

**ADMS 4552 Information Systems Audit**

**Course Outline**

**Winter 2025**

Course Day/Time & Course Director Information:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Section  | Day/Time  | Delivery method/Location  | Instructor(office hours are by appointment) | Start Date |
| A | Fridays 11:30 am- 2:30 pm | Keele Campus Location: R  S105 | Bartosz Amerski (bartosza@yorku.ca) | Jan 10 |

REQUIRED COURSE TEXT

* Alvin A. Arens, Randal J. Elder, Mark S. Beasley, Chris E. Hogan and Joanne C. Jones, (2024), Auditing: The Art and Science of Assurance Engagements, Canadian 16th Edition, Pearson. (Referred to as “Audit Text” in the Readings List) **approximate cost $68 plus tax** for the eTextbook (recommended). Used version of the 16th edition can be used as well. Do **not** purchase MyLab.
* Supplementary reading: CPA Canada eLearning Handbook, available online from York University library, (referred to as “CPA eHandbook” in the Readings List for each class). How to access <https://carlin.uit.yorku.ca/faculty/relay/2020-21Winter/siacobel/APADMS4590M/zoom_2_-_20210527_190437_6.html>

**Warnings:** Photocopying more than 10% of a textbook is illegal, and may involve penalties. Do not duplicate textbooks or obtain these photocopies. Students are reminded of York University’s policy regarding academic dishonesty as outline in the York Student Calendars.

Course Format/Delivery Method:

Class meeting times will take place in live synchronous format (in person and in class) on the days and times listed below in the chart at the Keele Campus locations.

Preparation for in-class work

Students will sometimes be required to prepare work before class and other times will prepare work during class and sometimes both (class work may be done individually with a pair or group depending on the instructions, and submitted during the session.)

Please refer to the course schedule prior to class for additional details on pre-class submission requirements.

**Participation** will be monitored and graded according to the following class activities: verbal discussion and presentations and individual/group submissions to eclass.

Use of Generative AI:

In this course, all work should be completed by you and you alone (other than allowable group work as specified on the course outline or during class). As such, you are not allowed to use generative artificial intelligence (AI), such as ChatGPT, to help you complete any of your work in this course (e.g., tests, papers, assignments, presentations, etc.). If you do not know whether an online resource or tool can be used in this course, please contact your instructor for guidance. Any use of generative AI in this course will be considered a breach of the Senate Policy on Academic Honesty.

COURSE WEIGHTING

|  |  |  |
| --- | --- | --- |
| **Deliverables (Individual work unless stated)** | **Weighting**  | **Due date** |
| Class Participation | 10% | Weekly |
| Hand in Case Assignment | 10%  | Session 4 |
| Midterm exam- Covers Sessions 1 to 5 | 20% | Session 6 |
| Audit data analytics assignment | 15% | Audit data analytics Navigation Exercise Audit data analytics AnalysisDue Session 10 |
| Group assignment | 15% | Group Term Paper Group Presentations Due Sessions 11 and 12 |
| Final exam during regular examination schedule | 30% | Date assigned by Registrar’s Office |
| **Total** | **100%** |  |

**Details of assignments** will be posted on eclass and discussed in class.

About the Grading Scheme

* **Assignments**

Details of class participation, hand-in-assignments, lab assignments and group presentations will be posted on the course website and in the course schedule.

Group projects will be assessed for the following:

• Conceptual understanding and insight

• Clarity of argument and expression

• Quality of investigation and basis for conclusions

• Conclusions and / or recommendations

• Persuasiveness and clarity of oral and written presentation

• Effectiveness when answering questions

• Contribution to class learning

The project submitted should be original work. A group that submits a project that is not original work will get a final class grade of Zero (0) and be subject to university policy regarding academic honesty offences.

* **Class Participation**

Participation by students in class discussions and activities is an important part of this course. Effective participation is possible only by regular class attendance and advance preparation. You should read the required case and readings before coming to class. You will not gain participation marks simply by asking an obligatory question or two. Nor will such marks be based on the number of questions or comments made. Participation grades will reflect the total impact the student has had on the class over the term, through significant and insightful comments, and a demonstration of good problem-solving and analytical skills.

**Assignment Submission**

All written assignments including the group project should be submitted online by the due date.

It is the student’s responsibility to ensure that all assignments are received in an accessible format on or before the due date. Late assignments will receive a grade of zero.

**Reallocation of Marks if work is Missed**

If a midterm examination is missed due to a valid reason such as illness or other reason approved by the Course Director, the midterm mark allocation will be added to the final examination percentage.

