

Important Course Details

Course Information

- Course Number and Course Title: 22:010:627 – Information Risk Management
- Term and Year: Spring 2026
- *Remote class run through Canvas*
- *Materials will be uploaded each Thursday before 11:59 PM*

Instructor and TA Information

- Title & Name of Instructor: Professor Kevin Moffitt
- Instructor Email: kcm97@rutgers.edu
- Office Hours: Thursdays 3-4 PM on Zoom (See link on Canvas) or by appointment
- TA Name: Siying Wang
- TA Email: sw1231@scarletmail.rutgers.edu

When sending email inquiries, always copy Professor Moffitt and Siying, the TA

Course Description

Organizations today face risks on many fronts—cybersecurity incidents, system failures, and compliance issues that can disrupt operations and financial reporting. For accountants, having a basic understanding of how risks are identified and managed is increasingly valuable. This course is designed to introduce students to the key frameworks and tools—like COSO ERM—that professionals use to think about and address these challenges.

Course Structure

The course begins with foundational concepts in Information Risk Management and Enterprise Risk Management, then moves into topics such as evaluating accounting information systems, mitigating security risks, and understanding SOC 2 reports. Students will work through readings, discussions, case studies, and short assignments that build toward a group project where they create a sample SOC 2 report. The structure balances learning the theory with applying ideas to practical, classroom-based scenarios.

Teaching Style and Methods

The class emphasizes participation and application rather than memorization. Students will:

- Take part in guided discussions on risk-related topics.

- Work through case studies that illustrate real-world decision points.
- Prepare short presentations to practice explaining risk concepts.
- Join in a networking session to connect classroom ideas to the profession.
- Collaborate on a group project that ties together the semester's learning.

The approach is interactive and supportive, with plenty of opportunities to learn by doing while also getting feedback.

Why Students Should Take This Course

Students who take this course will develop a solid grounding in how organizations approach risk, particularly in the accounting and information systems context. They will gain familiarity with widely used frameworks and sharpen their ability to think critically about how risks affect business decisions. In addition, the topics in this course connect closely to the Information Systems and Controls (ISC) discipline section of the CPA Exam, including evaluating accounting information systems, understanding cybersecurity threats and controls, and applying SOC frameworks. These experiences will provide students with a strong foundation that supports both their professional growth and exam preparation.

Course Delivery Mode

This course offers remote instruction only. Each Thursday *materials will be uploaded to the Canvas course site before 11:59 PM.*

Technology Requirements

All students are required to have a computer with a webcam and microphone for testing through LockDown Browser and Respondus Monitor. [Refer to the Respondus LockDown Browser and Monitor Student Guide](#) for setup instructions and important information.

Students in need of financial assistance may reach out to RU NB Dean of Students or RU-N CARE Team for help with getting needed hardware.

Course Materials

All course materials will be provided electronically. Check [Canvas at Rutgers](#) and your official Rutgers email account regularly for course updates and announcements

Graduate School Learning Goals and Objectives

This course is designed to help students develop skills and knowledge in the following program learning areas:

1. Accounting Knowledge – Graduates will have a command of accounting theory and practice.

Objective: Demonstrate mastery of fundamental accounting concepts and apply frameworks such as COSO ERM and SOC 2 to identify and evaluate risks in accounting information systems.

2. Ethical Judgment – Graduates will use reasoned and ethical judgment when analyzing problems and making decisions.

Objective: Recognize ethical dilemmas in information risk and data security scenarios and evaluate appropriate responses.

3. Analytics and Technology Skills – Graduates will develop requisite skills in analytics and technology applicable to the accounting field.

Objective: Apply technology and risk management tools (e.g., AuditBoard, SOC reporting) to analyze and address information systems and cybersecurity risks.

4. Communication – Graduates will be effective communicators.

Objective: Communicate risk-related concepts clearly and concisely, including relatively complex ideas, through written reports, presentations, and group work.

