



DETAILED SYLLABUS

Accounting Information Systems Auditing

1. Information about the study program

1.1 University	Babeș-Bolyai University
1.2 Faculty	Faculty of Economics and Business Administration
1.3 Department	Accounting and Audit
1.4 Field of study	Accounting
1.5 Program level (bachelor or master)	Master
1.6 Study program / Qualification	Accounting and Organizations

2. Information about the subject

2.1 Subject title	EME0024 Accounting Information Systems Auditing						
2.2 Course activities professor	Lecturer PhD Vasile Daniel Cardoso vasile.cardos@econ.ubbcluj.ro						
2.3 Seminar activities professor	Lecturer PhD Vasile Daniel Cardoso vasile.cardos@econ.ubbcluj.ro						
2.4 Year of study	II	2.5 Semester	4	2.6 Type of assessment	Exam	2.7 Subject regime	Elective

3. Total estimated time (teaching hours per semester)

3.1 Number of hours per week	3	out of which: 3.2 course	2	3.3 seminar/laboratory	1
3.4 Total number of hours in the curriculum	36	out of which: 3.5 course	24	3.6 seminar/laboratory	12
Time distribution					Hours
Study based on textbook, course support, references and notes					40
Additional documentation in the library, through specialized databases and field activities					34
Preparing seminars/laboratories, essays, portfolios and reports					30
Tutoring					4
Assessment (examinations)					6
Others activities					
3.7 Total hours for individual study	114				
3.8 Total hours per semester	150				
3.9 Number of credits	6				

4. Preconditions (if necessary)

4.1 Curriculum	
4.2 Skills	<ul style="list-style-type: none"> • Know and apply the recording techniques and procedures specific to financial accounting; • Know and apply the techniques and procedures specific to internal and financial audit; • Know and apply database knowledge.

5. Conditions (if necessary)

5.1. For course development	<ul style="list-style-type: none"> The students will attend the activities with their phones on silence mode; During the course the students if asked by the lecturer are required to participate in discussions and/or answer to questions related to the topics at hand.
5.2. For seminar / laboratory development	<ul style="list-style-type: none"> The attendance of seminars is mandatory for all students; At the beginning of each seminar, students must submit, at the teacher's request, the homework received in the previous seminar(s). During the seminar, the students are required the teacher's request to solve applications and to answer the questions related to the topic. The access in the classroom and consumption of food and beverages is prohibited.

6. Acquired specific competences

Professional competences	<ul style="list-style-type: none"> Through knowledge of concepts, principles and methods specific to accounting information systems auditing; Ability to adequately use concepts, principles and methods specific to accounting information systems auditing for the solving of general theoretical and practical aspects applicable; Apply adequately the concepts, principles and methods specific to accounting information systems auditing for the understanding and solving of specific matters of internal and financial audit; Through knowledge of assessment methods and techniques needed to issue an audit opinion; Adequate analysis of the assessment methods and techniques needed to substantiate constructive solutions; Developing the audit report;
Transversal competences	<ul style="list-style-type: none"> Execute complex professional duties in IT intensive environments in an independent and professional way; Ownership of different roles and responsibilities in professional organizations and public or private entities; Acquire the ability of self-assessment of own professional competence level and identify the opportunities which can add value to the own professional development.

7. Subject objectives (arising from the acquired specific competences)

7.1 Subject's general objective	To develop or enhance the skills and knowledge needed to carry out an audit of accounting information systems, as an independent mission or as a component of internal or financial audit missions.
7.2 Specific objectives	<ul style="list-style-type: none"> To understand the need and importance of accounting information systems auditing; To understand and apply the specific steps of accounting information systems auditing; To understand and include accounting information systems auditing in internal or financial audit missions; To understand how to exploit the conclusions of an accounting information systems audit.

