



Rotman Commerce UNIVERSITY OF TORONTO

Course Outline

RSM 427 H1F (Fall 2020)

Auditing and Information Systems

Course Meets:

LEC0101 T 3-5 BlackBoard Collaborate
LEC0201 W 9-11 BlackBoard Collaborate

To access Blackboard Collaborate, login to the Quercus course page using your UTORID on q.utoronto.ca. Once you are on the course page, on the left side, click on the Link "BlackBoard Collaborate" (screenshot to the right) and click on your respective section to access the class.

Instructor: Michael Khan (RT 503)
Email: michael.khan@utoronto.ca
Webpage: portal.utoronto.ca

Phone: 416-978-7583
Office Hours: See Quercus
Teaching Assistant: Hadi Ahmad, hadi.ahmad@mail.utoronto.ca
Note: The TA should be your first point of contact for course content or administrative matters

Course Scope and Mission

The main objective of this course is to provide a basic understanding of information systems, their importance, and auditing in a computer based environment. In particular, the course will cover:

- a broad knowledge of the risks and exposures introduced by computer based information systems;
- the types of controls that may be used to reduce such risks to an acceptable level;
- a framework for and case based practice of controls evaluation in a computer based information system;
- the impact of computer controls on audit strategy; and
- the opportunities and risks associated with computer assisted audit tests during the audit.

This course is about the understanding and management of the risks associated with computer based information systems. It covers potential means to provide control and how to perform audits in these environments.

The course uses lectures, case discussion, and assignments, as well as assessments. These methods are used to develop an understanding of business information system risks,

management controls and techniques, computer control and security, and the audit process with respect to computer-based systems.

There is a heavy emphasis in this course on class participation. Readings will be assigned for students to have completed prior to each session. Students will be expected to contribute actively during these sessions. The main focus will be on problem solving and providing clarification of the reading material and related subject matters.

Statement on Equity, Diversity and Inclusion

The University of Toronto is committed to equity, human rights and respect for diversity. All members of the learning environment in this course should strive to create an atmosphere of mutual respect where all members of our community can express themselves, engage with each other, and respect one another's differences. U of T does not condone discrimination or harassment against any persons or communities.

Required Technology

For Fall-Winter 2020-21, this course may be conducted entirely online. To participate fully and to complete the course successfully, you must ensure you have a computer with a working webcam, microphone and reliable access to an internet connection. For further details, please visit this link: [Recommended Technology Requirements for Remote/Online Learning](#)

Course Prerequisites

RSM323H1

Required Readings

- **CPA Canada Learning e-book** (See document on Quercus > Module "How to Access the CPA Canada Learning eBook")
- **CPA Canada Handbook** (available through e-resources)
- Additional required and recommended readings will be posted on the course website.

Evaluation and Grades

Grades are a measure of the performance of a student in individual courses. Each student shall be judged on the basis of how well he, they or she has command of the course materials.

Evaluation	Weight	Due Date
Class Contribution & Professional Behaviour	15%	Ongoing
Midterm	25%	See Course Schedule
ProctorU Registration Confirmation Quiz	Note 1	
Group Project	25%	See Course Schedule
Final Assessment	35%	December Assessment Period

Note 1: A penalty of 5% will be applied to the overall course mark if the ProctorU registration Confirmation Quiz (on Quercus) has not been completed by the due date in the charge below. A detailed flowchart of the instructions on ProctorU registration has been provided on the Quercus Course Page under Modules.

COURSE FORMAT AND EXPECTATIONS

Class Contribution & Professional Behaviour

Active student participation in class is encouraged. Participation is defined as "Actively raising your hand during general class discussions as a whole, similar to contributing to a meeting in the

board room.” In this scenario, raising your hand will be conducted virtually using the “Raise Hand” feature on Blackboard Collaborate. Most students typically tend to *under-estimate* — rather than *over-estimate* — the worth of what they have to say. Thus, if you are ever in doubt, speak up instead of staying quiet. Please draw on personal experiences as appropriate (particularly, if you believe they are relevant, insightful and generalizable).