The documentation required to support this reallocation is a completed medical form (physician's statement) provided by the Registrar’s Office, available from: <http://www.yorku.ca/laps/council/students/documents/APS.pdf>

If an assignment is missed, consult with the Course Director. Any assignments that have been discussed in class, or the solutions posted on the course web site, cannot be submitted late, and will receive a grade of zero.

Course Overview

This advanced course explores the principles and practices of auditing computer-based information systems, with a focus on evaluating and enhancing their reliability, security, and compliance. Key topics include the design and operation of business and accounting information system applications, identification and mitigation of information systems risks, assessment of management controls, and techniques for evaluating control effectiveness. Students will also examine audit strategies, including the use of computer-assisted audit techniques (CAATs), to enhance audit efficiency and accuracy. This course prepares students to address complex challenges in IT auditing, bridging technical expertise with critical analytical skills.

Learning Objectives:

* Understand the principles and objectives of IT auditing and its role in evaluating and securing computer-based information systems.
* Analyze the structure and functionality of business and accounting information systems to identify areas requiring audit focus.
* Identify and assess risks associated with information systems, including operational, security, and compliance risks.
* Evaluate the effectiveness of management controls in mitigating IT-related risks and ensuring compliance with regulatory requirements.
* Assess internal controls within information systems to ensure data integrity, confidentiality, and availability.
* Develop and implement effective audit strategies, tailored to specific organizational needs and IT environments.
* Understand how to use computer-assisted audit tools and techniques to enhance audit efficiency, identify anomalies, and support data-driven decision-making.
* Examine the impact of emerging technologies, such as cloud computing, artificial intelligence, and blockchain, on IT audit practices and risks.
* Recognize and address ethical challenges encountered in IT audit practice, ensuring integrity and professionalism.

Prerequisites

1) For students in the Honours program, 78 credits including AP/ADMS 3595 3.00, AP/ADMS 4551 3.00; and AP/ADMS 2511 3.00 or AP/ADMS 3511 3.00 (prior to Summer 2005) or

 2) other students, these above-listed courses and an average grade of C+ or better in AP/ADMS 3585 3.00 and AP/ADMS 3595 3.00. Course credit exclusion: None.

Students are personally responsible for ensuring that they have the required prerequisites as stated in the course outline or the course calendar. Students who do not have the prerequisites or a signed prerequisite waiver are at risk of being dropped from the course at any time during the course. The department will not be responsible for refunds resulting from students being dropped from a course due to a lack of the appropriate prerequisites.

Late Work Policy

Late submissions are in general not allowed. In the event of extenuating circumstances, students are to contact their course director proactively about how to meet deadlines.

Missed Exams:

If you are unable to complete the midterm examination at the pre-specified time you must inform the instructor via email within 48 hours of the exam. If a midterm examination is missed due to a valid reason such as illness or other reason approved by the Course Director, the weight of the grade of the midterm will be reallocated to the final exam. Late submissions of the midterm will not be accepted.

Course Director has the right to refuse acceptance of the APS.

Academic Honesty and Integrity:

In this course, we strive to maintain academic integrity to the highest extent possible. Please familiarize yourself with the meaning of academic integrity by completing SPARK’s Academic Integrity module at the beginning of the course. Breaches of academic integrity range from cheating to plagiarism (i.e., the improper crediting of another’s work, the representation of another’s ideas as your own, etc.). All instances of academic dishonesty in this course will be reported to the appropriate university authorities, and can be punishable according to the Senate Policy on Academic Honesty.

Turnitin

To promote academic integrity in this course, students will be normally required to submit their written assignments to Turnitin (via the course eClass site) for a review of textual similarity and the detection of possible plagiarism. In so doing, students will allow their material to be included as source documents in the Turnitin.com reference database, where they will be used only for the purpose of detecting plagiarism. The terms that apply to the University’s use of the Turnitin service are described on the Turnitin.com website.

Violation of academic honesty is a serious offense. Be sure to read the University’s policy in the following link:

http://secretariat-policies.info.yorku.ca/policies/academic-honesty-senate-policy-on/

Please also refer to the above section of the outlining regarding use of generative AI in the course.

Final Exam Review:

Review of final exams will be handled in-person or remotely through Zoom during the formal exam viewing period. To request a review, email your course Director. Deadlines for exam review are set at the end of each term but are normally completed by the end of the month following the exam period. Students should contact the School of Administrative Studies (416-736-2100) after the deferred exam period has passed.

