

**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
10 BAHADUR SHAH ZAFAR MARG, NEW DELHI – 110124**

Examination Wing

Circular No. 02 of 2021

(Only for IA & AD)

No.58/14-Exam/Syllabus Revision/2018

Dated 3rd March 2021

To

Heads of Department of IA&AD offices

(As per standard e-mail list)

**Subject: Revised Syllabus of PC-3, Information Technology (Theory)
Paper of Subordinate Audit / Accounts Service Examination**

Madam/Sir,

The syllabus of departmental examinations is revised from time to time according to departmental requirement on changed circumstances. In this regard, it is informed that the Competent Authority has revised the syllabus for PC-3, Information Technology (Theory) Paper of Subordinate Audit / Accounts Service Examination. The revised syllabus is enclosed herewith which will be applicable from the Examination-2 of 2021.

Yours faithfully,



**(Manish Kumar)
Director General (Exam)**

Revised Syllabus of PC-3, Information Technology (Theory) Paper of SAS Examination

Applicable w.e.f. Examination-2 of 2021

1. PC-3: Information Technology (Theory)

1.1. Software and hardware components:

- 1.1.1. Introduction to Computers and their components- Hardware, CPU, Memory devices etc
- 1.1.2. Operating System, its key functions
- 1.1.3. Basic network concepts- LAN/ WAN/ Internet, server infrastructure, endpoint devices.
- 1.1.4. Cloud computing – basic concepts (IAAS, PAAS, SAAS)
- 1.1.5. ERP Systems- basic concepts

1.2. Database Systems

- 1.2.1. Data and database - basic concepts
- 1.2.2. Relational database (Integrity constraints- primary, foreign keys, Relationships)
- 1.2.3. Concept of Joins, views, data manipulation etc.

1.3. Governance and Management of Information Systems in India

- 1.3.1. IT Act 2000 (and subsequent amendments)
- 1.3.2. IT (reasonable security practices and procedures and sensitive personal data and information rules-2011)
- 1.3.3. Guidelines for Indian government websites (GIGW)
- 1.3.4. National e-Governance Plan (NeGP) and associated MMPs (Mission Mode Projects)
- 1.3.5. Digital India Programme, e-Kranti mission

1.4. Protection of Information Assets

- 1.4.1. Basic criteria for information protection - Confidentiality, Integrity and non-repudiability, Availability of data
- 1.4.2. Privacy principles, principles of personally identifiable information (PII)
- 1.4.3. Physical access and environment control
- 1.4.4. Information system attack methods and OWASP Top 10 vulnerabilities

1.5. Information System Auditing Process


- 1.5.1. CAG's Standing order on auditing in an IT environment (August 2020)
- 1.5.2. Type of controls (Control objective and measures, General and IS specific controls)
- 1.5.3. CAATs, continuous auditing techniques

1.6. Information systems acquisition, development and implementation

- 1.6.1. System Development Life Cycle (SDLC) phases

2. Suggested reading material/ references:

- 2.1. CAG's Standing order on auditing in IT environment
- 2.2. WGITA-IDI handbook on IT audit for Supreme Audit Institutions
- 2.3. For 1.3, acts/ rules can be used for reading material.


Sr. AO (Exam)