

**NEW YORK UNIVERSITY – STERN SCHOOL OF BUSINESS**  
**DEPARTMENT OF ACCOUNTING**  
**Internal Controls & Accounting Information Systems - A Data**  
**Analytics Perspective**  
**ACCT-3315 SPRING 2025**

**Instructor:** Prof. Joel Lanz, MBA, CPA/CGMA/CITP, CFE, CISSP, CISA, CISM

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**Office Hours:** Mo-We 8:30-9:30 or by appointment

**Phone:** 516-933-3662 (If I do not pick up, please leave a message with alternate times to return your call).

**Class Section of Internal Controls & Accounting Information Systems - A Data Analytics Perspective**

DATES	ACCT-GB3315 SECTION	DAY	TIME	LOCATION
1/27-5/5	M1 (2689)	M & W	3:00-4:20 PM	KMC 2-70

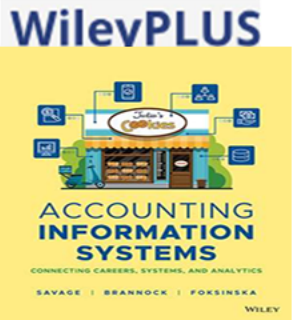
**Course Objectives/Goals:**

During our time together, you will learn how to assess, design, and consider the impact of IT risks and corresponding controls on financial reporting and business operations. Our lectures, discussions, and assignments will focus on how managers address IT and business processes to help achieve organizational goals and ensure accurate financial reporting. Through selected tasks that simulate real-world professional accounting challenges, you will gain confidence in your ability to assess system controls and effectively design risk mitigation strategies for systems for which you could provide assurance or advisory services. Some of you will use this knowledge directly or contribute to various aspects of acquisition and merger due diligence assignments. As appropriate, we also examine selected IT-related regulatory and financial reporting developments.

You will graduate into an increasingly competitive global marketplace clamoring for professionals who can provide better information assurance, reliability, and the ability to facilitate business development opportunities and performance. IT professionals have the technical expertise to ensure the secure configuration of IT hardware or the proper deployment of technology solutions. Yet, their solutions lack the CPA's or financial manager's perspective and ability to understand the complicated business implications, governance challenges, and risks associated with technology.

As with most worthwhile events and activities in life, this course is not easy. Most students will find the topics not difficult, but the workload is steady and relatively heavy. The application of the course topics to real-world situations challenges most students. Please consider this course as a career investment rather than just another step towards graduation or GPA goals. With this perspective, you will be able to put learning first and foremost and best prepare for applicable sections (AUD and ISC) of the CPA exam.

## Course Materials:

 <p><b>WileyPLUS</b> ACCOUNTING INFORMATION SYSTEMS CONNECTING CAREERS, SYSTEMS, AND ANALYTICS SAVAGE   BRANNOCK   FOKSINSKA WILEY</p>	<p>We will be using the WILEYPLUS VERSION OF Savage, A., Brannock, D. &amp; Foksinska, A (2021). <i>Accounting Information Systems: Connecting Careers, Data, and Systems</i>. New Jersey: Wiley.</p>
	<p>The required material for this course, <b>WileyPlus for Accounting Information Systems</b> by Savage, will be delivered to you digitally through a link in your course site. The <b>cost of the platform including the ebook is approximately \$102.50</b>, which will be added as a “book charge” to your bursar bill. If you choose to purchase your course materials elsewhere, you must login <a href="#">here to the student portal</a> and opt out of the program by February 5th. <b>If you do not opt out by this date, you will be charged.</b> <b>*Please note - if you opt out you will lose access to the WileyPlus platform after the opt out period closes.</b></p>
	<p>Once you purchase access, please enter the course id <b>B15174</b> to access our class and related assignments.</p>
	<p><b>Wiley recommends using the Chrome browser when using this resource, especially for exams.</b></p>

