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Course Title:	DIGITAL AUDITING
Course Code:	ACC 445
Program:	BACHELOR OF SCIENCE IN ACCOUNTING
Department:	ACCOUNTING
College:	COLLEGE OF BUSINESS ADMINISTRATION
Institution:	PRINCE SULTAN UNIVERSITY

National Accreditation



International Accreditation



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A. Course Identification

1. Credit hours:	3 credit hours
2. Course type	
a.	University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
3. Level/year at which this course is offered:	4
4. Pre-requisites for this course (if any):	<ul style="list-style-type: none"> • COMPUTER APPLICATIONS FOR BUSINESS (CS 202) • AUDITING & ASSURANCE (ACC348)
5. Co-requisites for this course (if any):	N/A

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	X	%80
2	Blended		
3	E-learning	X	%20
4	Correspondence		
5	Other		

7. Actual Learning Hours (based on academic semester)

No	Activity	Learning Hours
Contact Hours		
1	Lecture	39
2	Laboratory/Studio	-
3	Tutorial	-
4	Others (Major Exam, project presentation, etc.)	6
	Total	45
Other Learning Hours*		
1	Study	45
2	Assignments	10
3	Library	5
4	Projects/Research Essays/Theses/Case Studies	10
5	Others (Self Study Professional Certification Program)	-
	Total	70

* The length of time that a learner takes to complete learning activities that lead to achievement of course learning outcomes, such as study time, homework assignments, projects, preparing presentations, library times

B. Course Objectives and Learning Outcomes

1. Course Description

This course examines audit function in a computerized environment. It focuses on the guidelines for performing IT audit and building automated audit function. Topics include risks associated with the dynamic area of IT auditing, auditing IT governance controls, security

concerns, Computer-Assisted Audit Tools and Techniques (CAATs), and the automation of audit function.

2. Course Main Objective

The main of purpose of this course is to develop thorough understanding of how modern audits are conducted in today's IT-driven business environment. sources IT risks and how to perform an IT audit. Students will gain valuable insights about the latest IT aspects of auditing with up-to-date coverage of today's techniques and tools for risk assessment, fraud detection, and internal control assessment.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge:	
1.1	Understand the IT environment and the role of the auditor.	PLO 1.1
1.2	Identify the key principles related to auditing information technology processes and related controls.	PLO 1.1
2	Skills :	
2.1	Appraise an understanding of the IT audit process i.e., risk assessment, planning, standards, guidelines and best practices.	PLO 2.1
2.2	Ability to automate the audit function.	PLO 2.1
3	Competence:	
3.1	Apprehend the relevant professional ethics and legal issues when dealing with IT Audit.	PLO 3.1
3.2	Demonstrate effective written communication skills	PLO 5.2

C. Course Content

1. Topics to be Covered		
List of Topics	No. of Weeks	Contact Hours
Auditing in a Digital Environment	1	3



<ul style="list-style-type: none"> ● An Introduction to IT Auditing ● Data Ecosystem and its Impact on Auditing ● An Introduction to Audit Automation ● Impact of Artificial Intelligence and Machine Learning on Auditing 		
IT Governance Controls & Auditing <ul style="list-style-type: none"> ● Governance of IT ● Corporate IT Function ● Outsourcing Vs. In-house the IT Function 	1	3
Operating Systems & Networks Auditing <ul style="list-style-type: none"> ● Operating Systems Auditing ● Networks Auditing ● Electronic Data Interchange & its Impact on Auditing 	2	6
Database Systems Auditing <ul style="list-style-type: none"> ● An Introduction to Databases ● Types & Key Elements ● Auditing Data Management Systems 	2	6
Auditing the Systems Development Life Cycle <ul style="list-style-type: none"> ● Systems Development Life Cycle (SDLC) ● Phases of SDLC ● SDLC & its Impact on Auditing 	1	3
Computer-Assisted Audit Tools & Techniques (CAATTs) <ul style="list-style-type: none"> ● IT Application Controls ● Testing IT Application Controls ● CAATTs for Controls Testing 	2	6
ERP system and its Implications on Auditing <ul style="list-style-type: none"> ● An Overview of ERP Systems ● Features and Structure of ERP Systems ● Risks of Implementing ERP Systems ● ERP & its Impact on Auditing 	2	6
Audit Automation <ul style="list-style-type: none"> ● Process Mining ● Visualization Techniques for Auditing ● Fraud Detection through Analytics ● Digital Audit Capabilities 	2	6



Business Ethics in a Digital World	1	3
Project Work & Revision	1	3

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge		
1.1	Understand the IT environment and the role of the auditor.	A combination of lectures, discussion and case studies	Class test/Quiz, Assignments
1.2	Identify the key principles related to auditing information technology processes and related controls.	A combination of lectures and tutorials	Examinations, Assignments
...			
2.0	Skills		
2.1	Appraise an understanding of the IT audit process i.e., risk assessment, planning, standards, guidelines and best practices	A combination of lectures and tutorials	Examinations, Assignments
2.2	Ability to automate the audit function.	A combination of lectures and case studies	Examinations, Assignments
...			
3.0	Competence		
3.1	Apprehend the relevant professional ethics and legal issues when dealing with IT Audit.	Lectures, tutorials, in-class activities, discussions	Class test/Quiz
3.2	Demonstrate effective written communication skills	In-class activities, discussion	Assignment
...			

2. Assessment Tasks for Students

#	*Assessment task	Week Due	Percentage of Total Assessment Score
1	Student Assessment (Participation, Assignments (and attendance	Every week	10%
2	Examination –Major I	7	20%
3	Examination -Major II	12	20%
4	Project & Presentation	15	10%
5	Final Exam	16	40%



*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

Instructors allocate six office hours per week for students' consultation (4 office hours and 2 academic advising hours). In addition, students are welcomed anytime by appointment if they cannot come during the office hours.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Information Technology Auditing, 4 th edition, by James A. Hall
Essential References Materials	Information Technology Auditing, 4 th edition, by James A. Hall
Electronic Materials	To be advised
Other Learning Materials	Artificial Intelligence for Audit, Forensic Accounting, and Valuation: A Strategic Perspective, 1st Edition, by Al Naqvi

2. Facilities Required

Item	Resources
Accommodation Classrooms, laboratories, demonstration) (rooms/labs, etc)	Classroom with 25 seating capacity
Technology Resources AV, data show, Smart Board, software, etc) (.	Laptop, data show, whiteboard, LMS, Microsoft Office, ERP system, Internet Connection
Other Resources Specify, e.g. if specific laboratory) equipment is required, list requirements or (attach a list	Laptop

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of teaching and assessment	Course leader Program leaders	Direct assessment – Classroom observation Indirect assessment - Course Evaluation Survey
Extent of achievement of course learning outcomes	Faculty	Direct assessment – Academic assessment (AOL) Rubrics assessment



		Indirect assessment Course Evaluation Survey
Quality of learning resources	Student	Indirect assessment Course Evaluation Survey
Action Plan continuity (Closing the loop)	AOL Committee and course leaders	AOL Report

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Department of Accounting Council
Reference No.	.Meeting No
Date	

