems Development Process						
Module:3	The Management Control Framework-II	4 hours				
Security Management Controls - Operations management Controls - Quality assurance Management Controls.						
Module:4	The Application Control Framework	5 hours				
Boundary Controls - Input Controls- Processing Controls - Database Controls - output Controls						
Module:5	Evidence Collection	4 hours				
Audit Software - Code Review - Test Data and Code Comparison - Concurrent Auditing techniques – Interviews -Questionnaires - Control Flowcharts- Performance Management tools.						

Module:6	Evidence Evaluation	4 hours	
Evaluating Asset Safeguarding and Data Integrity - Evaluating System Effectiveness - Evaluating System Efficiency.			
Module:7	Information Systems Audit and Management	4 hours	
Managing the Information Systems Audit Function - Planning Function - Organizing Function - Staffing Function - Leading Function - Controlling Function - Some Features of Information Systems Auditing – Troubleshooting the Audit Service.			
Module:8	Contemporary issues	2 hours	
	Total Lecture hours:	30 hours	
Text Book(s)			
1.	CA. Manoj Agarwal, Information Systems Control and Audit, Fifth Edition, Bharat Law House, 2017		
Reference Books			
1.	David L Cannon, Timothy S Beigmann, Brandy Pamplin, Certified Information System, Auditor study guide, Wiley Publications, 2011.		
2.	JamesA.Hall, Information Technology Auditing and Assurance, Fourth Edition, South-Western College Pub, 2015.		
Recommended by Board of Studies		05-03-2016	
Approved by Academic Council		No. 40	Date 18-03-2016