2015 Global Computer Auditing Education Status Report



International Computer Auditing Education Association

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1. Introduction



International Computer Auditing Education Association (ICAEA) conducted a brief survey on computer auditing education courses and competence between 2015/02/01~2015/04/15.

The survey collected more than 100 *Computer-assisted audit techniques* ***(CAATs)*** solution providers' courses information around the world. The results help us better assess current business issues and provide timely information for our constituents.

ICAEA-International Computer Auditing Education Association

2015 Global Computer Auditing Education Status Report

International Computer Auditing Education Association (ICAEA) is conducting this brief 10-question survey on computer auditing education courses and competence, and we need your input. Results will be used to develop a global report and other resources for our members and other professionals.

The survey is open until 10 p.m. Pacific Time on Thursday, 30 April 2015.

Surveys like this one help us better assess current business issues and provide timely information for our constituents. If you wish to receive a copy of the results via email, please include your email address at the end of the survey. Your contact information will not be associated with your responses.

We truly appreciate your insights on this critical topic. Thank you very much for your time!

Best regards,
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About ICAEA
ICAEA is registered as a non-profit organization in BC, Canada with Society Incorporation Number S-0060477.

ICAEA is an international professional association focused on Using CAATs for internal control and fraud detection. The ICAEA originated in CANADA in early 2010, when a group of individuals worked on auditing controls by using CAATs, such as ACL, IDEA, etc. They identified a need for a centralized source of information and guidance in the field for practitioners.

The missions of the association are:

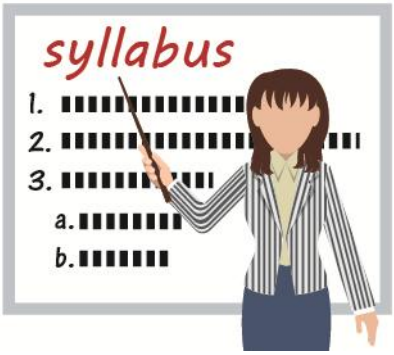
- to give the potential computer auditors an overview of the main activities of computer audit and the role of computer auditor;
- to assist the potential computer auditors to become a successful computer auditor;
- to define the competency of a computer auditor;
- to define the learning map of a computer auditor;
- to evaluate the professional quality of a computer auditor.



2. CAATs Courses

CAATs are the fundamental tools which are used by the auditors. This tool helps them find irregularities in the given data. With the help of this tool, the auditors and accountants of any firm will be able to provide more analytical results. These tools are used throughout every business environment including the industry sectors. With the help of computer-assisted audit techniques, more forensic accounting with more analysis can be done. It's a helpful tool that helps a firm is auditor work in an efficient and productive manner. Working with the CAATs, it is essential for the accountant or the auditor to select the right data. The selection process is very tricky, and you need to be professionally. After selecting the right data, import that to the CAATs, then the tool will automatically generate the analytical data. This tool really contributes to the efficiency of the auditors. The fundamental course outline includes:

- Computer Auditing Overview
- Legal and Ethical Issues for Computer Auditors
- Understanding CAATs
- Computer Auditing Project Planning
- Data Access Skill and Knowledge
- Data Verify Skill and Knowledge
- Data Analysis Skill and Knowledge
- Audit Finding Report Skill and Knowledge



ICAEA Accreditation Program

Accreditation is a voluntary, non-governmental process that includes an external review of an organization's ability to provide quality computer auditing courses and certificates. Accreditation reviews include self-evaluations, peer-reviews, committee-reviews, and the development of in-depth strategic plans.

The Training Center accreditation. It is an overall review of the entire organization training center for computer auditing education. These specialized reviews are done by non-governmental, private agencies that are knowledgeable about a computer auditing field of study.