## Assessment and Grade Determination:

SEGMENT	% OF GRADE	DESCRIPTION
<b>Three Exams (Exam #1 – 20% Exam #2 – 20% Exam #3 – 22%)</b>	62%	Further information on the exams will be provided during the semester. Tests can only be taken individually within the established timing parameters. Communicating test contents or assisting others during the test is prohibited and subject to academic policies /discipline.
<b>Graded Homework (Post-Lecture)</b>	18%	<u>You have one attempt to complete.</u> Specific assignments are included in the course schedule below. Although individually submitted, you may work on (and discuss) the assignments with others before submission. Unless noted in the course schedule below, each homework assignment consists of multiple choice tasks worth 50-60% and “task-based simulations worth 30-40% of the assignment. Question references are from text, and I recommend you work on these assignments manually before submission.
<b>PRE-Class Adaptive Assignments</b>	5%	The Wiley software tailors adaptive assignments to the individual. They are generally due just before the assigned lecture.
<b>Value Add Provided to Class – contributions during class or as specified by the professor</b>	15%	By providing quality contributions to classroom discussions and in-class exercises, you create value for all of us (you, your colleagues, and me). Doing so usually requires that you appropriately prepare for class. Preparation involves completing “before class” activities identified for the class session. In addition to traditional lectures, our class will incorporate active learning techniques that will help you contribute and participate. Please participate consistently throughout the semester, as you cannot make up for sessions or units you did not add value to. You should record all value-added contributions throughout the semester in the provided Brightspace value-added log (must be submitted once at the end of the semester with your recommended score).

		<p>I appreciate that some might be "uncomfortable" speaking individually or as a spokesperson for a group and, therefore, may avoid doing so in class. Yet, to master course content, discussion and debate are required. Everyone makes mistakes—including me—and as a result, we learn from each other. Please consider that the best learning sometimes stems from discomfort with coming up with an answer and seeking a resolution. I am also trying to simulate professional practice to make you more comfortable as you begin your career.</p> <p><b>If, for any reason, you feel that you are not included or continue to be uncomfortable providing value-added services as described above, please let me know AS SOON AS POSSIBLE—I want to hear from you. As the situation dictates, I will determine an equivalent method of providing value-added content on a going-forward basis.</b></p> <p><b>Contributing throughout the semester is vital, as a lack of contribution in one unit cannot be made up for in another. Please maintain a log of your value-added contributions throughout the semester for submission and my review at the end of the semester. I will review further requirements and supply a log template during class (YOU MUST USE THE FORM PROVIDED ON BRIGHTSPACE).</b></p>
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The following grading guidelines are used to determine grades: A's are awarded for excellent work; B's are awarded for good or very good work; C's are awarded for adequate work; D's are awarded for minimally passing; and F's are awarded for unsatisfactory or inadequate work.

**Tentative Course Schedule (Subject to Change)**

We will discuss preparation and study strategies during our first class. We rely on text and accompanying textbook videos (available in WileyPlus) to deliver foundational knowledge. We will focus on the more challenging topics in class and provide more significant opportunities to apply knowledge through class discussions and debate.

The course is divided into three units (color-coded with the detailed course schedule):

UNIT	CPA EXAM SECTION	DESCRIPTION	IN CLASS
AIS foundations review	AUD (90%) ISC (10%)	Primarily <b>a review</b> of "high risk" CPA Exam topics covered in most undergraduate AIS and some Auditing (limited to AIS-related) topics.	Approximately <b><u>one chapter per session</u></b> is used to discuss assigned questions and problems. <b><u>The unit exam covers eight chapters.</u></b>
Technology & Risk Mgt.	AUD (75%) ISC (25%)	Intermediate-level IT Audit and Assurance-related topics.	Approximately <b><u>two sessions per chapter.</u></b> Includes both formal lectures and discussions of assigned questions and problems. <b><u>The unit exam covers four chapters.</u></b>
Cybersecurity	AUD (5%) ISC (95%)	Introduction to more advanced technology risk issues typically covered in the ISC section.	<b><u>Approximately three sessions per chapter plus three sessions for outside readings.</u></b> Focus on lectures with some discussions. <b><u>The unit exam covers two chapters (one from previous unit) and outside readings.</u></b>

**NOTE 1: DEPENDING ON CONFIGURATION, THE WILEY TOOL MAY SHOW A DUE TIME THAT IS ONE HOUR MORE THAN INDICATED HERE. PLEASE ALWAYS USE THE TIMES INDICATED IN THIS SYLLABUS. Before START OF CLASS MEANS 9:30 AM ON THE DATE INDICATED HERE (EVEN THOUGH THE WILEY TOOL MAY SHOW (in some circumstances)10:30 AM,**

NOTE 2: Depending on the subject matter, the lecture can be either stand-alone (traditional) or interactive (Q&A and/or expanded topic discussion based on “Be Able to Discuss Assignments). I will rely on the textbook videos for some chapters and less challenging topics. Please let me know before class (ideally the day before the scheduled class) of any topics/issues you would like me to cover.

