

**ACG 6697 – Information Systems Assurance  
Fall – 2017 – Module 1**

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Emails to Professor Falk must be sent to one of these two email addresses from your UF email address. Emails through Canvas cannot be answered in a timely manner.

Sections: MW 9:35 to 11:15 in GER 121  
MW 11:45 to 1:25 in GER 121

Office Hours: Tuesday & Thursday 12:30 to 2:00

### **Required Materials**

*Computerized Auditing Using ACL Data Analytics*, 4<sup>th</sup> edition, by Arens, Elder and Borsum  
*Auditing Cases*, 6<sup>th</sup> edition by Beasley, Buckless, Glover & Prawitt

### **Course Objectives**

This course introduces the concepts of risk, control and assurance in environments with advanced information technology. The course also covers technology based audit tools and techniques.

### **Writing Instrument**

The ONLY acceptable writing instrument to be used in this class for quizzes and exams is MECHANICAL PENCIL. Official written assignments as homework must be prepared using Word or Excel unless specific other instructions are given. The deliverable must be stapled! Violation of these requirements will result in an automatic 50% grade reduction on the deliverable.

### **Canvas Site**

A site on Canvas is maintained for this course. It contains slides, solutions, readings and other items related to the course. Any changes in office hours, quiz dates, or class schedule will be posted in the Announcements section. Check the website daily and do not turn off Announcements in your notification settings on Canvas.

## **Prulu**

The Canvas site contains a section called Prulu. Prulu is a question management system. Students post questions regarding assignments, class material, readings or anything else related to the class and the question will be resolved by the instructor. Questions can also be resolved by students. Questions that are resolved by students will be monitored by the instructor to prevent any misinformation or fake news.

## **Grading**

Final Exam	50%
Assignments and Quizzes	40%
Class Participation	10%

## **Missed Exams**

There are NO makeups on exams or quizzes. If a bona fide reason surfaces and the student informs the instructor before the scheduled exam or quiz, alternate arrangements may be made at the discretion of the instructor.

## **Exam Policies**

During exams the only electronic device you are allowed to use is a four function basic calculator or a financial calculator. No other electronic devices are permitted. This includes cellular phones, "i-pads", graphing calculators and any other electronic device. Wearable devices such as Apple Watches which can receive text are not permitted as well. This policy will be STRICTLY enforced.

In addition, no written materials such as cheat sheets, notes and textbooks are permitted to be used during the exam.

There will be no leaving the classroom during an exam unless it is an absolute dire emergency.

Your exams will not be returned for you to keep. After the exam we will go over the exam during class time, but then I collect them back for safe keeping.

## **Assignments and Quizzes**

Quite often I will be posting links to articles which need to be read for class discussion. Your discussion of these articles will be part of the assignments and quizzes grade, not class participation.

## **Class Meetings**

Once we get into September class meetings will usually adhere to the following pattern – lecture for approximately 20 to 30 minutes on technology related topics and then work together on ACL using the textbook as a guide. Technology topics will likely include cyber security, multi factor authentication, artificial intelligence and many other useful things for today's business environment.

## **Professionalism and Class Participation**

One of the determinants of the course grade is class participation. Included in this portion of your grade will be your attendance, bringing your textbook to class, being on time for class, your ability to ask thoughtful questions during class and your ability to respond to questions from the instructor (cold calling). Chronic lateness will NOT be tolerated since it is a distraction to me and your classmates. Also, though a valid reason, interviews are not an excused absence from class. A seating chart will be composed the second week of class and you're expected to sit in your assigned seat.

Class participation can also be achieved through the Discussions on Canvas. The instructor will post discussion questions and thoughtful responses which contribute to the overall discussion will be rewarded. Discussion postings will earn points based on quality not simple volume. One well thought out, meaningful response is worth more than multiple cursory fragments. Please keep all discussions civil and appropriate. You will be penalized for comments which are inappropriate to a particular thread.