3. CAATs Certification Program

There are several certification programs from various CAATs vendors and professional associations as the following:

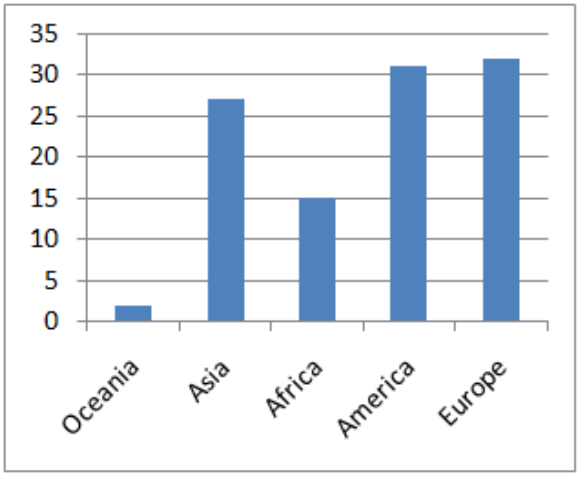
- International Certified CAATs Practitioner (ICCP): established by the International Computer Auditing Education Association (ICAEA).
- ACL™ Certified Data Analyst (ACDA): established by ACL Services Ltd.
- Certified IDEA Data Analyst (CIDA): established by CaseWare Analytics.
- Jacksoft Certified CAATs Practitioner (JCCP): established by Jacksoft Commerce Automation Ltd.