NOTE 3: **Course Inclement Weather Contingency Plan** In case of inclement weather (e.g., snow), please monitor your email. Should NYU announce a closure, we will follow their instructions. Should NYU not announce a closure, if a significant storm impacts my ability to get to campus, I will send an email (via Brightspace) by 9 am on the morning of the impacted class, letting you know that we will be switching to remote class (ZOOM) for that session. Should you need to know before 9 am, please let me know. Please let me know if you cannot attend class due to the weather.

<b>CLASS DATES</b>	<b>TOPICS</b>	<b>Class Prep PREPARE PRIOR TO INDICATED CLASS DATE (PRE-Class Adaptive Assignments) (5% of Grade)</b>	<b>In Class BE ABLE TO DISCUSS ASSIGNMENTS (opportunity for value add) (15% of Grade)</b>	<b>GRADED HW SUBMIT BEFORE START OF CLASS ON THE DATE INDICATED BELOW BY USING WILEYPLUS (18% of Grade)</b>
Jan 27 (M)	Course Orientation.	<u>Read</u> Welcome to Your Wiley Course	Syllabus walk-thru WileyPlus walkthrough AIS and the profession	None
Jan 29 (W)	Accounting as Information	<u>Read or View</u> Ch 1 <u>View</u> Ch 1 Professional Interviews	<u>Discussion</u> Ch 1 DQ 11 AA 1, 6	<u>Due 2/3</u> MC 2, 4, 8, 15, 16, 17, 18, 19, 20, 21 AA 2, 3, 4, 7. <u>Post-Class:</u> Review Ch 1 as needed.
Feb 3 (M)	Software and Systems	<u>Read or View</u> Ch 4 <u>View</u> Ch 4 Professional Interviews <u>Do</u> Ch 4 PRE-Class Adaptive <u>Prep</u> for In Class NOTE: Some material is covered in other courses. Review as needed. This class is dedicated to	<u>Discussion</u> Ch 4 DQ 10, AA2, 5	<u>Due 2/10</u> MC 2, 3, 4, 8, 9, 10, 13, 14, 17, 18. AA 1, 6, 7, 8. <u>Post-Class:</u> Read or View Ch 4 as needed.

		reviewing the most critical concepts.		
Feb 5 (W)	Documenting Systems and Processes	<u>Read or View</u> Ch 8 <u>View</u> Ch 8 Professional Interviews <u>Do</u> Ch 8 PRE-Class Adaptive <u>Prep</u> for In Class	Discussion Ch 8  No assignment	<u>Due 2/10</u> MC 1, 3, 4, 5, 6, 7, 8, 9, 11, 12, 14, 15, 16, 17. AA 1, 3, 8 (Note 14 MCQ=70% plus 3 AA= 30%).  <u>Post-Class:</u> Read or View Ch 8 as needed.
Feb 10 (M)	Data Storage and Analysis (ch 5)	<u>Read or View</u> Ch 5 <u>Recommend View</u> Ch 5 Professional Interviews <u>Prep</u> for in class	<u>Discussion</u> Ch 5 AA 1, 5, 6, 8	<u>Due 2/19</u> <u>Ch 5</u> None. <u>Post-Class:</u> Read or View Ch 5 as needed
Feb 12 (W)	Human Resources and Payroll Processes (ch 9)	<u>Read or View</u> Ch 9 <u>View</u> Ch 9 Professional Interviews <u>Do</u> Ch 9 PRE-Class Adaptive <u>Prep</u> for In Class	<u>Discussion</u> Ch 9 DQ2 AA3 (flow), AA6, AA 8, 9, 10.	<u>Due 2/19</u> <u>Ch 9</u> MC 2, 4, 5, 8, 10, 14, 15, 16, 18, 19. AA 1, 2, 5, 7 <u>Post-Class:</u> Read or View Ch 9 as needed.
Feb 19 (W)	Purchasing and Payments Processes	<u>Read or View</u> Ch 10 <u>View</u> Ch 10 Professional Interviews <u>Do</u> Ch 10 PRE-Class Adaptive <u>Prep</u> for In Class	<u>Discussion</u> Ch 10  DQ5, DQ9 AA2, 4, 7, 8.	<u>Due 2/24</u> MC 1, 3, 4, 6, 7, 8, 9, 10, 12, 14, 15, 17, 18, 19. AA 3, 5, 6.  (Note 14 MCQ=70% plus 3 AA= 30%).
Feb 24 (M)	Marketing, Sales and Collections	<u>Read or View</u> Ch 12 <u>View</u> Ch 12 Professional Interviews <u>Do</u> Ch 12 PRE-Class Adaptive <u>Prep</u> for In Class	<u>Discussion</u> Ch 12  DQ 3,4, 8, 9, 10, 12, 13 AA 2, 4, 5, 10	<u>Due 3/3 (no class but test date and within scope)</u>  MC 5, 7, 8, 9, 10, 12, 13, 15, 18, 20 AA 3, 6, 7, 9
Feb 26 (W)	Audit Assurance	<u>Read or View</u> Ch 19 (ONLINE CHAPTER) <u>View</u> Ch 19 Professional Interviews <u>Do</u> Ch 19 PRE-Class Adaptive <u>Prep</u> for In Class	<u>Discussion</u> Ch 19 DQ2, 4 AA2, 5	None
Mar 3 (M)	TEST #1	Test administered online	NO IN-PERSON	Scope of exam chapters