Your participation grade will be a function of in class participation and discussion board participation. It is possible to earn a 100% grade for this piece of the class solely through in class participation or solely through discussion board participation. However, most student's grades will be a mix of both in class and discussion board participation.

## **Cellular Phones and Laptops**

There will be absolutely NO use of cellular phones including texting during class. The first violation of this policy will result in a 25% decrease of your class participation grade. The second violation will result in a full letter grade reduction to your overall course grade. The third violation will result in a failing course grade.

I am not opposed to using your laptop for taking notes and some in class ad hoc research for items which pop up during class discussion. I am opposed to being on Facebook, checking email, point spreads and match.com etc... during class time. Violations of this policy have the same penalties as texting which are outlined in the proceeding paragraph.

### **Academic Honesty**

Academic dishonesty will not be tolerated. Students are required to know and comply with the university's policy on academic honesty. This policy is detailed in the Undergraduate Catalog and by reference is included in this course syllabus. For more information visit: <http://www.registrar.ufl.edu/catalog/policies/students.html>

### **Accommodations for Students with Disabilities:**

Students requesting classroom accommodations must first register with the Dean of Students Office. The Dean of Students Office will provide documentation to the student who must then provide this documentation a minimum of ten days prior to the requested accommodation.

**Grade Values:** The grade-point value per credit hour associated with each letter grade is assigned by the Office of the University Registrar: A = 4.0, A- = 3.67, B+ = 3.33, B = 3.0, B- = 2.67, C+ = 2.33, C = 2.0, C- = 1.67, D+ = 1.33, D = 1.0, D- = .67, E = 0.0. For more information visit: <https://catalog.ufl.edu/ugrad/current/regulations/info/grades.aspx>

**Evaluation:** Students are expected to provide feedback on the quality of instruction in this course based on 10 criteria. These evaluations are conducted online at <https://evaluations.ufl.edu> Evaluations are typically open during the last two or three weeks of the semester, but students will be given specific times when they are open. Summary results of these assessments are available to students at <https://evaluations.ufl.edu/results/>

**Course Grade:** Final grades will be based on the following percentages notwithstanding any final curve which may be applied at the instructor's discretion. However, rest assured there will never be a "negative" curve.

A = 92 – 100%

A- = 90 – 91%

B+ = 89%

B = 81 – 88%

B- = 80%

C+ = 79%

C = 70 – 78%

D+ = 69%

D = 65 – 68%

E = Below 65%

Your well-being is important to the University of Florida. The U Matter, We Care initiative is committed to creating a culture of care on our campus by encouraging members of our community to look out for one another and to reach out for help if a member of our community is in need. If you or a friend is in distress, please contact [umatter@ufl.edu](mailto:umatter@ufl.edu) so that the U Matter, We Care Team can reach out to the student in distress. A nighttime and weekend crisis counselor is available by phone at 352-392-1575. The U Matter, We Care Team can help connect students to the many other helping resources available including, but not limited to, Victim Advocates, Housing staff, and the Counseling and Wellness Center. Please remember that asking for help is a sign of strength. In case of emergency call 911.

### ACG 6697 - Tentative Schedule

Class No.	Day	Date	Chapter	Topic
1	M	21-Aug		Review of Auditing Principles
2	W	23-Aug		Henrico Retail, Inc. Case Blockchain Technology
3	M	28-Aug		Tableau
4	W	30-Aug		Tableau ACL Chapter 1
5	M	4-Sep		<b>NO CLASS - Holiday</b>
6	W	6-Sep		ACL Chapter 2 ACL Chapter 3
7	M	11-Sep		ACL Chapter 4 ACL Chapter 5
8	W	13-Sep		ACL Chapter 6
9	M	18-Sep		ACL Chapter 7
10	W	20-Sep		ACL Chapter 8
11	M	25-Sep		ACL Chapter 9
12	W	27-Sep		ACL Chapter 10
13	M	2-Oct		ACL Chapter 11
14	W	4-Oct		ACL Chapter 12
15	W	11-Oct		<b>FINAL EXAM</b>