Message from the President

Organizations today are facing increasing competition and challenges considering the globalization, new world trade order and increasing trend towards Business Process Outsourcing. Business Process Outsourcing (BPO) is fast becoming the order of the day and is now migrating into Knowledge Process Off shoring; Internet has expanded our horizons with the free flow of vast amount of information. Networks are increasingly connecting offices and diverse businesses. The world is truly transforming into a Global Village.

All these developments are Information Technology driven. Information Technology is revolutionizing the way businesses operate and offer goods and services. This increasing IT penetration is not without its pitfalls and failures. There is an increasing need to ensure existence and proper working of sufficient checks and balances/ controls built in Information Systems to safeguard the business continuity of enterprises, as the market exposure and risks are mammoth and it is found that most systems are found lacking on this front.

Technology plays a major role in facilitating all functions of business in this era, not just in transaction capturing and processing but even in areas like Corporate Governance and Risk Management. There is no doubt that Chartered Accountants with ISA qualification will play a major role in Information Systems Audit (ISA) in the coming years.

I would like to inform you that RBI vide its circular relating to submission of system audit reports has allowed a holder of a Diploma in Information System Audit (DISA) of the ICAI to conduct system audit of Authorized Payment System Operators and Entities, apart from a Certified Information Systems Auditor (CISA) and registered with Information Systems Audit and Control Association (ISACA).

I am extremely glad to note the progress made by the Committee and the increasing interest and support of members to the initiative of the IT Committee.

I wish you all great success in this emerging field.

New Delhi
9th November, 2011

CA. G. Ramaswamy

The Institute of Chartered Accountants of India

Message from the Vice President

Information Technology has transformed the world. Enterprises and government departments are increasingly making use of Information Technology to better manage their operations and offer value added services to different stakeholders and general public. The survival and success of organizations today is dependent on the way they integrate tools of Information Technology in their operations.

Information Technology is being used to manage operations by integrating business logics and controls (checks/ balances). Business enterprises, Governments and consumers have immensely benefitted from the increasing deployment of Information Technology. However, the risks attached with the use of IT have also risen. Viruses, Trojans, Worms and Hacking have become common problems. Malicious attacks on the information systems have led to breakdowns in several organizations affecting essential IT services.

Accordingly, organizations are highly concerned about efficiency and the effectiveness of their Information Systems. There is high dependence on the technological systems to run operations and maintain business continuity. The criticality of the information technology in the normal functioning of organizations has created the need for independent Information Systems Audit.

Enterprises, banks, PSUs are often getting their information systems audited. Chartered Accountants, as the traditional assurance providers and with their holistic understanding of organizational systems and legal framework are well suited to extend their services in the area of Information Systems Audit.

To help the Chartered Accountant for honing their skills in the area, the IT Committee has launched a Post Qualification Course on Information Systems Audit (ISA). The course is directed to provide the necessary education and training to equip the members and enable them to offer value added services in the field of IS Audit.

I wish you all the very best in this endeavor.

New Delhi
9th November, 2011

CA. Jaydeep Narendra Shah

The Institute of Chartered Accountants of India

Message from the Chairman

The Information Technology is revolutionizing the way businesses operate and offer goods and services. The Industrial Revolution was propelled by innovations but now the rules are being rewritten, powered by silicon chips and Internet bandwidth. With changing paradigms, knowledge and experience in technology are not merely desirable, but basic requirements for growth and even survival in the evolving global village. The world is truly transforming into a Global Village. All these developments are Information Technology driven.

The current financial environment that the world finds itself in means that it is more imperative than ever to ensure the maximum value is being derived from all elements of the business. In today's context, Risk of IT security & IT Audit act as an important tool to Business or professional opportunity for Chartered Accountants. Information Technology has evolved from a humble role of business enabler to business driver – the IT Wave is driving businesses today. Technology plays a major role in facilitating all functions of business in this era, not just in transaction capturing and processing but even in lesser known areas like Corporate Governance and Risk Management.

We have to change with the changing times by adopting IT to improve efficiency and effectiveness of our operations (CAAT/ GAS/ Practice Management Software), and also offer value added services (Systems & Process Assurance/ IS Audit, Consultancy, e-governance) which are in increasing demand. There is no doubt that Chartered Accountants with ISA qualification will play a major role in Information Systems Audit (ISA) in the coming years.

I wish you the very best in your endeavors.

New Delhi
9th November, 2011

CA. S. Santhanakrishnan

At the Helm

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Vice-President	CA. Jaydeep Narendra Shah
Secretary	Shri T. Kartikeyan

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Shri Prithvi Haldea,
Shri Sidharth Birla,
Dr. T.V. Somanathan,
Smt. Usha Narayanan,
Smt. Usha Sankar

Committee on Information Technology

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CA. Atul C. Bheda, Vice-Chairman
CA. G. Ramaswamy, President (Ex-Officio)
CA. Jaydeep N. Shah, Vice- President (Ex-Officio)
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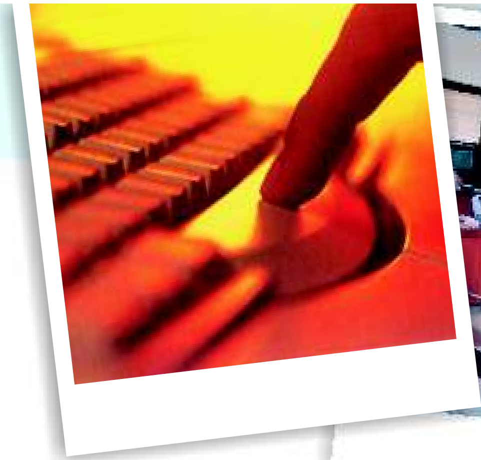
CA. Vittal Raj, Co-Opted Member
CA. Venkata Krishnan N., Co-Opted Member

Messages
At the Helm

The Institute of Chartered Accountants of India

Contents



Course Objective ...2
Re-engineering Practice ...3
ICAI - An Institution Committed to Excellence ...5
Committee on Information Technology ...6
The Future is NOW - The Road Ahead ...9
D.I.S.A. (ICAI) - Your Ticket to Success in the Evolving Economy ...12
Training Methodology ...13
D.I.S.A. (ICAI) Certification - A Learning Experience ...14
ISA Professional Training (PT) ...17
Theoretical Training ...19

Inserts in Back Pocket

1. Information Booklet - Frequently Asked Questions (FAQs) and Curriculum
2. Messages/ At the Helm
3. Registration Form for ISA Course
4. ISA Course Prospectus Collateral CD

D.I.S.A. (ICA): Schedule F to the Chartered Accountants Regulations, 1988 on the "Post Qualification Course in Information System Audit", rule 1(2), "A candidate who has successfully completed the ISA Course shall be awarded a certificate in the approved form and be entitled to use the letters D.I.S.A. (ICA) after his/her name." The Council after due consideration, decided to change, under Regulation 205, the sub-title "(ICA)" to "(ICAI)" for all Post Qualification Courses, including Post Qualification Course on Information Systems Audit, to bring uniformity across all post qualification course. In view of the above all ISA Qualified members are requested to use the title D.I.S.A. (ICAI), hence forth.

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Web: http://www.icai.org

Course Objective

The Post Qualification Course on Information Systems Audit aims to enable ICAI members to become world-class Information Systems Auditors, Systems Control & Security Professionals, Technology Consultants and Tech-Savvy Finance Executives.

The course proposes to develop competencies in members to provide Information Systems Assurance Services through a structured learning process involving professional training by senior practitioners, self-study, online learning and testing resources.

The course provides technology update, highlights concern areas in System Audit and provides the necessary inputs to practice in this emerging field. Last, but not the least, the course ensures a high level of training, development and competencies through a structured testing process in two stages - preliminary and final.

The course objectives are realized through the following processes :

- Offering a rich curriculum that sets high learning standards of learning and development.
- Empowering Chartered Accountants with focused and specialized domain knowledge to usher in the best practices in the industry.
- Inspiring a new generation of professionals to forge mutually beneficial relations by offering specialized value added services in increasing demand today.
- Creating the necessary expertise in members of the Institute to enable them to practice in the Information Technology eWorld and, thereby, enhance their professional abilities, reputation and competence through a structured learning process.
- e-Learning.



Re-engineering Practice

Information Technology: The Driving Force

Information Technology (IT) has brought about a paradigm shift bringing about far reaching changes in what we do and how we do it :

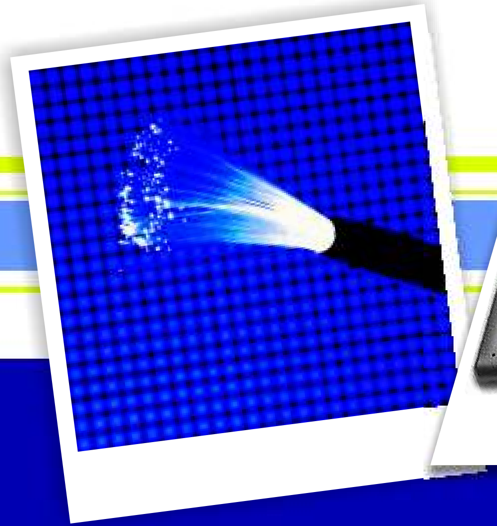
- From scripting work in ledger books to displays on digital monitors.
- From archaic practices to state-of-the-art strategic methods.
- From decrepit, outdated systems to new, sophisticated electronic governance.

This is an era where IT is not just a process tool, but also a facilitator of solutions in business, governance, services and has drastically changed our personal day-to-day transactions. In fact, IT has made major strides from a mere process tool, to the facilitator to the business driver of choice.

Most businesses are adopting e-Governance, Enterprise Resource Planning (ERP), website/ portal and other innovative technologies to offer value added services. The role of Information Technology is definitely shifting from being a business enabler to that of a business driver.

The increasing use of Information Technology to support core business functionality of businesses, be it procurement/ inventory/ accounting/ payroll/ finance/ others, has in turn increased the risks and exposures of businesses, as is being increasingly being realized by businesses and regulating authorities. As IT penetration increases in increasing proportion, so does the need for assurance in the areas of data integrity, network security, reliability, controls and business processing. After the 9/11 disaster, there are increasing concerns for business continuity planning and disaster recovery systems.

Audit systems have kept pace with the developments in Information Technology by offering requisite level of controls/ checks/ balances/ review procedures as a part of emerging value added services in the filed of Information Systems Process Assurance services.



Where does this leave You?

The shifting emphasis from traditional accounting and auditing to IT Enabled Services signals an imperative need for Chartered Accountants to acquire a higher degree of knowledge of Information Technology. This includes control frameworks, control objectives, risk assessment, monitoring of control, network security audit compliance, new business re-engineering, e-commerce, electronic data interchange, electronic funds transfer system and a host of other related matters.

Where is the Accounting Community Headed?

Towards a new professional opportunity which is valued at approximately INR 500 crore a year by some! And this is just the beginning. Yes, this formidable challenge now represents an incredibly attractive career destination - in the form of Information Systems Audits (ISA). All you need to do is to re-invent yourself as a systems-savvy professional, who can drive information development, information system design, system control and evaluation.

I have shifted my practice to IS Audit and found that my chargeout rate per day is much better. My IS Audit practice is in niche area with lesser number but some big clients. IS Audit can be classified into three categories (a) Checklist based, (b) Compliance with legal requirements and (c) Management requirement. The last category requires a huge effort; since the scope is not defined as in the checklist/ legal compliance requirement and hence undocumented expectations need to be met. The experience I get in this exciting field has been mind boggling, with each passing day I realize how little I know about the IT systems and the best business practices.

In times to come, my professional brothers will need to keep themselves abreast with the latest developments in Information Technology particularly as the GOI is slowly but definitely implementing more and more E-Governance initiatives. It is now becoming imperative that we understand how the systems are implemented, use our business process knowledge to ensure that the systems are more transparent and robust. We need to provide for new areas of concern with increasing deployment of technology.

- CA. Piyush Jain

ICAI - An Institution Committed to Excellence

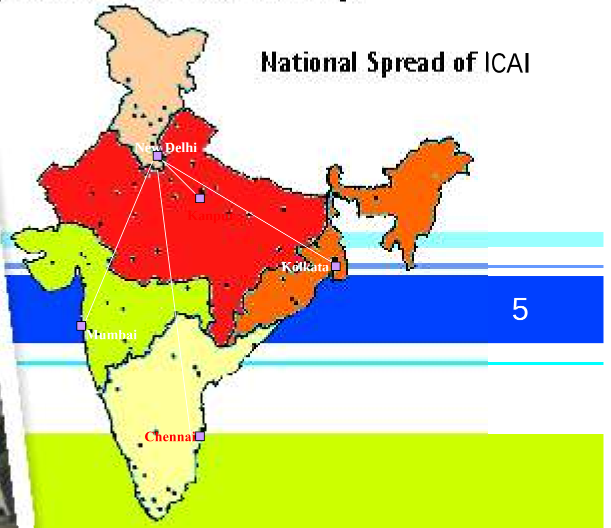
The Institute of Chartered Accountants of India (ICAI) is a statutory body set up on July 1, 1949 by an Act of Parliament viz. the Chartered Accountants Act, 1949 (Act No. XXXVIII of 1949) for the regulation of the profession of Chartered Accountants in India. During its more than sixty years of existence, the Institute has achieved recognition as a premier accounting body in the country for its contribution in the fields of education, professional development, maintenance of high accounting, auditing and ethical standards. Having headquarters at New Delhi, the Institute has 5 Regional Offices at Mumbai, Chennai, Kanpur, Kolkata and New Delhi and about 116 branches spread all over the country. In addition, it has also set up twenty chapters outside India and an office at Dubai.