			CLASS. TIME PROVIDED TO COMPLETE EXAM	1,4,5, 8, 9, 10, 12 &19.
Mar 5 (W)	Risk and Risk Assessments	<u>Read or View</u> Ch 2 <u>View</u> Ch 2 Professional Interviews <u>Do</u> Ch 2 PRE-Class Adaptive <u>Prep</u> for In Class	<u>Lecture &amp; Discussion</u> Ch 2 DQ 1, 6 AA 1, 7, 8, 9, 10	Due 3/17 MC 4, 6, 7 8, 12, 17, 18, 19, 24, 26 AA 2, 3, 4, 5  <u>Post-Class:</u> Read or View Ch 2 as needed
Mar 12 (W)	continued	continued	continued	continued
Mar 17 (M)	Risk Management & Internal Controls	<u>Read or View</u> Ch 3 <u>View</u> Ch 3 Professional Interviews <u>Do</u> Ch 3 PRE-Class Adaptive <u>Prep</u> for In Class	<u>Discussion</u> Ch 3 Video #2 Discuss DQ 1, 7 AA 1, 5, 8	Due 3/31 MC 2, 3, 6, 8, 11, 12, 13, 18, 23, 24. AA 2, 3, 6, 7  <u>Post-Class:</u> Read or View Ch 3 as needed.
Mar 19 (W)	continued	continued	continued	continued
Mar 31 (M)	Information Systems and Controls	<u>Read or View</u> Ch 14 <u>View</u> Ch 14 Professional Interviews <u>Do</u> Ch 14 PRE-Class Adaptive <u>Prep</u> for In Class	<u>Discussion</u> Ch 14 DQ 2, 7, 9. AA1, 3	<u>Due 4/7</u> MC 3, 4, 6, 9, 10, 11, 13, 14, 15, 16, 17 & 18. AA 2, 6, 7, 8.  <u>Post-Class:</u> Read or View Ch 14 as needed
Apr 2 (W)	continued	continued	continued	continued
Apr 7(M)	Emerging and Disruptive Technologies (see also 4/14)	<u>Read or View</u> Ch 7 <u>View</u> Ch 7 Professional Interviews <u>Do</u> Ch 7 PRE-Class Adaptive <u>Prep</u> for In Class	<u>Discussion</u> Ch 7 DQ4, 5, 9 AA 2, 5	<u>Due 4/9 (no class but test date and within scope)</u>  MC 1, 3, 5, 6, 9, 12, 14, 17, 18, 19. AA 1 & 6 (15 pts each)  (Note 10 MCQ=70% plus 2 AA= 30%).
Apr 9 (W)	TEST #2	Test administered online	NO IN-PERSON CLASS. TIME	Scope of exam chapters 2, 3, and 14.