Grading

The grading scheme for this course conforms to the 9-point system used in undergraduate programs at York University. For a full description of the York grading system, visit the York University Academic Calendar.

|  |  |  |  |
| --- | --- | --- | --- |
| GRADE  | GRADE POINT  | PERCENT RANGE  | DESCRIPTION  |
| A+  | 9  | 90-100  | Exceptional  |
| A  | 8  | 80-89  | Excellent  |
| B+  | 7  | 75-79  | Very Good  |
| B  | 6  | 70-74  | Good  |
| C+  | 5  | 65-69  | Competent  |

|  |  |  |  |
| --- | --- | --- | --- |
| C  | 4  | 60-64  | Fairly Competent  |
| D+  | 3  | 55-59  | Passing  |
| D  | 2  | 50-54  | Marginally Passing  |
| E  | 1  | (marginally below 50%)  | Marginally Failing  |
| F  | 0  | (below 50%)  | Failing  |

COURSE SCHEDULE (TBD):

*All lectures will be posted on eclass. Note, changes to practice problems and readings may occur. Please check the course site regularly. Reading references will be provided.*

|  |  |  |
| --- | --- | --- |
|  |  |  |

IMPORTANT SCHOOL AND UNIVERSITY POLICY & INFORMATION

Deferred Exams: Deferred standing may be granted to students who are unable to write their final examination at the scheduled time or to submit their outstanding course work on the last day of classes. Details can be found at http://myacademicrecord.students.yorku.ca/deferred-standing

Any request for deferred standing on medical grounds must include an Attending Physician's Statement form; a

“Doctor’s Note” will not be accepted. https://secure.students.yorku.ca/pdf/attending-physicians-statement.pdf

DSA Form: http://www.registrar.yorku.ca/pdf/deferred\_standing\_agreement.pdf (Unless suspended by the University)

In order to apply for deferred standing, students must register at https://sas-app.laps.yorku.ca

Followed by handing in a completed DSA form and supporting documentation directly to the main office of the School of Administrative Studies (282 Atkinson) or by email at apsas@yorku.ca and add your ticket number to the DSA form. The DSA and supporting documentation must be submitted no later than five (5) business days from the date of the exam. These requests will be considered on their merit and decisions will be made available by logging into the above mentioned link. No individualized communication will be sent by the School to the students (no letter or e-mails).

Students with approved DSA will be able to write their deferred examination during the School's deferred examination period. No further extensions of deferred exams shall be granted. The format and covered content of the deferred examination may be different from that of the originally scheduled examination. The deferred exam may be closed book, cumulative and comprehensive and may include all subjects/topics of the textbook whether they have been covered in class or not.

Academic Honesty: The Faculty of Liberal Arts and Professional Studies considers breaches of the Senate Policy on Academic Honesty to be serious matters. The Senate Policy on Academic Honesty is an affirmation and clarification for members of the University of the general obligation to maintain the highest standards of academic honesty. As a clear sense of academic honesty and responsibility is fundamental to good scholarship, the policy recognizes the general responsibility of all faculty members to foster acceptable standards of academic conduct and of the student to be mindful of and abide by such standards. Suspected breaches of academic honesty will be investigated and charges shall be laid if reasonable and probable grounds exist.

Students should review the York Academic Honesty policy for themselves at: https://secretariat-policies.info.yorku.ca/policies/academic-honesty-senate-policy-on/

Students might also wish to review the interactive on-line Tutorial for students on academic integrity, at:

https://spark.library.yorku.ca/academic-integrity-what-is-academic-integrity/

Grading Scheme and Feedback Policy: The grading scheme (i.e. kinds and weights of assignments, essays, exams, etc.) shall be announced, and be available in writing, within the first two weeks of class, and, under normal circumstances, graded feedback worth at least 15% of the final grade for Fall, Winter or Summer Term, and 30% for ‘full year’ courses offered in the Fall/Winter Term be received by students in all courses prior to the final withdrawal date from a course without receiving a grade, with the following exceptions:

NOTE

Last date to add a course without permission of instructor: Jan 20, 2025

Last date to add a course with permission of instructor: Jan 31, 2025

Last date to drop a course without receiving a grade: March 14, 2025

If you withdraw between March 15 – April 4, the course remains on your transcript without a grade and is notated as “W”.

Note: Under unusual and/or unforeseeable circumstances which disrupt the academic norm, instructors are expected to provide grading schemes and academic feedback in the spirit of these regulations, as soon as possible. For more information on the Grading Scheme and Feedback Policy, please visit: https://secretariatpolicies.info.yorku.ca/policies/grading-scheme-and-feedback-policy/

In-Class Tests and Exams - the 20% Rule: For all Undergraduate courses, except those which regularly meet on Friday evening or on a weekend, tests or exams worth more than 20% will not be held in the two weeks prior to the beginning of the official examination period. For further information on the 20% Rule, please visit:

http://secretariat-policies.info.yorku.ca/policies/limits-on-the-worth-of-examinations-in-the-final-classes-of-aterm-policy/

