



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

DIGITAL ACCOUNTING & ASSURANCE BOARD

Executive Development Program on

Forensic Analytics using CAAT Tools

on 23-28 July, 2021 from 08-11 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



Prerequisite:

Basic knowledge of MS-Excel

Register through: <https://learning.icai.org/committee/digital-insights/data-analytics-using-caat-tools-b4/>



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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	Finding duplicates and non-duplicates
same – same – same analysis	Duplicate – detection
same – same – different analysis	Duplicate - Exclusion
Isolating specific records	Filtering Data Sorting and indexing Using Equation Editor Direct Extraction Top and bottom records Key value Indexed



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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
Sampling in CAAT	Random sampling Systematic sampling Stratified sampling
Relative size factor theory Benford's Law	Application of RSF theory & Benford's Law Top and 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

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** The batch may be postponed if minimum number of registrations are not received.*