

ISC Study Guide

Information Systems and Controls
Atlas CPA Index — 2026 Edition

Pass Rate: **67%**

Study Hours: **60-100**

Timeline: **6-8 weeks**

Type: **Discipline**

What This Section Tests

ISC assesses your understanding of information systems, IT governance, cybersecurity, data management, and SOC engagements. It is terminology-heavy and rewards candidates who can distinguish between frameworks, standards, and control types.

Exam Format

Duration	MCQs	TBS	MCQ Weight	TBS Weight
4 hours	82	6	60%	40%

Content Area Breakdown

Area	Content	Weighting
I	Information Systems and Data Management	35-45%
II	Security, Confidentiality, and Privacy	35-45%
III	Considerations for SOC Engagements	15-25%

Suggested Study Path

ISC — 60-100 hours over 6-8 weeks at 15-20 hours/week

Recommended Topic Sequence

#	Topic	Rationale	Time
1	IT Systems & Data Management	Largest content area (35-45%). SDLC, databases, IT governance, COBIT — the technical foundation for everything else.	40%
2	Security, Confidentiality & Privacy	Equally weighted (35-45%). Encryption, access controls, NIST, GDPR, HIPAA, PCI DSS — heavy on framework distinctions.	40%
3	SOC Engagements	Smaller area (15-25%) but highly testable. SOC 1/2/3, Type I vs II, Trust Services Criteria.	20%

Study Dependencies

IT systems and data management provide context for security controls — study systems first, then security. SOC engagements tie both areas together and should be studied last. The three areas are more interconnected than they appear: understanding COBIT governance helps with SOC report evaluation.

Hardest Topics — Allocate Extra Time

- Encryption types (symmetric vs asymmetric, AES, RSA, hashing)
- Access control models (DAC, MAC, RBAC)
- COBIT principles and governance objectives
- Trust Services Criteria details (SOC 2)
- Distinguishing HIPAA, GDPR, and PCI DSS requirements

Weekly Study Timeline

Weeks	Phase	Focus Area
Weeks 1-2	Learning	IT governance, SDLC, database concepts, IT general controls
Weeks 3-4	Learning	Security frameworks (NIST, COBIT), encryption, access controls
Weeks 5-6	Learning + Practice	Privacy regulations (GDPR, HIPAA, PCI DSS), SOC engagements
Weeks 7-8	Review	Framework comparison drills, mock exams, flashcard review

Topic Checklist & Practice Tracker

ISC — Check off topics as you master them

Information Systems & Data Management (35-45%)

- ☐ Systems Development Life Cycle (SDLC)
- ☐ Database management (relational, NoSQL)
- ☐ Data warehouse, data lake, data mart concepts
- ☐ IT governance frameworks (COBIT)
- ☐ IT general controls (access, change management, operations)
- ☐ Application controls (input, processing, output)
- ☐ Business continuity and disaster recovery
- ☐ Cloud computing models (IaaS, PaaS, SaaS)

Security, Confidentiality & Privacy (35-45%)

- ☐ Encryption (symmetric, asymmetric, hashing)
- ☐ Access control models (DAC, MAC, RBAC)
- ☐ Network security (firewalls, IDS/IPS, VPN)
- ☐ NIST Cybersecurity Framework
- ☐ HIPAA Security and Privacy Rules
- ☐ GDPR scope, principles, and data subject rights
- ☐ PCI DSS requirements
- ☐ Incident response procedures

SOC Engagements (15-25%)

- ☐ SOC 1 (financial reporting controls)
- ☐ SOC 2 (Trust Services Criteria)
- ☐ SOC 3 (general use report)
- ☐ Type I vs Type II reports
- ☐ Trust Services Criteria categories
- ☐ Management assertions and practitioner responsibilities

MCQ Score Tracker

Date	Content Area	Score %	Target %
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TBS Practice Log

Date	Simulation Topic	Result
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Exam Readiness Self-Assessment

- ☐ I score 70%+ consistently on ISC MCQ sets
- ☐ I can complete a TBS within the time budget without hints
- ☐ I have reviewed all content areas at least twice
- ☐ I have taken at least one full-length mock exam
- ☐ I can explain the hardest topics without referencing notes

Study Tips & Resources

ISC — Section-specific strategies

ISC Study Tips

Tip 1

ISC is a terminology exam. Flashcards are not optional — make them for every framework, encryption type, and control model. Spaced repetition is the most efficient study method here.

Tip 2

Create a comparison chart: NIST vs COBIT vs ISO 27001. Know what each framework covers, who issues it, and when an organization would use each. This distinction gets tested repeatedly.

Tip 3

ISC has 82 MCQs (the most of any section) weighted at 60%. Your MCQ score matters more here than on any other section. Prioritize MCQ accuracy over TBS prep.

Tip 4

For SOC reports, build a decision tree: What type of engagement? What criteria? Type I or Type II? Who is the intended audience? Walk through scenarios using this structure.

Exam Day Time Management

Time per MCQ: **~1.5 minutes** Time per TBS: **~17 minutes** Exam Duration: **4 hours**

ISC is 60% MCQ (82 questions) and 40% TBS (6 simulations). Budget 123 minutes for MCQs and 102 minutes for TBS. The MCQ-heavy weighting rewards strong terminology recall.

Trusted Resources

- NASBA — [nasba.org](https://www.nasba.org) — Official exam info, score releases, state requirements
- AICPA — aicpa-cima.com — Exam blueprints, practice exams, ethics
- Your State Board — CPA requirements specific to your jurisdiction
- Atlas CPA Index — atlascpaindex.com — Compare all CPA review courses

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Disclaimer: This study path is a suggested sequence based on common candidate experiences, topic dependencies, and review course curricula. It is not endorsed by the AICPA or NASBA, and is not a guarantee of exam performance. Individual results depend on your preparation, background, and study effort. Pass rates and exam format reflect NASBA data as of early 2026 and are subject to change.