Students develop these skills and knowledge through the following course activities and assignments:

- Case Studies (Lawrence Hotel, AIS Security Risk, etc...): Apply accounting and risk frameworks to realistic business problems, reinforcing *Accounting Knowledge* and *Ethical Judgment*.
- PowerPoint Assignments: Synthesize readings and present concepts in clear, concise formats, supporting *Communication* and *Accounting Knowledge*.
- Group Project (SOC 2 Report): Collaboratively prepare a professional-style report, applying frameworks and technology to a structured risk management context, supporting *Accounting Knowledge*, *Analytics and Technology Skills*, and *Communication*.

Prerequisites

There are no formal prerequisites for this course. However, students are expected to begin the course with a foundational understanding of accounting concepts and business processes, as gained through prior undergraduate or graduate coursework in accounting. In addition, students should come prepared with strong analytical thinking skills, a willingness to engage with case-based problem solving, and a professional attitude toward collaborative work and discussion. Basic familiarity with information systems and comfort with technology will be helpful, though not required, as these skills will be developed further throughout the course.

READINGS

Reading assignments will be posted most weeks. Some of them will form the bases of PowerPoint Presentations you are required to make.

ASSIGNMENTS

Check Canvas and the Course Schedule for assignment due dates and assignment details. Assignments are participating in a discussion, creating power point presentations, and reading and responding to case studies. There is a networking event assignment as well.

All assignments will be posted at least one week before they are due. There is an automatic 25% reduction in points for all late assignments.

EXAM

The online exam will be given via CANVAS on the last day of class. It is comprehensive. See the Course Schedule.

GROUP PROJECT REPORT

Details about the group project will be given by week 8, including group assignments. Everyone will have the opportunity to give a peer review. Peer reviews will affect your individual grade on the group project report. See the Course Schedule for the Due Date.

POINT ALLOCATION

Networking Meeting (10) - Attend and participate in one networking meeting. Attending both meetings will give you 5 extra credit points

Office hours (10)- Attend 1 office hour appointment before Feb 20. If you cannot attend regular office hours you may schedule an alternate time

Discussion Assignments (50) – 10 each – follow instructions for each

PowerPoint Assignments (40) – 10 each – follow instructions and the rubric

PowerPoint Recording (10) – instructions to be given on Canvas

Cases (40) – Lawrence Hotel Case (15), AIS Security Risk Case (25)

Exam (100) – M/C exam given on the last day of class (24 hour window, Respondus Monitor required)

Group Project Report (40) – Write and submit a SOC 2 report with your group

GRADING SCALE

A – 93% to 100%

A minus – 90% to 92.99%

B plus – 87% to 89.99%

B 83% to 86.99%

B minus – 80% to 82.99%

C plus – 77% to 79.99%

C – 73% to 76.99%

C minus – 70% to 72.99%

D – 60% to 69.99%

F – 0% to 59.99%

Course Schedule (subject to change)

Week	Date	Topic	Readings	Assignment (Due at 11:59 PM unless otherwise noted)
1	22-Jan	Introduction to Information Risk Management in Accounting	On CANVAS	Discussion: Introduce yourself to the class on CANVAS (Due 1/28)
2	29-Jan	Enterprise Risk Management and the COSO ERM Framework	On CANVAS	Discussion: Risk Factors (2/3)
3	5-Feb	COSO - Organizational Objectives	On CANVAS	Zoom Networking Meeting 1 (2/12 7PM - 7:45PM) Zoom Networking Meeting 2 (2/14 10:00 AM - 10:45 AM)
4	12-Feb	COSO - Implementing an effective ERM Program	On CANVAS	PowerPoint - Week 4 Readings (2/11)
5	19-Feb	Evaluating Accounting Information Systems Risks (Risk evaluation mechanisms and Accounting Information Systems Risks)	On CANVAS	PowerPoint - Week 5 Readings (Due 2/18) Lawrence Hotel Case (Due 2/25)
6	26-Feb	Mitigating AIS Security Risks	On CANVAS	AIS Security Risk Case (Due 3/4)
7	5-Mar	SOC 2 Reports	On CANVAS	Discussion: TBD (Due 3/11)
8	12-Mar	Artificial Intelligence and Risk	On CANVAS	Discussion: TBD (Due 3/25)
Spring break	19-Mar			
9	26-Mar	Risk Management and Internal Audit	On CANVAS	
10	2-Apr	Artificial Intelligence and Risk	On CANVAS	PowerPoint - Week 10 Readings (Due 4/8)
11	9-Apr	Putting together a Risk Preparedness Plan	On CANVAS	
12	16-Apr	Confidentiality and Privacy	On CANVAS	PowerPoint - Week 12 Readings (Due 4/22)
13	23-Apr	Risk Management Software (Audit Board)	On CANVAS	

