



PREFACE

The audit profession is known to business of all kinds. IS audit is a stream of broader audit profession. It involves the audit of business with respect to the usage of IT. Organizations, irrespective of their size or scope of operations, are increasingly adopting technology to fuel their business growth engine. As Auditors, we need to be up-to-date on current and emerging technologies, the risk inherent in these technologies so as to evaluate the system of controls, implemented by the management.

“When IS Auditors are unable to speak the IT language, they may not get the respect they desire.” Herein lies the importance of the subject **Information Systems Control & Audit (ISCA)**.

This book is intended to be an effective guide in learning the subject from the **CA Final** exam perspective. Study and Preparation for this subject involves **understanding** of the concepts and **remembering** them from examination point of view. This edition comes to you with the following features:

- **Updated as per latest syllabus prescribed by ICAI** : The book exhaustively covers all topics as per the ICAI Syllabus.
- **Extra examples and explanations for better understanding** : Tutorial Notes and examples have been given to make the students understand the concept better.
- **Tabular format for easy learning and effective revision** : All topics and concepts have been arranged in easy-to-read tabular form.
- **Questions** : All latest exam questions and RTPs have been covered at the end of each chapter.

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I hope this book helps you in accomplishing your dreams.

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