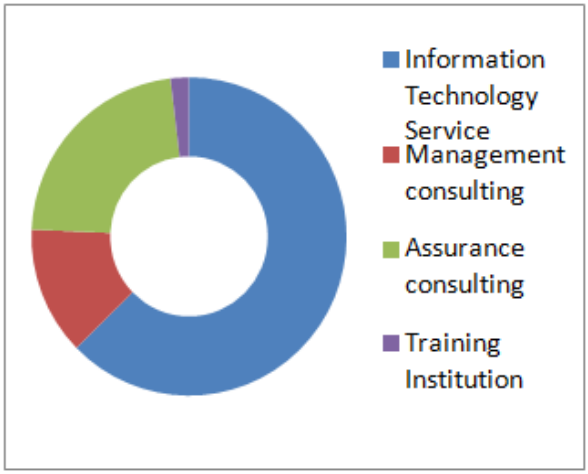


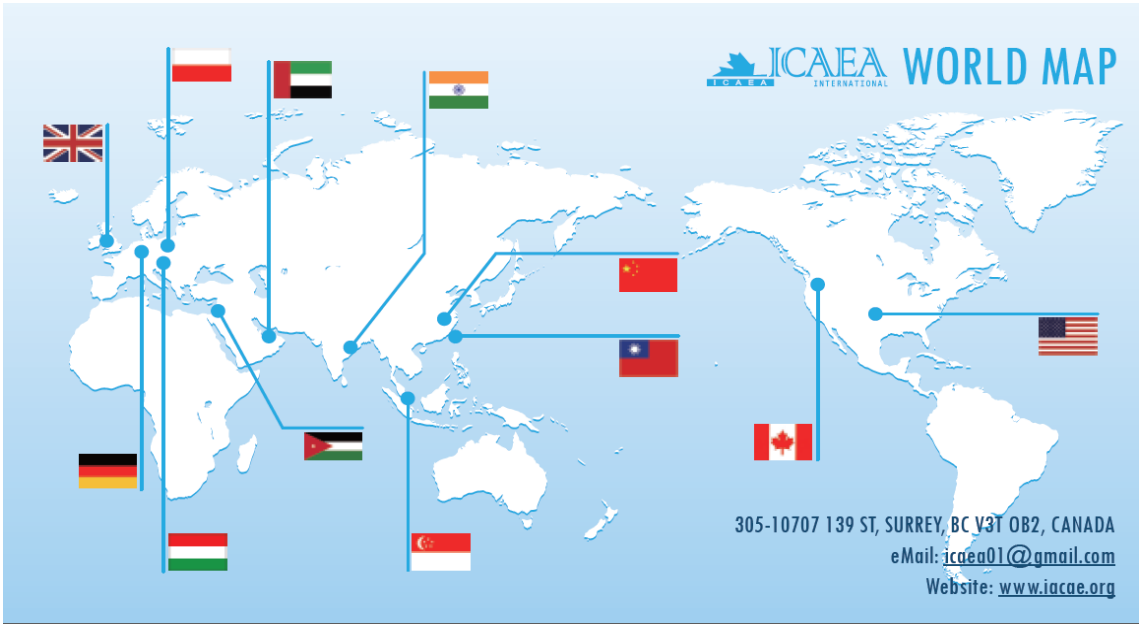
4. CAATs Vendors World Map

There are more than 107 vendors to provide CAATs solutions around the world. Underneath the below chart is a visual representation of that data. Europe is in the lead follow by America, Asia and then Africa. Africa and Oceania clearly takes the rear. The major business type of the vendors is Information Technology service. It is also show that CAATs solution has been adopted by the most countries around the world.

Continent	Quantity
Oceania	2
Asia	27
Africa	15
America	31
Europe	32
Total	107

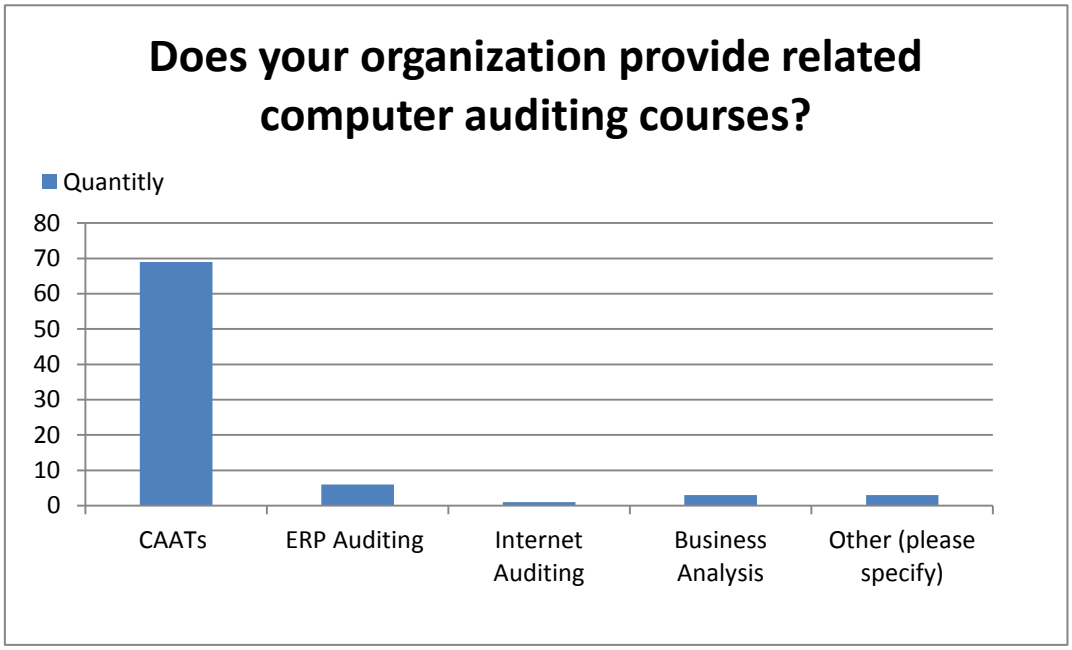






5. Computer Auditing Courses and Certificates Analysis

The blow is a graphic describing the sum of each type of computer auditing course type provided by the CAAT's vendors which the show it on their web site. The majority of the vendors provide the CAATs courses followed by big two CAATs software providers, ACL and Caseware IDEA. There are focused on the Using tool skill, but less the auditing methodology. Several hot issues for modern computer auditors, such as ERP Auditing, Database Auditing, Internet Auditing and e-Forensic Accounting are rear. There are also more than 70% vendors do not issue any professional certificates exam for their clients.



