



UNIVERSITI TEKNOLOGI MARA

AUD370: EDP AUDITING

Course Name (English)	EDP AUDITING APPROVED
Course Code	AUD370
MQF Credit	2
Course Description	This course provides an introduction to information technology audit. The topics that will be discussed in this course are Introduction to Auditing, Assurance and Internal control, Computer Operations, Networks, Internet and E-commerce, Enterprise Resource Planning systems(ERPs), Computer Assisted Audit Tools and Techniques(CAATTs),CAATTs for Data Extraction and Analysis, Auditing the Revenue Cycle and Auditing the Expenditure Cycle. In this course, students have been introduced with Generalised Audit Software - e.g Audit Command language(ACL).A student edition of ACL along with sample data files and instruction manual are stored on the CD that accompanies the text book will be used during the lab session.
Transferable Skills	ability to use Generalised Audit Software - e.g Audit Command language(ACL) for analysing electronic accounting data.
Teaching Methodologies	Lectures, Lab Work, Tutorial
CLO	CLO1 Understand what Information Technology Audit is. CLO2 Understand the control and audit issue related to both the centralized and distributed data processing to structuring IT function. CLO3 Understand the operational features and risk associated with EDI and Internet commerce. CLO4 Understand the general functionality and key elements of ERP system CLO5 Explain the role of CAATTs in audit work and types of CAATTs. CLO6 Apply the use of Generalised Audit Software- Audit command language(ACL) CLO7 Understand how to audit expenditure and revenue cycle
Pre-Requisite Courses	No course recommendations
Topics	
1. Introduction to auditing, assurance and internal control 1.1) • Definition of auditing 1.2) • Types of audit 1.3) • Financial audit 1.4) • Audit Risk 1.5) • Audit committee 1.6) • Information Technology audit 1.7) • Internal control	
2. Computer operations 2.1) • Structuring the IT function 2.2) • The computer centre 2.3) • Operating Systems and System wide control	
3. Networks, internet, and E-commerce 3.1) • Types of networks 3.2) • Internet 3.3) • Electronic commerce 3.4) • Controlling internet/E-commerce	

4. Enterprise resource planning systems

- 4.1) • Overview of ERP
- 4.2) • Data warehousing
- 4.3) • Risks associated with ERP implementation
- 4.4) • Implications for internal control and auditing

5. Computer Assisted Audit Tools and Techniques(CAATTs)

- 5.1) • Application control
- 5.2) • Testing computer application control
- 5.3) • Computer aided tools and techniques for testing controls

6. CAATTs for data extraction and analysis

- 6.1) • Data structures
- 6.2) • Embedded audit module
- 6.3) • Generalised audit software(GAS)
- 6.4) • ACL software

7. Auditing The Revenue Cycle

- 7.1) • Overview of revenue cycle revenue cycle audit objectives, controls and test of controls
- 7.2) • Substantive tests of revenue cycle Accounts

8. Auditing The Expenditure Cycle

- 8.1) • Overview of expenditure cycle
- 8.2) • Expenditure cycle audit objectives,controls and tests of controls
- 8.3) • Substantive tests of expenditure cycle accounts

Assessment Breakdown	%
Continuous Assessment	40.00%
Final Assessment	60.00%

Details of Continuous Assessment	Assessment Type	Assessment Description	% of Total Mark	CLO
	Lab Exercise	Analysing a set of accounting data	20%	CLO6 , CLO7
	Quiz	Quiz 1	5%	CLO1 , CLO2
	Quiz	Quiz 2	5%	CLO5
	Test	Test 1	5%	CLO3 , CLO4
	Test	Test 2	5%	CLO7

Reading List	Recommended Text	• Hall, J. A., Singleton, T., <i>Information Technology Auditing and Assurance (with ACL Software)</i> , 2nd Ed., Thompson – Southwestern Publishing [ISBN: 2005]
Article/Paper List	This Course does not have any article/paper resources	
Other References	• n/a Hunton, J. E., Bryyant, S.M., Bagranoff, N. A. <i>Core Concepts of Information Technology Auditing (with ACL software)</i> , John Wiley and Sons	