The affairs of the Institute are managed by the Council in accordance with the provisions of the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations 1988. The Council consists of 40 members of whom 32 are elected by the members and remaining 8 are nominated by the Central Government to represent the Comptroller and Auditor General of India, Central Board of Direct Taxes, Ministry of Company Affairs and other stakeholders. The Council performs different functions through the system of Committees, Standing as well as Non-Standing Committees. The Standing Committees are the Executive Committee, Disciplinary Committee and Examination Committee. Non-Standing Committees are constituted depending upon the requirements of the functioning of the Institute and the need for the development in the regulation of the profession. The Council is also ably assisted by its Regional Councils, Branches of Regional Councils and others in performing various functions and achieving its targets and goals.

The ICAI goes beyond its regulatory role and has committed itself to assisting and motivating its members to keep abreast of change and has accordingly designed training courses. It empowers its members to seek and find new avenues for professional growth and achievement. It also plays an active role in introducing the best practices in the public sector; in the private sector and in the Government.

Gaining an Edge

The ICAI has set up the Committee on Information Technology to identify specific areas of importance to Chartered Accountants (CAs) in order to enable them to seek new opportunities and play a crucial role in today's globalised economic environment with increasing deployment of Information Technology.



Value Added Services: Member Focused, Service Driven

The Information Technology Act 2000, increasing global e-Commerce trends, internet penetration, globalisation, BPO have convinced the Council of the need for Chartered Accountants to adopt IT in a big way.

Considering the above, the Institute has commissioned the Committee on Information Technology to identify opportunities and prepare CAs to play a pivotal role in the emerging economic scenario driven by Information Technology. The Committee tracks IT developments and makes an endeavor to update CAs to face the emerging challenges and opportunities.

The Committee offers the following value added services for the benefit of members :

- ✔ Post Qualification Course (PQC) on Information Systems Audit (ISA) published in the Gazette of India Extraordinary dated 28.9.2001 vide Notification No. 1-CA(7)50/2001.

- ✔ Professional Training (PT) of 100 hours provides the necessary training and development on skills and knowledge. Self-study of 200 Hours. Review and Testing at two levels. The course prepares candidates to provide value added services in the emerging field of Information Systems Assurance Services.

This certification, apart from providing a plethora of employment and business avenues for members, would also enable them to equip themselves to meet the emerging challenges posed by an increasing use of Information Technology by business and, thereby, emerge better in the industry.

- ✔ CPE Course on Computer Accounting & Auditing Techniques of 100 hours duration for which CPE Credit of 20 Hours is provided. The course is offered through regional offices and branches of the Institute.

- ✔ IT Harmony The e-Newsletter of the Committee issued by the first week of every month and hosted on the ICAI Portal at www.icai.org.

- ✔ IT Conferences/ Seminars The Committee organizes Conferences and Seminars on emerging technology areas in different parts of the country in association with the regional council and branches of regional council to provide an interface to meet and interact with practitioners and learn from Industry's best practices. Delegates get applicable CPE hours for participating in these programmes.

- ✔ Practical Workshops: The Committee organizes Practical Workshops on important technology areas for the profession like Using CAAT Tools, IS Audit of Banks, Network Security Audit, MS-Excel as an Audit Tool. Members have to be in touch with the Regional Councils/ Branches to participate in these workshops and the Committee would provide the necessary technical support. Delegates get applicable CPE hours for participating in these programmes.

- ✔ ISA Com Site providing Researched Online Study Materials (ROSM) and Online Practice Test (OLPT) facilities. Link to this site is available from the Committee Portal at http://cit.icai.org.

- ✔ Committee Portal: The Committee has implemented the Committee Portal at http://cit.icai.org to provide information about its initiative, course activities, filling of forms and downloading of ISA ET Certificates, IT Harmony Newsletter and details about its activities from time to time. Members pursuing the ISA course are provided with a login facility for course interaction.

- ✔ ISA Course for Members in Practice & Industry: The ISA Course has been designed in such a way that it is relevant for both members in practice and in industry, as information systems security is relevant for both. Members in industry have to ensure that adequate measures have been taken to ensure the availability, security, reliability and confidentiality of information and information assets in the organization while members in practice provide the assurance service of reviewing the same and highlighting concern areas.

- ✔ ICAI Webcast Channel: The Committee has launched ICAI Webcast Channel at http://webcast.icai.org to enable members to participate in live events and webcasts on important themes from the convenience of their home/ office. A recording of events/ webcasts is also available for one month.

- ✔ Certificate Course on Forensic Accounting and Fraud Detection using IT & CAATs: This course has been introduced considering the increasing demand for this specialization considering the emerging economic scenario, recent fiasco's and increasing incidents of cyber crimes. FAFD is the practice of utilizing accounting, auditing, CAATs/ Data Mining Tools and investigative skills to detect fraud/ mistakes. Further details of this course are available on the Committee Portal and you can contact cc.fafd@icai.in for further details and support.

1. Course Registration

Members of the Institute interested in taking the ISA Course have to apply for registration to the ISA Course using the Registration Form available with the ISA Prospectus or by filling the online form available on the Committee Portal at http://cit.icai.org and send the same with requisite course fee, two copies of recent passport sized photo and proof of ICAI membership. A letter specifying their registration for the ISA Course is sent within a fortnight's time. Members can check their ISA registration number/ status by visiting the Committee Portal.

2. Professional Training (PT)

ISA candidates are required to start their ISA Professional Training as soon as possible by (a) checking the Committee Portal regularly about forthcoming ISA PT batches and also (b) be in touch with their Regional/ Branch Office to join forthcoming batches.

ISA PT is for 100 Hours organized through full-day classes for 12 days. Candidates must complete 100 hours of PT with a minimum 90% attendance to take the examinations (ET/ AT). Attendance is recorded for both forenoon and afternoon session for each class.

3. ISA PT Completed List for Quarter

The List of PT Completed Participants for a quarter is hosted on the Committee Portal at http://cit.icai.org within 15 days of quarter completion. For example, the PT Completed list for the first quarter (Jan-Mar) will be hosted by April 15. This list does not include those candidates whose attendance is short or candidates who could not be registered for the ISA course for non-provision of ICAI Membership.

4. Eligibility to take ISA ET and AT

The following table summarizes the earliest time when a candidate can take the ISA Eligibility Test or Assessment Test, considering completion of ISA Professional Training batch :

PT Completed by	Eligibility Test	Assessment Test
March 31	May	June
September 30	November	December

Chennai POCL
Practical Workshops

I attended the practical workshops on "Using CAATs" and "MS-Excel as an Audit Tool" at the Chennai POCL. These workshops provided useful inputs in the limited time about the use of computers in audit. These workshops have enriched my knowledge and have initiated me to view audit in a different perspective.

- CA. G Sudha

5. Self-Study

An ISA candidate is expected to devote a minimum of 200 hours in Self-study of the ISA Background Materials, Course Book, IT Harmony, ISA eLearning and ISA COM facility for ROSM & OLPT.

6. ISA Eligibility Test & Results

The ISA ET is, generally, organized on a half yearly basis in the months of May/ Nov on 2nd Saturday. ISA ET is for 4 hours wherein a candidate is expected to answer 200 questions of multiple choice type using OMR sheets. The Committee is in the process of having online ISA ET, details of which would be notified on the Committee Portal at http://cit.icai.org. A notification about forthcoming ISA ET is hosted on the Committee Portal as follows :

ISA ET In	Notification Issued by
May	April 10
November	October 10

To Qualify ISA ET, a candidate has to secure 50% marks in aggregate. ISA ET results are declared by the late evening of following Saturday. For example, the ET result for ISA ET on May 11 is declared by late evening of May 18. Candidates have to download their ISA ET Certificate from the Committee Portal by giving their ISA Registration No. and password.

7. Application for ISA Eligibility Test

ISA Candidates who want to take the ISA ET MUST fill the online ISA ET form on the Committee Portal by giving their ISA Registration No. and password as per following schedule :

ISA ET on	Fill Online ET Form between
May	April 15-30
November	October 15-31

ISA ET forms received after the last date or without requisite fees by aforesaid last date, would not be entertained under any circumstances. Please do see ISA ET notification for each event for specific details.

8. Assessment Test (AT)

The ISA Assessment Test is, generally, organized on a half yearly basis on 3rd/ 4th Saturday in the months of Jun/ Dec currently. The Examination department issues a notification about forthcoming AT by about first week of preceding month in the Gazette of India and also on the website of the Institute at www.icai.org.

Candidates who have qualified ISA ET can take the AT by filling the Assessment Test Application Form which is available for sale by about six weeks before the date of the AT. The form also lists

Practical Workshops by CIT

I find these practical workshops are of immense help and use to professionals like me. I keep pressing the Institute functionaries to have more and more such workshops to get greater exposure in this emerging field. I have tried to attend almost all the workshops, subject to my availability and have derived substantial benefits out of the same.

- CA. S K Dalmia

Practical Workshops by Committee on IT

I ventured to do a practical workshop in April 2005 organised by the Committee on Information Technology, ICAI on IS Audit of Banks. I started the day that day as a novice D.I.S.A. qualified member and by the end of the day I was equipped with practical techniques of IS Audit and I also happened to get leads to start an IS Audit of a Nationalised Bank, which I completed shortly thereafter, on my own.

- CA. Rakesh Kumar

the centres where the forthcoming ISA AT would be organized. A soft copy of the form is also available on the website of the Institute at www.icai.org. The cost of AT form of Rs 100 has to be added to ISA AT fees of Rs 1,000 in case downloaded form is used. It is advisable to make use of the physical forms, as far as possible. The forms must reach the Examination Department by the last date which is, generally, the first of the month in which Assessment Test is held.

The details provided above are indicative and candidates are advised to refer to Examination Notifications from time to time on the website of the Institute to ensure compliance of specific requirements of forthcoming examinations.

ISA candidates can appear for the ISA Assessment Test only after qualifying in ET and obtaining the Eligibility Certificate (EC). The ISA Eligibility Certificate has to be downloaded from the Committee Portal by giving your ISA Registration No. and password.

ISA Candidates have to send duly completed and signed AT Application Form with requisite enclosures (ET Certificate, Postage Stamps on Envelopes, AT Fees and photographs etc., and other requirements as specified in the form).

The ISA AT consists of 200 multiple-choice questions to be answered within four hours. A candidate for the ISA AT shall be declared ordinarily to have passed the examination if he/ she obtains a minimum of 75% of the scaled marks in aggregate. A list of successful candidates is published on the official website of the Institute at www.icai.org. Candidates who have secured the first THREE ranks are given rank certificates. Statement of Marks is issued to all candidates who appear for the ISA AT within two weeks from the date of declaration of result, while the pass certificate is issued to the qualified candidates normally within six months from the date of declaration of result.

9. Correspondence Regarding Assessment Tests

All correspondence relating to ISA Assessment Test (AT), Marks, Ranks, and Verification of Marks, issue of Certificates etc. has be addressed to the Examination Department at New Delhi in the address given in the back cover of this prospectus.

10. Committee Portal

Candidates wishing to pursue the ISA Course or pursuing the ISA course are requested to kindly visit the Committee Portal at http://cit.icai.org on a regular basis to get information about ISA Course activities, fill online form for ISA ET, download ET Certificate etc.

Yes, I am totally impressed by the exceptional arrangements made by the Institute to conduct the Assessment Test in far-flung regions of the country. I think the Committee on Information Technology has truly made rapid strides in its endeavor to transform members like me into Technology Accountants of tomorrow. The ATs were especially effective because they are mandatory. What's more, the stiff pass percentage of 75% forced us to devote more time and attention to the ISA Course.

- CA. Ananthanarayana Pai K

ISA Professional Training (PT)

Learning through Sharing is the Basis of Classroom Interaction

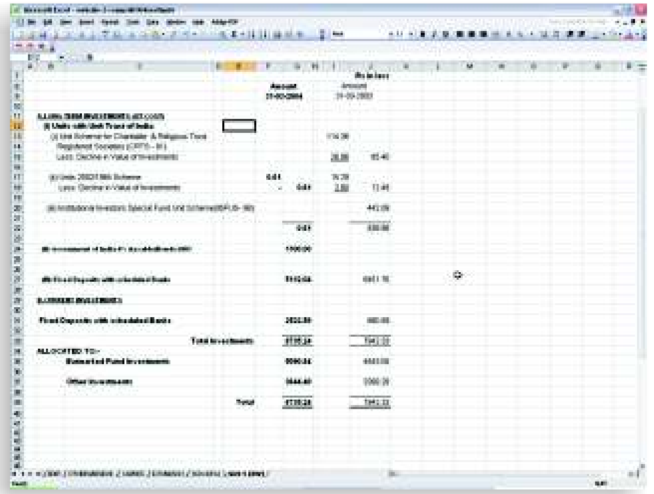
Candidates pursuing the ISA Course have to attend ISA Professional Training of 100 hours for which classes are organized for 12 days from 9.30 am to 5.30 pm. The sessions of ISA PT batch are, generally, organized as weekend classes on Saturday and Sunday covering 6 weeks. At times, some batches are organized on following scheduling looking at the special request/ requirements of a batch/ region/ branch/ organization/ group of organizations:

- Four day per week or Six day per week basis in smaller cities and towns.
- Continuous 12-day programme, so that members coming from remote areas can complete it in one go.
- PT batches on dates and timings suitable to organizations/ groups of organizations in an effort to reach out to members in industry and address their special requirements.

The above scheduling are exceptions while weekend batches are generally organized.

The Professional Training provided by the Institute for ISA has been excellent. The faculty took us through the course in a very professional manner and all participants from the batch who took the Assessment Test have completed the course. I had cleared my CA Final Examination in November'74 and was appearing for an examination after a gap of more than 27 years. Though I was short of confidence, from the second day of the 12 day training program, I started feeling I would get through.

- CA. S. Rajagopalan



To complete ISA PT, one has to attend a minimum of 10 classes out of the 12 scheduled for a batch.

ISA Professional Training is essentially 100 hours of classroom training/ interaction highlighting important aspects of the course curriculum, concern areas, case studies, guidance and mentoring by faculty members to enable the candidates to develop in this field. The ISA Faculty Members are Chartered Accountants/ eminent professors/ consultants specializing in Information Systems Audit/ Systems and Process Assurance services.

