

# Significance of Skill Development for Information System Audit & Control for an Entrepreneur – A Study

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## **Abstract**

*To attain the profitability and service, large & medium size organizations already integrated the computer software, hardware as well as communication technologies with their business strategies. The proper exploitation of information systems strongly influences business competitiveness, which is no longer a matter of choice but a matter of survival in the market place. Clearly, the application of information systems, not just its development, is a key to success in the competitive global economy. Therefore, audit and control of information systems is becoming an important function in today's business organization in order to safeguard assets, maintain data integrity and achieve the goal of organization effectively and efficiently.*

*The aim of the present study is to focus on the need of information system audit due to which the skill development requirement generated significantly for the information system auditors in order to conduct effective information system audit. Further, paper attempts to reveal the percentage of Chartered Accountants completed the Post Qualification Course on Information System Audit (DISA) as on April 01, 2012 in the State of Uttar Pradesh and Madhya Pradesh. Furthermore, the paper also indicates the percentage of Chartered Accountants in Uttar Pradesh & Madhya Pradesh regions completed the said course as on April 01, 2009 and compares with the percentage of April 01, 2012 in order to depict the progress in both the States separately. Lastly, it also compares the total DISA of Uttar Pradesh & Madhya Pradesh regions as on April 01, 2009 and April 01, 2012.*

## **Introduction: -**

Due to the rapid diffusion of computer technologies and the ease of information accessibility, knowledgeable and well-educated IS auditors are needed to ensure that effective IS controls are in place to maintain data integrity and manage access to information. Globally, private industry, professional associations, and organizations such as International Federation of Information Processing (IFIP), Association of Computing Machinery (ACM), Association of Information Technology Professionals (AITP), Information Systems Security Association (ISSA), and others have recognized the need for more research and guidance. Control-oriented organizations such as the American Institute of Certified Public Accountants (AICPA), the Canadian Institute of Chartered Accountants (CICA), IIA, Association of Certified Fraud Examiners (ACFE), and others have issued guidance and instructions and supported studies/research in this area.

Several universities have offered training courses and curriculum in IS auditing. There are number of professional organizations in different countries supporting the professional development of the IS auditor through conducting seminars/conferences, workshops, issuing guidelines for IS auditing, providing professional certification with specific discipline. Some of the courses are Certified Information System Auditor (CISA), Certified Information Security Manager (CISM), Certified Governance of Enterprise IT (CGEIT), Certified Computer Professional (CCP), Certified Software Quality Analyst (CSQA), Certified Information Systems Security Professional (CISSP), etc.