

Fraud and Cybersecurity: Top Issues for the CPA

Course Description

Cybercrime continues to escalate, ranking as one of the most reported economic crimes in the U.S. The interconnectivity of people, devices and organizations in today's digital world opens up a whole new playing field of vulnerabilities and access points where cybercriminals can enter. In today's cybercrime environment, the issue is not whether a business will be compromised, but rather how successful an attack will be.

This course covers digital technology as it continues to transform and disrupt the business world, exposing organizations to both opportunities and threats. Key elements of an effective cybersecurity risk management, including an awareness of risks and vulnerabilities, understanding of cyber risks, implementation of an effective framework, and the detection of and response to cyberattacks. The challenges, such as the leadership engagement and the approach to managing cyber risks, are discussed, along with government's efforts to address cybersecurity vulnerabilities of the nation, businesses, and individuals.

Completion Deadline & Exam: This course, including the examination, must be completed within one year of the date of purchase. In addition, unless otherwise indicated, no correct or incorrect feedback for any exam question will be provided.

Course Level: Overview. This program is appropriate for professionals at all organizational levels.

CPE Credits: 6 (CPA)

Field of Study: Auditing - Fraud

Prerequisite: None

Advanced Preparation: None

Course Learning Objectives

After completing this course, you should be able to:

1. Recognize concepts used in the cybersecurity world
2. Identify trends such as cyber threats and their evolution
3. Identify cyber challenges, including issues related to cyber engagement
4. Recognize government acts to address potential cybersecurity risks threatening the nation, businesses, and individuals
5. Recognize cybersecurity standards, including ISO/IEC 27001 and other standards

6. Identify SEC regulatory cybersecurity expectations, including public companies' disclosure requirements
7. Recognize elements of effective cybersecurity risk management, such as threats and vulnerability awareness, and the understanding of cyber risks
8. Identify the leading practices in the fight against cyber threats
9. Recognize the evolution of the internal audit function