COMMITTEE ON INFORMATION TECHNOLOGY of ICAI

3 days Hands on Experience Training on Forensic Analytics using CAAT Tools

on 16th, 17th & 18th March 2017 from 10 AM to 5 PM at ICAI Bhawan, Sector 62, Noida

Course Duration 3 Days and Fees is Rs. 5500/- (+ 18% GST) per participant (for Member ICAI)

**Program Objective**

To enable participants leverage advance Excel and GAS (Generalized Audit Software) tool (IDEA) functionalities for assurance analytics (i.e., data analytics from an audit perspective), reporting, interpreting results and decision making.

**Methodology**


**Program Intended for**

- Chartered Accountants, Managers, team members in the audit function.
- Internal auditors and Information System Auditors.

**Course Material - Participants shall be given:**

1. Realistic data files,
2. Brainstorming and creative exercises
3. Stationery

**Please register from the below link to reserve your seat, hurry-up as the seats are limited to 20 Only. In case of registrations received more than 20, the excess registrations shall be shifted to the next batch.**

For Members: http://ccm.icai.org/?progid=1651
For Non-Members: http://ccm.icai.org/?progid=1652

**Prerequisite:**

Basic knowledge of MS-Excel

**Indicative Course Content**

<table>
<thead>
<tr>
<th>Day 1</th>
<th>2.5 HRS.</th>
<th>Module 1 - Data Import – Getting Data into Excel</th>
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<tr>
<td></td>
<td></td>
<td>• Learn techniques of Data Import from varied sources like Text files (ASCII format, including .dat files),</td>
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<td>• Web pages (including on-line connectivity to refresh data on real time basis),</td>
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<td>• RDBMS like SQL Server, Tally database, etc.</td>
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<td>• PDF files.</td>
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<td>Time</td>
<td>Module</td>
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<td>3.5 HRS</td>
<td><strong>Module 2 - Multi-Dimensional Analysis of data &amp; reporting</strong> Use Pivot tables to:</td>
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<td>• Analyze data exceeding one million rows!!</td>
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<td>• Slice &amp; dice data,</td>
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<td>• Tabulate, cross-tabulate,</td>
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<td>• Get running totals (e.g. running balance account),</td>
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<td>• View amounts / quantities as % of rows / columns,</td>
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<td>• Produce Top 3 or Top 10 reports,</td>
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<td>• Group sales by weeks, months, quarters, etc.</td>
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<td>• Apply the Pareto’s (80-20) principal to identify high value transactions</td>
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<td>• Analyze large data sets.</td>
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<td>3 HRS</td>
<td><strong>Module 3 - Sampling &amp; Case Studies</strong></td>
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<td>1 HRS</td>
<td><strong>Module 4 - Data Mining</strong></td>
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<td>• Master the art of mining for susceptible transactions by efficiently shifting through millions of transactions and filtering out transactions that are indicative of kick-backs, non-compliance with laws, rules or organizational policies, etc.</td>
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<td>1 HRS</td>
<td><strong>Module 5 - Benford’s law</strong></td>
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<td>• Use Benford’s law to identify irrational repetition of digits so that you can zero down on suspicious transactions that irregularities or fraud.</td>
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<td>1 HRS</td>
<td><strong>Module 6 – Relative Size Factor (RSF)</strong></td>
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<td>• Know Relative Size Factor Theory (RSF)</td>
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<td>And how these can help you zero-down on entities and identify red flag transactions. Learn to implement RSF in Excel.</td>
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<td>6 HRS</td>
<td><strong>Module 7 – Introduction to Generalized Audit Software (GAS IDEA)</strong></td>
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<td>• The need for Generalized Audit Software (GAS), Brief on IDEA,</td>
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<td>• Features of IDEA, setting a Working Folder, Getting Data into IDEA,</td>
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<td>• Reconciling Data, Setting Control Total,</td>
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<td>• Data Manipulation and Interrogation, Indexing,</td>
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<td>• Sorting,</td>
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<td>• Navigating in the database (Go To), Display Items Containing (Display Criteria), Find, Search,</td>
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<td>• Field Manipulation, Extractions,</td>
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<td>• Analyzing Data and Audit tests, Detecting Gaps,</td>
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<td>• Detecting Duplicates,</td>
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<td>• Documentation – Reviewing History Log.</td>
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<td>• Detecting Customers to whom no sales have been made – Joining Databases,</td>
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<td>• Detecting Sales made beyond authorization to Customers,</td>
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<td>• Practical case Studies</td>
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**The Institute of Chartered Accountants of India**

‘ICAI Bhawan’| A-29, Sector 62, Noida – 201309

Telephone: 0120-3045961/963

E-Mail: fafp@icai.in; Website: www.icai.org