8. Contents

8.1 Course	Teaching methods	Observations
Accounting information systems auditing – general aspects	lecture, explanation, conversation	1 lecture. browsing the references
Standards and frameworks for accounting information systems auditing	lecture, explanation, conversation	1 lecture. browsing the references

Accounting information systems auditing and internal and financial audit missions	lecture, explanation, conversation	2 lectures. browsing the references
Auditing main processes: the audit of procurements and payments	lecture, explanation, conversation	2 lectures. browsing the references
Auditing main processes: the audit of inventories and production cycle	lecture, explanation, conversation	2 lecture. browsing the references
Auditing main processes: the audit of sales, receivables and their settlement	lecture, explanation, conversation	2 lectures. browsing the references
Auditing other processes. Preparing the audit report	lecture, explanation, conversation	2 lectures. browsing the references
References:		
<ol style="list-style-type: none"> 1. Bagranoff N.A., Simkin M.G. și Norman C.S., 2009, Core Concepts of Accounting Information Systems – 11th Edition, John Wiley & Sons, Inc. 2. Cardoș V., 2010, Auditul sistemelor informaționale contabile. Provocări teoretice și valențe practice, Editura Alma Mater, Cluj- napoca 3. ISACA, 2014, Information Technology Assurance Framework, Rolling Meadows, SUA 4. Hall J.A, 2011, Information Technology Auditing - 3rd Edition, Cengage Learning, Inc. 5. Hall J.A, 2011, Accounting Information Systems - 7th Edition, Cengage Learning, Inc. 		
8.2 Seminar/laboratory	Teaching methods	Observations
Deepening the core issues of information systems audit standards	discussion, exercise and problem solving	1 seminar. Students' involvement
Information systems audit and internal and financial audit missions	discussion, problem solving and case study	1 seminar. Students' involvement
Auditing main processes: the audit of procurements and payments	discussion, problem solving and case study	1 seminar. Students' involvement
Auditing main processes: the audit of inventories and production cycle	discussion, problem solving and case study	1 seminar. Students' involvement
Auditing main processes: the audit of sales, receivables and their settlement	discussion, problem solving and case study	1 seminar. Students' involvement
Auditing other processes. Preparing the audit report	discussion, problem solving and case study	2 seminars. Students' involvement
References:		
<ol style="list-style-type: none"> 1. Bagranoff N.A., Simkin M.G. și Norman C.S., 2009, Core Concepts of Accounting Information Systems – 11th Edition, John Wiley & Sons, Inc. 2. Cardoș V., 2010, Auditul sistemelor informaționale contabile. Provocări teoretice și valențe practice, Editura Alma Mater, Cluj- napoca 3. ISACA, 2014, Information Technology Assurance Framework, Rolling Meadows, SUA 4. Hall J.A, 2011, Information Technology Auditing - 3rd Edition, Cengage Learning, Inc. 5. Hall J.A, 2011, Accounting Information Systems - 7th Edition, Cengage Learning, Inc. 		

9. Corroboration / validation of the subject's content in relation to the expectations coming from representatives of the epistemic community, of the professional associations and of the representative employers in the program's field.

- For this subject, the formative contents were established considering the education standards in the following areas: internal audit, financial audit, information systems audit; the requirements of the international professional organizations: IIA, IFAC, and ISACA; and national organizations: CECCAR, CAFR, and AAIR. Also, we took into consideration the conclusions of the debates held with business representatives and potential employers.

10. Assessment (examination)

Type of activity	10.1 Assessment criteria	10.2 Assessment methods	10.3 Weight in the final grade
10.4 Course	<ul style="list-style-type: none"> Through knowledge of concepts, principles and methods specific to accounting information systems auditing; Ability to adequately use concepts, principles and methods specific to accounting information systems auditing for the solving of general theoretical and practical aspects applicable; 	Written exam consisting of multiple choice questions with a single answer	30%
	<ul style="list-style-type: none"> Through knowledge of assessment methods and techniques needed to issue an audit opinion; 		40%
10.5 Seminar/laboratory	<ul style="list-style-type: none"> Apply adequately the concepts, principles and methods specific to accounting information systems auditing for the understanding and solving of matters of internal and financial audit; 	Develop and apply tests and techniques for information systems audit based on case studies indicated by the teacher.	40%
	<ul style="list-style-type: none"> Adequate analysis of the assessment methods and techniques needed to substantiate constructive solutions; 		
	<ul style="list-style-type: none"> Carry out tests and de techniques specific to information systems audit. 		
10.6 Minimum performance standard			
<ul style="list-style-type: none"> It is necessary to obtain a minimum grade of 5 (five) in order to pass this subject; The grades being granted are between 1 (one) and 10 (ten); Students must approach each element (question, problem) within the exam sheet; The exam is written and takes approximately 120 minutes. 			