Presentation on Salient features
Salient features of ISA Course 2.0

- Course Objectives
- Key Benefits
- Need for update and approach
- Benefits of becoming an ISA
- Objectives, coverage and learning objectives
- Highlights of ISA training
Course Objectives
Objectives of ISA Course 2.0

- Add value to clients, customers and employers
- More effective in work
- Learn new ways
- Utilize and leverage technology

Add value to clients, customers and employers
Unique Body of Knowledge

Technology Advisor

Knowledge

Skill Sets

Competencies
Comparison of ISA with ISA 2.0
IT enabled services

Assurance and Advisory services to meet enterprise goals

Designing, Integrating and Implementing IT enabled solutions

Solid IT skills with domain expertise
Key Benefits
Meeting IT requirements of CAs

IT competencies integral to all tasks performed by CA

Update IT competencies and skill-sets

Learn how to leverage IT for

Enhancing effectiveness and

Providing innovative services
Key Features

Blends expertise of

- IT
- Information assurance
- Information management

Empowering ISA to become trusted

IT advisor  Provider of IS Assurance services

Unique blend of knowledge serves as

- “Bridge” between business and technology
- Leveraging the CA’s strategic and general business skills
Aligning IT with Business Needs
Leveraging IT to provide IT enabled services

Auditor
Need for update and approach
Key factors considered in developing ISA course 2.0

Latest curriculum of similar professional courses globally

Recent/emerging developments

<table>
<thead>
<tr>
<th>Information Technology</th>
<th>IS Auditing</th>
<th>Compliance requirements</th>
<th>Practical requirements</th>
</tr>
</thead>
</table>

ISA Course 2.0
Process of updation

Developed using

- Process oriented
- Structured approach
- Systematic methodology
Using best practices of modern learning

Approach based on

Bloom taxonomy of learning

Global best practices
Benefits of becoming a DISA
Why a CA should do the ISA Course?

- ISA Course Training
  - Theoretical
  - Practical
- Better understanding
- Auditing automated environment
- More effective
- IT enabled services
Gain expertise as trusted IT advisor
Enhance Professional Image

Build on existing skill-sets to become

Competent    Trustworthy

IT GRC expert
Provide greater assurance

Higher level of competencies and confidence for

Clients | Customers | Employers

Enhances competencies in

Governance | Risk | Compliance | Security | Controls | Assurance

Empowers CAs to specialise in providing IT enabled services
Increase IT competencies

- Overall understanding of information system and technology – concepts and practice
- Risks of deployment of information system and technology
- Features and functionalities of security and controls of IT components and IT environment.
Knowledge and Skill-Based Competency

- Competency requirements mapped with detailed body of knowledge encompassing all the key tasks an IS Auditor has to perform in specific areas and the related knowledge required for performing these tasks.

- Skill requirements are represented as task statements and knowledge is represented by the knowledge statements.

- Comprehensive body of knowledge for each module with specific and detailed weightage and coverage.
Competencies in balancing risks and controls

**Risk**
- Recommend IT risk management strategy as appropriate
- Mitigate risks in the relevant IT components and environments.

**Controls**
- Implement security features and functionalities
- Balancing risks and benefits
Develop competencies

**Strategy**
- Apply appropriate
  - Strategy
  - Approach
  - Methodology
- Use techniques for auditing technology

**Use best practices**
- Relevant IS Audit
  - Standards
  - Guidelines and
  - Procedures
- To perform IS Assurance and consulting assignments as per requirements.
Objectives, coverage and Learning objectives
Key focus of ISA Course 2.0

Provide relevant practical knowledge and Skills for planning and performing

Governance, Risk, Compliance, Assurance and Consulting assignments

Using relevant standards, frameworks, guidelines and best practices
Objective of the ISA course 2.0

“To provide relevant practical knowledge and skills for planning and performing various types of assurance or consulting assignments in the areas of Governance, Risk management, Security, Controls and Compliance in the domain of Information Systems and in an Information Technology environment by using relevant standards, frameworks, guidelines and best practices.”
### Modules of ISA Course 2.0 and weightage

<table>
<thead>
<tr>
<th>Mod.</th>
<th>Modules for Revised ISA Course</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1</td>
<td>Primer on Information Technology, IS Infrastructure and Emerging Technologies - Online</td>
<td>12</td>
</tr>
<tr>
<td>1.2</td>
<td>Primer on Information Technology, IS Infrastructure and Emerging Technologies - Facilitated</td>
<td>6</td>
</tr>
<tr>
<td>2</td>
<td>Information Systems Assurance Services</td>
<td>12</td>
</tr>
<tr>
<td>3</td>
<td>Governance and Management of Enterprise Information Technology, Risk Management and Compliance Reviews</td>
<td>12</td>
</tr>
<tr>
<td>4</td>
<td>Protection of Information Systems Infrastructure and Information Assets</td>
<td>18</td>
</tr>
<tr>
<td>5</td>
<td>Systems Development: Acquisition, Maintenance and Implementation.</td>
<td>12</td>
</tr>
<tr>
<td>6</td>
<td>Business Applications Software Audit</td>
<td>12</td>
</tr>
<tr>
<td>7</td>
<td>Business Continuity Management</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Project report on IS Audit</td>
<td>10</td>
</tr>
</tbody>
</table>