			PROVIDED TO COMPLETE EXAM	
Apr 14 (M)	Continued (see 4/7)	Continued (see 4/7)	Continued (see 4/7)	Continued (see 4/7)
Apr 16 (W)	Cybersecurity: Foundation	Read or View Ch 16 View Ch 16 Professional Interviews Do Ch 16 PRE-Class Adaptive Prep for In Class	Discussion Ch 16 DQ 3, 4, Due 12/3 DQ6, 7, AA3	Due 4/28 MC 3, 4, 6, 10, 11, 13,15, 16, 17, 20. AA 1, 6, 7, 8.
Apr 21 (M)	continued	continued	continued	continued
Apr 23 (W)	continued	continued	continued	continued
Apr 28 (M)	Cybersecurity: Core	<u>Read:</u> Center for Internet Security (CIS), CIS Controls; Version 8.1 — “Overview” and “Why is this Control critical?” sections of each control (Control 01 to Control 18)	Lecture based on the publication. Discussion based on the publication	To be determined
Apr 30 (W)	continued	continued	continued	continued
May 2 (F)	VALUE ADD LOG	VALUE- ADD LOG SUBMISSIONS DUE BY 11:59 PM	ONLY APPROVED FORMAT. SUBMIT VIA BRIGHTSPACE	YOU MUST ALSO SUBMIT A RECOMMENDED SCORE
May 5 (M)	continued	continued	continued	continued
May 9 (F)	TEST #3 DUE	Test administered online	NO IN-PERSON CLASS. TIME PROVIDED TO COMPLETE EXAM	Scope of exam chapter 7,16 and Reading Material.

### **Recommended approach to learning the subject matter**

You will find that the "Accounting Information System" course differs from other accounting courses as it is not financial or numerical based. *You may need to adopt a different study process than what might have worked well for you in other accounting courses. Consider leveraging study techniques used in auditing, management, MIS, and economics courses when developing your study plan. Innovative, creative problem-solving and "outside the box" thinking will help you master course contents and grading components.*

**A helpful technique is to assume you are the owner or CFO of a business familiar to you (or use the illustrative company in the text – Julia’s Cookies). As you read, view, prepare, and study the course materials, ask yourself how an owner or CFO would use and apply the information to their business. Many prior students have recommended this approach as significantly enhancing their understanding and performance.**

Before you begin specific course activities, please review the “Welcome to Your Wiley Course” in WileyPlus. The “Looking for Help” section has study suggestions (Study Help). Although many graduate students may feel this is unnecessary, those attempting the CPA exam may want to consider refreshing their skills to maximize their skills to prepare for the licensing exam. The “How to Succeed in the Course” introduces the text and its tools.

Given the course's uniqueness and challenges, the following are my suggestions for working through each assignment. Obviously, this will need to be customized based on your unique needs, objectives, and background. Only requirements designated as MANDATORY will be DIRECTLY CALCULATED IN YOUR GRADE (however, doing the recommended or highly recommended actions will significantly improve your performance and grades).

ACTION	WHY	REQUIREMENT
Scan the chapter (don't read yet) and read the chapter preview (beginning of chapter) and the learning objectives review (end of chapter).	Become familiar with the chapter contents and form a preliminary assessment of your knowledge and prior exposure to the contents.	Recommended
Watch featured professional videos.	Feature real accounting professionals discussing their career paths and how they apply course concepts in their daily professional tasks. These videos will help introduce you to professional practice and provide an appreciation of how chapter contents may apply to your professional work.	Highly Recommended, esp. for those chapters with limited or no professor lecture.
In the course resources section, work through the questions included in the practice questions.	These questions are generally easy and organized by learning objectives. They can help you assess how much you already know about the subject and develop a more effective study approach for the chapter.	Recommended
Either read the chapter text <u>or</u> watch the textbook author's video. (For most students, reading would be the most effective option).	Some learn better by reading, and some by watching a video. The eTextbook supports highlighting, note-taking, read-aloud, and searching. The textbook author's videos walk students through key concepts at the learning objective level to reinforce understanding. NOTE: THIS IS YOUR PRIMARY SOURCE FOR LEARNING FOUNDATIONAL COURSE CONTENTS.	Highly Recommended
Watch the chapter's featured professional video.	It features real accounting professionals discussing their career paths and how they apply course concepts in their day-to-day lives, especially during the first five years of a CPA's career. We will discuss some but not all. These short videos provide practical perspectives on how chapter contents may be used in practice. We will also discuss it in class.	Highly Recommended
Complete the PRE-class adaptive assignment (due before the designated lecture).	Before attending a lecture, these assignments help you assess your understanding of core textbook concepts. You keep taking the assignment until you achieve your desired score.	MANDATORY
Attend class and participate in the discussion.	Class lectures and discussions will generally <u>focus on how text material is applied in practice and practical considerations of the material for those entering the profession.</u> Student questions on reading and videos will also be discussed.	MANDATORY (To gain value-add points, you need to be in class and contribute – unless we have had a conversation).

