Texas A&M University
Departmental Request for a New Course
Undergraduate • Graduate • Professional
Submit original form and attach a course syllabus.

1. This request is submitted by the Department of Accounting

2. Course prefix, number and complete title of course: ACCT 629 Controls and Audit Technology

3. Course description (not to exceed 50 words): This course focuses on internal controls and their importance with regards to financial reporting and arrangement. It covers topics such as process walkthrough techniques, documentation, business processes, control frameworks, application controls, change management, operations management and security.

4. Prerequisite(s): ACCT 407

5. Is this a variable credit course? ☑ No
   If yes, from ___ to ___

6. Is this a repeatable course? ☑ No
   If yes, this course may be taken ___ times.
   Will this course be repeated within the same semester? ☑ Yes
   ☑ No

7. Has this course been taught as a 489/689? ☑ Yes
   ☑ No
   If yes, how many times? 2
   Indicate the number of students enrolled for each academic period it was taught. 07B - 46; Currently (08B) - 45 enrolled

8. This course will be:
   a. required for students enrolled in the following degree program(s) (e.g., B.A. in history)
   b. an elective for students enrolled in the following degree program(s) (e.g., M.S., Ph.D. in geography)

9. MS (in MIS, MKTG, FINC, MGMT, ACCT)
   If other departments are teaching or are responsible for related subject matter, the course must be coordinated with these departments. Attach approval letters.

10. Prefix Course # Title (excluding punctuation)

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<tr>
<th>Lec.</th>
<th>Lab</th>
<th>SCH</th>
<th>CIP and Fund Code</th>
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<tr>
<th>ACCT</th>
<th>629</th>
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   Approval recommended by: [Signature] 7/28/08
   Chair, College Review Committee Date
   Dean of College Date
   Dean of College Date
   Submitted to Coordinating Board by:
   Associate Director, Curricular Services Date
   Effective Date
Texas A&M University
Departmental Request for a New Course
Undergraduate • Graduate • Professional
• Submit original form and attach a course syllabus.

1. This request is submitted by the Department of Accounting.

2. Course prefix, number and complete title of course: ACCT 629 Controls and Audit Technology

3. Course description (not more than 50 words): This course focuses on the audit of controls around information systems. After taking this course, students will be equipped with the necessary information to start a career auditing general computer controls from a financial reporting perspective.

4. Prerequisite(s) ACCT 407

5. Is this a variable credit course? ☐ Yes ☑ No If yes, from ______ to ______

6. Is this a repeatable course? ☐ Yes ☑ No If yes, this course may be taken ______ times. Will the course be repeated within the same semester/term? ☐ Yes ☐ No

7. Has this course been taught as a 289/489/689? ☑ Yes ☐ No If yes, how many times? 1 Indicate the number of students enrolled for each academic period it was taught. 46 enrolled

8. This course will be:
   a. required for students enrolled in the following degree program(s) (e.g., B.A. in history)

b. an elective for students enrolled in the following degree program(s) (e.g., M.S., Ph.D. in geography)
   MS (in MIS, MKTG, FINC, MGMT, ACCT)

9. If other departments are teaching or are responsible for related subject matter, the course must be coordinated with these departments. Attach approval letters.

10. Prefix Course # Title (excluding punctuation)
    | ACCT | 629 | Controls Audit Technology |
    | Lect | Lab | SCH | Subject Matter Content Code | Admin. Unit | Acad. Year | FICE Code |
    | 03 | 00 | 03 | | | 08-09 | 00 3 6 3 2 |
    | Level |

Approval recommended by:

Head of Department: [Signature] 2/11/08

Head of Department (if cross-listed course): [Signature] 3/26/08

Chair, College Review Committee: [Signature]

Dean of College: [Signature] 3/26/08

Submitted to Coordinating Board by:

Director of Academic Support Services: [Signature]

Date: Effective Date:

Questions regarding this form should be directed to Sandra Williams at 845-8836.
OAR/AS – 04/07
Texas A&M University
ACCT 689
Controls & Audit Techniques
Summer 2007

Instructor:
James Flagg
Office: 485N Wehner
Office Phone: 845-7607
Office Hours: M-Th 4-5pm
Email: j-flagg@tamu.edu

COURSE SUMMARY:
This special topics in Controls and Audit Techniques (ACCT 689) focuses on internal controls and their importance with regards to financial reporting and management. It is aimed at enhancing the ability of accounting professionals to perform the basic audit functions needed to work with the people, processes and technologies used to support the financial audit. It covers topics such as interview and walkthrough techniques, documentation, business processes, control frameworks, application controls, change management, operations management and security.

