



# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

## **DIGITAL ACCOUNTING & ASSURANCE BOARD** **3 Days Executive Development Program on** **Forensic Analytics using CAAT Tools**

@ ITT Lab, ICAI Tower, BKC, Mumbai from 8 to 10 September 2023

### 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

**Why to attend the session:**



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“If we continue to do what we do, we only get what we have got so far”. The very fact that we all are Chartered Accountants, it is evident that we all have tested success and have done well. If you wish to take your success to next level, keen to diversify existing practice portfolio and eager to explore new avenues of practice in data analytic domain than attend the Executive Development Program on Data Analytics using CAAT Tools from 17-19 June 2022 at Chennai.

Industry 4.0 has already adopted technology and achieved business growth. Now it is time for us to explore world of opportunities available for us to grow. The “Future of Jobs report 2020” published by World Economic Forum (extract given below) states that “Data Analysts” is topping the list of “Top 20 job roles in increasing demand” and again topping the list in “Top 15 Skills for 2025”

FIGURE 22

Top 20 job roles in increasing and decreasing demand across industries

↗ Increasing demand		↘ Decreasing demand	
1	Data Analysts and Scientists	1	Data Entry Clerks
2	AI and Machine Learning Specialists	2	Administrative and Executive Secretaries
3	Big Data Specialists	3	Accounting, Bookkeeping and Payroll Clerks
4	Digital Marketing and Strategy Specialists	4	Accountants and Auditors
5	Process Automation Specialists	5	Assembly and Factory Workers
6	Business Development Professionals	6	Business Services and Administration Managers
7	Digital Transformation Specialists	7	Client Information and Customer Service Workers
8	Information Security Analysts	8	General and Operations Managers
9	Software and Applications Developers	9	Mechanics and Machinery Repairers
10	Internet of Things Specialists	10	Material-Recording and Stock-Keeping Clerks
11	Project Managers	11	Financial Analysts
12	Business Services and Administration Managers	12	Postal Service Clerks
13	Database and Network Professionals	13	Sales Rep., Wholesale and Manuf., Tech. and Sci.Products
14	Robotics Engineers	14	Relationship Managers
15	Strategic Advisors	15	Bank Tellers and Related Clerks
16	Management and Organization Analysts	16	Door-To-Door Sales, News and Street Vendors
17	FinTech Engineers	17	Electronics and Telecoms Installers and Repairers
18	Mechanics and Machinery Repairers	18	Human Resources Specialists
19	Organizational Development Specialists	19	Training and Development Specialists

## B. Top 15 skills for 2025

1	Analytical thinking and innovation	9	Resilience, stress tolerance and flexibility
2	Active learning and learning strategies	10	Reasoning, problem-solving and ideation
3	Complex problem-solving	11	Emotional intelligence
4	Critical thinking and analysis	12	Troubleshooting and user experience
5	Creativity, originality and initiative	13	Service orientation
6	Leadership and social influence	14	Systems analysis and evaluation
7	Technology use, monitoring and control	15	Persuasion and negotiation
8	Technology design and programming		

Source

Future of Jobs Survey 2020, World Economic Forum.



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**Fees: Rs. 5500+ 18% GST i.e., Rs. 6490/-**

**Registration Link:** [https://learning.icai.org/committee/daab\\_data\\_analytics\\_caat\\_mumbai/](https://learning.icai.org/committee/daab_data_analytics_caat_mumbai/)

**Limited Seats!! Hurry!!**

**Note: Participation Certificate will be awarded to the Participants**

**\* The batch may be postponed if the minimum number of registrations is not received.**

## **Indicative Course Content**

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



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<b>same – same – same analysis</b>	Duplicate – detection
<b>same – same – different analysis</b>	Duplicate - Exclusion
<b>Isolating specific records</b>	Filtering Data Sorting and indexing Using Equation Editor Direct Extraction Top and bottom records Key value Indexed
<b>Data Manipulation and analysis</b>	Stratification Summarization Aging analysis Pivot table
<b>Data Manipulation and analysis</b>	Join database Append database Compare databases Visual connector Conditional data extraction
<b>Case Study</b>	Compare, join and visual connector
<b>Sampling in CAAT</b>	Random sampling Systematic sampling Stratified sampling
<b>Relative size factor theory</b> <b>Benford's Law</b>	Application of RSF theory & Benford's Law Top and Bottom extraction Using @ functions
<b>Filtering and Criteria's</b>	Applying Criteria's on data and extracting records based on conditions
<b>Case Study</b>	Filtering and Criteria's



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