



## **The evaluation of the questionnaire appraising the practical observations of the uniform data export published by the Hungarian Chamber of Auditors**

The Hungarian Chamber of Auditor's published in June 2010 the uniform data export supporting the audit of small and medium typed enterprises (audit XML interface). At present the auditors are able to download the data containing the ledger items from 46 accounting programs and they can use them in more ways when they perform the independent the audit work. With the unified data export the chamber offers voluntary and competition neutral support for its members.<sup>1</sup>

The technology is being presented at the MBA curses at BCE and BGF. The chamber of auditor's is keeping a record of the accounting programs and has agreed that the pictures and diploma bearing the logo "Auditor friendly software" logo to be used for marketing purposes. The concept of the uniform data export is stated in the IT department work program, too.

During the three years which have passed since the publishing the auditors and the organizers alike have gained useful experience. In May 2013 the leadership of the chamber published a questionnaire to be filled in voluntarily in which the auditors could have answered the question whether they used the Audit XML at all and if yes, what effect this has had upon their audit work together with having the possibility of the individual proposals.

There were 3065 questionnaires sent out and 644 persons (21 %) filled it in. Although this willingness of filling in the questionnaire is low from the statistical point of view the sample can be considered as high and the answers contain such information which could not have been learned in any other way. Using the answers given to the questionnaire a statistical analysis has been performed.

### **The topics of the questionnaire and the answers given<sup>2</sup>**

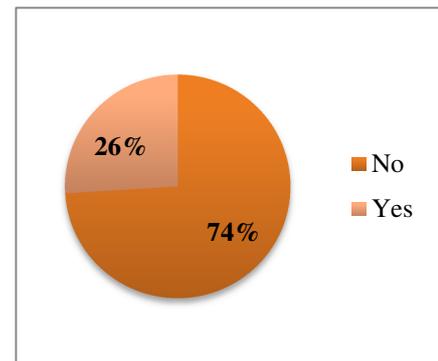
*1. Do the respondents use the uniform data export?* 165 persons answered that they use the uniform data export during the controls. This is ¼ of the questionnaires sent back.

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<sup>1</sup> The list of the "Auditor friendly soft wares" and the supportprogrammes supporting the application can be reached at [http://www.mkvk.hu/kamarai/kozlemanyek/adatexport\\_data\\_export](http://www.mkvk.hu/kamarai/kozlemanyek/adatexport_data_export)

<sup>2</sup> At those questions (2, 3, 6, 7.1.1., 10., 11.) at which more answers could have been tipped, the some of the answers can be hired the number of the respondents. This is why the some of their respected proportion can be higher than 100%.

Answer	Frequency	Division
No	479	74,4 %
Yes	165	25,6 %
<b>All respondents</b>	<b>644</b>	<b>100,0 %</b>



2. *The most characteristic reason of those not using this method is that their clients do not use such a programme from which the Audit XML can be downloaded (57%). At the same time 200 persons stated that they have not even tried using the method as they use other technology (42 %).*

Reason	Frequency	Division of the proportion of respondents
<b>I have not tried it, I use other technology</b>	200	41,8 %
<b>My clients do not use such an accounting programmes, which the chamber uniform data export can be downloaded from</b>	274	57,2 %
<b>Other</b>	35	7,3 %
<b>All answers</b>	<b>509</b>	-

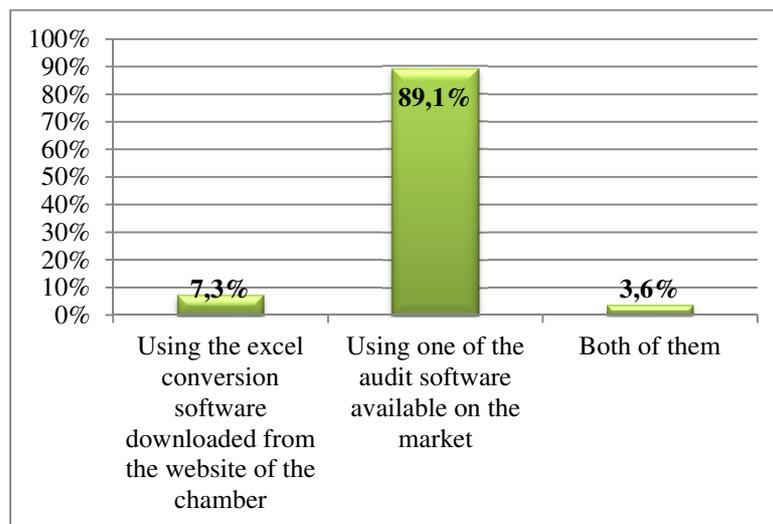
The following tables and figures contain the answers given by those 165 persons who use the data export. (In case there are missing answers too you can find the real number of items on the table or on the figure).

