Section-wise and skill-wise weightage: Final (Old) Paper 6: Information Systems Control and Audit (100 Marks)

SECTIONS	Section wise Weightage 60% - 140%	CONTENT AREA	Level I Comprehension & Knowledge	Level II Analysis and Application	Level III Evaluation & Synthesis
		Skill-wise weightage	**30% - 70%**	**30% - 70%**	**-**
I. CONCEPTS OF GOVERNANCE AND MANAGEMENT OF INFORMATION SYSTEMS	10% - 20%	• Governance, Risk and compliance and relationship between governance and management;			
		• Role of information technology and IS Strategy in business strategy, operations and control, business value from use of IT, business impact of IS risks different types of Information Systems Risks			
		• IS Risk management overview, IT Compliance overview – Role and responsibilities of top management as regards IT-GRC. Role of Information Systems Assurance.			
		• Overview of Governance of Enterprise IT and COBIT			
II. INFORMATION SYSTEMS CONCEPTS	5% - 15%	• Overview of information systems in IT environment and practical aspects of application of information systems in enterprise processes;			
		• Information as a key business asset and its relation to business objectives, business processes and relative importance of information systems from strategic and operational perspectives;			
		• Various types of business applications, overview of underlying IT technologies.			
	10% - 20%	• Need for protection of Information systems, types of controls, IT general controls, logical access controls & application controls;			

III. PROTECTION OF INFORMATION SYSTEMS		• Technologies and security management features, IS Security Policies, procedures, practices, standards and guidelines;			
		• IT controls and control objectives, Role of technology systems in control monitoring, segregation of duties;			
		• Impact of IT controls on Internal controls over financial reporting, cyber frauds and control failures			
IV. BUSINESS CONTINUITY PLANNING AND DISASTER RECOVERY PLANNING	5% - 15%	• Assessing Business Continuity Management, Business Impact Analysis and Business Continuity Plans;			
		• Disaster recovery from perspective of going concern, Recovery Strategies			
V. ACQUISITION, DEVELOPMENT AND IMPLEMENTATION OF INFORMATION SYSTEMS (SDLC)	5% - 15%	• Business process design (integrated systems, automated, and manual interfaces), Software procurement, RFP process, evaluation of IT proposals, computing ROI, Computing Cost of IT implementation and cost benefit analysis;			
		• Systematic approach to SDLC and review of SDLC controls at different stages.			
VI. AUDITING OF INFORMATION SYSTEMS	15% - 30%	• Different types of IS audit and assurance engagements. Evaluating IT dependencies for audit planning;			
		• Overview of continuous auditing. Auditing Information Systems- Approach methodology, and standards for auditing information systems;			
		• IS Audit planning, performing an IS audit, rules of digital evidence, best practices and standards for IS audit;			
		• Reviewing General Controls, Application Controls, Application control reviews: Review of controls at various levels/layers such as:			

		Parameters, user creation, granting of access rights, input, processing and output controls.			
VII. INFORMATION TECHNOLOGY REGULATORY ISSUES	5% - 15%	• Overview of Specific section of IT Act 2008 & Rules as relevant for assurance: Electronic Contracting, digital signatures, cyber offences, etc.			
		• Need for systems audit as per various regulations such as: SEBI Clause 49 listing requirements and internal controls, systems control & audit requirements as per RBI, SEBI, IRDA.			
		• Concepts of Cyber forensics/Cyber Fraud investigation, Overview of Information Security Standards ISO 27001, ISAE 3402/SA 402, ITIL.			
VIII. EMERGING TECHNOLOGIES	5% - 10%	• Overview of Cloud Computing, Software as a Service, Mobile Computing & BYOD,			
		• Web 2.0 & social media, Green IT and related security and audit issues.			