Students are expected to attend classes (on Blackboard Collaborate) and to contribute to class discussions on a *constructive and regular* basis. All students are expected to have completed the reading assignment and prepared the cases, problems and exercises assigned for classroom discussion. This way, we can devote the bulk of the class time to thinking about and responding to each other’s analyses of the problems and cases, and only the necessary minimum to getting the facts out.

The vast majority of managers’ interactions with others are oral. Managers generally spend little time reading, and even less time writing reports. Please consider the classroom a laboratory in which you can test your ability to convince your peers of the validity of your idea. This course will emphasize participatory and collaborative learning. As a result, a significant portion of your mark will be based on your verbal participation and contribution to class discussions. This mark is based on both quantity and quality of your contributions. Good responses demonstrate critical thought, class preparedness, understanding analysis of the topic, idea generation and promote further discussion. i>clicker responses if applicable are not used to evaluate participation.

Please note that attendance does not constitute contribution and class contribution is based on verbal contribution in class.

My role in the class is to help facilitate discussion. In part, I serve as a clarifier and intensive questioner in order to help you present and develop your ideas. We must work together to ensure that each class session is a lively, stimulating and intellectually rewarding venture in group learning. We are individually and collectively responsible for achieving this end.

You will be required to complete a self-evaluation of your class contribution towards the end of the course. Part of the evaluation is completed via a link on Quercus the second part involves submitting a record of your class participation. Not completing any of the requirements above will result in a grade of zero for class contribution.

Class preparedness is a critical component of this course in order to facilitate rich classroom discussions.

Professionalism is a component of class contribution. As such late arrivals, unexplained absences will be heavily penalized via your class contribution assessment.

See: *Appendix A – Participation Evaluation Rubric*. Additional information on the participation marks will be discussed in the first week of class.

Group Project

For the group project, you will work in a group of **4-6 people**. You may select group members from either section of the course. You should maintain the same group members for both group projects. Exceptions to the above requirements will be made only in very unusual cases and are subject to the approval of the Course Instructor.

Group project must be uploaded to Quercus by 11:59PM sharp on the specified due date, listed on the course schedule. If one or both submissions are late, the entire submission will be considered late. Full details of the group projects are posted on Quercus.

Peer evaluations will be undertaken to ensure that all members of each group are contributing equally; that is, the contribution of each member of the group will be assessed by all members of the group at the end of the term and appropriate rescaling of each individual's grade for group work will be made. Your peer evaluation can be conducted amongst your group members and must be submitted digitally signed by all group members in soft copy online. A soft copy of the peer evaluation rubric has been posted on Quercus.

Groups with conflicts will be required to submit a written request to redistribute the grades based on the discretion of the instructor.

Remarking requests for assignments: Requests to have assignments remarked will be considered if the following conditions are met:

- a) The request is submitted to the TA no later than one week after the marked assignment has been returned to the student;
- b) The student submits with their request a written (e-mail to the TA) explanation as to why and where (s)he believes (s)he is entitled to more marks; and
- c) The instructor has no reason to believe the student has made any changes subsequent to the assignment being returned.

Students should be aware of the following:

- a) Several assignments are randomly photocopied before being returned
- b) Items submitted for remarking will be remarked in their entirety and the mark awarded may increase, decrease, or remain the same.

Final Assessment

The final assessment will be comprehensive and will include all topics covered throughout the semester.

Turnitin.com:

Normally students will be required to submit their course essays to Turnitin.com for a review of textual similarity and detection of possible plagiarism. Turnitin.com is integrated into Quercus, so a separate submission is not required. However, by submitting to Quercus, students will automatically allow their essays to be included as source documents in the Turnitin.com reference database, where they will be used solely for the purpose of detecting plagiarism. The terms that apply to the university's use of the Turnitin.com service are described on the Turnitin.com website.

For Written Assignments:

Please note that clear, concise, and correct writing will be considered in the evaluation of all written assignments. That is, you may lose points for writing that impedes communication: poor organization, weak paragraph development, excessive wordiness, hard-to-follow sentence structure, spelling mistakes and grammatical errors. Students who require additional support and/or tutoring with respect to their writing skills are encouraged to visit the Academic Success Centre (www.asc.utoronto.ca) or one of the College Writing Centres (www.writing.utoronto.ca/writing-centres). These centres are teaching facilities – not editing services, where trained staff can assist students in developing their academic writing skills. There is no charge for the instruction and support.

