

GUJARAT TECHNOLOGICAL UNIVERSITY

MASTER OF BUSINESS ADMINISTRATION

Year – 2 (Semester – IV) (W.E.F. Academic Year 2018-19)

Specialization: Information Technology Management

Subject Name: Information System Audit & Control (ISAC)

Subject Code: 3549251

1. Learning Outcome:

- Understand the role of the IS auditor and the IS audit function
- Understand the purpose of controls in an information systems environment
- Learn how access to systems, resources, and data can be controlled
- Assess the design, placement, and quality of controls
- Understand some of the basic theory underlying computer security policies, models, and problems
- Understand the basic issues in auditing computer security policies and mechanisms.

2. **Course Duration:** The course duration is of **36 sessions of 75 minutes** each.

3. Course Contents:

Module No.	Modules / Sub-Modules	No. of Sessions	70 Marks (External Evaluation)
I	Introduction: Information systems and auditing, Conducting an information system audit	9	17
II	The Management Control Framework: Top Management Controls, Systems Development Management controls, Programming Management Controls, Data Resource Management Controls, Security Management Controls, Operations Management Controls, Quality Assurance Management Controls	9	18
III	The Application Control Framework Boundary Controls, Input Controls, Communication Controls, Processing Controls, Database Controls, Output Controls	9	18
IV	Evidence Collection and Evaluation - Audit Software - Code Review, Test Data, and Code Comparison - Concurrent Auditing Techniques	9	17

	<ul style="list-style-type: none"> - Interviews, Questionnaires, and Control Flowcharts - Performance Measurement Tools - Evaluating Asset Safeguarding and Data Integrity - Evaluating System Efficiency and Effectiveness <p>Information System Audit and Management Managing the Information systems audit function</p>		
V	Practical: Carry out the audit of an IS.	---	(30 marks CEC)

4. Teaching Methods:

The course will use the following pedagogical tools:

- Lectures
- Case Discussions and Role Playing
- Audio-visual Material (Using CDs/Clippings/ online videos)
- Assignments and Presentations

5. Evaluation:

The evaluation of participants will be on continuous basis comprising of the following elements:

A	Continuous Evaluation Component comprising of Projects / Assignments / Quiz / Class Participation / Class test / Presentation on specific topic etc.	(Internal Assessment- 50 Marks)
B	Mid-Semester examination	(Internal Assessment-30 Marks)
C	End –Semester Examination	(External Assessment-70 Marks)

6. Reference Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
1	Ron Weber	Information Systems Control and Audit	Pearson Education	Latest
2	Wendy Robson	Strategic Management & Information Systems	Pearson Education	Latest
3	Mohan Bhatia	Auditing in a Computerized Environment	Tata Mcgraw Hill	Latest
4	Gallegos F.	Information technology control and audit	Auerbach Publications	Latest
5	Chris Davis	IT Auditing: Using Controls to Protect Information Assets	McGraw-Hill Osborne Media	Latest
6	Joe Kausek	The Management System Auditor's Handbook	Pearson	Latest

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

7. List of Journals / Periodicals / Magazines / Newspapers, etc.

1. Computer World
2. Byte Magazine
3. Dataquest
4. Digi-Chip
5. PC World
6. Computer Express
7. Computer Shopper