Reappraisals: Students may, with sufficient academic grounds, request that a final grade in a course be reappraised (which may mean the review of specific pieces of tangible work). Non-academic grounds are not relevant for grade reappraisals; in such cases, students are advised to petition to their home Faculty. Students are normally expected to first contact the course director to discuss the grade received and to request that their tangible work be reviewed. Tangible work may include written, graphic, digitized, modeled, video recording or audio recording formats, but not oral work. Students need to be aware that a request for a grade reappraisal may result in the original grade being raised, lowered or confirmed. For reappraisal procedures and information, please visit the Office of the Registrar site at: http://myacademicrecord.students.yorku.ca/grade-reappraisalpolicy

Accommodation Procedures: LA&PS students who have experienced a misfortune or who are too ill to attend the final examination in an ADMS course should not attempt to do so; they must pursue deferred standing.

Other students should contact their home Faculty for information. For further information, please visit:

http://ds.info.yorku.ca/academic-support-accomodations/

Religious Accommodation: York University is committed to respecting the religious beliefs and practices of all members of the community, and making reasonable and appropriate accommodations to adherents for observances of special significance. Should any of the dates specified in this syllabus for course examinations, tests, or deadlines conflict with a date of religious significance, please contact the instructor within the first three (3) weeks of class. If the date falls within the formal examination periods, you must complete and submit a Religious Accommodation for Examination Form at least three (3) weeks before the start of the exam period.

Academic Accommodation for Students with Disabilities (Senate Policy) The nature and extent of accommodations shall be consistent with and supportive of the integrity of the curriculum and of the academic standards of programs or courses. Provided that students have given sufficient notice about their accommodation needs, instructors shall take reasonable steps to accommodate these needs in a manner consistent with the guidelines established hereunder. For more information, please visit the Counselling and Disability Services website at https://accessibility.students.yorku.ca/

York’s disabilities offices and the Registrar’s Office work in partnership to support alternate exam and test accommodation services for students with disabilities at the Keele campus. For more information on alternate exams and tests please visit http://www.yorku.ca/altexams/

Please alert the Course Director as soon as possible should you require special accommodations.

Student Conduct in the Learning Environment

York University is committed to fostering teaching and learning environments that are free of disruptive and/or harassing behaviour, are physically safe, and conducive to effective teaching and learning. Students and instructors are expected to maintain a professional relationship characterized by courtesy, civility, and mutual respect and to refrain from actions disruptive to such a relationship. Individuals who fail to adhere to such standards and who violate University or public law may be subject to disciplinary action by the University.

For more information, see the policies on Disruptive and/or Harassing Behaviour in Academic Situations, the Student Conduct and Responsibilities, and the Code of Student Rights & Responsibilities.

Netiquette for eClass and Online Learning

Students and instructors have a joint responsibility to create and maintain a welcoming and inclusive learning environment. All students are expected to conduct themselves in accordance with the Code of Student Rights and Responsibilities. Please review and familiarize yourself with behaviours that support “netiquette” in virtual classrooms by consulting the Guide to Netiquette and Student Guide to eLearning.

Student Support and Resources

To help you succeed academically, York University offers a wide range of resources and services. Everything from writing workshops and peer mentorship to wellness support and career guidance is available to fulfill our LA&PS students’ needs. Explore the links below to access these on-campus resources:

* Academic Advising is available to provide students support and guidance in making academic decisions and goals.
* Student Accessibility Services are available for support and accessibility accommodation when required.
* Student Counselling, Health & Wellbeing offers workshops, resources, and counselling to support your academic success.
* Peer-Assisted Study Sessions (PASS) Program provides student study sessions for students to collaborate and enhance their understanding of course content in certain courses.
* Student Numeracy Assistance Centre at Keele (SNACK) supports students in courses involving math, stats, and Excel.
* The Writing Centre provides multiple avenues of writing-based support including drop-in sessions, one-to-one appointments, a Multilingual Studio, and an Accessibility Specialist.
* ESL Open Learning Centre (OLC) supports students with building proficiency in reading, writing, and speaking English.
* Learning Skills Services provides tips for time management, effective study and learning habits, keeping up with coursework, and other learning-related supports.
* Learning Commons provides links to supports for time management, writing, study skills, preparing for exams, and other learning-related resources.
* Roadmap to Student Success provides students with timely and targeted resources to help them achieve academic, personal, and professional success.
* Office of Student Community Relations (OSCR) is responsible for administering the Code of Student Rights & Responsibilities and provides critical incident support.
* goSAFE is staffed by York students and can accompany York community members to and from any on-campus location, such as the Village Shuttle pick-up hub, parking lots, bus stops, or residences.

For a full list of academic, wellness, and campus resources visit Student Support & Resources.