



Digital Accountant

(Keeping with Complex Changes in the Accounting Profession)

(An ICPAK Associate Members Forum 2017)

Uphold

Public

Interest

Conducting Risk Assessment & Audit of the Internal Control System



About the Presenter: Jona Owitti, CISA

Specialisation / Interest: Information Systems (IS) Auditing; Information Security; Risk and IT Governance

Presenter at: National (e.g., ISACA, ICPAK, IIA) and International (MIS Training, iCPAR)

Now: (a) Chief Trainer – ISACA Kenya Chapter

(b) Founder and Past President – ISACA Kenya Chapter

Past: Chevron Corporation (Caltex) – Regional IS Audit Manager for Africa, Middle East and Pakistan Region

Certification: Certified Information Systems Auditor (CISA)

Education: M.Sc. (Computer Science) (Dundee - UK); B.Ed. (Science) Hons. (Nairobi)

Experience: 30 years of experience in IS Auditing, Risk and Governance across the Globe (Africa, The Americas, Asia, Australia/Oceania, and Europe)

E-mail: jona.owitti@yahoo.com (Personal); jona.owitti@isaca.or.ke (ISACA Kenya Chapter)

Jona Owitti, CISA

The Digital Accountant Agenda

- ☐ Overview / Definitions
- ☐ Evolution of IT Environment: A Paradigm Shift
- ☐ Future of the Accounting Profession
- ☐ Open Discussion / Conclusion

3

The Digital Accountant

Overview / Definition

The Digital Accountant

(Definition/s)

What is 'Digital Accounting'?

- The accountancy specific to the current **digital** economy.

(Discuss)

Digress: Uber & Netflix

Discussion Notes

5

The Digital Accountant

(Definition/s)

What is 'Cloud Computing'?

- A model for enabling convenient, on-demand network access to a shared pool of configurable computing resources – for example networks, servers, storage, applications and services – that can be rapidly provisioned and released with minimal management effort or service provider interaction.

(Discuss)

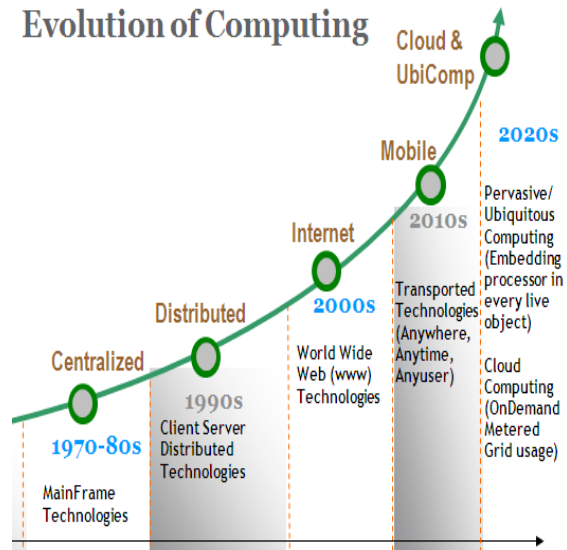
Discussion Notes

6

7

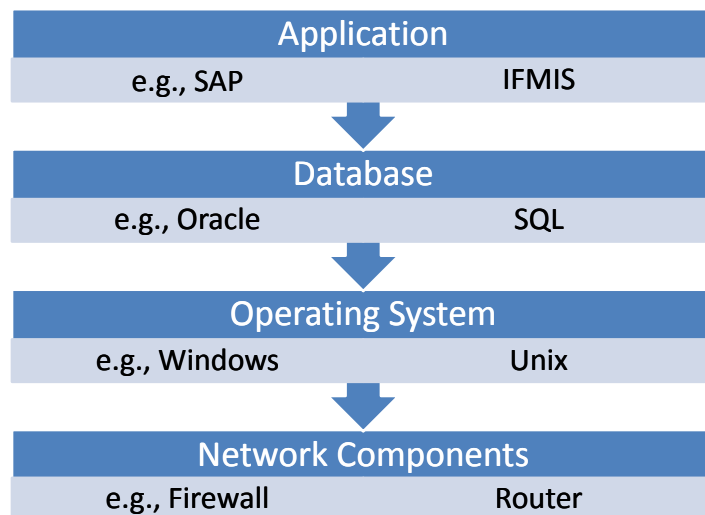
4

Evolution of Information Technology II



Typical IT Infrastructure

It is all about: Protection of Information Assets (Confidentiality, Integrity, Availability)



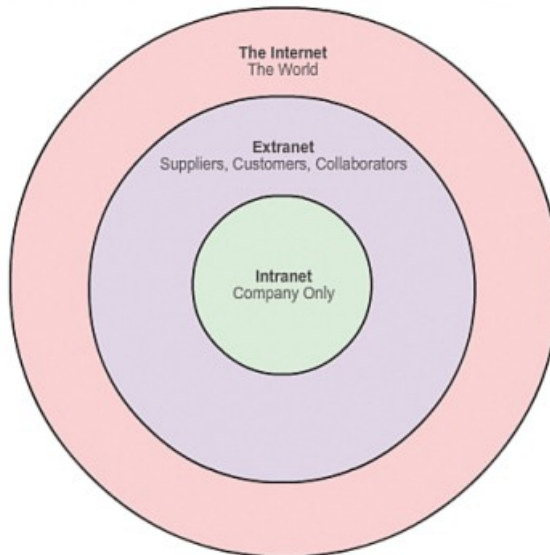
The Digital World: Internal Control vs. Risk Assessment

Protection of Information Assets: Confidentiality, Integrity, Availability

Internet

Extranet

Intranet



The Digital Accountant

Future of the Accounting Profession

The Digital Accountant

Future of Accounting Profession: Three major Changes

- Evolving smart and digital technology
- Continued globalization of reporting / disclosure standards, and
- New forms of regulation

(Discuss)

Discussion Notes

13

The Digital Accountant



Open Discussion / Conclusion

Thank You

Jona Owitti, CISA
Chief Trainer, ISACA Kenya Chapter
(Cellphone: +254-722-742525)

E-mail address: jona.owitti@yahoo.com (Personal); jona.owitti@isaca.or.ke (Official)

Jona Owitti, CISA