COURSE OBJECTIVES:
The objective of the course is to prepare students to understand the implications of internal controls in an automated accounting environment and to build a technical skill set needed to effectively work in the field of IT auditing. At the end of this course, you should:

- understand why internal controls are important and demonstrate ways to test them
- be able to conduct a client interview and business process walkthrough
- be able to write technical documentation for audit procedures performed
- understand the basic steps and factors to be considered in planning, engaging, and concluding an IT Audit
- be able to apply the COBIT Framework in implementing and/or auditing controls
- understand the ethical implications surrounding controls

COURSE PREREQUISITES:
ACCT 427 – Accounting Information Systems or instructor approval
ACCT 407 – Auditing or instructor approval

COURSE APPROACH:
The major sources of information will be the reading assignments and class lectures and discussions. Readings have been assigned to help facilitate class discussion. The general flow for each topic will include a reading assignment, lecture, class discussion, interview/walkthrough exercise and exam.

COURSE MATERIALS:
To be provided by instructor
ATTENDANCE:

The University views class attendance as a responsibility of the individual student. Students are expected to attend class and to complete all assignments on time, whether these are homework, exams, or projects. The student is responsible for providing satisfactory evidence to the instructor to substantiate the reason for any class absence or late assignment. If no evidence is available, the instructor will decide whether makeup work will be allowed. The instructor is under no obligation to provide an opportunity for the student to make up work missed because of an unexcused absence. For an excused absence, the student must notify the instructor no later than the end of the second working day after the last date of absence. If the absence was excused and notification was properly made, the instructor will provide an opportunity to the student to make up exams, assignments and other work missed or provide a satisfactory alternative to be completed within thirty calendar days from the last date of absence.

EXAMS:

An exam worth 100 points will be given at the end of each topic. The final exam will be cumulative and is worth 200 points.

CLASS PARTICIPATION:

At the end of the semester 50 points will be allocated based on your participation in class throughout the semester. Your effort in your interview and walkthrough exercise will be incorporated into this portion of the grade.

LATE WORK:

All work is due at the assigned time on the due date. Eligibility to turn in make-up work and the conditions applying to make-up work are explained under Attendance Policy.

COURSE GRADE:

Your course grade will be based on the total number of points that you earn during the semester (A>=90%, B>=80%, etc.) For all material that is graded, you will have a maximum of one week (7 days) from the day when the grade is posted or returned to you to review and/or discuss grading concerns. At the end of this seven-day period, the matter will be considered settled and no adjustment will be considered.

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<tr>
<th>Component</th>
<th>Points</th>
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<tr>
<td>Exam 1</td>
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<td>Exam 3</td>
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<td>Exam 4</td>
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<tr>
<td>Class Participation</td>
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<td>Final Exam - Cumulative</td>
<td>200</td>
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<td>Total</td>
<td>700</td>
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SCHOLASTIC DISHONESTY

"An Aggie does not lie, cheat or steal or tolerate those who do."

I am assuming that you are an Aggie, that you abide by the code and that you are familiar with the Honor Council Rules and Procedures on the web. [www.tamu.edu/aggiehonor](http://www.tamu.edu/aggiehonor) If it appears that you have been scholastically dishonest on an exam or assignment, I will file a report with the Honor Council. Be aware of the possible consequences of your actions.

CLASSROOMS

We want to maintain the outstanding quality condition of these classrooms for current and future students. Thus, it is necessary for you to adhere to the firm policy of no beverages, food, tobacco products, or like items within the classrooms. Also, please do NOT leave behind any newspaper or other publications that you might have brought with you to the class. Your understanding of the necessity for this policy and cooperation will be greatly appreciated. This policy will be strictly enforced.

ADA POLICY STATEMENT

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring accommodation, please contact the Office of Support Services for Students with Disabilities in RM 126 of the Student Services Building; phone 845-1637.

COPYRIGHTED MATERIAL

The handouts used in this course are copyrighted. By "handouts," I mean all materials generated for this class, which include but are not limited to syllabi, quizzes, exams, lab problems, in-class materials, review sheets, and additional problem sets. Because these materials are copyrighted, you do not have the right to copy the handouts, unless I expressly grant permission.
## SCHEDULE

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
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<tbody>
<tr>
<td>7/3</td>
<td>Syllabus – Course overview</td>
</tr>
<tr>
<td>7/5</td>
<td>Introduction to IT Auditing</td>
</tr>
<tr>
<td>Week of 7/9</td>
<td>Business Process &amp; Application Controls</td>
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<tr>
<td>Week of 7/16</td>
<td>Change Management</td>
</tr>
<tr>
<td>Week of 7/27</td>
<td>Business Continuity Planning, Outsourcing, Operations, etc.</td>
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<td>Week of 7/30</td>
<td>Security</td>
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<tr>
<td>8/6</td>
<td>Review</td>
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<td>Final Exam</td>
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