

| New Chapter # | Name                                                         | Topic# | Topics                                                                                              | New/Old | Old Chapter # |              |     |
|---------------|--------------------------------------------------------------|--------|-----------------------------------------------------------------------------------------------------|---------|---------------|--------------|-----|
| 1             | Concepts of Governance and Management of Information Systems | 1.1    | Introduction                                                                                        | New     |               |              |     |
|               |                                                              | 1.2    | Information Technology and Governance                                                               | New     |               |              |     |
|               |                                                              | 1.3    | Key Cocepts of Governance                                                                           | New     |               |              |     |
|               |                                                              | 1.4    | Corporate Governance and IT Governace                                                               | New     |               |              |     |
|               |                                                              | 1.5    | IT Governance and GEIT                                                                              | New     |               |              |     |
|               |                                                              | 1.6    | Corporate Governance and ERM and Internal Controls                                                  | New     |               |              |     |
|               |                                                              | 1.7    | Role of IT in Enterprises                                                                           | New     |               |              |     |
|               |                                                              | 1.8    | IT Strategy Planning                                                                                | New     |               |              |     |
|               |                                                              | 1.9    | Risk Management                                                                                     | Old     | #5            |              |     |
|               |                                                              | 1.10   | IT Comliance Review                                                                                 | New     | #8            |              |     |
|               |                                                              | 1.11   | COBIT 5                                                                                             | Old     |               |              |     |
|               |                                                              | 1.12   | Information System Assurance                                                                        | New     |               |              |     |
| 2             | Information System Concepts                                  | 2.1    | Introduction                                                                                        |         |               |              |     |
|               |                                                              | 2.2    | Overview of Information Systems and Practical Aspects of their Applications in Enterprise Processes |         |               |              |     |
|               |                                                              |        | System                                                                                              |         |               | Old          | #1  |
|               |                                                              |        | Classification of System                                                                            |         |               | Old          | #1  |
|               |                                                              | 2.3    | Types of Information System                                                                         |         |               |              |     |
|               |                                                              |        | TPS                                                                                                 |         |               | Old          | #1  |
|               |                                                              |        | MIS                                                                                                 |         |               | Old          | #1  |
|               |                                                              |        | DSS                                                                                                 |         |               | Old          | #1  |
|               |                                                              |        | EIS                                                                                                 |         |               | Old          | #1  |
|               |                                                              |        | Office Automation System                                                                            |         |               | Old          | #1  |
|               |                                                              | 2.4    | ES                                                                                                  |         |               |              |     |
|               |                                                              | 2.5    | Relative Importance of Information Systems from Strategic and Operational Perspectives              |         |               | New/Old      |     |
|               |                                                              |        |                                                                                                     |         |               |              |     |
|               |                                                              | 2.6    | Various types of Business Applications                                                              |         |               | New/Old      |     |
|               |                                                              | 2.7    | Overview of Underlying IT Technologies                                                              |         |               | New/Old      |     |
|               |                                                              | 3      | Protection of Information System                                                                    | 3.1     |               | Introduction | Old |
| 3.2           | Need for Protection of Information Systems                   |        |                                                                                                     |         |               |              |     |
| 3.3           | Information System Security                                  |        |                                                                                                     | Old     | #9            |              |     |
| 3.4           | Information Security Policy                                  |        |                                                                                                     | Old     | #9            |              |     |

