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7-1-2009

Data Mining and Auditing: Interim Report

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Recommended Citation
Dwyer, Ph.D., Catherine and Callaghan, Ph.D., Suzanne O., "Data Mining and Auditing: Interim Report" (2009). *Cornerstone 3 Reports : Interdisciplinary Informatics.* Paper 5.
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Memo

To: Thinkfinity Grant Committee
From: Dr. Catherine Dwyer and Dr. Susanne O'Callaghan
Date: July 8, 2009

Re: Thinkfinity Grant – Interim Report

Drs. Dwyer and O'Callaghan have been meeting weekly on the curriculum development grant on Data Mining and Auditing, which will combine content from computing (Seidenberg) and Accounting (Lubin).

Along with their graduate student, they have accomplished the following:

- Surveyed undergraduate and graduate courses that cover computer assisted auditing concepts
- Identified and collected case studies
- Identified technologies that could be potential components of the course, including EXCEL, ACL, IDEA and SAP
- Obtained desk copies of technology and auditing textbooks
- Identified course topics including:
    - Computer data representation such as XML and XBRL
    - Systems documentation and diagramming methods such as UML
    - The COSO and COBITS Control Frameworks
    - Fraud Risk assessment techniques
    - Coverage on the CPA exam related to technology and computer assisted audit techniques

Dwyer and O'Callaghan have identified the next steps including:

- Developing course objectives
- Developing learning outcomes
- Creating a course syllabus and course schedule
- Selecting case studies
- Completing a "new course" form to be submitted to the curriculum committees of both the Seidenberg School and the Lubin School of Business