

NEW YORK UNIVERSITY – STERN SCHOOL OF BUSINESS
DEPARTMENT OF ACCOUNTING
INTERNAL CONTROLS & ACCOUNTING INFORMATION SYSTEMS
ACCT-6315 FALL 2025

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

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DATES	ACCT-GB.6315	DAY	TIME	LOCATION
9/2-12/11/25	Sec C1 – CRN 2545	M & W	9:30-10:45 AM	UC-24


Course Objectives/Goals:

GB 6315 will help prepare you for an increasingly complex world where technology continues to influence and disrupt existing business models and service delivery strategies. My goal is to prepare you for a successful transition to public practice, industry, or government by helping you understand how to audit, use, and participate in the design of accounting information systems.

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 necessary 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.

Mandatory Course Materials:

	<p>We will be using the WILEYPLUS VERSION OF Savage, A., Brannock, D. & Foksinska, A (2021). <i>Accounting Information Systems: Connecting Careers, Data, and Systems</i>. New Jersey: Wiley.</p> <p>The required material for this course, WileyPlus for Accounting Information Systems by Savage, will be delivered to you digitally through a link in your course site. The cost of the platform including the ebook is approximately \$107.25, which will be added as a “book charge” to your bursar bill. If you choose to purchase your course materials elsewhere, you must login here to the student portal and opt out of the program by September 17th . If you do not opt out by this date, you will be charged.</p> <p>*Please note - if you opt out you will lose access to the WileyPlus platform after the opt out period closes. Once you purchase access, please enter the course id B04097 to access our class and related assignments. See Wiley flyer in Brightspace for further details. Wiley recommends using the Chrome browser when using this resource.</p>
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Assessment and Grade Determination:

ITEM	%	DESCRIPTION
Three Exams	74%	Further information about Exams will be shared during the semester. You may only take the exam during the assigned class time indicated in the course schedule below. Test 1 = 22% (In person) Test 2 = 22% (Online) Test 3 = 30% (In person)
Home-work	16%	You have one attempt to complete. Specific assignments are included in the course schedule below. Unless noted in the course schedule below, each homework usually consists of 10 multiple-choice (50%) and 4 task-based simulations (50%). You may reference the questions in the book and complete them before submitting. Choose the answers (e.g., drop-down menu, short answers) that best reflect your response..
Attendance and Participation	10%	<p>Our curriculum incorporates in-class team exercises and robust discussions. This requires MANDATORY and ONTIME attendance, PREPARATION for class, and QUALITY participation. I AM ASSUMING THAT YOU WILL PARTICIPATE AND CONTRIBUTE TO CLASS.</p> <p>ONTIME IS DEFINED AS I HAVE NOT YET COLLECTED THE ATTENDANCE SHEET. (If you are late, you may sign a late attendance sheet after class.)</p> <p><u>I reserve the right to adjust your final grade based on your level of participation and your professionalism (including lateness) in class.</u></p> <p>If you miss a class due to emergencies and cannot tell me in advance, do not panic. Take care of the emergency first, and then email me. I will permit you to change the "Absent" to "Excused."</p> <p>Although I understand there are times when you may not be able to attend a class, habitual absences, lateness, or leaving early, <u>no matter the reason</u>, will hurt your performance and your grade (as I will adjust if warranted).</p> <p>I would appreciate knowing if you are going to arrive late to class, and, if you are going to be late, please enter as unobtrusively as possible. If you will miss class for exceptional reasons, please notify me in advance. I will adjust attendance records accordingly.</p> <p>I also appreciate that some might be "uncomfortable" with speaking individually or as a spokesperson for a group and therefore may avoid doing so in class. Yet to master the course content, discussion is required. Everyone makes mistakes – including me - and as a result, we learn from each other. Please consider that the best learning stems from being uncomfortable and seeking resolution. I am also trying to simulate professional practice to help you feel more comfortable as you begin your career. Please get in touch with me early in the semester with any concerns so that we can come up with alternative strategies if needed.</p>

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.

NOTE 1: DEPENDING ON YOUR COMPUTER CONFIGURATION, THE WILEY TOOL MAY SHOW A DUE TIME THAT IS ONE HOUR MORE THAN INDICATED HERE. PLEASE ALWAYS USE THE TIME INDICATED IN THIS SYLLABUS (UNLESS I NOTIFY YOU OF AN ALTERNATIVE VIA BRIGHTSPACE).

NOTE 2: Due to the extensive vocabulary and technical concepts of the course, and to facilitate your learning, I will try to maintain the structure and consistency of the textbook during my lectures and our class discussions, by using the textbook's slides (available on WileyPLUS). I recommend that you bring either a digital or printed version (3-6 slides per page) to class if you would like to take notes. My lecture will emphasize the more challenging concepts and those that you are most likely to encounter in practice. The lecture will also comment on practical issues not included in the textbook. You should anticipate that I will skip a few of the textbook slides. Should you wish me to comment on any slide not covered in class or you would like to ensure that I discuss a specific slide, please let me know.