| New Chapter # | Name                                                                      | Topic# | Topics                                                                                                                                                          | New/Old    | Old Chapter # |
|---------------|---------------------------------------------------------------------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------|
|               |                                                                           | 3.5    | Information Systems Controls                                                                                                                                    | Old        | #3            |
|               |                                                                           | 3.6    | Information Systems Control Techniques                                                                                                                          | Old        | #3            |
|               |                                                                           | 3.7    | User Controls                                                                                                                                                   | Old        | #3            |
|               |                                                                           | 3.8    | Controls over Data Integrity and Security                                                                                                                       | Old        | #3            |
|               |                                                                           | 3.9    | Logical Access Controls                                                                                                                                         | Old        | #3            |
|               |                                                                           | 3.1    | Physical Access Controls                                                                                                                                        | Old        | #3            |
|               |                                                                           | 3.11   | Environmental Controls                                                                                                                                          | Old        | #3            |
|               |                                                                           | 3.12   | Cyber Frauds                                                                                                                                                    | Mostly New | #3            |
| 4             | <b>BUSINESS CONTINUITY PLANNING AND DISASTER RECOVERY PLANNING</b>        | 4.1    | Introduction                                                                                                                                                    |            |               |
|               |                                                                           | 4.2    | Need of Business Continuity Management (BCM)                                                                                                                    | Old        | #6            |
|               |                                                                           | 4.3    | BCM Policy                                                                                                                                                      | New        |               |
|               |                                                                           | 4.4    | Business Continuity Planning                                                                                                                                    | Old        | #6            |
|               |                                                                           | 4.5    | Developing a Business Continuity Plan                                                                                                                           | Old        | #6            |
|               |                                                                           | 4.6    | Components of BCM Process                                                                                                                                       | New        |               |
|               |                                                                           | 4.7    | BCM Management Process                                                                                                                                          | New        |               |
|               |                                                                           | 4.8    | BCM Information Collection Process                                                                                                                              | New        |               |
|               |                                                                           | 4.9    | BCM Strategy Process                                                                                                                                            | New        |               |
|               |                                                                           | 4.10   | BCM Development and Implementation Process                                                                                                                      | New        |               |
|               |                                                                           | 4.11   | BCM Testing and Maintenance Process                                                                                                                             | New        |               |
|               |                                                                           | 4.11   | BCM Training Process                                                                                                                                            | New        |               |
|               |                                                                           | 4.11   | Types of Plans                                                                                                                                                  | Old        | #6            |
|               |                                                                           | 4.11   | Types of Back-ups                                                                                                                                               | Old        | #6            |
|               |                                                                           | 4.11   | Alternate Processing Facility Arrangements                                                                                                                      | Old        | #6            |
|               |                                                                           | 4.11   | Disaster Recovery Procedural Plan                                                                                                                               | Old        | #6            |
|               |                                                                           | 4.11   | Audit of the BCP/DRP                                                                                                                                            | Old        | #6            |
| 5             | <b>ACQUISITION, DEVELOPMENT AND IMPLEMENTATION OF INFORMATION SYSTEMS</b> |        | Introduction<br>System Development<br>Systems Development Methodology<br><br>System Development Life Cycle (SDLC<br>Operation Manuals<br>Auditors' Role in SDLC | Old        | #2            |

| New Chapter # | Name                                            | Topic# | Topics                                                                  | New/Old                     | Old Chapter # |
|---------------|-------------------------------------------------|--------|-------------------------------------------------------------------------|-----------------------------|---------------|
| 6             | <b>AUDITING OF INFORMATION SYSTEMS</b>          | 6.1    | Introduction                                                            |                             |               |
|               |                                                 | 6.2    | Controls and Audit                                                      | Old                         | #3            |
|               |                                                 | 6.3    | The IS Audit                                                            | Old                         | #3            |
|               |                                                 | 6.4    | Performing IS Audit                                                     | Mostly Old                  | #4 and #9     |
|               |                                                 | 6.5    | IS Audit and Audit Evidence                                             | Mostly Old                  | #3 and #4     |
|               |                                                 | 6.6    | General Controls                                                        | Some New + some Old Content | #3            |
|               |                                                 | 6.7    | Audit and Evaluation Techniques for Physical and Environmental Controls | Some New + some Old Content | #3            |
|               |                                                 | 6.8    | Application Controls                                                    | Some New + some Old Content | #3            |
|               |                                                 | 6.8    | Audit of Application Security Controls                                  | Some New + some Old Content |               |
| 7             | <b>INFORMATION TECHNOLOGY REGULATORY ISSUES</b> |        | The IT Act and its Objectives                                           |                             |               |
|               |                                                 | 7.1    | Key Definitions                                                         | Old                         | #10           |
|               |                                                 | 7.2    | Digital Signature and Electronic Signature [Chapter-II]                 | Old                         | #10           |
|               |                                                 | 7.3    | Electronic Governance [Chapter III]                                     | Old                         | #10           |
|               |                                                 | 7.4    | Secure Electronic Records and Secure Electronic Signatures [Chapter V]  | Old                         | #10           |
|               |                                                 | 7.5    | Penalties and Adjudication [Chapter IX]                                 | Old                         | #10           |
|               |                                                 | 7.6    | Offences under IT Act [Chapter XI]                                      | Old                         | #10           |
|               |                                                 | 7.7    | Intermediaries not to be liable in Certain Cases [Chapter XII]          | Old                         | #10           |
|               |                                                 | 7.8    | Miscellaneous [Chapter XIII]                                            | Old                         | #10           |
|               |                                                 | 7.9    | Requirements of Various Authorities for System Controls & Audit         | New                         |               |
|               |                                                 | 7.1    | Cyber Forensic and Cyber Fraud Investigation                            | New                         |               |
| 8             | <b>Emerging Technologies</b>                    | 7.11   | Security Standards                                                      | Old (ISO 27001 and ITIL)    | #8            |
|               |                                                 | 8.1    | Introduction                                                            |                             |               |
|               |                                                 | 8.2    | Cloud Computing                                                         |                             |               |
|               |                                                 | 8.3    | Mobile Computing                                                        |                             |               |
|               |                                                 | 8.4    | BYOD                                                                    |                             |               |
|               |                                                 | 8.5    | Social Media and Web 2.0                                                |                             |               |
|               |                                                 | 8.6    | Green IT                                                                |                             |               |