14	30-Apr	LAST DAY OF CLASS - Multiple Choice Exam	All class materials are fair game for this closed-book exam	
Finals week	7-May			Group Project Report (5/7)

Attendance and Preparation

- Expect me to attend all class sessions. I expect the same of you. If I am to be absent, my department chair or I will send you notice via email and Canvas as far in advance as possible. If you need to miss class, please report your absence in advance using the [Student Self-Reporting Absence System](#) (SSRA). If your absence is due to religious observance, a Rutgers-approved activity, illness, or family emergency/death and you seek makeup work, also send *me and the TA* an email with full details and supporting documentation *within 7 days of your first absence*.
- Expect me to arrive on time for each class session. I expect the same of you.
- Expect me to remain for the entirety of each class session. I expect the same of you.
- Expect me to prepare properly for each class session. I expect the same of you. Complete all background reading and assignments. You cannot learn if you are not prepared.
- Expect me to participate fully in each class session. I expect the same of you. Stay focused and involved. You cannot learn if you are not paying attention.

Course Policies

Exam Dates and Policies

There is 1 exam in this course:

- Exam: April 30 on Canvas. It is cumulative, multiple choice, and closed book.

Artificial Intelligence Use

Use of AI such as ChatGPT is only permitted to help you brainstorm ideas and see examples. All material you submit must be your own.

Academic Integrity

I do **not** tolerate cheating or academic dishonesty of any kind. Students are responsible for understanding and adhering to the [Rutgers Academic Integrity Policy](#). I will strongly enforce this Policy and pursue *all* violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, "On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment." *I will screen all written assignments through SafeAssign or Turnitin, plagiarism detection services that compare the work against a large database of past work.* Don't let cheating or plagiarism destroy your hard-earned opportunity to learn and advance. See the [RBS Artificial Intelligence Resource Page](#) for more details.

Student Code of Professional Conduct

Rutgers Business School is recognized for its high-quality education. Maintaining the caliber of classroom excellence, whether in person or online, requires students to adhere to the same behaviors that are expected in professional career environments. These include the following principles outlined in the [RBS Student Code of Professional Conduct](#).

Support Services

Technology Support and Information

- Learning Management System: [Canvas at Rutgers University](#)
- Below are the minimum hardware requirements recommended by OTIS. These specs will allow student systems to capably support a full Windows or macOS environment with Office 365, RBS course-specific applications, and virtual computing environments:
 - Intel® Core™ i5 processor (10th generation or newer) or Apple M1 (or newer) processor
 - Windows 11 Professional, or macOS 11 (Big Sur) or newer
 - 8 GB of RAM (16 GB recommended)
 - 256 GB solid-state drive (SSD) or larger
 - 720p HD webcam (1080p recommended)
 - Internal microphone
 - Reliable internet connection (broadband, 10 Mbps download or higher)
- Students can download most required software from the [Rutgers University Software Portal](#)
- Zoom: *Students should use their RU Zoom accounts when logging in to your classes. Below are the instructions for students who have not activated/used their RU Zoom account in the past. If you already have a Zoom account and have trouble removing it before signing up for an RU Zoom account, they can reach out to OTIS for assistance.*
 - [Instructions for Activating Your Rutgers Zoom Account](#)
 - [Instructions for Signing into Your Rutgers Zoom Account](#)
- Technology Support
 - If you experience any technology issues, please contact [Rutgers Business School Office of Technology and Instructional Services](#) (OTIS), which offers extensive support coverage from 8:00 a.m. to 8:00 p.m., Monday through Friday
 - You can reach OTIS by emailing helpdesk@business.rutgers.edu

Financial Support Resources

- RBS New Brunswick students in need of financial assistance can email the Dean of Students Office at deanofstudents@echo.rutgers.edu
- RBS Newark students in need of financial assistance may [submit a request through the CARE Team form](#)
- Students can also benefit from reviewing the [Learning Remotely resource page](#)

Disability Policy and Resources

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information is available on the [Rutgers Office of Disability Services website](#).