**The experience related to the users of the uniform data export**

3. *How do auditors use their Audit XML?* The auditors who use the uniform data export can make use of the ledger items which can be downloaded in XML format in more ways. The most simple method is when they transform the data using the XML-XLS conversion programme

which can be downloaded from the website of the chamber <sup>3</sup>and this method was used by 17 persons, 11 %.

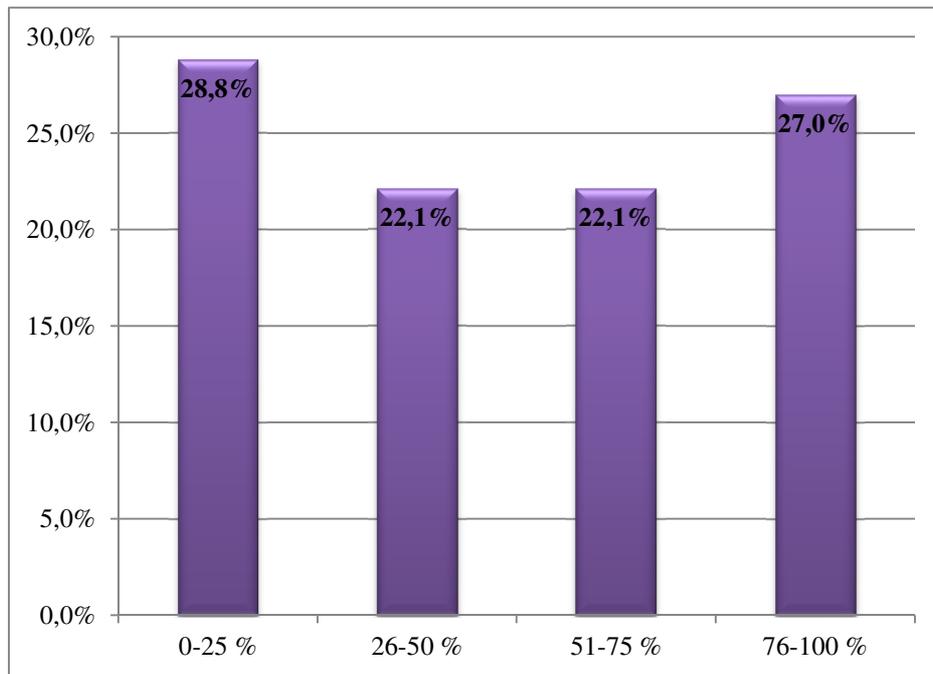
It has been a much more characteristic method that the auditors read in the data file using the respected module of the widely used accounting programmes (153 persons, 93 %). Both methods were used by 6 persons, 4 %. At the moment four software developers stated that their programmes are suitable for reading the data (A-Dok, Apex, DigitAudit/AuditTeszt, Metrum/Referencia/Nyitott könyv).



4. *What is the proportion of the auditor firms which can reach the Audit XML?* The proportion of the answers which could have been accounted for is as follows:

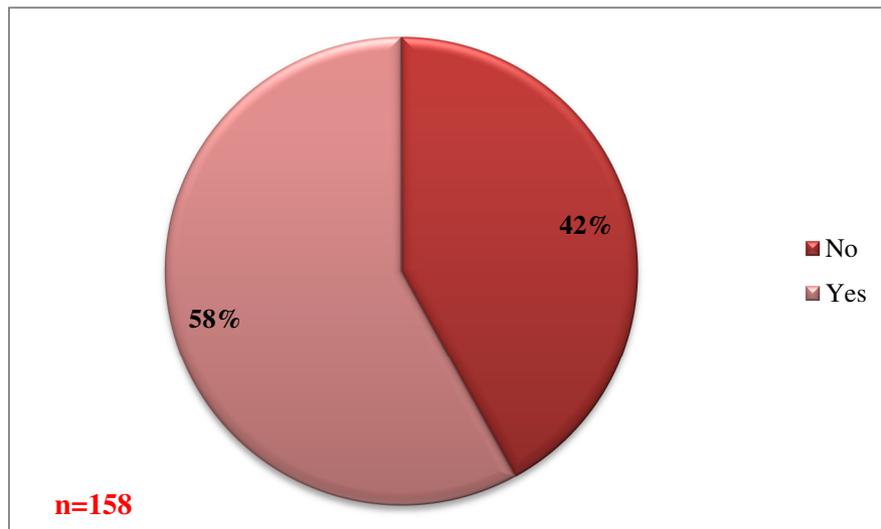
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<sup>3</sup> The usage information of the data export XML the control and transforming software the software support for the developers of the accounting programmes were performed why the employees of Dimenzió Kft. with the leadership of Dr. Somogyi Zoltán the member of the board of MKVK IT.



Based on the table it should be noted that the division is fairly even, but the two side stripes show higher values than the ones in the middle.

5. *Has the auditor initiated the performing of the data export by the developer of the accounting software?* The question is aimed to the extent of whether the member of the chamber has done anything to reach the Audit XML as the non-profit chamber service. There were 158 answers to be accounted for, 92 persons, (58 %) have had the initiative, 66 persons, (42 %) have not.



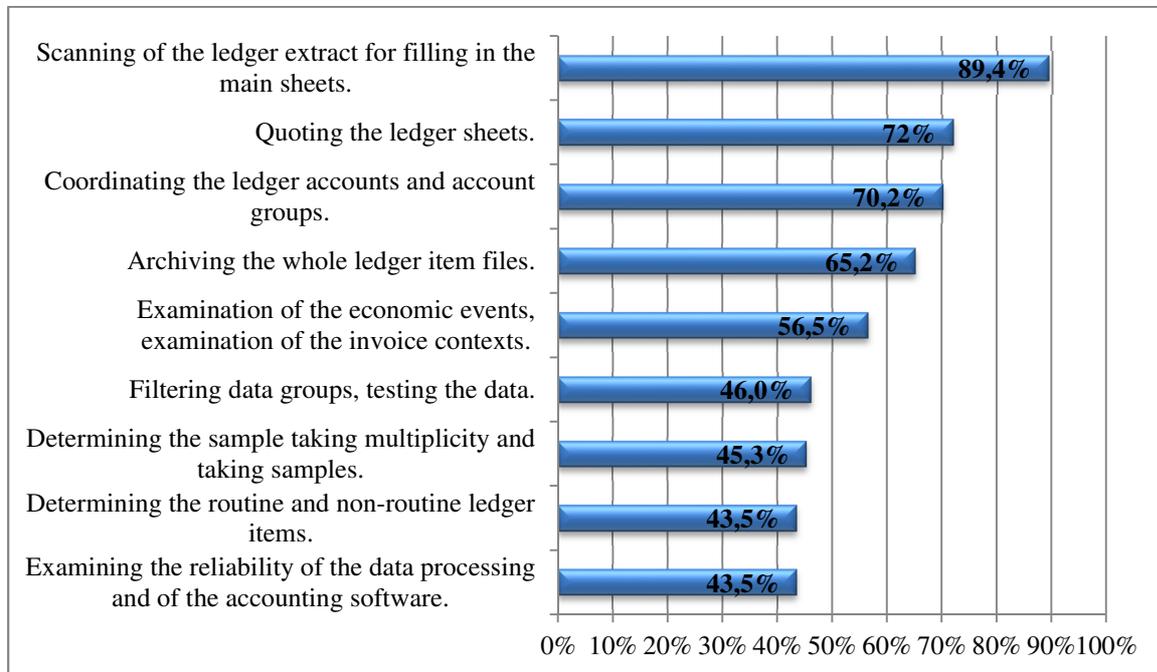
The connection between questions No. 4 and 5:

The proportion of the users of the Audit XML	Initiated development?		Total
	no	yes	
0-25 %	28	19	47
26-50 %	9	27	36
51-75 %	15	18	33
76-100 %	14	27	41
<b>Total</b>	<b>66</b>	<b>91</b>	<b>157</b>

The independence control (KHI-square probe) shows that there is a link between the proportion of the users of the Audit XML and the intention of initiating of development ( $p$  value = 0.01), although the stochastic link can be considered as being weak.