For Group Work:

Both the in-class work and the research project require group-work.

Working as a team is challenging; this is true both in the real world and in your academic classes. However, learning to work together in teams is an important aspect of your education and preparation for your future careers. You are encouraged to review the teamwork resources available to all Rotman Commerce students at <https://rotmancommerce.utoronto.ca/teamwork-resources> while navigating these challenges, but keep in mind that supports are also available for when you think you may need extra help.

New in the 2020-2021 academic year, the Rotman Commerce Centre for Professional Skills (RC-CPS) will offer appointments with Teamwork Mentors for any teams encountering challenges in their teamwork. Some possible reasons you might book an appointment with a Teamwork Mentor include:

- Team members have identified constraints on their time, work or accommodations they require that conflict with necessary timelines for the team.
- Teams are unsure how to divide their workload for a team project.
- Teams are concerned about how to integrate the individual contributions of each member and how to ensure team members are contributing equally.
- Teams are concerned about how to ensure all group members are aware of academic integrity guidelines (e.g. properly attributing sources) and follow them.
- Teams would like to be able to communicate more effectively with each other, particularly when navigating a remote work academic environment.

To book a meeting with a Teamwork Mentor, send an email to rotmancommerce.teamworkhelp@utoronto.ca with the course code (e.g. RSM100) and team number (if available) in the subject line of the email. Any member of the team may reach out individually to book an appointment, but we also encourage teams to book their appointments as a team. You will normally receive a response within 24-36 hours, but note that during busy times of the semester the waiting period may be longer. Be proactive in booking your meeting, and do so **as soon as** challenges arise!

If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, you should consult with your Accessibility Advisor about this course. For considerations pertaining to teamwork and accessibility, please see information in the section on Accessibility Needs below under the Policies and Procedures heading.

POLICY AND PROCEDURE

Missed Tests and Assignments (including midterm examinations)

Students who miss a test or assignment for reasons entirely beyond their control (e.g. illness) may request special consideration.

In such cases, students must:

1. Notify the instructor AND the Rotman Commerce Program Office **on the date** of the missed course deliverable, e.g. missed test, final assessments, assignment or class (in the case of participation marks).
2. Complete a [Request for Special Consideration Form](#) and submit it along with supporting documentation this may include either your Self-Declaration of Absence on ACORN, or [Verification of Student Illness or Injury form](#) to the Rotman Commerce Office within **2 business days** of the originally scheduled course deliverable.

Students who do not provide appropriate or sufficient supporting documentation will be given a grade of 0 (zero) for the missed course deliverable.

Note that documentation must clearly establish that you were ill or had other circumstances that prevented you from attending on the date in question. After-the-fact reports are not sufficient.

Students who miss the midterm for a legitimate and approved reason, will have the weight transferred to the final assessment.

Requests for regrades of midterm tests must be submitted to the professor by the end of the class that it is handed back in along with a note explaining the query related to the marking. The entire test will be regraded and the grade could go up/down or stay the same.

ProctorU

Online Proctoring: Online exam(s) within this course [may] use online invigilation provided by ProctorU®, an online proctoring service that allows completion of the assessment from an off-campus location. In all cases, remote recordings and desktop monitoring of the exam will be made and reviewed and held for a limited period of time in order to ensure academic integrity is maintained. With live proctoring, the remote recordings and desktop monitoring are overseen by a highly-trained human proctor who closely monitors students during the entire exam. The University of Toronto has an institutionally endorsed agreement with ProctorU® that protects the privacy of the recordings, and other personal information.