- Rutgers University–New Brunswick: Call (848) 445-6800 or email dsoffice@echo.rutgers.edu
- Rutgers University–Newark: Call (973) 353-5375 or email ods@newark.rutgers.edu

If you are experiencing a temporary condition or injury that is affecting your ability to fully participate in class, you should [submit a request for support through the Rutgers Temporary Conditions website](#).

Title IX Resources

If you are pregnant, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

- Rutgers University–New Brunswick: Contact the Title IX Coordinator by phone at (848) 932-8200 or email jackie.moran@rutgers.edu
- Rutgers University–Newark: Contact the Office of Title IX and ADA Compliance by phone at (973) 353-1906 or email TitleIX@newark.rutgers.edu

Religious Accommodations

If you seek religious accommodations, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

- Rutgers University–New Brunswick: Contact the Dean of Students Office at (848) 932-2300 or email deanofstudents@echo.rutgers.edu
- Rutgers University–Newark: Contact the Dean of Students Office at (973) 353-5063 or email deanofStudents@newark.rutgers.edu

VPVA and Harassment

If you have experienced any form of gender or sex-based discrimination or harassment, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information is available on the [Rutgers Office for Violence Prevention and Victim Assistance website](#) (VPVA).

- Rutgers University–New Brunswick: To report a concern or incident, use the [Student Conduct Concern Reporting Form](#). You may also contact the Office for Violence Prevention and Victim Assistance (VPVA) at (848) 932-1181
- Rutgers University–Newark: To report an incident, use the [Rutgers Newark Incident Reporting Form](#). For support, you may contact the Office of Title IX and ADA Compliance at (973) 353-1906 or email TitleIX@newark.rutgers.edu. If you wish to speak with a

confidential staff member who does not have a reporting responsibility, you may contact the Newark Office for Violence Prevention and Victim Assistance at (973) 353-1918 or email run.vpva@rutgers.edu

Bias Incidents

An act – either verbal, written, physical, or psychological that threatens or harms a person or group on the basis of actual or perceived race, religion, color, sex, age, sexual orientation, gender identity or expression, national origin, ancestry, disability, marital status, civil union status, domestic partnership status, atypical heredity or cellular blood trait, military service or veteran status.

- [Report a New Brunswick Bias Incident](#)
- [Report a Newark Bias Incident](#)

Veteran and Military Services

If you are a military veteran or currently on active duty, you can obtain support through the [Rutgers Office of Veteran and Military Programs and Services](#).

Mental and Physical Health Services

If you are in need of mental health services, please use our readily available services.

- [Rutgers University–Newark Counseling Center](#)
- [Rutgers Counseling and Psychological Services – New Brunswick](#)

If you are in need of physical health services, please use our readily available services.

- [Rutgers Health Services – Newark](#)
- [Rutgers Health Services – New Brunswick](#)

Legal Support

If you are in need of legal assistance, please visit the Rutgers University Student Legal Services website to access support and resources.

Academic Support Services

Students experiencing difficulty in courses due to English as a second language (ESL) should contact the Program in American Language Studies for supports.

- Rutgers–Newark: PALS@newark.rutgers.edu
- Rutgers–New Brunswick: eslpals@english.rutgers.edu

If you are in need of additional academic assistance, please use our readily available services.

- [Rutgers University–Newark Learning Center](#)
- [Rutgers University–Newark Writing Center](#)
- [Rutgers University–New Brunswick Learning Centers](#)

Digital Accessibility Statement

Rutgers University is committed to ensuring that all digital course materials and technologies are accessible to every student. If you experience any difficulty accessing content used in this

course, please contact me by email at kevin.moffitt@rutgers.edu so that the necessary support can be provided.