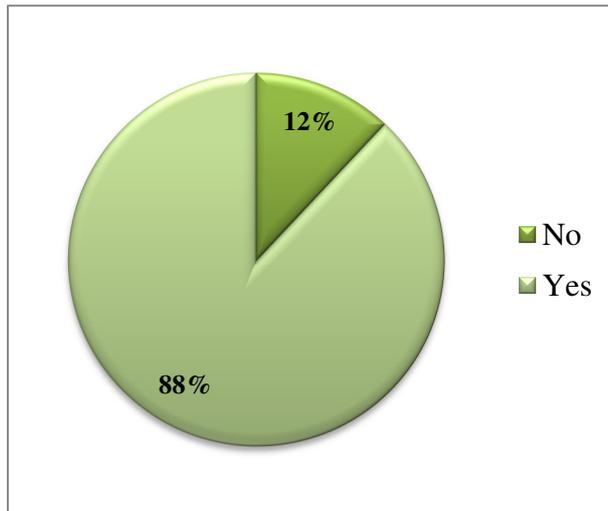
6. *What auditors' tasks are being performed by the auditors using the data export?* All the answers could have been accounted for more than 89 %, 144 persons of the users use the ledger taken from the data export for filling in the so called main sheets. 72-70 % of the responders stated the harmonizing of the account groups and the download of the ledger sheets. 65 % of the responders use it for archiving and 57 % for identifying of the economic events their examination and for the control of the account coherence.

46-44 % of the auditors use the Audit XML for the data processing and for the control of the accuracy of the accounting software, for the determination of the routine and non-routine ledger items, for filtering the data groups and for data testing, for determining the data taking multiplicity and for taking samples from the ledger items.

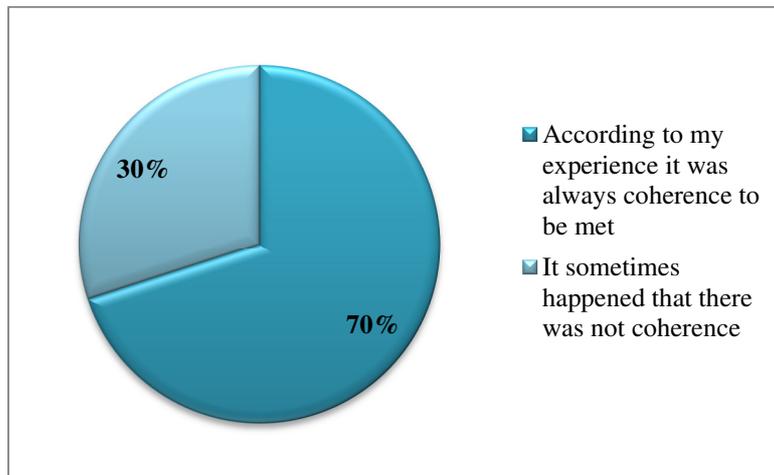


The usage proportion is above 40 % in all fields. This means that all the enumerated fields play an important role. The number of the usage fields which has been averagely chosen speaks for itself as well. This above five (5.21) which leads to the conclusion that the usage of the Audit XML is comparatively complex.