![Pie chart showing proportion of each module]
The ISA Course 2.0 includes:

- Learning objectives
- Task Statements
- Knowledge statements

Learning objectives show what ISA candidate will learn.

Task statements show what ISA candidates will learn to do and

Knowledge statements explain what ISA candidate will know.

Study material based on topics derived from knowledge statements.
The primary purpose of the ISA exam is to test whether the candidate has the requisite knowledge and skills to apply IS assurance principles and practices in the following modules:

1. **Primer on Information Technology, IS Infrastructure and Emerging Technologies** (18%)
2. **Information Systems Assurance Services** (12%)
3. **Governance and Management of Enterprise Information Technology, Risk Management and Compliance Reviews** (12%)
4. **Protection of Information Systems Infrastructure and Information Assets** (18%)
5. **Systems Development: Acquisition, Maintenance and Implementation.** (12%)
6. **Business Applications Software Audit** (12%)
7. **Business Continuity Management** (6%)
   
   Project report (10%)
Module 1: Primer on Information Technology, IS Infrastructure and Emerging Technologies (18%) (Includes 12% online and 6% facilitated) - Objectives:

Demonstrate understanding of functioning of key components of existing and emerging information Technologies and their practical deployment
E-Learning of module-1
(covered in 12 hours of e-Learning and one day of class room training)

Module-1: Primer on Information Technology, IS Infrastructure and Emerging Technologies (18%) includes:

E-Learning (12% to be studied online) before joining the class – 12 hours

Facilitated E-Learning Overview of e-Learning and IT Enabled Services (6% covered in class room training) – 6 hours

- 4 Sessions of 90 minutes in class room.
Module 2: Information Systems Assurance Services (12%) - Objectives:
(covered in 6 hours of e-Learning and one day of class room training)

Provide IS assurance or IT Enabled services and perform effective audits in a computerised environment by using relevant standards, guidelines, frameworks and best practices.
Module 2 : Information Systems Assurance Services (12%) – e-Learning

E-Learning (6% to be studied online) before joining the class: 6 hours

Facilitated E-Learning: Overview of IS Assurance Services): 6 hours
• 4 Sessions of 90 minutes in class room.
Module 3: Governance and Management of Enterprise Information Technology, Risk Management and Compliance Reviews (12%)
- Objectives: (covered in 2 days of classroom training)

Evaluate structures, policies, procedures, practices, accountability mechanisms and performance measures for ensuring Governance and management of Information Technology, risk management and compliance as per internal and external stakeholder requirements.
Provide assurance, consulting or compliance services to confirm that enterprise has appropriate security and controls to mitigate risks at different layers of technology as per risk management strategy.
Module 5: Systems Development: Acquisition, Maintenance and Implementation (12%) – Objectives (covered in 2 days of classroom training)

Provide assurance or consulting services that the management practices relating to systems development: acquisition, maintenance and implementation are appropriate to meet enterprise strategy and requirements.
Module 6: Business Applications Software audit (12%) - Objectives (covered in 2 days of hands on training)

Provide assurance or consulting services to validate whether required controls have been designed, configured and implemented in the application software as per enterprise and regulatory requirements and provide recommendations for mitigating control weaknesses as required.
Module: 7  Business Continuity Management (6%) - Objectives (covered in 1 day of classroom training)

Provide assurance or consulting services to confirm whether the Business continuity management (BCM) strategy, processes and practices meet enterprise requirements to ensure timely resumption of IT enabled business operations and minimize the business impact of a disaster.
IS Audit Case studies (preparation for project work) (covered in 1 day of classroom training)

- IS Audit case studies is the final day of training
- This session will have 4 case studies which will be covered in 4 sessions of 90 minutes.
- Participants will be divided into groups of 4 each by faculty.
- Each group will elect a group leader who will coordinate discussion of the case study. The same participant cannot be group leader for more than one case study.
- The group leader will present the findings of the case study at end of session.
- Each session of 90 minutes will be divided as follows (minutes):
  - Introduction of case study by faculty: 10
  - Group discussion by participants: 30
  - Presentation by Group leaders: 30 (Maximum of 3 minutes/group)
  - Model answer presentation by faculty: 10
  - Feedback/QA 10
- The faculty will summarise discussion and provide the model answer for each case study.
Hands on Training in module 4 and 6

