

MBA - II Semester - IV
IS - Information System Audit and Control (ISA & C)

1. Course Objective:

The objective of the course is to understand whether computer systems safeguard assets, maintain data integrity, and allow the goals of an organisation to be achieved efficiently and effectively.

2. Course Duration:

The course will have sessions which are divided into five modules. Each module consists of eight sessions of 75 minutes each and carries a weightage of 14 marks.

3. Course content:

Module No.	Modules/Sub-Modules	Sessions	Marks Weightage
I	Introduction: Information systems and auditing, Conducting an information system audit	8	20%
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	8	20%
III	The Application Control Framework Boundary Controls, Input Controls, Communication Controls, Processing Controls, Database Controls, Output Controls	8	20%
IV	Evidence Collection and Evaluation - Audit Software - Code Review, Test Data, and Code Comparison - Concurrent Auditing Techniques - Interviews, Questionnaires, and Control Flowcharts - Performance Measurement Tools - Evaluating Asset Safeguarding and Data Integrity - Evaluating System Efficiency and Effectiveness	8	20%
V	Information System Audit and Management Managing the Information systems audit function	8	20%

4. Teaching Methods:

The course will use the following pedagogical tools:

- (a) Discussion on concepts and issues on ISA & C use of in an organization.
- (b) Case discussion covering a cross section of gaining strategic advantage by applying ISA & C tools and techniques.
- (c) Projects/ Assignments/ Quizzes/ Class participation etc.

5. Evaluation:

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

A	Projects/ Assignments/ Quizzes/ Class participation, etc.	Weightage 50% (Internal Assessment- 50 Marks)
B	Mid-Semester examination	Weightage 30 % (Mid Internal Assessment-30 Marks)
C	End –Semester Examination	Weightage 70% (External Assessment-70 Marks)

6. Text books (Latest Edition):

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
T1	Ron Weber	Information Systems Control and Audit	Pearson	Latest Edition

7. Reference Books:

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
R1	Frederick Gallegos, Daniel P. Manson, Carol Gonzales, Sandra Senft	Information Technology Control and Audit	Auerbach Publications	Latest Edition
R2	Chris Davis	IT Auditing: Using Controls to Protect Information Assets	McGraw-Hill Osborne Media	Latest Edition
R3	Joe Kausek	The Management System Auditor's Handbook	Pearson	Latest Edition

8. List of Journals/Periodicals/ Magazines/ Newspapers etc.

Computer world, Byte Magazine, Dataquest, Digi-chip, PC World, Computer Express, Computer Shopper, etc.

NB: The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from Text(s) and references in items 6 and 7 mentioned above.

9. Session Plan:

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Session no.	Topic
1-2	Introduction: Understand the role of information technology in an organization
3-5	Introduction: Understand the role of information technology in an organization
6-8	Introduction: Understand the role of information technology in an organization
9-10	The Management Control Framework: Top Management Controls, Systems Development Management controls
11-12	The Management Control Framework: Data Resource Management Controls, Security Management Controls
13-14	The Management Control Framework: Data Resource Management Controls, Security Management Controls
15-16	The Management Control Framework: Operations Management Controls, Quality Assurance Management Controls
17-19	The Application Control Framework: Boundary Controls, Input Controls
20-22	The Application Control Framework : Communication Controls
23-24	The Application Control Framework : Processing Controls, Database Controls, Output Controls
25-26	Evidence Collection - Audit Software - Code Review, Test Data, and Code Comparison
27-30	Evidence Collection - Concurrent Auditing Techniques - Interviews, Questionnaires, and Control Flowcharts - Performance Measurement Tools
31-32	Evidence Evaluation Evaluating Asset Safeguarding and Data Integrity
33-34	Evidence Evaluation Evaluating System Efficiency and Effectiveness
35-36	Information System Audit and Management Managing the Information systems audit function
37-39	Information System Audit and Management Managing the Information systems audit function
40	Revision