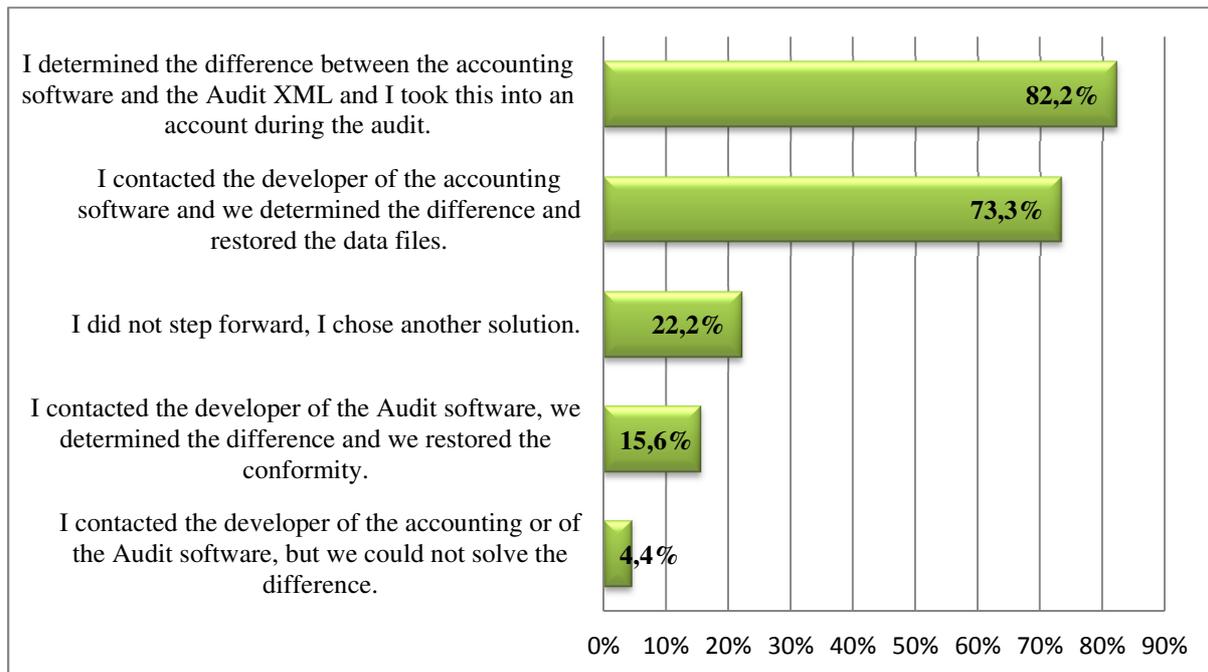
*7. Do the auditors perform the control of the completeness and accuracy regarding the data files taken over?* 144 persons answered yes and only 20 auditors answered no. The control above 90% shows that the users approach the usage of data exports with the necessary responsibility and according to the risks.



7.1 Those who answered yes to the previous question at the possibility of stating to what extent the compliance test was successful? Only at less than 1/3 of the cases incoherence was detected (43 persons, 33 %) the coherence is much more characteristic (101 persons, 70 %).