6. Computer Auditing Courses Teaching Method Analysis

The blow is a graphic describing the sum of teaching method of computer auditing course provided by the CAAT's vendors which the show it on their web site. The majority of the vendors use the In-Class Discussion method. Some of them combine with Case-study method. Lab practice or Team project methods are rear to see in their syllabus. Some of vendors have started to support the online distance learning and video training.



7. Conclusion

This report has collected more than 100 CAATs vendors information, especially in the training courses. It is not only show the topology of the CAATs industry, but also give a clear view how they are teaching computer auditing. As the survey result, the CAATs industry is still using the traditional way to teach students.

Computer auditing is the method to do data analytic all transactions of an enterprise such as of financial transaction, manufacturing transaction, computer logs, etc. If you enter this field, be prepared to study accounting, Information Technology, business law, fraud detection, and critical thinking in order to track the financial or business information of corporations and individuals.

ICAEA aims to provide a high quality teaching materials, methods, assessment and certificate to assist the person to become the world best auditors. Our aims are to assist the CAATs vendors to achieve a high standard teaching quality with an innovative teaching method. In the past, auditors were associated with terms like “live in the far corner of the building” or “Paper Crunchers”, but that perception is changing as modern auditors are recognized as integral parts of business management. They needs to have a new way to learn Computer Auditing.



8. Appendix I: Summary of the World CAATs Vendors

Company	Business	Nation	Continent
[PM] Partners, OnGlobal	Management consulting	Portugal	Europe
[PM] Partners	IT	Spain	Europe
A Tembriotis & Co	IT	Cyprus	Europe
ACL Service Ltd	Assurance	Canada	America
ACL-Asia Service Ltd.	Assurance	Singapore	Asia
ACL-Europe Service Ltd.	Assurance	UK	Europe
ADFOR S.p.A	IT	Italy	Europe
AG Convergence	IT	Qatar	Asia
AG-TECH Corporation	IT	Japan	Asia
AH Consulting Ltd	IT	Uganda	Africa
Al Osool Al Arabia LLC	IT	Oman	Asia
Aldar Audit Bureau	IT	Saudi Arabia	Asia
AlkalayMonarov& Co.	IT	Israel	Asia
AM: DataConsult GmbH	IT	Germany	Europe
AnalayzIT	IT	Spain	Europe
Arbutus Software	IT	Canada	America
Associate Organization Name: Activedge (Pvt) Ltd.	Training Institution	Zimbabwe	Africa
Audicon GmbH	IT	Germany	Europe
Audisis Ltda.	IT	Colombia	America
Audit & Fraud Software Pty Ltd	IT	Australia	Oceania
Audit Solutions Limited	IT	UK	Europe
AuditSAP	Assurance	Philippines	Asia
AuditWare Systems Limited	IT	UK	Europe
AUDTRACK	IT	Brazil	America
AVR Infotech Private Limited	IT	India	Asia
Batallas Financial Consulting Cía. Ltda.	Management consulting	Ecuador	America
BDO Risk and Technology, S. R. L	IT	Dominican Republic	America
Better Business	IT	Chile	America

Technologies			
Bizcon	IT	Denmark	Europe
BMS2	IT	Netherlands	Europe
BN Consulting Pvt. Ltd.	IT	Germany	Europe
Business Development Service	Management consulting	Saudi-Arabia	Asia
Business Link	IT	Egypt	Africa
BusinessWare Solutions Pte. Ltd.	IT	Singapore	Asia
CaseWare Analytics	Assurance	Canada	America
CINTECH SRL	IT	Romania	Europe
CMS Systems Solutions Ltd	IT	Cyprus	Europe
Computer Center for Computer Supplies Est. (CCCS)	IT	Kuwait	Asia
Coney b.v.	IT	Netherlands	Europe
ConsiliumSarl	IT	Morocco	Africa
CQS Audit Software	Assurance	South Africa	Africa
CSItools	IT	Belgium	Europe
Cynthus	IT	Mexico	America
Dab	IT	Germany	Europe
DataConsult GmbH	Assurance	Germany	Europe
DATEV	Assurance	Germany	Europe
EDP Audit & Security Associates Ltd	IT	Nigeria	Africa
ENIAC Corporation	IT	Colombia	America
ENIAC, C.A	IT	Puerto Rico	America
Ensis Information Systems Pvt Ltd.	IT	USA	America
Equiconsulte SA.	Management consulting	Portugal	Europe
Foresight Technology	IT	UNITED ARAB EMIRATES	Asia
GIT Ltda.	IT	Santafé de Bogotá	America
Global Advisory Services	Assurance	Panamá	America
Grupo Cynthus	Training Institution	Mexican	America
HACEB	IT	Lebanon	Asia