The ISA course is very helpful for a Chartered Accountant to audit the accounts in a computerized environment. It is an expertise for every CA in practice as well as in service and I recommend that every CA must possess this degree in coming times where all the transactions are going to be computerized.

- CA. Parmeet Singh

These sessions may include presentations, talks, Q/A Sessions, Demonstrations, technology exposure, subject details, clarifications and guidance. ISA PT is the means to provide practical training in this field through mentoring by experienced faculty members who are practicing in this field.

The ISA Course is on auditing of information systems. Hands-on computer training is provided through the course on 'Computer Accounting and Auditing Techniques (CAAT), eLearning Modules, Practical Workshop etc.

Forthcoming ISA PT batches are announced on the Committee Portal at http://cit.icai.org. Candidates are expected to lookout for batches convenient to them and join as per their convenience. Candidates have to also tell the nearest Regional/ Branch office in the city where they wish to attend a PT batch to inform them about forthcoming batches and also be in touch with them from time to time, in this regard. Many ISA PT batches get started based upon requests received from Branches. An effort is made to have PT batches at smaller moffusil cities to reach out to members subject to break even batch size of 30.

The PT can be organized even in small towns, but will depend on the response from the members under the jurisdiction of an ICAI Branch. The Institute is geared to conduct PT classes and exams in all its branches and exam centres. The minimum requirement for starting a fresh batch is 30 members. Members may, therefore, take up the matter of starting a fresh batch in a new centre with the Chairman of the respective branch/regional council or address the matter to: Secretary, Committee on Information Technology through e-mail at cit@icai.org.

Practical Workshops at Chennai POCL/ CIET

It is increasingly becoming difficult to do vouching and ledger scrutiny considering the sheer volumes of transactions of varied kind and the fact that most organisations have computerised their accounts and the traditional ledgers and even the ledger printouts are fast disappearing. Recognising this change, I enthusiastically attended the Practical Workshops on "Using CAAT's" and "MS-Excel as an Audit Tool" organised at Proof of Concept Laboratory/ Centre of Excellence in Information Technology at Chennai and I have immensely benefited as they were useful, highly informative and to the point. I learnt to use these techniques in a matter of two days of structured learning, which would have taken me years to discover on my own. Then again, I may miss out many of the good capabilities therein. I recommend these workshops for my fellow colleagues.

- CA. M Narayanan

Self-study through Offline Course Material and Online Resources

A minimum of 200 hours of theoretical training is required to complete the course requirements, in addition to the Professional Training (PT) of 100 hours. Eligibility Tests (ET) are conducted not only to evaluate the self-study, but also to assess the knowledge gained through the 100 hours of Professional Training. Candidates have to give adequate importance to self-study and the Eligibility Tests conducted prior to the Assessment Tests.

Study Materials

As a part of the course curriculum, two volumes of ISA study material and an internationally acclaimed textbook on Information Systems Control & Audit by Ron Weber is provided when candidates join the ISA PT batch. A soft copy of the ISA background material is available in the ISA Prospectus collateral CD to enable member to start their study of the subject, on procurement of ISA Prospectus.

ISA eLearning

The ISA eLearning is available after login in on the Committee Portal using ISA Registration No. and password enable member to learn as their convenience.

Online Resources

ICAI is one of the forerunners among the Professional Accounting bodies to introduce the ISA Course and its associated Online Testing/ Study Material/ Help Desk/ Dynamic Content facilities for its members. These facilities are provided through the ISA COM site, a unique knowledge portal. The well-researched content, updated continuously, serves as an excellent tool in preparing for exams and enhancing the knowledge of ISA professionals. A link for the ISA COM site is available from the Committee portal at http://cit.icai.org.

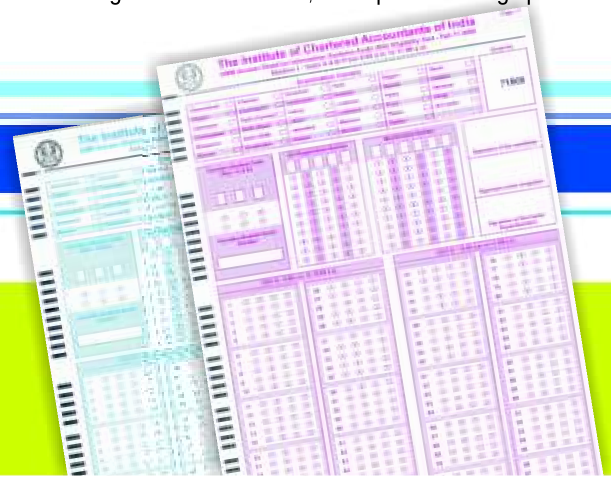
Online Practice Tests (OLPT)

The unique online practice tests for ISA participants enable continuous dynamic testing of proficiency and help them prepare for the Eligibility/ Assessment Tests.

Researched Online Study Material (ROSM)

Unique and contemporary study material, researched from hundreds of websites, has been aggregated, analyzed, structured and simplified exclusively for ISA aspirants. ROSM, along with explanatory notes provides a continuous learning experience. It not only helps to prepare better for the ISA exam, but is also extremely relevant for Chartered Accountants. A unique feature of the content is the special emphasis given to the following aspects :

Concept	Gives a thorough understanding of the concept
Security	Delves into various aspects of security
Control	Provides check lists for implementing appropriate controls
Audit	Provides the approach and framework for Auditing Information Systems.



The faculty provided by the Institute is outstanding and filled with personal experiences which are a real source of inspiration and motivation for the members. I would like to congratulate the Institute for its continuous efforts to make the members best IS professionals in the world.

The efforts made by the Committee on Information Technology to bring ISA course at my doorstep in a small town like Sirsa were beyond my expectations

- CA. Sachin Goyal

ISA Theoretical Trainin

The online tests and ROSM are available as a part of the course to candidates registered for the ISA Course. On registration, a key to access these services is provided to the candidates on the Committee Portal at http://cit.icai.org. This key has to be entered in the ISA COM Portal to register for these services. Both ROSM & OLPT are available with a validity period of 6 months & 3 months, respectively.

Sample Questions/ Reversionary Test Papers (RTPs)

Sample Questions/ Reversionary Test Papers/ Past Papers are incorporated as a part of the aforesaid ROSM/ OLPT facility. ISA Candidates are requested to use this facility to see the pattern of questions asked and assess their performance/ preparedness through this facility.

POCL/ CEIT Practical Workshops

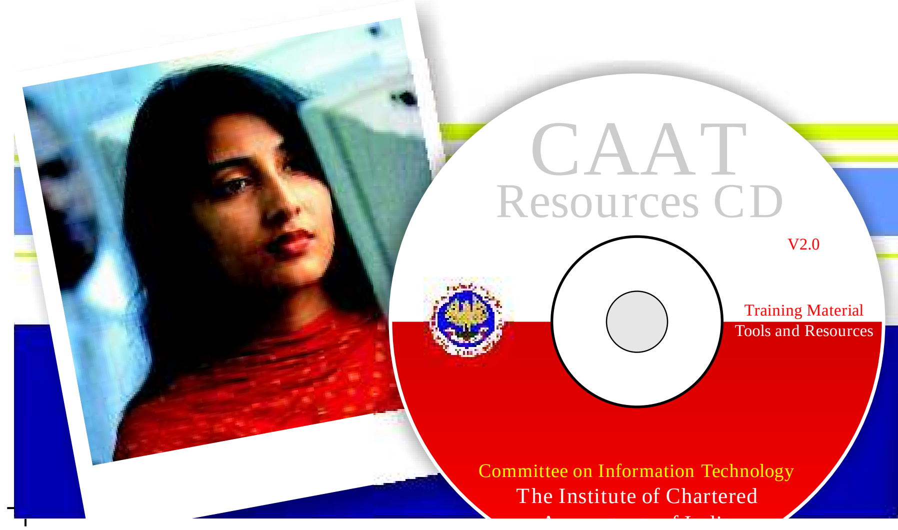
The practical hands on training on "Using CAAT's" and "MS-Excel as an Audit Tool" were very useful and interesting. This kind of training is of immense value for chartered accountants practising and in industry. Hence I request the Institute to have such programmes regularly in future for the benefit of members.

- CA. V Ramakrishnan

Any course that provides the advantage of information that is specially culled for its relevance and currency offers value for money. When this information comes in a format as handy as the Researched Online Study Material (ROSM) provided in ISA course, it is a boon to all the students. The information I found in ROSM was the latest information in the field and helped me stay up-to-date, all the time.

ROSM was also incredibly comprehensive and systematic as it helped in building up my foundations in IT. The lucid explanations to the question bank made the systems audit concepts crystal clear to me.

- CA. Monini Sriram



- ✔ eLearning Courses: The Committee has introduced e-Learning course on IFRS , Service Tax and Transfer Pricing, to enable members to learn and develop competencies in these emerging areas at their convenience. In addition, the eLearning module on IS Security, Cyber Threats & Review is currently available for free access. Further details are available on the Committee Portal and you can contact elearn@icai.in for further details and support.

- ✔ eLearning CBT CD's: The Committee has introduced eLearning Computer Based Training (CBT) CD's on (a) Using CAATs/ GAS, (b) Using MS-Excel 2007 as an Audit Tool and (c) Bank Branch Audit - An Overview which enable you to learn and develop from the convenience of your homes/ offices and that too without the need for Internet access. Further details of these modules and more such modules launched from time to time are available on the Committee Portal.

- ✔ ISA eLearning: The Committee has launched eLearning facility for the Post Qualification Course on Information Systems Audit with the initial hosting of the following eLearning modules:
  i) Network Security - An Introduction
  ii) Windows Security - An Introduction
  iii) IS Security, Cyber Threats and Review

Members who have qualified ISA or are pursuing the ISA Course can access these eLearning courses free of charge by logging in to the Committee Portal at http://cit.icai.org with their ISA Number and Password.

- ✔ ERP Courses: The Committee has made available ERP Courses on popular ERP Software through OEM vendors to enable members to develop competencies in this emerging field. Currently, courses are available on SAP FA and MA modules and Microsoft Dynamics NAV. Further details are available on the Committee Portal and you can contact erp@icai.org for further details and support.

- ✔ Committee Publications: The Committee has introduced Technical Guides on (a) Information Systems Audit and (b) Systems Audit of Stock Brokers. Another recent publication is on Data Analysis for Auditors - Practical Case Studies on Using CAATs. eLearning CBT CD's, as detailed in earlier section are the other hot selling publications of the Committee, apart from this ISA Prospectus and ISA Background Materials. Further details of these publications are available on the Committee Portal.

- ✔ ICAI Green Initiative: The Committee has proposed ICAI Green Initiative as a social responsibility of the Institute.

> I found the ISA course quite useful for the members of the ICAI. Its syllabus is truly world class. The course is exciting, interesting and specially designed to cater the need of use of computers in the field of Bank Audit and other Audits. To keep pace with the changing environment in the field of Information Technology, members of the ICAI should equip themselves with the ISA course. The course is the need of the hour for up-gradation and specialization. I suggest every member of the ICAI should invariably join this course.
>
> *- CA. Sanjay Jain*

The Future is NOW - The Road Ahead

An exciting field lies ahead of us offering good opportunities. The secret of professional improvement lies in an individual's ability to cope constantly with change and encounter tough challenges.

Success Beckons

Chartered Accountants are known for their analytical ability, technical skills, meticulous work and strong audit training/ experience. They possess an innate ability to assimilate and understand the complex business processes and requirements. They also have the technical acumen that the profession demands and the ability to cater to specific requirements.

Traditional Assurance Provider

As the traditional and trusted assurance provider, Chartered Accountants are uniquely geared to provide the value added assurance services of Systems & Process Assurance because of their in-depth knowledge of business processes and procedures and well-recognized audit acumen.

Specific Knowledge

There are a plethora of opportunities emerging with the increasing use of Information Technology. Chartered Accountants have to re-engineer their practical skills to cope with the new challenges by getting the technology exposure and audit requirements thereof. Many firms are in a position to effectively expand and diversify their practice in this emerging IT era.

ISA enables members to understand:

- ✔ IT awareness (both conceptual and operational)
- ✔ IT audit standards, organisation and management
- ✔ Information systems audit, vulnerability to threat, security and risk assessments.
- ✔ Accounting, implementation and post implementation audit of ERP/ Banking software and their audit/ controls.

Practical training programmes organized by the CIT enable Chartered Accountants to meet the needs of :

- ✔ Specific Audit
- ✔ Examining and Developing Systems
- ✔ Auditing IT Security
- ✔ Fraud Examination
- ✔ Using Computer Assisted Audit Techniques (CAAT).

On qualifying the D.I.S.A. (ICAI) course, Chartered Accountants can:

- ✔ Review the design, implementation and testing of new systems and major changes to administrative systems
- ✔ Assess and test controls in major administrative systems
- ✔ Ensure that computing facilities operate in a controlled and efficient manner
- ✔ Advise for holding and storing data on the computing and communication facilities in a secured and controlled manner
- ✔ Monitor compliance of IT policies and procedures.

Emerging Opportunities

- Emerging practice in audit firms to have a member of the Information Systems Audit (ISA)/ Systems & Process Assurance (SPA) group in all audit team. Rather than having to justify the inclusion of an ISA/ SPA group member, they have to justify why such a member is not taken, if not included. There is a need to market ISA/ SPA value added services to existing clients.
- D.I.S.A.(ICAI) has been Recognized for Empanelment of Auditors for Auditing Infrastructure of Certifying Authorities.
- The Ministry of Information Technology has a Computer Emergency Response Team (CERT-In) which deals with cyber security in the country and also has a panel of IT Auditors & IS Auditors. Some CA Firms are also on this panel. Computer Emergency Response Team (CERT-In) has recognized D.I.S.A (ICAI) as empanelment for IS auditors.
- There is an increasing requirement to have Information Systems Auditor in case of Bank Audits.
- Stock Brokers of NSE and BSE are required to have their IT facilities audited by Information System Auditors.
- Banks are coming out with specific IS Audit requirements from time to time.
- The C&AG has expressed concern that they undertake Systems Audit of PSUs while the same is not being done for private firms which have a much higher public exposure.