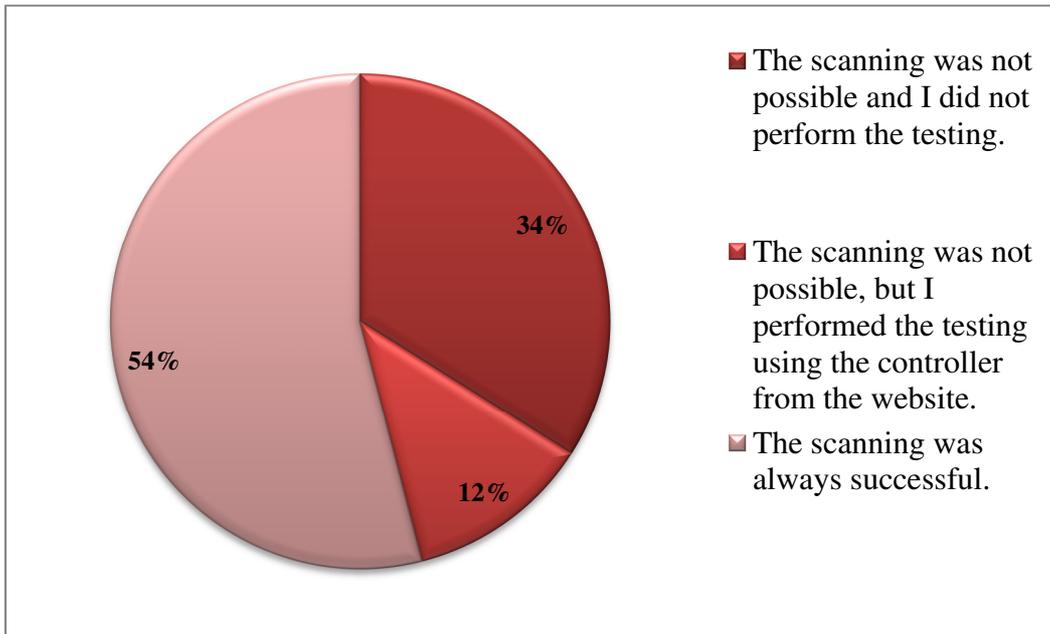


7.1.1. If it happened that there was no coherence, only 11 % of the respondents did not step forward 2 % tried to solve the problem, but was not successful and in 87 % of the cases they determined the differences and the accountant software or with the developer of the accountant software they determined the fault of the data files which was either solved or the auditor took this into an account during the auditing process.



8. *If the Audit XML downloaded from the accounting programme from the accounting software could not have been scanned, was the file tested using the controller Audit XML which can be reached on the website of chamber?*

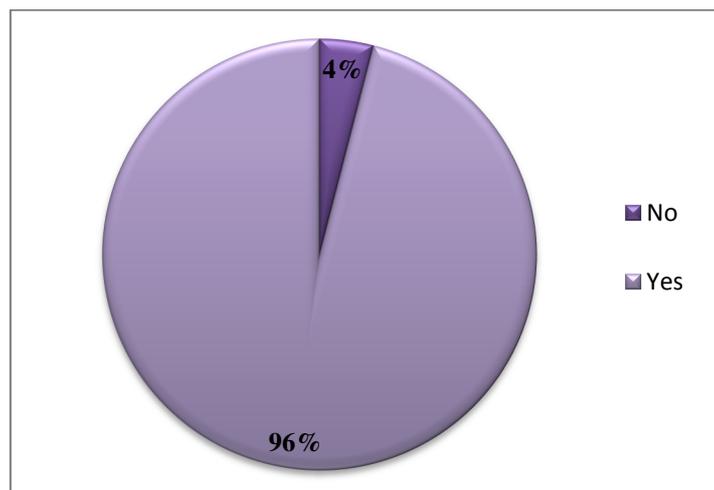
There were 158 answers to be accounted for, from which 86 persons have met no problems. The majority (53 persons, 74 %) of those who were not able to perform the scan – 72 persons – answered that the supporting software provided by the chamber was helpful, and the rest of the auditors – 19 persons – did not use the opportunity.



**9. According to your experience has the audit work improved using the Audit XML? (i.e.: quality, effectiveness, reliability)?**

**The important majority of the 160 answers to be accounted for, 96 % (154 persons) considered that the audit work has improved.**

The real reason of those who answered no could not have been identified exactly, but as was connected only to 4 % of the respondents, these cases are probably individual once.



10. In case the auditor answered yes to the question at 9. the improvement was realised in the following field:

- There were accepting answers in 82 % proportion to the statement: “I can perform the examination better, I can start the examination with concrete questions.”

