

ECTS - Instituto Superior de Contabilidade e Administração do Porto

Degree: International Mobility Programmes

Course: Auditing Information Systems

Academic Year: 2014/2015

Academic year: 1

Number of Credits (ECTS): 6.0

Term: Summer Semester

Attendance: Mandatory

Course Responsible Teacher: Doutor Luís Rodrigues

Objectives:

After completing this course students should be able to:

* characterize the Computer-Assisted Audit Tools (CAATs)

* Use a generalized auditing software product such as Caseware IDEA.

* Recognize and understand the importance, nature and objectives of an information systems audit

* Identify and characterize the main areas of expertise in information systems auditing.

Syllabus:

This course will cover the following topics:

1. Overview of Computer-Assisted Audit Tools (CAATs)
2. Generalized Auditing Software: Caseware IDEA
 - 2.1 Importing and reconciling the data
 - 2.2 Filtering data
 - 2.3 Combining data to compute new fields
 - 2.4 Locating out of sequence records, gaps, or duplicate records
 - 2.5 Cross-tabulation
 - 2.6 Aging
3. Fundamental Concepts of Information Systems Auditing.
4. Areas of Intervention in Information Systems Auditing

Objectives:

Lectures and practical exercises.

Assessment Methods:

The course evaluation will depend on the participation of the students.

The evaluation may take the form of:

- Continuous evaluation: two midterm tests and group project
- Final evaluation: final exam and one short-paper

References:

- CaseWare IDEA Inc. (2010). IDEA Version 9 Tutorial. Toronto, CA.
- ISACA (2010) IT Standards, Guidelines, and Tools and Techniques for Audit and Assurance and Control Professionals.

Notices:

Recommended pre-requisites: Basic proficiency with Excel and Word.

Class attendance is required

Doutor Luís Rodrigues

S. Mamede Infesta, 25 de Fevereiro de 2015