Towards a Bright Future with ISA

Armed with the D.I.S.A. (ICAI) post qualification members are expected to build brilliant careers in information system assurance, information system control and evaluation, advisory services related to assessing investment in strategic IT and risk assessment. Emerging opportunities for ISA professionals include :

- Information System Audit and Assurance: IS Auditors can provide functional expertise in the areas of system development, implementation and computer security. They can play an active role in identifying, designing and testing the same.
- Information System Management and Control: IS Auditors gain immense exposure and understanding of IT related benefits and risks. It gives a scope to ensure appropriate system management control. A broad business perspective, financial skills and objectivity enable ISA professionals to offer valuable advisory services pertaining to IT investments.
- Information System Evaluation: IS Auditors having a superior knowledge of IT applications can provide an objective assessment of information system control and information privacy and integrity.
- Risk Management: With the globalization of the economy, technological advancement and the like, there has been a significant increase in business risks. The course provides a clear idea of these risks and control measures - identifying risks in clients' businesses, determining acceptable levels of risks, implementing controls and providing ongoing measurement and monitoring of the risk environment and compliance.
- Business Continuity Management: Business is affected by many factors, and it may not be possible to control all of them through risk management. This brings into focus business continuity management, the ISA course helps to develop risk mitigation strategies; plan for recovery and continued availability of operations; take care of the safety of the people; design and implement threat prevention and detection systems; test and maintain plans; and determine insurance coverage for client businesses.
- Certification of Public Key Infrastructure (PKI): Public and private organizations are implementing PKI to ensure the safe exchange of sensitive data and other critical transactions. The services that ISA professionals can offer are assurance regarding the quality of PKI design; effectiveness of its operational control; and compliance with the accepted national accreditation scheme.
- Certification regarding existence and operation of Internal Controls, SOX & Clause 49 of listing agreements.

And many more avenues. Unlike other investments, which are specific to industries, IT investments encompass all industries and is ever increasing. The higher the investments in IT, more would be the opportunities for Chartered Accountants.

Practical Workshops

It is my endeavour to attend all the practical workshops organised by the Committee in the northern region (Using CAAT's, Systems Audit of Banks) as I find them very useful in getting a practical insight in this emerging field. I look forward t attending workshops on Risk and Vulnerability Assessment and use of generic tools like SQL/ MS Access/ Oracle for CAAT.

- CA. Rajnish Jagota

ISA is Audit of Information Security Management System (ISMS)

This course is an excellent content delivery, bringing awareness and knowledge about current contemporary business and management practices (Information Security, Best practices, Business Process Re-engineering, e-Commerce, Digital Signatures, etc;). Information assets and information management practices have become the lifeblood (key facilitator) in the body of business through which the management systems achieve their objectives. This is a management audit course, and brings into focus a wealth of opportunities and the wider horizon available to the profession in the domain of management (Systems) audit. The business landscape in India and globally is fast undergoing change and this iniative of the Institute and the Committee on Informaton Technology is very relevent to the times to help the members embrace and face challenges thrown up in this transition and thereafter.

- CA. Gurpreet Singh

Genesis

With IT becoming an integral part of the strategic business scenario, the Institute perceives an increase in the use of technology from mere applications of Information Systems to becoming a strategic business driver. The Council of the Institute has commissioned the Committee on Information Technology to introduce the Information Systems Audit (ISA) course. The highlights of the course is a structured learning process with a contemporary curriculum, industry networking and providing exposure to cutting-edge technology. It focuses on comprehensive development of professional skills, through a well-devised curriculum and training methodology. ISA not only empowers Chartered Accountants to provide assurance to the business on information systems but also helps them understand the finer nuances of system control and evaluation.

With the new challenges threatening the traditional domain, the Council of the Institute - by commissioning the ISA course, is not just coping with the demands of IT dynamics, but also seeks to leverage technology to enhance the professional skills of its members. In the process, scope of professional service offered by Chartered Accountants to business, government, service organisations and society at large gets widened.

Government Approval for ISA

The Government of India vide its Gazette Notification No. 1-CA (7)\59\2001 dated 28th September, 2001, had formally approved the ISA course as a post-qualification course of the Institute. The formal approval of the course by the Government will play a significant role in popularizing it. As per this notification, on qualifying the ISA Assessment Test, members can add the title D.I.S.A. (ICA) after their name.

The council, ICAI after due consideration decide to change, under regulation 205, the sub-title "(ICA)" TO "(ICAI)" for all Post Qualification Courses including Post Qualification Course on Information Systems Audit, to bring uniformity across all Post qualification courses.

IS Auditors

Finding out how to use available technology is just the beginning. It is also important to remember that technology is an enabler it is the beginning and not an end. The ISA course is designed to enhance competencies of members committed to Continuous Professional Education (CPE), and help them excel in the evolving business environment. Once they become techno-literate, they can use their skills to maximize Return on Investment (ROI) from IT.

The ISA course is so well structured that the entire cycle of PT, ET & AT will transform a computer illiterate person into a knowledgeable professional who can add value to any field. For instance, when 20 enthusiastic ISA members in Ahmedabad participated in the Pilot Research Project of ISA Audit at Arvind Mills, they gained invaluable experience in Information Systems Audit.

Members who undertake the ISA course learn to appreciate the security concerns, the rise of related breaches and the consequent need for IS Audit.

I personally feel there is a lot more to the ISA course than helping the members perform better in their current jobs in the IT environment.

- CA. B M Shah

Strong on Fundamentals, Contemporary in Approach

Technology Accountant

The ISA course identifies the knowledge and skill requirements of present day Technology Accountants, and provides customized inputs to develop in this emerging area. The training methodology adopted in the ISA course includes :

- ✔ ISA Background Material (Two Volumes), Course Book and IT Harmony e- Newsletter
- ✔ Theoretical Training (Self-study)
- ✔ Online Resources - ROSM/ OLPT
- ✔ Professional Training
- ✔ Conferences, Seminars and Practical Workshops
- ✔ Eligibility Test and
- ✔ Assessment Test.
- ✔ ISA eLearning.

The training methodology is a blended model - it includes both theory and practice, online and offline support that promotes self and community learning.

ISA Backgroud Material

The present ISA material is the culmination of several months of hard work. Considerable effort has been expended to revise the content, recast the structure and simplify the text. It is has been reviewed by a panel of eminent experts and their suggestions incorporated to provide a high level of scholastic excellence. It covers technical topics in a relatively lucid and readable manner while avoiding the use of unnecessary jargon. Apart from being a textbook for the ISA course, it is hoped that it will serve as a reference for other courses of a similar nature and also as a handbook for budding Systems Auditors.

CA. Mathew A Thomas

CAAT Resources CD

Moving from Ticks to Clicks... CAATs Computer Assisted Audit Tools, enable auditors to perform effective and comprehensive audit in lesser time. However, the full potential of these tools is often neither realized nor utilised by many. The “CAAT Resources CD” provided by the Institute has been an invaluable, one point source giving many such tools & resources for us to explore and develop. The Commitee on Information Technology has done a great job in arranging to compile the walkthroughs and working copies of CAAT utilities to give us an overview of how to make use of the emmense capabilities of these software for mundane activities.

- CA. M S Mehta

www.icai.org
http://cit.icai.org

Information Systems Audit

INFORMATION BOOKLET

ISA

This compilation of Frequently Asked Questions (FAQ's) about the ISA Course aims to provide answers to typical requirements of candidates pursuing the ISA Course. The compilation is categorized into the following sections representing different milestones of the ISA Course :

A. Contact Address ...03

B. ISA Information Services through Committee Portal ...04

C. About the ISA Course ...05

D. ISA Professional Training (PT) ...10

E. Theoretical Training of 200 Hours Self-Study ...13

F. ISA Eligibility Test (ET) ...14

G. IT Conferences/ Seminars/ Practical Workshops/ Refresher Classes ...18

H. ISA Assessment Test (AT) ...20

I. Course Curriculum ...24

Information about the ISA Course, Registration Form, Forthcoming ISA PT Batches, Announcements regarding ISA ET/ AT, Submission of ET Forms, Downloading of ISA Eligibility Certificate etc., is available on the Committee Portal at http://cit.icai.org. Please do see the Committee portal from time to time for latest update and notification updating the ISA Prospectus considering emergent changes.

A. Contact Address

All Committee activities are coordinated from the Noida, Sector 62, office with following contact address :

Postal Address

The Secretary,
Committee on Information Technology
The Institute of Chartered Accountants of India
'ICAI Bhawan', Hostel Block, 5th Floor,
A-29, Sector 62,
Noida 201 309 India

Other

Direct	: 0120.3045 961
Fax	: 0120.3045 963
E-mail IDs	: isa@icai.org, cit@icai.org
Website	: http://cit.icai.org & www.icai.org

Considering the above, members are requested to send all correspondence at the above address and note that the course fees are to be paid by DD in favour of "The Secretary, ICAI" payable at New Delhi. Members are also requested to make use of the ISA Information Services through the Committee Portal at http://cit.icai.org for further details of the courses and course activities, as the same is the main medium of communication. In addition, details of the said courses are also available at the website of the Institute at www.icai.org under Members - Courses ISA/ CAAT. Notifications by the Examination Department are available at the Institute website in the section titled "Examination". In case you do not receive a response to a mail within 48 working hours, the matter may be escalated to cit@icai.org for necessary assistance.

The ISA Assessment Test is organized by the Examination Department of the Institute and the correspondence in this regard must be addressed to the following address:

Postal Address

Joint Secretary - Exams
The Institute of Chartered Accountants of India
'ICAI Bhawan'
Post Box No. 7112
Indraprastha Marg
New Delhi -110 002

Other

Phone	: 0120.305 4851-53
Fax	: 0120.305 4841-43
E-mail IDs	: isa_examhelpline@icai.org
Website	: www.icai.org

B. ISA Information Services through Committee Portal

1. Where do I get Complete Information about the ISA PQC Course?

Complete details and Information about the ISA Course is available in this ISA Prospectus and through the Committee Portal at http://cit.icai.org. The Committee Portal is the public interface to provide information about forthcoming course activities PT Batches, AT/ ET Notifications, Filling of online Registration Form & ET Forms, Declaration of ET Results, downloading of Eligibility Certificate & notifications regarding changes in course curriculum, examination etc.

2. What Categories of Information is available in the Committee Portal?

The Committee Portal provides information about ISA Registration, Forthcoming ISA Professional Training Batches, Announcement re Eligibility Test/ Assessment Test, Filling Online ISA ET Form, Downloading ISA Eligibility Certificate, Announcement of ISA ET Results, notifications regarding changes in syllabus, Important Information/ Seminars/ Conferences/ Workshops/ Refresher Courses and other initiative of the Committee.

3. How do I Request for Information, Confirmation, Details, Request Services?

Candidates can register their requests/ requirements/ complaints by sending an e-mail to isa@icai.org to enable the office to respond on a timely basis. The mails received at the feedback column are replied/ answered promptly. A reply is sent on the email address provided. Candidates can also register their requests on the online help desk on the Committee Portal at http://cit.icai.org to seek information and timely response to their requirements.

4. How do I check whether my Application has been received by the Institute and duly Processed?

Candidates can check their registration status on the Committee Portal by giving their Membership Number. The system would immediately check and report the status whether application has been received and the status thereof. Kindly provide a fortnights time for letters to reach the Institute, data entry, issue of ISA Registration No. and password for Committee Portal, dispatch from the Institute and actual receipt of Registration Letter at the address provided.

Applications for ISA Registration by candidates who are yet to receive their membership number would not be reflected on the portal as their registration can be undertaken only after getting their membership registration details.

C. About the ISA Course

5. Who is eligible to join the ISA Course?

As the ISA is a post qualification course of the Institute, only members of the Institute with a valid membership number can be enrolled for the course.

As a very special case, candidates who have qualified the final examination of the Institute and have applied for membership (subject to enrollment as a member) are allowed to attend ISA PT classes under the "Applied For" category on submission of ISA Registration Form along with requisite fees, enclosures and copy of form submitted for registration as a member. However, their registration for the course is affected only after getting a copy of their membership letter. Such candidates can take the ISA examinations (ET/ AT) only after they register as members and are granted ISA Registration. Such candidates have to submit their membership details by the end of a quarter (March 31/September 30) to be able to take their ET in the months of May & November respectively. In case their applications are received after the last dates mentioned above, they have to take the next ET.

6. How to Register?

To register for the ISA Course, candidates have to submit the following documents :

a) ISA Registration Form duly filled in and Signed: Please make use of the ISA Registration Form available with the ISA Prospectus. In case you have difficulty in getting the ISA Prospectus, you may make use of the Online ISA Registration Form available on the Committee Portal at http://cit.icai.org. In case you are making use of the online form, you have to add the Prospectus Fee of Rs 150.

b) Photographs: Two Copies of recent Passport Sized Photographs, one of which has to be pasted on the application form.

c) ISA Course Fee: Rs 10,000 is payable by DD/Pay order drawn in favour of "The Secretary, ICAI" payable at New Delhi. You can also pay ISA course fee online at http://www.icai.org/ccm.html. Please add Rs 150 as prospectus fees if downloaded form is used.

d) Membership: Copy of I-Card or Membership Letter issued by the Institute.