Specific software to be used for hands-on training in Module 4 and 6 will cover:

- Operating system (single and multi-user)
- Database software (including SQL)
- Application software
- CAAT and
- Key features of office automation software
Supplementary e-Learning for Module 4 and 6

- Module 4 will be covered in class room and hands on training of 2 days each.
- Module 6 will be covered as hands on training of 2 days.
- Concepts will be covered briefly and then hands on training would be provided in the classroom in specific aspects of logical access controls in case of module-4 and Application software in case of module-6.

- ISA Candidates are expected to complete the e-learning modules before attending the hands on training to get the best from the training:
- Module 4 and 6 may also have supplementary training (optional) as follows which will be provided over period of time
  1. Module: 4 E-Learning module (online) covering the concepts to be completed by participants: 10 to 20 hours.
  2. Module: 6 E-Learning module (online) covering the concepts to be completed by participants: 6 to 12 hours.
Project Report on IS Assurance (10%)

Objective of Project work is to ensure application of knowledge learnt by the participants of the ISA work so as to develop relevant skills.

Done in group of 3-4 as selected by CIT.

Covers IS Audit or consulting assignment (based on case study) as assigned by the CIT.

Submitted to CIT within 4 weeks of completion of class room training. Marks awarded included in the eligibility test.

Mandatory passing marks to be obtained in project work.
Highlights of ISA Training
Skill Levels of ISA Course

Provide basic understanding of how information technology is used and deployed.

Facilitates understanding of how an IS Auditor is expected to analyse, review, evaluate and provide recommendations on identified control weaknesses in different areas of technology deployment.

ISA course is not oriented towards teaching fundamentals of technology.
Skill Levels of ISA Course

Blend of training to ensure practical application of knowledge

- e-learning (online and facilitated)
- Class room training
- Hands-on training
- Project work
# Skill Levels - Weightage

<table>
<thead>
<tr>
<th>Skills Category</th>
<th>Weights (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Knowledge and Understanding</td>
<td>30 to 40</td>
</tr>
<tr>
<td>2. Application of the Body of Knowledge</td>
<td>55 to 60</td>
</tr>
<tr>
<td>3. Written communication</td>
<td>5 to 10</td>
</tr>
</tbody>
</table>

**WEIGHTS (%)**

- **1.** Knowledge and Understanding: 36%
- **2.** Application of the Body of Knowledge: 55%
- **3.** Written communication: 9%
Self Learning DVD

On completion of registration, ISA Candidates will be provided DVD which includes complete e-Learning materials include lectures, presentation and study material.

The DVD includes comprehensive checklist and supplementary reading material which will serve ISAs as reference material not only for ISA course but for practising in the areas of IS Audit.
The ISA Training includes eLearning, hands on training, project work in addition to classroom lectures.

- The 18 hours of e-Learning will have to be successfully completed in the e-learning mode before joining the next level of training. This will be assessed through online test.
- The training in classroom and hands-on training will follow the order in which the modules have been provided. This includes an inter-mix of classroom lectures and hands-on training. The hands-on training presupposes and builds on understanding of concepts which are provided in the classroom lectures.
## Weightage of ISA Training

<table>
<thead>
<tr>
<th>Mode of Training</th>
<th>Weightage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>e-Learning Online (self)</td>
<td>18</td>
</tr>
<tr>
<td>e-Learning facilitated (lectures)</td>
<td>6</td>
</tr>
<tr>
<td>Classroom Training (lectures)</td>
<td>42</td>
</tr>
<tr>
<td>Hands-on Training (on laptop)</td>
<td>24</td>
</tr>
<tr>
<td>Project Work (self in groups)</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The pie chart illustrates the distribution of weightage across different training modes.
Who should do the ISA Course 2.0 certification and when?

ISA is specific designation available only to CAs registered with ICAI. All CAs are encouraged to do ISA course 2.0 as it has new body of knowledge.

Two options:

CAs who have already completed current ISA course before January 2011 are encouraged to do the updated ISA course 2.0 as the new course is completely updated.

CAs who have completed ISA course after January 2011 may do the ISA course 2.0 in its entirety or do a bridge course which is being planned to be released in next 3 months.
Additional References

Please refer to the following documents for more information:

- Body of Knowledge of ISA course 2.0
- Frequently asked Questions on ISA Course 2.0
- ISA Course 2.0 DVD
- www.cit.icai.in
- www.icai.org
- www.isaca.org
Thank you!

Questions?

Email: cit@icai.in