

Course Outline
Data Analytics
27 April 2023

Overview

Session	Topic
Session 1	<ul style="list-style-type: none"> • Introduction • The audit approach • The Data Analytics approach <ul style="list-style-type: none"> ○ Primary benefits of Data Analytics ○ The usual pitfalls • Data theory <ul style="list-style-type: none"> ○ How should I ask data from IT personnel? ○ Data hierarchy, fundamentals of databases. • Theory of CAATs (participants are going to «meet» all modern CAATs techniques) <ul style="list-style-type: none"> ○ Test data generation ○ Integrated Test Facility ○ Tracing ○ Tagging ○ Mapping ○ Shapsot
Session 2	<ul style="list-style-type: none"> • Familiarization with GAS (at this session participants get to know the basics of the IDEA tool so that the next session can start implementing audit tests)
Session 3	<ul style="list-style-type: none"> • Implementing Data Analytics • Audit examples based on: <ul style="list-style-type: none"> ○ Data extraction ○ Ageing ○ Trend Analysis ○ Gaps and Duplicates ○ Benford's law ○ File merging: the digital reconciliation approach • Extracting conclusions and creating audit reports through IDEA
Session 4	<ul style="list-style-type: none"> • Implementing Data Analytics • Creating scripts: maximizing the benefit of Data Analytics implementation • Proper documentation of CAATs effort. • Conclusions