Please send duly filled-in and signed form with fees and requisite enclosures to the following address, to register for the course :

The Secretary
Committee on Information Technology
The Institute of Chartered Accountants of India
ICAI Bhawan', Hostel Block, 5th Floor,
A-29, Sector 62,
Noida 201 309 India

ISA prospectus is available for sale at the Sale Counters of the Institute @ Rs 150. The same can also be ordered through online publication store at http:\\www.icai.org\publications.html

Please allow a fortnight's time for your application to reach the Institute, data entry, allotment of ISA Registration No. and password by service provider, printing & dispatch, and the ISA Course Registration Letter reaching you physically. You can check your application status on the Committee Portal by giving your membership number.

7. When to Register?

While the ISA course registration is open throughout the year, members interested in pursuing the course are advised to register at the earliest to enable the office to start ISA Professional Training Batches considering candidates waiting to join a batch. If the candidates wait for a batch to be announced before they register and the office is waiting requisite number of candidates to join, before a batch can be announced, some batches may never start. It is important to register at the earliest to enable the office to start appropriate batches.

8. Fee Structure?

a) The following is the current breakup of fees for the ISA Course :

Particulars	Amount
Prospectus Fee	Rs 150 (or equivalent in foreign currency)
Course Fee	Rs 10,000 (or equivalent in foreign currency)
Total	Rs 10,150

b) Registration Fee includes Study Material (two volumes), Professional Training of 100 hours, Eligibility Test (1st Attempt), an internationally acclaimed textbook on Information Systems Control and Audit, and includes membership to the ISA COM site for ROSM/ OLPT (at http://icai.themanagementor.com/index.asp) and ISA e-Learning.

c) Fees Payable to: The ISA Course fees are payable through a Demand Draft/ Pay Order, drawn in favour of "The Secretary, The Institute of Chartered Accountants of India", payable at Delhi/New Delhi.

d) Online Payment : Online payment can be made at the link http://www.icai.org/ccm.html

e) Refund: Please ensure availability of a convenient batch at your branch as Course Fee once paid is non-refundable.

f) Fees Payable on ISA Registration:
(1) With Form from Prospectus: Rs 10,000.
(2) Online Form or photocopied Form: Rs 10,150

g) ISA Assessment Test (AT) Fees: The fee for ISA AT is Rs1,000 currently. The same should be sent along with the application for ISA AT in the prescribed form the cost of which is currently Rs 100. Even though a copy of the ISA AT form is hosted on the Institute's website at www.icai.org, it is advisable to procure the form issued by the Examination Department as it contains the requisite enclosures and admit cards in appropriate form. Members using the downloaded form should add Rs 100 towards the cost of the form while paying the ISA AT fee.

9. ISA Course is currently Modules & Percentage of Questions in ISA ET & AT: The ISA course is divided into 6 modules, each module carrying a specific weightage in the AT, as given in the following table.

Module	Module Title	% Q's	Old Module
1	Information Technology Infrastructure & Communication/Networking Technologies	30%	1& 2
2	Protection of Information Assets	22%	3
3	Systems Development. Life Cycle & Application Details	20%	4
4	Business Continuity Planning	10%	5
5	Information Systems Organization & Management	8%	6
6	Information Systems Control & Audit Process	10%	7

Please check Committee Portal for emergent changes in syllabus/ modules from time to time.

10. What Reference Materials can I refer to for having a greater understanding of the subject?

The following is a short list of suggested reading materials for the Post Qualification Course on Information Systems Audit :

a) ISA Background Material.
b) ISA e-Learning.
c) Information Systems Control and Audit by Ron Weber
d) Handbook on IT Auditing, 3rd edition by J. Donald
e) Warren Jr., Lynn W Edilson and Xenia Ley Parker
f) Software Engineering by Roger S. Pressman
g) Database Management by Gordon C. Everest
h) Object Oriented Analysis & Design by Grady Booch
i) Data Communication and Networking by A. Forouzan
j) Auditing and Systems Exam question and explanations 8th edition, 1988 by Irving Gleim and William A Hillison
k) MicroMash Way by Micromash
l) Local Area Netwoks by S Bandra - Galgotia Publications
m) Auditing in a Computerized Environment by Mohan Bhatia
n) System Audit by Dr Ms M Revathy Sriram
o) IT Act, ISO Standards
p) RSA LAB FAQ About Cryptography.
q) Information System Audit and Assurance by D.P. Dubey and V. P. Gulati.

11. Where can I find typical Questions being asked in the ISA ET/ AT?

Candidates can refer to the following books and Institute ISA COM site for ROSM/ OLPT at http://icai.themanagementor.com/index.asp to review the typical questions that are asked in the ISA ET/ AT examinations :

a) Information Systems Control and Audit Gliem Publications
b) The Micromash Way

12. Why does a CA Professional need the ISA Course?

The business scenario has changed drastically and is changing at a high pace with increasing use of Information Technology. IT is impacting practically every aspect of work, system, interconnections in complex and diverse transactions have made profound changes in the functioning of organizations. Accountants world over are increasingly finding the need to keep abreast with the technological developments, meet the challenges and grow with the times, as the requirements today have changed drastically since the time they came into the profession.

In the new environment, IT has become an integral part of the strategic business scenario. As a result, professionals are expected to acquire the required level of competence to perform their work. There is an increasing demand for them to possess the knowledge and skill in the new economic order. They are increasingly required to demonstrate their competence and credibility. There is a need for continuous professional education and development.

13. Should I have any Practical and/ or Theoretical Exposure to Computers before joining the ISA Course? If so, what is the level of knowledge required?

The ISA PQC is a course on auditing of Information Systems. The candidates are provided an exposure to information technology and the concern areas while auditing it as a part of this course. An understanding of basic PC operations, MS Word and MS Excel will help to understand various concepts contained in the ISA course. Anything beyond this will certainly be an advantage.

14. Can I pay the fee in Installments?

No. Candidates desiring to pursue the ISA Course have to pay the full course fees when they register for the ISA Course.

15. How do I know whether my application has reached the Institute & Status thereof?

Candidates can check the status of their application by visiting the Committee Portal at http://cit.icai.org under ISA login by giving their Membership Number.

16. What all do I have to attach with my ISA Registration Application?

Candidates desiring to register for the ISA Course have to provide the following documents/ enclosures while applying for registration to the ISA Course :

a) Duly completed and signed ISA Registration Form
b) DD/ Pay Order payable to "The Secretary, ICAI" payable at New Delhi or online payment confirmation printout.
c) Two Copies of recent Passport Size Photograph.
d) Self Attested Copy of Membership Certificate or I-Card issued by the Institute

17. I had registered for the ISA course long back ago, so can I join now?

Definitely yes, you are just required to show your confirmation letter or your status on the site http://cit.icai.org. In case you had registered for the ISA course by paying a fee of Rs 6,000 and you attended the ISA PT after revision of fees, you have to pay the difference in fees Rs 4,000 (Rs 10,000 less fee paid Rs 6,000). In case you have completed ISA PT earlier, you do not have to pay the differential.

18. Is the ISA Course Fee refundable?

No. The ISA Course fee is not refundable under any circumstances. Candidates must register for the ISA course only if they are interested in pursuing it.

19. Does the ISA Course Involve Hands-on Practical Training?

ISA is a Course on auditing of information systems and not a hands-on computer training/ skill course. Hands-on practical training on computer applications is provided as a part of the CPE course on CAAT, e-Learning modules, Practical workshops and Computer Appreciation Course, for which you can enroll separately.

20. What is ISA PT? Does it Involve Practical Training for the ISA Candidates?

The Professional Training for the ISA course is provided as an interactive session with practitioners to provide mentoring and practical insight in this emerging professional opportunity. The ISA Faculty members provide subject knowledge, share their practical experiences, discuss case studies, and highlight concern areas as a part of their presentations and deliberations. Some of the ISA PT sessions also include interactive components like Sample Questions/ Q/A Sessions/ Demonstrations, if and where applicable.

ISA PT stands for Professional Training and not Hands-on Computer Practical Training. ISA PT is not a typical computer training course, as it is at times construed by some and they ask "Where is the computer on which I have to work". The ISA faculties do provide plenty of practical inputs as a part of the classroom deliberations, presentations and demonstrations.

The Committee also organizes a hands-on practical training skill course titled CPE course on CAAT (Computer Accounting and Audit Techniques), e-Learing courses and Practical workshops. Members interested in Computer Practical Training are advised to join the CAAT Course, the requisite details of which are available at the Committee Portal at http://cit.icai.org.

21. How do I join ISA Professional Training

The Committee Secretariat organizes ISA PT batches with the local assistance and support of Regional Councils and Branch offices of the Institute. Very often, ISA PT batches are organized at the request received from Regional/ Branch offices. Hence, members should contact the Regional/ Branch office for joining forthcoming batches in their region/ branch and also visit the Committee Portal at http://cit.icai.org regularly about forthcoming batches.

22. Break Even Batch Size for Conducting ISA Professional Training Batches:

ISA PT batches are organized by the Committee Secretariat from time to time considering registrations and special requests received from Regional/ Branch Offices. As considerable costs have to be incurred to organize ISA PT batches on heads like Venue/ Faculty/ Faculty Travel/ Faculty Lodging - Boarding/ Logistics/ Background Materials/ Book/ Stationery/ Refreshments, batches are started when the registrations reach the break-even size of 30.

At times ISA batches are started in small cities/ moffusil cities on SPECIAL approval basis, considering the circumstances on case-to-case basis. Branches can send their special requests to the Committee Secretariat for necessary follow-up.

23. Do I have to maintain certain minimum participation in the ISA Professional Training Batch to complete it successfully?

The ISA Professional Training is a compulsory component of the ISA Course wherein the participants are expected to attend all the classes to get the required level of training and exposure in this emerging field. The ISA PT Classes are, generally, organized from 9.30 am to 5.30 pm. Considering the busy work schedule of candidates, a relaxation in attendance by 10% is allowed. That is, candidates have to attend minimum 90% Classes to successfully complete the ISA Professional Training - out of the 12 days of training, a candidate must attend a minimum of 10 sessions. Participants have to mark their attendance in both forenoon and afternoon session.

24. How do I join an ISA PT Batch and come to know about forthcoming PT Batches & their Venue?

Information about forthcoming ISA PT batches and their venue is hosted on the Committee Portal at http://cit.icai.org from time to time. Candidates are requested to visit the above portal regularly to get information about course activities.

ISA Candidates are requested to visit the Committee Portal ONE or TWO days prior to every event like PT/ ET for last minute changes/ announcements/ notifications, considering excegiencies.

ISA Candidates must also be in touch with their local regional/ branch office to start batches at the earliest and inform them about the same.

25. Can I Attend Classes in Multiple Batches and in Multiple Cities?

No. ISA candidates are expected to complete their professional training in the ISA PT batch that they join as the accounting, funds allocation and arrangements, have to be made based upon the number of candidates attending a batch. The office experiences the following practical difficulties due to which it is not possible to allow candidates to attend multiple batches :

a) The organization of ISA PT Course is outsourced through vendors. Payment/ Accounting/ Provisioning for refreshments etc is course wise.
b) Accounting for the ISA PT course is batch wise.
c) Arrangements and funds allocation is also on the basis of ISA candidates attending the ISA PT batch.
d) Number of candidates attending the ISA PT batch is an essential course control implemented.

Considering the above, ISA Participants are requested to kindly ensure that they complete the ISA PT with 90% attendance at the center they join.

Members are hence requested to complete their 90% attendance in the ISA PT batch they join.

26. I had Registered for a Batch and I have Office Work to Attend. Can I Change my Batch?

Candidate must ensure his/ her ability to complete the classes in the batch that they join as change of batch is not allowed.

27. What all do I have to bring with me when I come to Attend the ISA PT Batch on the first day?

Candidates are expected to bring a copy of their visiting card and a photocopy of the ISA registration letter to register for an ISA PT batch. In addition, they must bring an identity proof like Institute Id Card/ Driving Licence/ Passport.

One writing pad and one pen is, generally, provided at the start of every ISA PT batch. Nevertheless, candidates should carry the pen and pads that they, generally, as a matter of convenience.

28. What arrangements does the Institute make during ISA PT?

The Committee secretariat arranges to provide (a) Course Materials and (b) one writing pad and pen on the first session of the ISA PT Batch. The following arrangements are made for the days on which sessions of the ISA PT batch are organized :

a) Course Venue with suitable seating arrangements, computer and projector.
b) Provision of Course Schedule detailing the dates of classes and the modules that would be covered to enable the members to come prepared for the class.
c) Faculty specializing in the module to be covered in the respective classes.
d) Refreshments Forenoon/ Afternoon tea with biscuits.

29. How do I know that I have Successfully Completed my ISA Professional Training?

Candidates have to ensure that they attend minimum 10 days of classes by signing the attendance sheet twice daily. The Committee Secretariat updates the attendance position based upon receipt of such attendance sheets from the ISA PT Batches. Accordingly, a list of eligible candidates for ISA ET gets hosted on the Committee Portal at http://cit.icai.org within 15 days of quarter completion. That is, for First Quarter (Jan-Mar), such a list would get hosted by April 15. Candidates may keep a copy of this list for their records.

E. Theoretical Training - 200 Hours Self-Study

30. Can I qualify ISA Examinations on the basis of ISA Professional Training?

ISA Professional Training does provide considerable subject inputs to initiate the learning and development of candidates in this emerging professional area. At the same time, 200 hours of theoretical training through self-study is required to ingrain the finer details of this subject. Candidates who do not put in this effort often find that they are not able to qualify the examinations.

31. What all am I required to Study/ Review as a part of the ISA Course Theoretical Training?

The Committee on Information Technology provides the following course materials as a part of the ISA PQC for Theoretical Training of candidates :

a) Printed Materials/ CDs
   (1) Background Material (Volume I & II) for the ISA Course
   (2) Course Book on Information System Audit & Control by Ron Weber
   (3) CAAT Resources CD.
b) Online Resources
   (1) ISA COM Site Containing the Researched Online Study Materials (ROSM) and Online Practice Test (OLPT) facilities
   (2) IT Harmony The Monthly e-Newsletter of the Committee on Information Technology.
   (3) ISA e-Learning which is available to the members login at the Committee Portal at http://cit.icai.org.