NOTE 3: Many, if not most, of the textbook content is within the scope of the CPA and other related professional certification exams (e.g., CMA, CIA, CISA). As a result, you are responsible for the textbook content, class lectures and discussions (including assigned questions), and homework assignments for the exams.

NOTE 4: **Course Contingency Plan** In case of inclement weather or other emergencies, please monitor your Brightspace email. Should NYU announce a closure, we will follow their instructions. Should NYU not announce a closure, if a significant storm or other emergency impacts my ability to get to campus, I will send an email (via Brightspace) by 7AM on the day of the impacted class, letting you know of any changes. Should you need to know before 7AM, please let me know as soon as the semester starts.

CLASS DATES	TOPICS	Class Prep PREPARE BEFORE THE INDICATED CLASS DATE	In Class BE ABLE TO DISCUSS ASSIGNMENTS (Answers to BOLDED questions appear in the ppt.)	GRADED HW SUBMIT PER SCHEDULE BELOW USING WILEYPLUS
Sep 3 (W)	Course Orientation.	<u>Read</u> Welcome to Your Wiley Course	Syllabus walkthru WileyPlus walkthrough AIS and the profession	None
Sep 8 (M)	Accounting as Information	<u>Read or View</u> Ch 1 <u>View</u> Ch 1 Professional Interviews	<u>Lecture</u> Ch 1 (LO 1) DQ 1, 2, 5 , AA 1 (LO2) DQ 7 (LO 3) DQ 11, 12 (LO 1-4) AA 6	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.
Sep 10 (W)	Software and Systems (Part 1 of 2)	<u>Read or View</u> Ch 4 <u>View</u> Ch 4 Professional Interviews <u>Prep</u> for In Class	<u>Lecture</u> Ch 4 (LO1) DQ 2, 3 . AA2 (LO2) DQ 4, 5 (LO 3) DQ 7 , AA 5 (LO 4) DQ 10, DQ 11	See 9/10
Sep 15 (M)	Software and Systems	Continued	Continued	MC 2, 3, 4, 8, 9, 10, 13, 14, 17, 18.

	(Part 2 of 2)			AA 1, 6, 7, 8. <u>Post-Class:</u> Read or View Ch 4 as needed.
Sep 17 (W)	Fraud (Part 1 of 2)	Read or View Ch 15 <u>View</u> Ch 15 Professional Interviews <u>Prep</u> for In Class	<u>Lecture</u> Ch 15 (LO1) DQ 3 , (LO2) DQ5, (LO3) AA4 (LO4) DQ9, AA2 AA4	See 9/17
Sep 22 (M)	Fraud (Part 2 of 2)	Continued	Continued	MC 3, 4, 7, 9, 11, 13, 15 AA 1, 3, 5 (Note 7 MCQ=70% plus 3 AA= 30%).
Sep 24 (W) (NO IN PERSON CLASS-WATCH TEXTBOOK VIDEO)	Documenting Systems and Processes	Read or View Ch 8 <u>View</u> Ch 8 Professional Interviews	Ch 8 (No in-person), Please view textbook author's videos.	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.
Sep 29 (M)	Data Storage and Analysis	Read or View Ch 5 Recommend View Ch 5 Professional Interviews	(LO1) DQ 1 , AA 1 (LO2) DQ 4 (LO3) DQ 5 , AA 5, (LO4) DQ 7 (LO1-4) 6, 8	MC 2, 4, 5, 7, 8, 9, 11, 12, 14, 15, 16 AA2, 3 (a-d), 7, 8. <u>Post-Class:</u> Read or View Ch 5 as needed
Oct 1 (W)	EXAM #1 In Person	TEST ADMINISTERED DURING CLASS,		CHAPTERS 1, 4, 5, 8 and 15.
Oct 1 (W)	HOMEWORK SUBMISSIONS	LAST POSSIBLE SUBMISSION DATE		CHAPTERS 1, 4, 5, 8 and 15.
Oct 6 (M)	Risk and Risk Assessments (part 1 of 2)	Read or View Ch 2 <u>View</u> Ch 2 Professional Interviews <u>Prep</u> for In Class	<u>Lecture</u> Ch 2 (LO 1) DQ 1, 2 , AA1 (LO 2) DQ 4 , 6 (LO 3) DQ 10 (LO 4) DQ 12, 13 (LO 1-4) 7, 8, 9, 10	See 10/8
Oct 8 (W)	Risk and Risk Assessments	Continued	Continued	MC 4, 6, 7 8, 12, 17, 18, 19, 24, 26