High Water Advisors	Assurance	Denver	America
IACS	IT	Israel	Asia
InoBest - Assessoria e Consultoria de Gestão, Lda.	Assurance	Portugal	Asia
Insight Consulting	Management consulting	Indonesia	Asia
Interop Chile Ltda.	IT	Lao People's Democratic Republic	Asia
Interop, S.A	Management consulting	Argentina	America
ISRM Inc	IT	JAPAN	Asia
IT & More	IT	Korea	Asia
Jacksoft	IT	Taiwan	Asia
JConsultspol. s r.o.	IT	PRAHA	Europe
Kercado Estrada & Co. PSC	IT	Greece	Europe
Kernel Technologies Group, S.A. de C.V	IT	Cuauhtemoc	America
KOMTAS BILGI YONETIMI DANISMANLIK ve TICARET A.S.	IT	Turkey	Europe
KPMG	Assurance	England	Europe
KPMG Angola - Audit, Tax, Advisory, S.A.	Assurance	Angola	Africa
KPMG Ghana	Assurance	Ghana	Africa
KPMG Kenya	Assurance	Kenya	Africa
K-SAP Total Solutions	IT	South Africa	Africa
Lebanon	IT	Lebanon	Asia
Luis Moya Consulting Group S.A. de C.V.	IT	México	America
Management Control Systems Limited	IT	Kingston	Europe
Next Point	IT	Santo Domingo	America
Phillips Consulting Ltd	Management consulting	Lagos	Africa
PIA	Assurance	Texas	America
Pierre Consulting	Assurance	Nigeria	Africa

Pilares Consultores	Assurance	Bolivia	America
Pragma Tools	IT	België	Europe
pss IT Services Private Limited	Assurance	India	Asia
PT Insight Consulting	Management consulting	Indonesia	Asia
Revisor Informatik	IT	Odense	Europe
Rhythex Consulting Limited	Assurance	Lagos	Africa
Sama Audit Systems & Software Pvt. Ltd.	IT	India	Asia
SAMS 2000 S. A.	IT	Perú	America
Satori Australia Pty Ltd	Assurance	Australia	Oceania
SDC Consultores	Assurance	Paraguay	America
SKG S.A.	IT	Bielsko-Biała	Europe
SOFTWARE & CONSULTING S.A.C.	IT	Santiago	America
Software de Auditoría - Costa Rica, S.A.	IT	COSTA RICA	America
Symptai Consulting Limited	IT	Jamaica	Africa
Sys & Con S.A.	IT	Paraguay	America
TECH SUPPLY	IT	saopaulo	America
TecnoAV (Tecnología Avanzada del Ecuador)	IT	Quito	America
TSC Business Solutions	IT	Wien	Europe
Turnkey Consulting	Assurance	UK	Europe
Veeras Infotek Private Ltd	IT	Chennai	Asia
Victoria Computers & Telecoms Ltd	IT	Tanzania	Africa
Vixteam Consultoria & Sistemas	IT	Brasil	America
WPNERY	IT	Athens	Europe
XAAS Infotech Private Limited	IT	Bangalore	Asia
XopanTech, S.A. de C.V	IT	Colombia	America
ZeeDimension	IT	Amman	Asia