The candidates are expected to devote 200 hours in self-study of the above resources as a part of their theoretical training for the ISA Course, to qualify.

32. When do I get the ISA Study Materials?

One copy of the ISA Background Material and course book is provided when the candidate joins an ISA Professional Training. A soft copy of ISA background material is available in the ISA Prospectus collateral CD to enable members to start their study of the subject and it is also available at http://icai.org, under resources section.

33. What attempts are made to update the Study Material and provide updated Content for development of the profession in this emerging area?

The Committee makes an earnest effort to keep updating the background materials for the ISA Course from time to time and provide new and better resources from time to time as follows :

a) The ISA PT Batches from January 2010 are organized with the third edition of revised ISA Background Materials. Please see Committee Portal for further update.
b) Monthly newsletter IT Harmony that is hosted on the Committee Portal during the first week of every month.
c) Technical Guide on Information Systems Audit.
d) Technical Guide on Systems Audit of Stock Brokers.
e) Additional questions in ROSM/ OLPT from time to time.
f) ISA e-Learning.
g) Data Analysis for Auditor Practical Case Studies on using CAATs.

F. ISA Eligibility Test

34. When can I take the ISA Eligibility Test?

ISA ET is currently organized on half yearly basis in the months of May and November. Candidates who complete ISA classes by 31 March and 30th September can take the ISA ET in May and November respectively. Please visit the Committee Portal for notifications regarding changes, if any.

35. How do I know about the forthcoming ISA ET?

The ISA ET is currently organized on a half yearly basis generally on second Saturday of May/ Nov from 8.00 am to 12.00 pm. A notification about forthcoming ISA ET is hosted by the first week of beginning Apr & Oct at the Committee Portal at http://cit.icai.org giving the requisite details.

36. Are there any conditions to be satisfied to be eligible to appear in ET?

To be eligible to take the ISA ET, an ISA candidate must complete his/ her ISA PT in the quarter in which he/ she wishes to take the ET. For example, to be able to take the ET in May, your ISA PT must have been completed by March 31. A candidate is considered to have completed his ISA PT ONLY if he/ she has attended minimum 90% classes-10 classes out of 12 classes organized for which attendance is taken twice daily.

37. ET Guidelines & Centres

Guidelines for the forthcoming ISA ET are hosted about 4 weeks prior to the ISA ET on the Committee Portal at http://cit.icai.org. The ET Guidelines also specify the centres at which the ET would be organized. Members are required to fill up the online ISA ET Registration form about 15th-30th of the previous month (about 15 days prior to the ISA ET) to enable the Institute to make requisite arrangements.

38. Do I have to register for ISA ET?

Yes. This is essential for the Institute to know how many candidates are going to appear for the ISA ET and make suitable arrangements thereof at each center. You have to register for the ISA ET by filling the online ET form by giving your ISA Registration No. and password on the Committee Portal.

39. How do I register for ISA ET? Should I send written request?

ISA Candidates have to apply for the ISA ET Online at the Committee Portal at http://cit.icai.org by giving their ISA Registration No. and password. ISA ET registration is through the PORTAL ONLY to save time/ effort/ cost to ISA Candidates and Institute. You have to fill up the appropriate Form A, B or C as applicable to you considering the guidelines hosted along with the forms. In case you appear for the ET for the second time, you have to pay the ET fees of Rs 500 payable to "The Secretary, ICAI" payable at New Delhi. The ET fees must reach by the last date of submission of forms.

Candidates are advised to send two copies of their passport sized photo, in case the same are not sent earlier or in cases where they find that their photo is not appearing after their login. This is important as the Admit Card for ISA ET needs to carry the photograph of the candidate.

40. Is ET mandatory for all candidates?

Yes. There is no exemption from ISA ET whatsoever. All candidates have to appear and clear ISA ET before being eligible to appear for the ISA Assessment Test. No exemption will be made from the ET for any candidate, irrespective of any other qualification achieved by them.

41. Is there any relaxation given to any categories of examinees Senior Citizens/ Other Qualifications?

NO, all ISA candidates have to take the ISA ET/ AT with the same question paper and the same passing requirements and time. That is, all ISA candidates have to qualify the ISA ET & AT with the same passing requirement and have to answer within the time allotted for the respective examination. There are no categories of exemptions or relaxation for Senior Citizen/ other examinations/ others.

42. Is there any timetable for holding the ET?

The ISA ET is, generally, organized on a half yearly basis in the months of May/ November. Tentatively, they are organized on the Saturday around 15 of the month. Candidates completing their ISA PT in a quarter (Say Jan-Mar Batch) are eligible to appear in the ET in May.

43. What is the modular concept of the ISA course? What is the significance of Modular ET's?

Modular categorization of courses signifies that every module is divided not only in terms of concepts and contents, but also in terms of weightage for the purpose of content coverage in the forthcoming ET/ AT.

44. How frequently is the ET conducted?

The ET is conducted two times in a year in the months of May & Nov, as aforementioned.

45. What is the weightage of questions asked in the ISA ET/ AT tests?

The following table summarizes the weightage given to the respective modules while setting questions in the ISA ET/ AT examinations:

Module	Module Title	% Q's	Old Module
1	Information Technology Infrastructure & Communication/Networking Technologies	30%	1& 2
2	Protection of Information Assets	22%	3
3	Systems Development. Life Cycle & Application Details	20%	4
4	Business Continuity Planning	10%	5
5	Information Systems Organization & Management	8%	6
6	Information Systems Control & Audit Process	10%	7

Please see notifications on the Committee Portal for emergent changes in modules and percentage of questions, thereof.

46. Is there any minimum cut off mark for passing the ETs?

To qualify the ISA ET, a candidate has to secure a minimum of 50% marks in aggregate to qualify. It is essential for candidates to prepare in all modules.

47. How many days does it usually take for the results of the ET to be published?

The results of the ISA ET are declared within 10 days of the test by hosting on the Committee Portal at http://cit.icai.org by late evening of the following Saturday.

48. Is there any certificate of eligibility being issued? How do I get the ISA Eligibility Certificate?

An Eligibility Certificate is hosted on the Committee Portal at http://cit.icai.org for candidates who qualify the ISA ET within a fortnight of the date on which ET is held. Participants are expected to download and print the ISA ET Certificate from the Committee Portal immediately by giving their ISA Registration No. and Password.

49. What is the validity of an ET certificate?

ISA candidates who qualify the ISA Eligibility Test are issued "ISA Eligibility Certificate" which was hitherto valid for four attempts in ISA Assessment Test in a period of two years.

It has now been decided to amend the validity of the ISA Eligibility Certificate by removing the aforesaid restriction of four attempts in two years. Hence, candidates who have qualified the ISA Eligibility Test can take any number of attempts in ISA Assessment Test which is currently scheduled on a half yearly basis.

50. Are there any fees for taking the ET?

For taking the ISA ET for the first time, currently no/ Nil fees have to be paid. In such cases, candidates have to fill the FORM A at the Committee Portal at http://cit.icai.org. Changes, if any would be hosted on the Committee Portal from time to time.

For appearing in the ISA ET, for subsequent attempt, for practice/ knowledge/ repetition, or having failed to qualify, the ISA ET Fees of Rs 500 is payable by DD/ Pay Order in favor of "Secretary, ICAI" payable at New Delhi. For this, candidates have to fill in the appropriate form B/ C on the Committee Portal and send the fees alongwith a copy thereof by the last date notified.

51. Where all can I take the ISA Eligibility centres/ What were the Eligibility Test centers?

There are no fixed ISA ET Centres as such where the ET is organized in all examinations. ISA ET Centres for each attempt are finalized considering the number of candidates awaiting ISA ET from different centres. Generally, ISA ET is organized at the five metros, five major cities and cities where an ISA PT batch has been organized in the last quarter.

Notwithstanding the above, the candidates are advised to refer to the ISA ET Guidelines for the forthcoming ISA ET to note the ET Details, Centres, Timings and late breaking information. The ISA ET Guidelines generally get hosted by the 15th of April & October.

Candidates are SPECIFICALLY advised to CHECK the Committee Portal one day before the ISA ET for any changes in ET Venue/ Timing/ Special requirements etc.

52. What do I have to carry with me to take the ISA ET?

Candidates taking the ISA ET are required to carry the following items with them to comfortably take the ISA ET :

a) ISA ET Admit Card which has to be printed from the Committee Portal after giving your ISA Registration No. and password. Candidates are required to check if their photograph is hosted under their login and is correct as the same is required to be printed on the Admit Card.
b) Blue Pilot/ Ink Pens, HB Pencils to mark ovals in OMR Sheet, Eraser/ Rubber and Sharpeners.
c) Identity Proof Institute Membership Card/ Driving License/ Passport/ Voter ID Card.
d) Exam Board.

53. What are the Timings for the ISA ET?

The ISA ET is, generally, scheduled from 8.00 a.m. to 12.00 p.m. At times, the office has to change the timings considering exigencies. Candidates are advised to confirm the timings from the Committee Portal particularly one/ two days before the scheduled date.

54. How do I update myself on emerging technology areas?

The Committee keeps organizing IT Conferences/ Seminars/ Webcasts/ e-Learning courses and Practical Workshops from time to time to provide greater practical exposure to the best practices to enable ISA Candidates to develop in these upcoming practice areas. These programmes are organized in collaboration with Regional Councils/ Branches of the Institute. The Committee assists the Branches by providing the technical inputs while the programmes are organized by them on self supporting basis.

55. How do I update my self on ERP

The Committee has identified IT Enabled Services (ITES), particularly ERP, as the next area for development for the profession, after the Post Qualification Course (PQC) on Information Systems Audit (ISA). As a part of this ERP Initiative, the Committee is offering ERP Courses through leading ERP Vendors like SAP (SAP Financial Accounting and Management Accounting) and MS Dynamics NAV. Details of courses are available at Committee Portal at http://cit.icai.org

56. How do I learn to make use of the Computer as an Audit Tool and do systems audit of banks?

The Committee organizes practical workshops on these topics, amongst others, from time to time, which are hosted by the Regional Councils and Branches. Candidates may kindly contact the Regional Councils/ Branches for organizing more such programmes. e-Learning module have also been available on these and other pertinent topics.

57. How can I join CAAT Practical Workshops to audit through the computer?

Considering the need for accountants to audit through the computer, the Committee has formulated the structure of CAAT Practical Workshops that can be organized at the Regional/ Branch offices. Branch Chairmen can contact the ISA Help desk to nominate faculties and provide the materials to organize these workshops on Self-Supporting basis to cover costs of faculties, computer center, materials, refreshments etc. The Committee also provide e-Learning CBT's to the POU's as subsidized cost to offer these useful practical workshops.

G. IT Conferences/ S

58. Can I update my self from the comfort of my home/ office?

The Committee has introduced several e-Learning/ Computer Based Training (CBT) modules to provide good quality standardized leaning content on all India basis such that members can lean and develop competencies in important areas from the convenience of their home/ offices and at nominal cost. Details of e-Learning course on Service Tax and IFRS and CBTs on using MS-Excel, 2007 as an Audit Tool and Using CAATs are available at the Committee Portal i.e. http://cit.icai.org

H. ISA Assessment Test (AT)

59. When the ISA AT is held?

The ISA AT is currently held on a half yearly basis and is, generally, scheduled on the fourth/ last Saturday of June/ December. Candidates are advised to refer to the Examination Notification in this regard which is, generally, notified by the 10th of the previous month.

60. What conditions do I need to satisfy to become eligible to take the ISA AT?

To appear for the ISA AT, candidates must be (a) an ICAI member registered for the ISA Course, (b) successfully completed ISA Professional Training with minimum 10 days and (c) qualified the ISA ET for which an Eligibility Certificate is issued.

61. How do I get my Eligibility Certificate for submission along with ISA AT Form?

Once an ISA Candidate qualifies the ISA ET, his Eligibility Certificate gets hosted on the Committee Portal at http://cit.icai.org and the same can be printed from there by logging in using the ISA Registration No. and password provided in the ISA Registration letter. A copy of the Eligibility Certificate generated from the site has to be attached with the ISA AT Application form and sent to the Examination Department by the last date specified in the form.

62. Is there any notification issued regarding the forthcoming ISA AT?

The Examination Department issues a notification about seven weeks prior to the AT in the Gazette of India and the same is also hosted at the website of the Institute at www.icai.org.

63. Do I have to apply for ISA AT in any prescribed form?

Yes. Candidates wishing to appear for the ISA AT have to apply to appear for ISA AT using the ISA AT form issued by the Exam Department which is currently priced at Rs 100. The same is available at the Institutes Head Office, Regional Offices and Branch Offices based upon requests received from them. Members are requested to send their requirement well in time to enable dispatch of forms by the Examination Department.

64. Do I have to pay any ISA AT examination fees when I appear for the ISA AT?

ISA Candidates wishing to take the ISA AT have to pay the ISA AT Exam Fee of Rs 1,000 every time they take the test. The ISA AT Exam Fees is payable separately, as in the case of all CA Examinations. ISA AT Fees are NOT included in the ISA Course Fees. Candidates have to pay the ISA AT fees even for the first time when they take the ISA AT.

65. What is the time gap between the ET and the AT?

There is normally a Time Gap of about FIVE Weeks between the ISA ET and AT.

66. What all do I have to attach with my ISA AT Application Form?

You have to, generally, attach a DD of Rs 1,000 in favour of "The Secretary, ICAI" payable at New Delhi towards AT Fees, three photographs, two address slips, two copies of ISA AT admit cards duly completed, eligibility certificate (downloaded from Committee Portal), membership certificate copy, two envelopes with stamps as required in the "Instructions' published with the ISA AT Examination Application Form". In case you apply in the form downloaded from the website, you have to enclose DD for Rs 1,100 (Cost of AT Form Rs 100 to be added). Please see Examination Notification for updated details.