Post-class review	Revisit the text or videos to reinforce key or challenging topics. Both are organized by subtopics, allowing you to focus.	Recommended
Prepare and submit homework	Questions are identified above. For the “application and analysis” questions, drop-down choices are provided.	MANDATORY
Review and Study for exams	Study for the exam using personal preferences and techniques. This can include reviewing class notes, homework, and key textbook concepts.	Highly Recommended
Complete the EXAM-readiness adaptive assignment.	Developed by the textbook author to help identify areas that need focus before an exam (textbook, not lecture material).	Recommended
Take the exam	Further guidance will be provided during the semester.	MANDATORY

## **General Course Notices, Policies, and Design Considerations**

### **ACADEMIC INTEGRITY**

We take pride in our well-rounded education and approach our academics with honesty and integrity. Indeed, integrity is critical to all that we do here at NYU Stern. As members of our community, all students agree to abide by the **NYU Academic Integrity Policies** as well as the NYU Stern Student Code of Conduct, which includes a commitment to:

- Exercise integrity in all aspects of one's academic work including, but not limited to, the preparation and completion of exams, papers and all other course requirements by not engaging in any method or means that provides an unfair advantage.
- Clearly acknowledge the work and efforts of others when submitting written work as one's own. Ideas, data, direct quotations (which should be designated with quotation marks), paraphrasing, creative expression, or any other incorporation of the work of others should be fully referenced.
- Refrain from behaving in ways that knowingly support, assist, or in any way attempt to enable another person to engage in any violation of the Code of Conduct. Our support also includes reporting any observed violations of this Code of Conduct or other School and University policies that are deemed to adversely affect the NYU Stern community.

### **STERN CODE OF CONDUCT**

The Stern Code of Conduct and Judiciary Process applies to all students enrolled in Stern courses.

For graduate students, information can be found here: <https://www.stern.nyu.edu/uc/codeofconduct>.

For undergraduates, information can be found here: <https://www.stern.nyu.edu/portal-partners/current-students/undergraduate/community/community-expectations>

To help ensure the integrity of our learning community, prose assignments you submit to NYU Brightspace will be submitted to Turnitin. Turnitin will compare your submission to a database of prior submissions to Turnitin, current and archived Web pages, periodicals, journals, and publications. Additionally, your document will become part of the Turnitin database.

### **GENERAL CONDUCT & BEHAVIOR**

Students are also expected to maintain and abide by the highest standards of professional conduct and behavior. Please familiarize yourself with Stern's Policy in Regard to In-Class Behavior & Expectations for Graduate and Undergraduate students.

([https://www.stern.nyu.edu/portal-partners/registrar/policies-procedures/general-policies/cod\\_e-conduct](https://www.stern.nyu.edu/portal-partners/registrar/policies-procedures/general-policies/cod_e-conduct)) (<http://www.stern.nyu.edu/portal-partners/current-students/undergraduate/resources-policies/academic-policies/index.htm>) and the NYU Student Conduct Policy (<https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines/university-student-conduct-policy.html>).

## **GRADING GUIDELINES**

**Grading Information for Stern Elective Courses** - At NYU Stern, we strive to create courses that challenge students intellectually and that meet the Stern standards of academic excellence. To ensure fairness and clarity of grading, the Stern faculty have agreed that for elective courses the individual instructor or department is responsible for determining reasonable grading guidelines.

## **STUDENT ACCESSIBILITY**

If you will require academic accommodation of any kind during this course, you must notify me at the beginning of the course and provide a letter from the Moses Center for Student Accessibility ([212-998-4980](tel:212-998-4980), [mosescsa@nyu.edu](mailto:mosescsa@nyu.edu)) verifying your registration and outlining the accommodations they recommend. If you will need to take an exam at the Moses Center for Student Accessibility, you must submit a completed Exam Accommodations Form to them at least one week prior to the scheduled exam time to be guaranteed accommodation. For more information, visit the CSA website:

<https://www.nyu.edu/students/communities-and-groups/student-accessibility.html>

## **STUDENT WELLNESS**

Our aim is for students to be as successful academically as they can, and to help them overcome any impediments to that. Any student who may be struggling and believes this may affect their performance in this course is urged to contact the Moses Center for Student Accessibility (see also the Student Accessibility section of this syllabus) at 212-998-4980 to discuss academic accommodations. If mental health assistance is needed, call the NYU's 24/7 Wellness Exchange hotline 212-443-9999. Furthermore, please approach me if you feel comfortable doing so. This will enable me to provide relevant resources or referrals. There are also drop in hours and appointments. Find out more at <http://www.nyu.edu/students/health-and-wellness/counseling-services.html>

Graduate students can also reach out to the Academic Advising team at [academicaffairs@stern.nyu.edu](mailto:academicaffairs@stern.nyu.edu) if you would like to receive more information or further support.