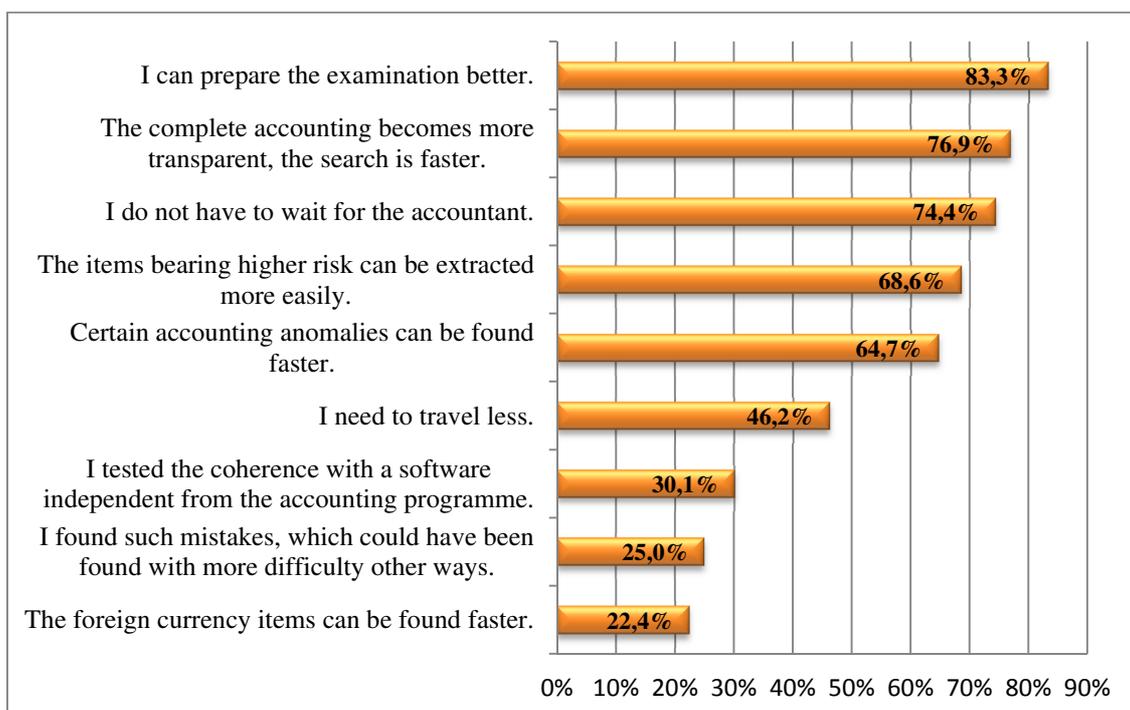
- 76-73 % of the respondents answered yes to the following definitions: “The whole ledger accounting becomes more transparent, I can search in it faster.” and “I do not have to wait for the accountant in order to receive the ledger sheets or other data.”

- 68-64 % of the respondents accept the following statements: “The items which bare higher risk can be extracted more easily.” and “Some accounting anomalies can be found more easily (i.e.: unusual accounting items, peculiar counter accounts, round sums, etc.).”

- 45 % of the auditors who gave answers taught that “I need to travel less.”

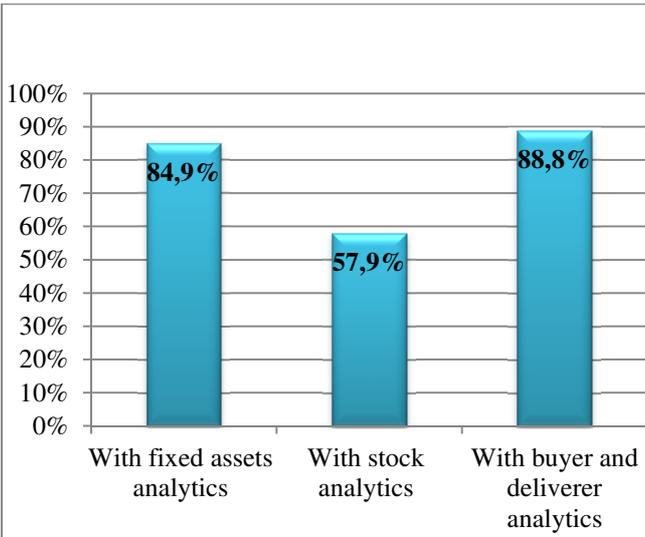
- There is a proportion of 29 % that “They test the ledger items and the harmony using an own software independent from the accounting software.”

- 25-22 % voted as accepting the following statement: “I managed to detect such coherences, mistakes which I could have found with difficulty otherwise.” and “The items in foreign currency can be found in full and fast.”



Here the number of the fields chosen by the respondents on average from the given ones should be noted. The value in this case is almost 5 (4, 91) as well, which again emphasizes the fact that there was an important and wide improvement of the effectiveness within the users.