67. What is the fee for the AT?

The current fee for ISA AT is Rs 1000 (Rupees One Thousand only) and the cost of form is Rs. 100. Please check the ISA At notification hosted on http://icai.org for updated information regarding fees

68. What is the venue of ISA AT?

It is informed in the admit card issued by the Examination Department for the ISA AT.

69. How long does it take to declare the ISA AT results?

The Examination Department declares the ISA AT results within about a months time of the exam by hosting the same on the website of the Institute at www.icai.org.

70. ISA AT application has to be sent to Delhi or Chennai?

The ISA AT application form has to be sent to the Examination Department at New Delhi. The address, thereof, is available at the back cover of the ISA Prospectus and hosted on the Website of the Institute.

71. Can I submit ISA AT form after the LAST DATE?

As per Exam procedure, ISA AT forms are NOT entertained after the last date under any circumstances whatsoever. Hence, candidates are requested to ensure that the ISA Assessment Test Forms are submitted by the LAST DATE announced by Speed Post/ Registered Post only.

72. When is the ISA Assessment Tests is held?

ISA AT is held two times a year in the months of June/ Dec generally in the 3^{rd}/4^{th} week.

73. What is the approximate last date for submission of ISA AT form?

The ISA AT notification is, generally, hosted on the website of the Institute at www.icai.org around first week of May/Nov. The candidates are, generally, expected to fill up the form by 1st of Jun/ Dec. As these are generic guidelines, candidates are advised to refer to the ISA AT Notifications issued from time to time for specific details and dates.

74. How can I submit ISA AT Form?

It is recommended that the candidates make use of the physical ISA AT form available for sale (currently priced at Rs 100) for the concerned forthcoming examination. These are available at all decentralized and branch offices of the Institute. A softcopy of the form is also available on the website of the Institute for the convenience of candidates, in case they have difficulty in getting the physical form. Candidates who use the form downloaded from the website are required to add cost of form (Rs 100) to the AT fee while submitting the AT form.

The forms have to be sent by Speed Post/ Registered Post so as to reach the designated office by the last date. Forms received after the last date would not be entertained under any circumstances whatsoever.

75. Can I submit the ISA AT Form personally at Delhi?

Yes. You can submit the ISA AT form personally at the Examination Cell of the Institute at Indraprastha Marg, New Delhi. A receipt thereof is also issued.

76. Can I submit ISA AT Form personally at Regional/ Branch Offices?

No. Candidates can ONLY submit by Speed Post/ Registered Post or personally only at New Delhi. Candidates are advised not to send the AT form by courier. Participants are requested to ensure that their ISA AT forms are received at the Delhi Office well before the last date of submission. Institute would not be responsible for late delivery by courier companies.

77. Can I submit my ISA AT form even if I have not received the Eligibility Certificate?

Yes, you can submit your ISA AT form even if you have not received the Eligibility Certificate provided you have completed the ISA Professional Training (PT) and have qualified the eligibility test and are awaiting result/ issue of Eligibility Certificate. You may submit your ISA AT form, pending receipt of Eligibility Certificate. You may note, however, that you will be admitted to the ISA AT only if you have been issued the Eligibility Certificate.

78. How do I receive my Admit Card?

Admit Card/ Hall Ticket/ Roll No. indicating name and address of examination center is sent by Speed Post at least 10-14 days before the day of ISA AT to all candidates found to be eligible. All non-eligible candidates are informed explicitly. The details of Roll Number and Centre of AT are also hosted on the website of the Institute at www.icai.org about 13-14 days before the AT.

79. When are the ISA AT results declared?

The ISA AT results are declared within about FIVE weeks of the ISA AT Examination and the result giving marks obtained by each candidate is hosted on the website of the Institute at www.icai.org.

80. Can I collect the ISA AT Result personally and not pay the high postage charges?

No. The result of AT will be mailed to candidates.

81. Do I get a Mark Sheet for ISA AT?

Yes, a Statement of Marks giving the Marks Secured (Scaled) is sent to the candidates two weeks after the declaration of result of ISA AT. Marks in individual modules are not provided.

82. The ISA AT DD is made payable at Delhi or Chennai?

The ISA AT DD has to be made payable in favour of "Secretary, ICAI" payable at Delhi/ New Delhi.

83. Can I request for verification of ISA AT Result?

Yes. You have to apply to the Examination Department within one month of declaration of result along with verification fees of Rs 500 (Currently) payable by Demand Draft to "The Secretary, ICAI" at New Delhi.

84. When will the pass certificate of ISA AT qualified candidates be sent?

The ISA AT pass certificate duly signed by the Secretary and President of the Institute is normally sent to the qualified ISA AT Candidates within three months from the date of declaration of result by Speed/ Registered Post at the address given in the ISA AT Form by the candidate.

85. Is the merit list of ISA AT Prepared?

Yes. The Merit List up to THREE ranks is prepared and hosted on the website of the Institute at www.icai.org. Merit Certificates are issued to the first three rank holders.

86. Whom should I contact for ISA Assessment Test Results and ISA Certificate?

Please contact the Examination Department, address available on back cover, for all ISA AT and certificate requirements.

I. Course Curriculum

The course curriculum for the ISA course is divided into six modules. The following table gives the titles of modules and percentage of questions that are asked for the ISA PT batches.

Module	Module Title	% Q's	Old Module	Class Allocation
1	Information Technology Infrastructure & Communication/ Networking Technologies	30%	1& 2	4 Days
2	Protection of Information Assets	22%	3	2 Days
3	Systems Development Life Cycle & Application Systems	20%	4	2 Days
4	Business Continuity Planning	10%	5	2 Days
5	Information Systems Organization & Management	8%	6	1 Day
6	IS Audit Process	10%	7	1 Day

Please do see Committee Portal for Notifications regarding emergent course syllabus changes, from time to time.

Post Qualification Course on Information Systems Audit (ISA)

REVISED SYLLABUS (Effective January 1, 2010)

Module 1
Information Technology Infrastructure and Communication/ Networking Technologies

CHAPTER 1: INTRODUCTION TO COMPUTER HARDWARE AND SOFTWARE

Types of computers - Hardware architecture of the computer - Various Input/Output (I/O) devices - ASCII and EBCDIC codes - Hardware monitoring procedures - Data and capacity management - Hardware acquisition plan - Definition of systems and application software - Various systems software and its brief description -Operating systems and its functions. Introduction to Database Management Systems - Introduction - Database and Database Management Systems (DBMS) - DBMS architecture - DBMS models - Database Languages - SQL - Roles and duties of a Database Administrator (DBA) and Data Administrator (DA).

CHAPTER 2 : INTRODUCTION TO COMPUTER NETWORKS

Basics of communication - Simplex, Half-Duplex, and Full-Duplex Communications, Asynchronous & Synchronous Communication, Multiplexing , Switching techniques Modem, Network Categories- LAN, WAN & MAN, Network Topology, Media used in communication, Factors that influence the use of media, Factors that degrade a signal.

CHAPTER 3: INTRODUCTION TO OSI MODEL

Various layers of OSI model - Application layer, Presentation layer, Session, Transport, Network layer, Datalink layer, Physical layer. Networking devices-Introduction to network management -IEEE LAN standards

CHAPTER 4: TCP/IP AND INTERNET

A brief history of Internet & TCP/IP - Internet Administration - Generic Top-Level Domains (gTLDs)- TCP/IP Protocol Architecture -The architecture of TCP/IP suite -IP Addressing Scheme - The Domain Name System – Ports -Comparison between OSI model and TCP/IP protocol suite - Internet Services -Client/Server (C/S) Software Architectures--An Overview - Intrusion Detection Systems (IDS)

CHAPTER 5: INTRODUCTION TO FIREWALLS

Characteristics of a Firewall -Types of Firewalls - Common implementation structures of a firewall - Limitations of Firewalls - Costs involved with Firewalls - General Controls associated with Firewalls - Phases in firewall lifecycle

CHAPTER 6: CRYPTOGRAPHY

What is Cryptography? - Brief History of Cryptography - Why Cryptography? - The goals of cryptographic systems - Symmetric Key and Asymmetric Key Algorithms - How public key encryption method works - RSA : An Example for Public-Key Encryption - Digital Signatures - Comparison between Symmetric and Asymmetric Key Encryption Algorithms - Digital Envelopes - Digital Certificates - Cryptanalysis and their ways

Module 2
Protection of Information Assets

CHAPTER 1: SECURING PHYSICAL ACCESS

Introduction, IS Assets: Objects of Physical Access Controls, Physical Access, Threats and Exposures, Sources of Physical Access Threats, Physical Access Control Techniques, Administrative Controls, Technical Controls, Auditing Physical Access, Environmental Access Controls, Introduction, IS Assets: Objects of Environmental Controls, Environmental Threats and Exposures, Techniques of Environmental Control, Administrative Controls, Technical Controls, Integration and Fine Tuning of Environmental Controls, Audit and Evaluation of Environmental Controls, Audit of technical controls, Documentation of findings

CHAPTER 2: LOGICAL ACCESS CONTROLS

Introduction, Objectives of Logical Access Controls, Paths of Logical Access, Logical Access Exposures, Technical Exposures, Malicious Code, Logical Access Controls Identification and Authentication, Authentication Techniques, Biometric Security, Access Controls in Operating Systems, Database Controls, Database Roles and Permissions, Views , Stored Procedures, Triggers, Database Restrictions, Audit Trail, Audit of Access Controls, Audit Procedures - Special Considerations, Identification of logical access paths, Audit Test Procedures, Systems Configuration, Logical Access mechanisms, User account management and password management, Privileged logons and special user accounts, Access to file directories and application logic and system instruction sets, Bypass Security Procedures, Appendix: Access Controls Checklist

CHAPTER 3: NETWORK SECURITY CONTROLS

Introduction, Network Characteristics, Threats and Vulnerabilities, Information Gathering, Communication Subsystem Vulnerabilities, Protocol Flaws, Impersonation, Message Confidentiality Threats, Message Integrity Threats, Web Site Defacement, Denial of Service, Distributed Denial of Service, Threats from Cookies, Scripts and Active or Mobile Code, Network Security Controls, Architecture, Cryptography/Encryption, Content Integrity, Strong Authentication, Remote Access Security, Firewalls, Intrusion Detection Systems, Auditing Network Security, Penetration Testing, Penetration Testing Scope, Penetration Testing Strategies, Types of Penetration Testing, Risks associated with Penetration Testing, Network Infrastructure Auditing Checklist, Network Server, Router, Firewalls, Network Administration and Security Auditing Checklist, Process, Authentication, Public Key Infrastructure (PKI), Access Control, Cryptography, Network Information Security, Information Security Administration, Microcomputer/PC Security, Audit Trails

CHAPTER 4: APPLICATION CONTROLS

Introduction, Components of Application Controls, Application Boundary Controls, Input Controls, Source Document Design, Data entry screen design, Data code controls, Batch Controls, Data Input Validation Controls, Input Authentication Controls, Edit Controls , Data Input Error Handling and Reporting, Instruction Input Controls, Instruction input methods, Reporting Instruction Input Errors , Processing Controls, Data processing controls , Data file Controls, Output Controls, Existence Controls in Application Systems, Audit of Application Controls, Review of application controls

CHAPTER 5: INFORMATION ASSETS & THEIR PROTECTION

Introduction, Information Classification, Classification of Information Assets, Data Privacy and Data Protection, Classification of Users, Naming Conventions, Access Control Models, Information Security Policy, Tools to Implement Policy: Standards, Guidelines, and Procedures, Components of a security policy, Program Policy, Components of Program Policy, Issue-Specific Policy, Components of Issue-Specific Policy, Areas Appropriate for Issue-specific Policies, Examples of Issue-Specific Policies, Network Policies, Data Privacy Policies, Data Integrity Policies, System Administration Policies, Usage Policies, Physical Security Policies, System-Specific Policy, Policy Implementation, Policy Documentation, Policy Visibility , System-Specify Policy Implementation, Interdependencies, Awareness, Training and Education, Cost Considerations, Audit of IS Security Policy

Module 3

Systems Development Life Cycle & Application Systems

CHAPTER 1: BUSINESS APPLICATION DEVELOPMENT FRAMEWORK

Business Application Development Framework, Characteristics of System, Business, Application Development involves, Project Initiation, Need for Structured Systems Development Methodology, Risks associated with SDLC, Advantages for IS Audit of Structured Methodology, Overview of Phases in Structured Methodology of SDLC, Phase-Feasibility Study, Identification of problem, Identification of objective, Delineation of scope, Feasibility Study, Phase – Requirements Analysis, Understanding Requirements, Study of history, structure and culture, Study of Information flows,

Eliciting user requirements, Structured Analysis, Context and Data Flow Diagrams (DFD), Entity-Relationship diagram, Data dictionaries, Decision Table / Decision Tree /Structured English, Decision Tree, Structured English (Psuedocode), State Transition diagram, System charts / program flow charts, Interface in form of data entry screens and dialogue boxes, Report layouts, Software Acquisition, Roles involved in SDLC, Steering committee, Project manager, Systems analyst, Module leader/Team leader, Programmers, Database Administrator (DBA), Quality assurance, Testers, Domain specialist, Technology specialist, Documentation specialist, IS auditor

CHAPTER 2: PHASES IN DEVELOPMENT OF SOFTWARE

Learning Goals, System Design Phase, Systems Design, Architectural design, Design of data / Information flow, Design of database, Design of user interface, Physical Design, Development Phase: Programming Methods, Techniques And Languages, Programming Methods & Techniques, Programming Language, Windows Platform, Unix / Linux based Platform, Coding style, Software Testing Phase, Objectives of testing, Levels of testing, Types of unit tests, Static analysis tests, Dynamic analysis tests, Integration / Interface testing: Final Acceptance Testing, Implementation of Software, Direct implementation / Abrupt change-over, Parallel implementation, Phased implementation, Pilot implementation, Activities during Implementation Stage, Post Implementation Review, Corrective maintenance, Adaptive maintenance, Perfective maintenance, Preventive maintenance, Umbrella Activities

CHAPTER 3: ALTERNATIVE METHODOLOGIES OF SOFTWARE DEVELOPMENT

Waterfall Model, Spiral Model, Data Oriented Systems Development, Process Oriented Approach, Object Oriented Systems Development, Prototyping, Rapid Application Development - RAD, Reengineering, Software reengineering consists of six activities, Inventory analysis, Document restructuring, Reverse engineering, Structured Analysis, Web-based Application Development, Informational, Download, Customization, Interaction, User Input, Transaction oriented, Service Oriented, Portal, Database Access, Data Warehousing, Risks associated with Web Based Applications, Agile Development, Information Systems Maintenance Practices, Change control, Continuous update of systems documentation, Program migration process, Testing program changes, Library control software, Executable and source code integrity, Program code comparison, Source code comparison, Object code comparison, Emergency changes, Configuration Management.

