



The Institute of Chartered
Accountants of India
(Setup by an Act of Parliament)

18 CPE HRS

DIGITAL ACCOUNTING & ASSURANCE BOARD of ICAI

6 days Executive Development Program on

Data/ Forensic Analytics using CAAT Tools

on 23-28 September 2020 from 8-11 AM through Digital Learning Hub of ICAI

Fees: Rs. 3000/- (+18% GST) per participant

Program Objective

- Enhance your understanding and appreciation of CAAT Data Analysis Software
- Learn how CAAT's can help identify data inconsistencies, integrity issues, exposures and potential frauds in your environment during fraud investigations, internal audit, data mining exercises etc.
- Appreciate the power of CAATs in Continuous Auditing and Continuous Monitoring
- Imbibe the advanced techniques in CAAT like Benford's Law, Relative size factor, same – same – same & same – same – different techniques, etc.

Methodology

Hands – on exercises in IDEA data analysis software using learn-by-doing approach on real world (realistic) data files interspersed with brief lectures and brain storming Sessions.

Program Intended for

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

Course Material - Participants shall be given:

- Realistic data files
- Brainstorming and creative exercises

Register through <https://learning.icai.org>

Prerequisite:

Basic knowledge of MS-Excel



Indicative Course Content

Session	Session Details
Introduction and Need for CAAT Navigation in CAAT Tool	Basic features of CAAT Screens Menu-options Tool-Bars Managing Databases Project Management File Explorer Database Management
File Import & Export	Importing different types of files formats File management Problems during file import Exporting files
Reconciliation and Hygiene checks	Reconciliation Principles Control Total Field Statistics Indexing & Sorting Gap detection
Identifying Irregularities & Field Manipulation	Appending different types of fields Modifying and removing fields Field manipulation
Case Study same – same – same analysis same – same – different analysis	Finding duplicates and nonduplicates Duplicate – detection Duplicate - Exclusion



Isolating specific records	Filtering Data Sorting and indexing Using Equation Editor Direct Extraction Top and bottom records Key value Indexed
Data Manipulation and analysis	Stratification Summarization Aging analysis Pivot table
Data Manipulation and analysis	Join database Append database Compare databases Visual connector Conditional data extraction
Case Study	Compare, join and visual connector



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Sampling in CAAT	Random sampling Systematic sampling Stratified sampling
Relative size factor Benford's Law Top and	theory Application of RSF theory & Benford's Law Bottom extraction Using @ functions
Filtering and Criteria's	Applying Criteria's on data and extracting records based on conditions
Case Study	Filtering and Criteria's
Question answer	

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