	(part 2 of 2)			AA 2, 3, 4, 5 <u>Post-Class:</u> Read or View Ch 2 as needed
Oct 15 (W)	Risk Management & Internal Controls (Part 1 of 2)	Read or View Ch 3 <u>View Ch 3</u> Professional Interviews <u>Prep</u> for In Class	Lecture Ch 3 Video #2 Discuss (LO 1) DQ 1, AA 1, (LO 2) DQ 5 (LO 3) DQ 6 (LO 4) DQ 8, AA 5, (LO 1-4) AA 8	See 10/20
Oct 20 (M)	Risk Management & Internal Controls (Part 2 of 2)	Continued	Continued	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.
Oct 22 (W)	Information Systems and Controls (Part 1 of 3)	Read or View Ch 14 <u>View Ch 14</u> Professional Interviews <u>Prep</u> for In Class	Lecture Ch 14 (LO 1) DQ 2 (LO2) DQ 4, AA2, (LO 3) DQ 5, (LO 4) DQ 6, AA 4 (LO 5) DQ 9,	See 10/29
Oct 27 (M)	Information Systems and Controls (Part 2 of 3)	Continued	Continued	See 10/29
Oct 29 (W)	Information Systems and Controls (Part 3 of 3)	Continued	Continued	MC 3,4, 6, 9, 10, 11, 13, 14, 15, 16, 17, 18 AA 2, 6, 7, 8.
Nov 3 (M) No in-person class	EXAM #2 ONLINE	TEST ADMINISTERED ONLINE DURING CLASS TIME		CHAPTERS 2, 3 and 14
Nov 3 (M)	HOMEWORK SUBMISSIONS	LAST POSSIBLE SUBMISSION DATE		CHAPTERS 2, 3 and 14.
Nov 5 (W)	Emerging and Disruptive Technologies (Part 1 of 2)	Read or View Ch 7 <u>View Ch 7</u> Professional Interviews <u>Prep</u> for In Class	Lecture Ch 7 (LO 1) DQ 1 (LO 3) DQ 5, 6, AA 2 (LO4) DQ 7 (LO 5) DQ4, 8, 9, AA 5	See 11/10

Nov 10 (M)	Emerging and Disruptive Technologies (Part 2 of 2)	Continued	Continued	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%).
Nov 12 (W)	Purchasing and Payments Processes (Part 1 of 3)	<u>Read or View</u> Ch 10 <u>View</u> Ch 10 Professional Interviews <u>Prep</u> for In Class	<u>Lecture</u> Ch 10 (LO1) DQ 2, AA2 (LO 2) DQ 4, 5, AA4 (LO 3) DQ 6, 7 (LO 4) DQ9, 10 (LO 5) DQ 11 AA7, 8.	See 11/19
Nov 17 (M)	Purchasing and Payments Processes (Part 2 of 3)	Continued	Continued	See 11/19
Nov 19 (W)	Purchasing and Payments Processes (Part 3 of 3)	Continued	Continued	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%).
Nov 24 (M)	Marketing, Sales and Collections (Part 1 of 3)	<u>Read or View</u> Ch 12 <u>View</u> Ch 12 Professional Interviews <u>Prep</u> for In Class	<u>Lecture</u> Ch 12 (LO 1) DQ 1, AA2 (LO 2) DQ 3,4, (LO 3) DQ 5, 8, AA4 (LO4) DQ 9, 10, 12, AA5 (LO 5) DQ 13 AA 10	See 12/3
Nov 26 (W)	Catch up as needed	Catch up as needed	Catch up as needed	Catch up as needed
Dec 1 (M)	Marketing, Sales and Collections (Part 2 of 3)	Continued	Continued	Continued
Dec 3 (W)	Marketing, Sales and Collections (Part 3 of 3)	Continued	Continued	MC 5, 7, 8, 9, 10, 12, 13, 15, 18, 20 AA 3, 6, 7, 9
Dec 8 (M)	Review and Makeup	Review and Makeup	Review and Makeup	Review and Makeup
Dec 11	HOMEWORK SUBMISSIONS	LAST POSSIBLE HOMEWORK SUBMISSION DATE		CHAPTERS 7, 10 and 12.
TBD Pending NYU final exam	TEST #3 In person (Final)	Test administered in person		Scope of exam: Primarily chapters 7, 10, and 12. Plus cumulative

schedule			as appropriate.
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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.	Highly Recommended

	NOTE: THIS IS YOUR PRIMARY SOURCE FOR LEARNING FOUNDATIONAL COURSE CONTENTS.	
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.	Recommended
Attend class and participate in the discussion.	Class lectures and discussions will generally focus on how text material is applied in practice and practical considerations of the material for those entering the profession. Student questions on reading and videos will also be discussed.	MANDATORY
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

Our undergraduate [Academics Pillar](#) states that ***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)

(<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) 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. Bookmark the NYU Stern Well-being Resource Hub (<https://www.stern.nyu.edu/wellbeing>) for existing services at NYU and Stern covering a wide variety of topics including financial well-being, relationship well-being, mental well-being, and more. 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>

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 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.

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.