- **Set-up Requirements:** Access to a computer that can support remote recording is your responsibility as a student. You will need to ensure that you can complete the exam using a reliable computer (tablets are not supported) with a webcam and microphone available, as well as a high-speed internet connection. Please note that you will be required to show your T-Card prior to beginning to write the exam. Detailed information is provided [here](#) and will be provided prior to the exam date and an opportunity to test your set up will be provided.
- **Academic Integrity and requirements during the exam:** Students taking their examinations online must agree to be proctored by ProctorU® throughout the duration of the exam. All components of the online proctoring service must be maintained for the duration of the exam. With live proctoring, the human proctor may reach out to the student if they lose the ability to proctor the exam (camera view obstructed/loss of remote desktop view etc). If the proctor contacts the student during the exam through a pop-up message, voice, or a loud beep, the student is expected to respond to the proctor. Failure to respond to the proctor and/or failure to maintain all components of the online proctoring service during the exam threatens the integrity of the exam and will be investigated to determine whether an academic offence has been committed as per the [Code of Behaviour on Academic Matters](#). At the completion of the exam, a report of student exam-taking behaviours is generated. Exam grades will NOT be released to students until the integrity of the exam has been verified through ProctorU, the instructor, and Rotman IT staff.

For additional information about online proctoring please see course information in Quercus, or visit [UofT Online Proctoring Guidelines](#).

If you have any questions related to ProctorU please contact: rotmandigital@rotman.utoronto.ca.

You are required to go through the flowchart on the [Quercus Course Page under Modules](#) to ensure you will be able to access the course assessments. Failing to comply with the steps and subsequently failing to write the test could lead to a mark of 0 on the assessment.

A penalty of 5% will be applied to the overall course mark if ProctorU registration and the Quercus Quiz (to confirm registration and technology diagnostic) has not been completed by the due date below.

Late Assignments

A penalty of 30% per day will be applied for late assignments. Students who, for reasons beyond their control, are unable to submit an assignment by its deadline must obtain approval from the instructor for an extension. Supporting documentation will be required as per the policy on missed tests and assignments.

Accessibility Needs

The University of Toronto is committed to accessibility. If you require accommodations for a temporary or ongoing disability or health concern, or have any accessibility concerns about the course, the classroom or course materials, please contact Accessibility Services as soon as possible at accessibility.services@utoronto.ca or studentlife.utoronto.ca/as.

For courses with deliverables that require you to work in teams, please note the following. If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, requests for extensions impact everyone in the group. As a result, requests for late submissions of any component of teamwork will require compelling reasons, advance notice, and must work for everyone in the team. You are encouraged to discuss with your course instructor, Accessibility Advisor, and other team members what you need in order to successfully complete your coursework. Additionally, the Rotman Commerce Centre for Professional Skills offers Teamwork Mentors (see section above) who can help you and your team discuss how to support you effectively and how to develop a work plan that meets the needs and constraints of all team members.

Volunteer Notetaking

If you're interested in helping to make our classroom more accessible, volunteer to be a notetaker!

Accessibility Services needs dependable volunteer notetakers to assist students living with a disability to achieve academic success. All you have to do is attend classes regularly and submit your notes consistently.

1. Register online as a Volunteer Note-Taker at:
<https://clockwork.studentlife.utoronto.ca/custom/misc/home.aspx>
2. Follow the link that says "Volunteer Notetakers"
3. Select your course and upload a sample of your notes
4. Once you have been selected as a notetaker, you'll get an email notifying you to upload your Notes.

If you have any questions or require assistance, please email as.notetaking@utoronto.ca or call 416-978-6186.

Volunteers may receive co-curricular credit or a certificate of appreciation.

Academic Integrity

Academic Integrity is a fundamental value essential to the pursuit of learning and scholarships at the University of Toronto. Participating honestly, respectfully, responsibly, and fairly in this

academic community ensures that the UofT degree that you earn will continue to be valued and respected as a true signifier of a student's individual work and academic achievement. As a result, the University treats cases of academic misconduct very seriously.

The University of Toronto's Code of Behaviour on Academic Matters

<http://www.governingcouncil.utoronto.ca/policies/behaveac.htm> outlines the behaviours that constitute academic misconduct, the process for addressing academic offences, and the penalties that may be imposed. You are expected to be familiar with the contents of this document. Potential offences include, but are not limited to:

In papers and assignments:

- Using someone else's ideas or words without appropriate acknowledgement.
- Submitting your own work in more than one course without the permission of the instructor.
- Making up sources or facts.
- Obtaining or providing unauthorized assistance on any assignment (this includes collaborating with others on assignments that are supposed to be completed individually).

