

Information Systems Auditing

26FS

Programme	BSc in Wirtschaftsinformatik BSc in Business Information Technology
Degree	Bachelor
ECTS	5
Module type	elective module
Module coordinator	Frank Grimberg
Compulsory attendance	assignment related compulsory attendance
Leading principle / Short description	Organizations have an accountability towards their stakeholders. With the ever-ongoing digitalization, Information Systems (IS) Auditing is becoming crucial for organizations to ascertain this accountability. In this module an introductory understanding of the content, context and purpose of 'audit' is established. Embedded in a theoretical setting of relevant frameworks and guiding principles, students will gain insights by means of, e.g., real-life examples of various companies in various industries and workshops.
Module content	<ul style="list-style-type: none"> o introduction to 'audit' including compliance perspective o audit relevance and risk- based audit planning o IS Auditing standards, guidelines, and codes of ethics o types of controls, audits and assessments o audit evidence collection technique, reporting and communication techniques, quality assurance o compliance- related requirements (industry- specific) o industry related context (e.g., BIG 4, Pharma, Banking, Government, SMEs, etc.) o explanation about CISA- Certification (theoretical part of 'information systems auditing processes')
Competencies to be achieved	<p>Knowledge and Understanding: <i>Students can explain and analyze ...</i></p> <ul style="list-style-type: none"> o the origins, types, and relevance of the concept of IS Auditing o the frameworks, standards and guidelines which are relevant for audits o audit processes and methodology and areas in IS Auditing o the link to risk management & internal controls o how digital tools are used in audit o how to ensure adequate quality for audit activities <p>Applying Knowledge and Understanding: <i>Students can ...</i></p> <ul style="list-style-type: none"> o outline the key processes of an IS audit and related methodologies o work with information and data for audit procedures o use risk-based principles as the guiding factor in the planning of audits o analyze organizational processes and aspects o work with audit evidence collection techniques, reporting and communication techniques <p>Making Judgements: <i>Students can ...</i></p> <ul style="list-style-type: none"> o assess the performance of business processes and controls o differentiate types of controls, audits, and assessments o contextualize compliance related, industry specific requirements <p>Communications Skills: <i>Students can ...</i></p> <ul style="list-style-type: none"> o document their audit related activities and work appropriately and report related results o communicate their results to specific target groups and using the relevant terminology <p>Self-Learning Skills:</p> <ul style="list-style-type: none"> o The course provides an ideal preparation for the theoretical part of the CISA- Certification
Prerequisites	None
Teaching and learning methods	<p>Contact Hours</p> <ul style="list-style-type: none"> o Interactive instruction, Discussion, Presentation, Case study <p>Guided Self-Study</p> <ul style="list-style-type: none"> o Individual work, Working with a partner, Group work
Literature	Required Reading: - None

Remarks

This module is compulsory for students within the specialization “Digital Business Management”. After the completion of the specialization Digital Business Management students are well equipped for the preparation of the CISA-Certification (theoretical exam). Links to other modules: Accounting, Corporate Finance and controlling, Cybersecurity Management (Specialization).

Grading

Grade 1-6 (half grades)

Assessment**Assignment 50%**

Timeframe	during the semester
Grading Scale	points
Remarks	individual

Assignment 50%

Timeframe	during the semester
Grading Scale	points
Remarks	group work

Module details**Information Systems Auditing (DBM/CSM) - Mon - Basel**

Time	8:15 AM - 12:00 PM
Language	Englisch
Max. participants	64
Periodicity	Weekly
Lecturers	Frank Grimberg
Number	2-26FS.W-B-WIBIT-060714S1.SN/VR

Information Systems Auditing (DBM/CSM) - Wed - Olten

Time	8:15 AM - 12:00 PM
Language	Deutsch
Periodicity	Weekly
Lecturers	Frank Grimberg
Number	3-26FS.W-B-WIBIT-060734S1.SN/VR

