



Course Specifications

Course Title:	Digital Accounting
Course Code:	ACC 445
Program:	BSc in Accounting
Department:	Accounting
College:	College of Business Administration
Institution:	Prince Sultan University

Table of Contents

A. Course Identification	3
6. Mode of Instruction (mark all that apply)	3
B. Course Objectives and Learning Outcomes	3
1. Course Description	3
2. Course Main Objective	4
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods.....	5
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities	6
1. Learning Resources	6
2. Facilities Required	7
G. Course Quality Evaluation	7
H. Specification Approval Data	7

A. Course Identification

1. Credit hours: 3
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: Semester 2, Year 4
4. Pre-requisites for this course (if any): ACC 348 Auditing & Assurance
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		
2	Blended	36	80%
3	E-learning	9	20%
4	Correspondence		
5	Other		

7. Actual Learning Hours (based on academic semester)

No	Activity	Learning Hours
Contact Hours		
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45
Other Learning Hours*		
1	Study	50
2	Assignments	15
3	Library	5
4	Projects/Research Essays/Theses	30
5	Others (specify)	
	Total	100

* 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

<p>1. Course Description</p> <p>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 (CAATTs), and the automation of audit function.</p>
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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 3.4

C. Course Content

No	List of Topics	Contact Hours
1	Auditing in a Digital Environment <ul style="list-style-type: none">An Introduction to IT AuditingData Ecosystem and its Impact on AuditingAn Introduction to Audit AutomationImpact of Artificial Intelligence and Machine Learning on Auditing	3
2	IT Governance Controls & Auditing <ul style="list-style-type: none">Governance of ITCorporate IT FunctionOutsourcing Vs. In-house the IT Function	3
3	Operating Systems & Networks Auditing <ul style="list-style-type: none">Operating Systems AuditingNetworks AuditingElectronic Data Interchange & its Impact on Auditing	6
4	Database Systems Auditing <ul style="list-style-type: none">An Introduction to DatabasesTypes & Key ElementsAuditing Data Management Systems	6

5	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 	3
6	Computer-Assisted Audit Tools & Techniques (CAATTs) <ul style="list-style-type: none"> • IT Application Controls • Testing IT Application Controls • CAATTs for Controls Testing 	6
7	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 	6
8	Audit Automation <ul style="list-style-type: none"> • Process Mining • Visualization Techniques for Auditing • Fraud Detection through Analytics • Digital Audit Capabilities 	6
9	Business Ethics in a Digital World	3
10	Project Work & Revision	3
Total		45

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, discussion and case studies	Class test/Quiz, Assignments
2.0	Skills		
2.1	Appraise an understanding of the IT audit process i.e., risk assessment,	A combination of lectures and case studies	Examinations, Assignments

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
	planning, standards, guidelines and best practices		
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, 4th edition, by James A. Hall
Essential References Materials	To be advised in class
Electronic Materials	-
Other Learning Materials	<ul style="list-style-type: none"> 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 (google meet during online sessions)
Technology Resources (AV, data show, Smart Board, software, etc.)	Laptop, data show, whiteboard, LMS, and Microsoft Office, Internet Connection
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	N/A

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
Reference No.	Department Council Meeting # 3
Date	21st September, 2020