## **NAME PRONUNCIATION AND PRONOUNS**

NYU Stern students now have the ability to include their pronouns and name pronunciation in Albert. I encourage you to share your name pronunciation and preferred pronouns this way. Please utilize this link for additional information: [Pronouns & Name Pronunciation](#)

## **RELIGIOUS OBSERVANCES AND OTHER ABSENCES**

NYU's [Calendar Policy on Religious Holidays](#) states that members of any religious group may, without penalty, absent themselves from classes when required in compliance with their religious obligations. You must notify me in advance of religious holidays or observances that might coincide with exams, assignments, or class times to schedule mutually acceptable alternatives. Students may also contact [religiousaccommodations@nyu.edu](mailto:religiousaccommodations@nyu.edu) for assistance.

NYU Stern is committed to ensuring an equitable educational experience for all students regardless of identity or circumstances and strives to recognize the obligations its students have outside of Stern. Please review all class

dates at the start of the semester and review all course requirements to identify any foreseeable conflicts with exams, course assignments, projects, or other items required for participation and attendance. If you are aware of a potential conflict, please contact me as soon as possible to discuss any potential conflicts to determine whether/how they can be accommodated.

## **LAPTOPS, CELL PHONES & OTHER ELECTRONIC DEVICES**

The use of electronic devices (e.g., tablets or laptops), for the purpose of note-taking only, is permitted. However, students should make every effort to avoid distracting their classmates or disrupting the class, including arriving early and choosing a seat that is less distracting for peers. Noncompliance will result in grade reductions.

## **INCLUSION STATEMENT**

*This course strives to support and cultivate diversity of thought, perspectives, and experiences. The intent is to present materials and activities that will challenge your current perspectives with a goal of understanding how others might see situations differently. By participating in this course, it is the expectation that everyone commits to making this an inclusive learning environment for all.*

## **OTHER ISSUES**

### *Re-Grading:*

Students are encouraged to respect the Professor's grading system's integrity and authority and discouraged from pursuing arbitrary challenges. If a student feels that an error has been made in grading an individual assignment or assessing the overall course grade, a request to have the grade re-evaluated may be submitted. Students should submit such requests in writing to the Professor within seven days of receiving the grade, including a brief written statement supporting the concern.

### *Class Conduct and Participation:*

If someone's behavior is disturbing you, please let me know. We must respect everyone's learning environment. Please attend class and be thoroughly prepared to discuss the assigned readings and assignments to maximize various course grades. Students must engage in appropriate professional behavior that includes prompt arrival to class. Other expectations include courteous participation in class (i.e., being attentive while others are speaking, dedicating your attention to this class while the lecture is in session, and leaving class at the designated time), and professional preparation for class. To prepare for class professionally, you should read the assignments before class, watch videos, solve assigned problems, engage in-class discussions (or optional forums), and actively participate in group activities.

Contributions and class participation during our use of cases and assignments constitute an integral part of our shared experience. Your active participation helps me evaluate your overall performance as a student (as well as making the class more interactive and engaging for all of us as we address issues that many Accounting professionals consider complex and challenging). I value the quality of your participation more than the quantity. Some find it uncomfortable to present viewpoints in a large group setting or even to partner on a team- yet, contributing to discussions and being an active team member is an essential part of your professional development and future success as a CPA. Please do not hesitate to contact me if you are looking for "equivalent" ways to contribute in a manner that makes you feel comfortable.

### *Make-up Exams & Assignments*

The need for make-up exams will not be granted except in EXTREMELY UNUSUAL situations. Any exceptions are at the sole discretion of the instructor.