CHAPTER 4: PROJECT MANAGEMENT TOOLS AND TECHNIQUES

Budgets an Schedules, Software size estimation, Gantt Charts, Schedule, Gantt Chart for above schedule, Program Evaluation Review Technique (PERT), PERT terminology, Activity, Event, Predecessor activity, Successor activity, Slack, Maximum Total duration of this project = days, Dummy, Time estimate, Critical Path Method (CPM), System Development Tools and Productivity Aids, Code generators, Computer Aided Software Engineering (CASE), Classification of CASE tools, Upper CASE, Middle CASE, Lower CASE, Integrated CASE environments, CASE database (Repository), Advantages and limitations in using CASE, Benefits of using CASE, Disadvantages of CASE

CHAPTER 5: SPECIALISED SYSTEMS

Artificial Intelligence (AI), AI applications, Cognitive Science, Expert Systems, Learning Systems, Fuzzy logic, Neural networks, Intelligent agents, Robotics, Virtual reality, Auditor's Role, Expert Systems, Components of expert systems, User interface, Interface engine, Knowledge base, Advantages of expert systems, Limitations of expert systems, Applications of expert systems, Applications of expert systems in IS Audit, Risk Analysis, Evaluation of Internal Control, Audit Program planning, Technical Advice, Data Warehouse, Features of Data Warehouse, Preparation of Data Warehouse, Consolidation, Drill-down, Slicing and dicing, Auditor's Role, Data Mining, Decision Support Systems (DSS), DSS frameworks, Design and Development, Implementation and use, Assessment and evaluation, DSS trends, Point of Sale Systems (POS), Automatic Teller Machines (ATM), Auditor's Role, EDI, E-Commerce, ERP Systems, Electronic Data Interchange (EDI Systems), How does the EDI system function, Communication Software, Translation Software, EDI standard, Communication handler, EDI Interface, EDI Translator, Applications Interface, Application System, EDI standards, Features of ANSI ASCX, Features of UN/ EDIFACT, UN/XML, Web Based EDI, EDI Risks and Controls, Auditor's Role in Auditing EDI, Electronic Commerce (E-Commerce), The Advantages of the E Commerce, Types of E Commerce Models, Enterprise Resource Planning Systems (ERP Systems), Auditor's Role

CHAPTER 6: AUDITING THE SYSTEM DEVELOPMENT PROCESS

IS Auditor's Role in Systems Development, Acquisition and Maintenance, IS Auditor's Role in Reviewing Developmental Phases of SDLC, Feasibility study, Requirement definition, Software acquisition process, Detailed design and programming phases, Testing phase, Implementation phase, Post-implementation review, System change procedures and program migration process, IS Auditor's Role in Project Management, Systems Development Project - Audit Checklist, Corporate Policies and Practices, User. Requirements, Feasibility Analysis, Systems Design, Systems Specifications, Systems Development, Implementation, Post-Implementation

Module 4
Business Continuity Planning

CHAPTER 1: BUSINESS CONTINUITY & DISASTER RECOVERY PLAN

Disasters and other disruptive events.

CHAPTER 2: DOCUMENTING A BUSINESS CONTINUITY PLAN

Pre requisites in developing a Business Continuity Plan, Steps in developing a Business Continuity Plan (Phase I – Project Management and Initiation, Phase II – Business Impact Analysis / Risk Assessment, Phase III – Recovery strategies, Data communications, Voice communications, Fault tolerant, implementation strategies, Phase IV - Plan design and development, Phase V –Testing, maintenance, awareness and training).

CHAPTER 3: THE BUSINESS CONTINUITY PLAN AUDIT

Priorities, Strategies, Responsibilities and Tasks, Plan Maintenance, Review of insurance coverage.

Module 5
Information Systems Organisation & Management

CHAPTER 1 – GOVERNANCE

Enterprise Governance Definition - The enterprise governance framework - Best Practices in Enterprise Governance - Strategic Oversight -Enterprise risk management -The acquisition process - Board performance - Corporate Governance Definitions - Information Technology Governance - The Changing Role of the IT Department - Definition of IT Governance - Purpose of IT Governance - Some benefits of good IT governance - Who needs IT governance? – Best Practices in IT Governance - IT / IS Assurance Systems - IT Strategy Committee - The Balanced Score Card - Information Security Governance - Enterprise Architecture - Risk Management - E-Governance Definition- Users – Models – Benefits – Questions - Answers - Glossary of Terms.

CHAPTER 2 - THE INFORMATION SYSTEM MANAGEMENT PROCESS

The objectives of an organisation - The importance of management - The importance of managing the information systems department (ISD) - The process of The Deming Cycle - The Planning Function - The IS Steering Committee - The Master Plan of the Organisation - Long Range Plans - Short Range Plans – Policies – Standards – Guidelines – Procedures - The importance of leadership - The Acquisition of resources and Implementation of processes - Sequencing of policies, systems, processes, procedures and work instructions - The acquisition of IS resources - The Implementation of processes - Benchmarking processes - Financial Management processes - IS Budgets and Variances - User Pays Scheme and Transfer Prices - User satisfaction survey processes - Capacity Management & Growth Planning processes - Goal Accomplishment processes / Indicators - Performance Measurement processes / Indicators - Quality Management processes Definition - ISO 9000:2000 Series - ISO 9126 Software Quality Model - The Software Capability Maturity Model (CMM) - Sourcing processes - HR processes - Documentation processes - Management Organisation Structures - Project and Line Management - The risks and controls of the various roles performed by personnel in the IS Department - Separation of Duties – Check – Act – Questions – Answers - Glossary of Terms.

CHAPTER 3 – AUDITING INFORMATION SYSTEMS ORGANISATION & MANAGEMENT

Checklists / Audit Programmes - Suggestive Audit Checklist for auditing information systems organisation and management.

Module 6
IS Audit Process

CHAPTER 1: IS AUDIT PROCESS

Information Systems Audit Strategy, Fundamentals for Establishing an IS Audit Function, Audit Mission, Audit Charter, Structure and Reporting of the IS audit function, Staffing the IS Audit function, Internal and External Audit Control Framework, Quality Assessment and Peer Reviews, Engagement Letter, Skills and Competence Requirements of an IS Auditor, Phases in Information Systems Audit, Audit Planning, Preliminary Review , Knowledge of the Business, Understanding the Technology, Understanding Internal Control Systems, Legal Considerations and Audit Standards, Risk and Materiality, IS Audit Program, IS Audit Methodology, Examining and Evaluating Information, Communicating the Audit Results i.e. Reporting, Follow Up, Documentation Requirements, Use of Sampling in Information Systems Audits

CHAPTER 2: INFORMATION RISK MANAGEMENT

Information Risk Management: the Process (Step 1: Identification of Information Assets, Conceptual / Intangible Assets, Physical / Tangible Assets, Step 2: Valuation of

Information Assets, Step 3: Identifying the potential threats, Step 4: Information Risk Assessment, Vulnerability Assessment, Probability or likelihood assessment, Impact analysis, Step 5: Developing Strategies for Information Risk Management),

Understanding the Relationships Between IS Risks and Controls, Acceptable / Residual Risk, Controls Assessment, IT Control Objectives, Category of Controls, Information Systems Control Framework, Information Systems, Risks & Controls – implications for Financial Auditor.

CHAPTER: 3 – IS AUDIT TECHNIQUES & COMPUTER ASSISTED AUDIT TECHNIQUES

IT Environment Impact on audit methodology- Auditing in a computerized information system environment-Audit of IT controls and security-IS Audit approach-Computer Assisted Audit techniques-Type of CAATs-Other computer assisted audit techniques- Continuous auditing approach

CHAPTER 4: OVERVIEW OF INFORMATION SYSTEMS AUDIT REGULATIONS AND STANDARDS

Audit Standards, The Auditing and Assurance Standards issued by ICAI, Professional ethics and Code of Conduct prescribed by ICAI, IS Audit Guidelines by ISACA, COBIT–IT Governance Model, Other Global Standards on IS Assurance and Audit (A: The information security standards BS7799 & ISO 27001, B: SAS 70-Statement on Auditing Standards (SAS) No. 70, Service Organizations (AICPA), C: SysTrust, D: IT Infrastructure Library (ITIL), ISO 20000)

Overview of Regulatory Developments Impacting Controls in a Computerized Environment (A: Information Technology Act, 2000 of Government of India, B. The UNCITRAL Code, C: Sarbanes - Oxley Act 2002 Internal Control & COSO Criminal Penalties and Protection SOX and IT Controls Amendments to Clause 49 of the SEBI Listing Agreement, D: Basel II Framework for Risk Management).

The Institute of Chartered Accountants of India

Registration Form for the course on

Information Systems Audit (ISA) Course

Instructions

1. Use only HB Pencil to completely darken the ovals.
2. Completely erase wrong choices.
3. Do not bend/ fold this OMR sheet or make any stray marks.
4. Use only Blue Ink Pen to fill details in boxes and for signing the form.

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Paste one passport size photograph and attach another photograph with gem clip

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DD Date: Year / Month / Date

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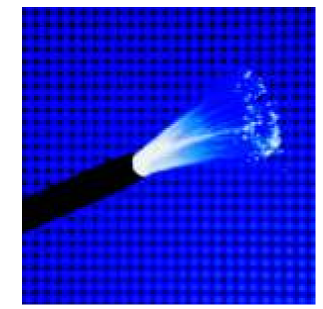

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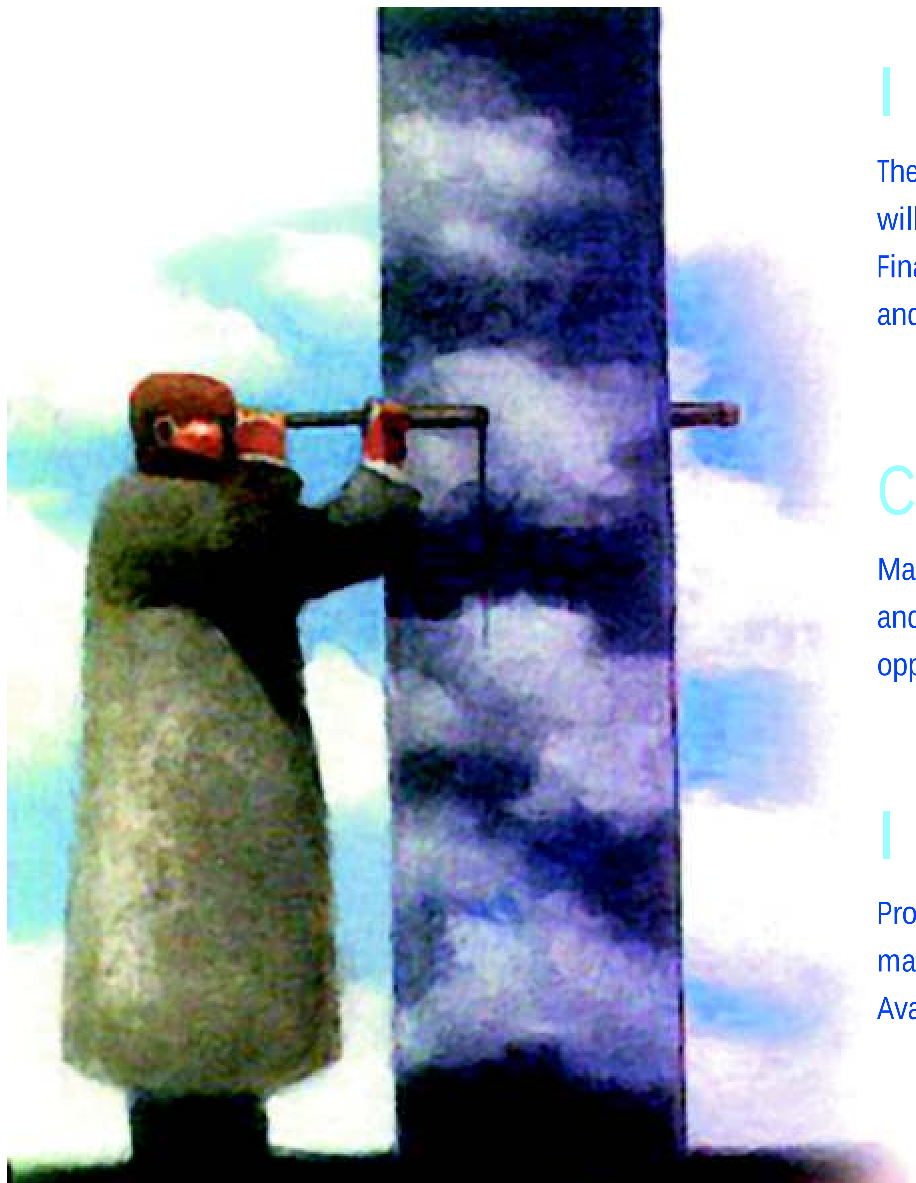

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Provide World Class Assurance Services to maintain Confidentiality, Integrity and Availability of Information.

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