On test and exams:

- Using or possessing any unauthorized aid, including a cell phone.
- Looking at someone else's answers
- Misrepresenting your identity.
- Submitting an altered test for re-grading.

Misrepresentation:

- Falsifying institutional documents or grades.
- Falsifying or altering any documentation required by the University, including (but not limited to), medical notes.

All suspected cases of academic dishonesty will be investigated by the following procedures outlined in the *Code of Behaviour on Academic Matters*. If you have any question about what is or is not permitted in the course, please do not hesitate to contact the course instructor. If you have any questions about appropriate research and citation methods, you are expected to seek out additional information from the instructor or other UofT resources such as College Writing Centres or the Academic Success Centre.

Email

At times, the course instructor may decide to communicate important course information by email. As such, all UofT students are required to have a valid UTmail+ email address. You are responsible for ensuring that your UTmail+ email address is set up AND properly entered on the ROSI system. For more information please visit <http://help.ic.utoronto.ca/category/3/utmail.html>

Forwarding your utoronto.ca email to a Hotmail, Gmail, Yahoo or other type of email account is not advisable. In some cases, messages from utoronto.ca addresses sent to Hotmail, Gmail or Yahoo accounts are filtered as junk mail, which means that important messages from your course instructor may end up in your spam or junk mail folder.

Quercus and the Course Page

The online course page for this course is accessed through Quercus. To access the course page, go to q.utoronto.ca and log in using your UTORid and password. Once you have logged in, you will be at the Quercus Dashboard. On this page you will see all of the courses you are presently enrolled in. If you don't see the course listed here but you are properly registered for the course in ROSI, wait 48 hours.

Recording Lectures

Lectures and course materials prepared by the instructor are considered by the University to be an instructor's intellectual property covered by the Canadian Copyright Act. Students wishing to record a lecture or other course material in any way are required to ask the instructor's explicit permission, and may not do so unless permission is granted (note: students who have been previously granted permission to record lectures as an accommodation for a disability are, of course, excepted). This includes tape recording, filming, photographing PowerPoint slides, Quercus materials, etc.

If permission is granted by the instructor (or via Accessibility Services), it is intended for the individual student's own study purposes and does not include permission to "publish" them in anyway. It is absolutely forbidden for a student to publish an instructor's notes to a website or sell them in any other form without formal permission.

Notice of video recording and sharing (Download and re-use prohibited)

This course, including your participation, will be recorded on video and will be available to students in the course for viewing remotely and after each session.

Course videos and materials belong to your instructor, the University, and/or other sources depending on the specific facts of each situation, and are protected by copyright. Do not download, copy, or share any course or student materials or videos without the explicit permission of the instructor.

For questions about recording and use of videos in which you appear please contact your instructor.

Conduct of Class and Expectations

Students are expected to conduct themselves in a professional manner and arrive on time so as not to disrupt the class. Laptops/tablets may be used in class only with prior permission from the instructor. It is considered offensive behaviour to use an electronic device for surfing, email, Facebook etc. during class. This type of activity will be considered when assigning participation/class contribution grades and will result in a grade of zero (0) for class contribution.

Credit / No-Credit Option in Rotman Commerce

You may request to Credit/No-Credit an RSM course in the following cases only:

- The course is not a requirement for your specialist program, including the 8.0 RSM FCE requirement.
- The course does not have a group work component.

If you wish to request credit/no-credit for an RSM course, you must contact your Rotman Commerce Academic Advisor by the drop deadline for the current term. The deadline for this term is November 9, 2020.

Final approval is on a case-by-case basis with the permission of the Director, Rotman Commerce.