### **Student Contact Information**

Student contact information must be kept current to receive important notices from the school and me. **Your contact information is online via your NYU Brightspace course email.** Please check your local address, local phone number, and emergency contact information on the school's Web and revise as needed. **All-important class notices, including class communications, will be sent only to your NYU Brightspace email address.**

**DON'T BE SHY – CONTACT ME IF HELP IS NEEDED.** In-person appointments are available before class, via telephone or zoom on most weeknights and weekends (yes, weekends) Alternatively, call my number anytime, and if possible, I will respond. If leaving a message, provide three alternative times (and send an email – so that I can respond) so that we can agree on a time.

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## **COURSE DESIGN CONSIDERATIONS - Influence of recent Professional organization activities on course design:**

The CPA Evolution initiative is transforming the CPA licensure model to recognize the rapidly changing skills and competencies the practice of accounting requires today and will need in the future. Technology concepts will also be incorporated into all Core and Discipline sections as the impact of technological advances on our profession continues to grow. Per the January 2025 CPA Exam Blueprints, material covered in this course is included in the AUD (Auditing and Attestation) Core and ISC (Information Systems & Controls) Discipline Sections. Please expect that as more information and guidance for the new CPA exam emerge, we may adjust the topics presented in the syllabus. The course will also help you prepare for several issues on the latest exam. Specific foundational AIS topics typically found at the undergraduate level are expected to receive additional attention as part of the new core exams, especially Auditing.

Relevant to this course on the AUD core section, the assessment incorporates data and technology concepts, focusing on understanding how data is structured and flows through underlying systems, verifying the completeness and accuracy of source data, and using the outputs of data analytic techniques to assist in risk assessment or to complete planned procedures.

- Understanding an entity's IT environment and related IT general controls. The IT environment consists of an entity's IT infrastructure, applications, processes to manage access to the IT environment, and program change control, including personnel responsible for those processes.
- Use of data and information, including requesting, preparing, and transforming data, reliability of data and information, and data analytics.

Sample representative tasks identified in the AUD Exam Blueprint covered in the course include but are not limited to:

- Understand the elements of an entity's control environment, including the design and implementation of IT general controls and entity-level controls.
- Perform procedures to obtain an understanding of how an entity has responded to risks arising from the use of IT, including identifying and testing the design and implementation of relevant IT general controls
- Identify and document the significant business processes and data flows that directly or indirectly impact an entity's financial statements.
- Perform a walkthrough of a significant business process and document (e.g., flow charts, process diagrams, narratives) the flow of relevant transactions and data from initiation through financial statement reporting and disclosure.
- Obtain an understanding of an entity's IT infrastructure (e.g., ERP, cloud computing or hosting arrangements, custom or packaged applications) and document the procedures performed to obtain that understanding.
- Obtain an understanding of IT applications that are, directly or indirectly, the source of financial transactions or the data used to record financial transactions (e.g., how the entity uses IT applications to capture, store, and process information).
- Perform tests of the design and implementation of relevant automated and manual transaction-level internal controls (e.g., authorizations and approvals, reconciliations, verifications, physical or logical controls, and segregation of duties).
- Identify and document the relevant automated and manual controls within the flow of an entity's transactions for a significant business process and consider their effect on the completeness, accuracy, and reliability of an entity's data.
- Conclude whether relevant automated and manual transaction-level internal controls are effectively designed and placed in operation.

- Explain the components of a relational database (e.g., tables, records, fields/ attributes, primary and foreign keys, normalization).
- Determine the attribute structures, format, and sources of data needed when making a data extraction request to complete planned procedures. Also, determine methods to transform (e.g., preparing, cleaning, scrubbing) data to complete planned procedures.

The course also provides learners with a brief introduction to the Information System and Controls (ISC) discipline section of the CPA Exam) which tests the knowledge and skills that CPAs must demonstrate for information systems.

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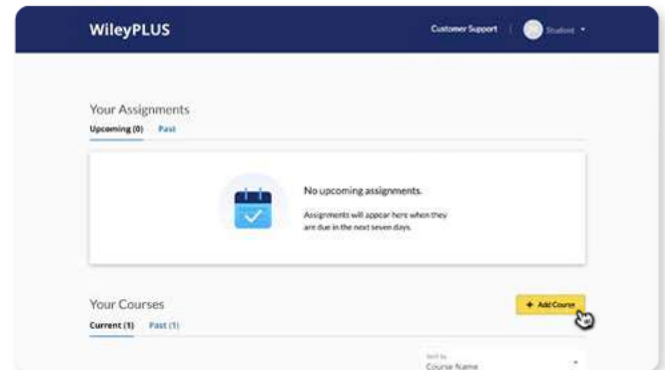
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