



UNIVERSITI TEKNOLOGI MARA

AUD329: COMPUTERISED AUDITING

Course Name (English)	COMPUTERISED AUDITING APPROVED
Course Code	AUD329
MQF Credit	3
Course Description	This course introduces 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 (ERP), Computer Assisted Audit tools and Techniques (CAATs), CAATs 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 test and analysis electronic data using ACL software
Teaching Methodologies	Lectures, Lab Work, Tutorial
CLO	CLO1 Ability to explain the impacts of information technology have on the field of auditing CLO2 Ability to describe the Computer Assisted Audit Tools and Technique (CAATs) CLO3 Ability to explain the generalized audit software (GAS) CLO4 Ability to explain the audit of revenue and expenditure cycle.
Pre-Requisite Courses	No course recommendations
Topics	
1. Auditing and Internal control 1.1) a) overview of auditing 1.2) types of audits 1.3) attest vs advisory services 1.4) External vs internal audit 1.5) b) The role of audit committee 1.6) c) Financial audit components 1.7) d) Audit risk 1.8) e) Information technology audit 1.9) f) Internal control	
2. Auditing IT Governance Controls 2.1) a) Structure the IT department functions 2.2) b) The computer center 2.3) c) Disaster Recovery Planning (DRP)	
3. Auditing Operating System and Networks 3.1) a) Auditing operating system 3.2) b) Auditing networks and business via network/internet 3.3) c) Auditing EDI	
4. Enterprise Resource Planning (ERP) 4.1) a) Overview of ERP 4.2) b) ERP system configuration 4.3) c) Data warehousing 4.4) d) Risks associated with ERP implementation 4.5) e) Implication on internal control and auditing	

<p>5. Computer assisted audit technique (CAATTs) 5.1) a) Application control 5.2) b) Testing computer application control 5.3) c) Computer aided tools and techniques for testing controls.</p>
<p>6. CAATs Data Extraction and Analysis Data structure 6.1) a) Embedded audit module (EAM) 6.2) b) Generalised audit software(GAS) 6.3) c) ACL software</p>
<p>7. Auditing the revenue cycle 7.1) a) Revenue cycle activities and technologies 7.2) b) Revenue cycle audit objectives, controls and test of controls 7.3) c) Substantive tests of revenue cycle accounts</p>
<p>8. Auditing the expenditure cycle 8.1) d) Expenditure cycle activities and technologies 8.2) e) Expenditure cycle audit objectives, controls and test of controls 8.3) a) Substantive tests of Expenditure cycle accounts</p>

Assessment Breakdown	%
Continuous Assessment	50.00%
Final Assessment	50.00%

Details of Continuous Assessment	Assessment Type	Assessment Description	% of Total Mark	CLO
	Assignment	This will assess the ability of students to do audit test and analysis data using Generalised audit software. The electronic data given are includes revenue and expenditure accounting data.	10%	CLO4
	Assignment	This will assess the ability of students to do audit test and analysis data using Generalised audit software. The electronic data given are includes revenue and expenditure accounting data.	10%	CLO3
	Quiz	Quiz 1 assessing students on auditing and internal control topic	10%	CLO1
	Test	Test 1 includes topics of auditing IT governance, auditing networks, ERP	20%	CLO1

Reading List	Recommended Text	<ul style="list-style-type: none"> Hall, J. A. and Singleton,T 2010, <i>Information Technology Auditing and Assurance (with ACL Software)</i>, Thompson – Southwestern Hall, J. A. and Singleton,T 2010, <i>Information Technology Auditing and Assurance (with ACL Software)</i>, Thompson – Southwestern
Article/Paper List	This Course does not have any article/paper resources	
Other References	This Course does not have any other resources	