Appendix A – Participation Evaluation Rubric

Grade (out of 10)	9-10	7-8	5-6	3-4	< 3
Participatory Contribution					
Relation to Peers	Displays leadership in actively supporting, engaging and listening to peers (ongoing).	Actively supports, engages and listens to peers (ongoing).	Makes a sincere effort to interact with peers.	Limited interaction with peers.	No interaction with peers.
Participation	Displays leadership in playing an active role in discussions (ongoing).	Plays an active role in discussions (ongoing).	Participates constructively in discussions (ongoing).	When/where prepared, participates constructively in discussions.	Never participates.
Intellectual Contribution					
Preparation	Arrives fully prepared, having also done additional readings.	Arrives fully prepared.	Arrives mostly, if not fully, prepared.	Arrives noticeably less than entirely prepared.	Unprepared.
Quality of Comments	Comments advance the level and depth of the dialogue (consistently).	Comments occasionally advance the level and depth of the dialogue.	Makes relevant comments based on the assigned material (ongoing).	When/where prepared, makes relevant comments based on the assigned material.	Demonstrates a noticeable lack of interest in the material.
Contribution to Learning Community					
Impact on Group Dynamic	Group dynamic and level of discussion are consistently better because of the student's presence.	Group dynamic and level of discussion are often better because of the student's presence.	Group dynamic and level of discussion are occasionally better (and never worse) because of the student's presence.	Group dynamic and level of discussion are not affected by the student's presence.	Group dynamic and level of discussion are harmed (perhaps significantly) by the student's presence.

Note: while the grade is out of 10, the weight is as per the course outline above.

APPENDIX B - TENTATIVE COURSE SCHEDULE (SUBJECT TO CHANGE)

CLASS #	Rotman Week of	TOPIC	CPA Learning eBook	CASES & SUPPLEMENTAL MATERIAL ON PORTAL FOR CLASS DISCUSSION	SELF STUDY CASES	DELIVERABLES	
1	14-Sep	Introduction to Information Systems & Review of Auditing	Audit and Assurance - Chapter 11 - System Concepts		IT Governance		
2	21-Sep	Information Systems Foundations, Risk and Reliance	Audit and Assurance - Chapter 6 - Risk	Automotive Parts Inc.	Arlington, Future Life	ProctorU registration Due Sep 23th	
3	28-Sep	Internal Control & Governance	Management Accounting - Chapter 11 - Information Systems - Data Integrity Audit and Assurance - Chapter 12 - Test of Controls	Progressive Realtor	Glendale		
4	5-Oct	Systems Life Cycle I	Management Accounting - Chapter 10 - Information Systems - Design, Acquisition, Development		Gusher		
5	12-Oct	Systems Life Cycle II Information Systems Strategy eBusiness (Self Study)	Management Accounting - Chapter 10 - Information Systems - Design, Acquisition, Development	Global Case Management Sys. Hometown Telephone			
	19-Oct	Midterm (Oct 22 @8am on ProctorU)					
6	26-Oct	Application Controls	Management Accounting - Chapter 11 - Information Systems - Data Integrity Audit and Assurance - Chapter 12 - Test of Controls	Dragnet Application Controls	CBS Leung Enterprises		
7	2-Nov	Data Analytics & the Audit	Audit and Assurance - Chapter 17 - Computer-Assited Auditing Techniques Audit and Assurance - Chapter 10 - Analytical Procedures		Generalized Audit Software Exposure Identification and Plan of Action		
	9-Nov	Reading Week (Rotman)					
8	16-Nov	Audit Data Analytics Workshop	Required Reading on Quercus in Session 8 Folder: An Inside Look at How Auditors in Canada Are Using Data Analytics	Canadian Building Supply Module 1.zip	Aging Receivable Audit Data Analytics Self Study Exercise		
9	23-Nov	Data Integrity and Security	Management Accounting - Chapter 11 - Information Systems - Data Integrity	Global Products	Santa's Attic	Group Project (Due Fri Nov 20th at 11:59 PM online)	
10	30-Nov	Special Reports & Other Assurance Engagements	Audit and Assurance - Chapter 23 - Special Reports and Other Engagements	ABN AMRO 20 Questions...IT Outsourcing	Veracold PCI		
11	7-Dec	Assurance Integrated IT Case Writing Simulation	None	To be provided in class			

Last Updated: Aug 27, 2020

Please Note: The last day to drop this course without academic penalty is Monday November 9, 2020.