*11. The respondents were able to make suggestions regarding the further development of the content of the uniform data export? 152 answers were received. From the offered possibilities 131 persons would like to achieve the shaping of the uniform structure of the buyer provider analytics, 127 persons the fixed assets analytics, 86 persons the stock analytics. It was characteristics that the respondents chose at least two fields of development. Among the other suggestions the VAT, the income, the contribution, the labour and the text analytics can be noted.*



The individual’s suggestions were the most valuable information for the organizers. Unfortunately very few respondents wrote down their opinion. Some of them stated that they were still learning the possibility. The auditors suggested that they would like to listen to presentations and information regarding the practical usage of the data export. Some of those who do not use the data export stated that they would like to learn it in the future. There was an opinion stating that it would be advisable to get feedback regarding the data analysis during the quality control.

## **What conclusions are to be drawn from the answers to the questionnaire?**

- The data export of the chamber has become an important tool for the auditors controlling more than 160 small and medium sized enterprises, but proportion who did not answer the survey is very high.
- In three years the application has developed a lot and it seems to be worth being introduced in further areas.
- The auditors who use the data export valued the method as step forward in their own work and in their opinion the quality of effectiveness and the reliability have all improved.
- The improvement in quality has been reached by the respondents who used the method voluntarily, based on their inner professional belief, by realising the necessity of developing, and investing time and money.
- Several respondents stated that they would like further help from the chamber regarding the usage of the Audit XML.

We would like to express our gratitude towards the respondents, here as well as received a lot of help regarding the further thinking concerning the topic and its spreading in ever widening areas.<sup>4</sup>

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<sup>4</sup> The statistical analysis was performed by Galambosné Dr. Tiszberger Mónika PhD, lecturer at the Statistics and Econometrics Department of PTK KTK. The audit professional evaluation and summarizing was formulated by Nyirati Ferenc, vice-president of the Tolna County Organization, the president of MKVK IT.

**Questionnaire regarding the usage method of the uniform data export (Audit XML) provided by the chamber and the direction of its further development<sup>5</sup>**

**1.** I use the uniform data export (Audit XML interface) during my audit procedures. (*Ticking is compulsory! Only one answer may be given!*)

Yes

No.

**2.** If I do not use it the reason for that is: (*More answers may be given.*)

I did not try it, I use another technology.

My clients do not use such accounting software which make the uniform data export of the chamber downloadable.

Other:

***Please answer the following questions only if you answered Yes at question 1.***

**3.** I use the Audit XML file downloaded from the accounting software in the following way (*More answers can be given.*)

With the excel converter downloadable from the website of the chamber

With one of the audit softwares available on the market (METRUM Referencia/Nyitott könyv, DigitAudit/Audit Teszt, A-Dok, APEX)

Other:

**4.** I use the Audit XML at the firms at which I do the audit work in the following proportion related to the number of all firms at which I do the audit work

0-25 %

26-50 %

51-75 %

76-100 %

**5.** In case there was no Audit XML in the accounting software of the firm where I performed the audit I initiated at the software developer to have the application done.

(*Only one answer may be given.*)

Yes

No

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<sup>5</sup> The compiling of the questionnaire was initiated by Nyirati Ferenc and dr. Galambos Péter, dr. Gyöngyösi József, dr. Somogyi Zoltán all members of the board of MKVK IT contributed actively with their suggestions.

**6.** I use the Audit XML in the following audit fields. (*More answers may be given.*)

For archiving the whole ledger item files.

For controlling the reliability of the data processing and of the accounting software.

For scanning the ledger extract for filling in the main sheets.

For coordinating the financial statement accounts and account groups.

For ledger sheets (items) in case each account, account groups.

For identifying economic events their examination and the control of the account contexts.

For determining the routine and non-routine ledger items

For filtering the data groups and testing the data.

For determining the sample taking multiplicity and taking samples from the ledger items.

**7.** I regularly control the aggregated data of the Audit XML and the accounting software for achieving the completeness and the accuracy during the audit work (i.e.: I compare the account balances, the ledger extract and the account traffic summary which can be reached from the accounting software with the data from the Audit XML).

(*Only one answer may be given.*)

Yes

No

**7.1.** If I answered Yes at the previous question: (*Only one answer may be given.*)

According to my experience it was always coherent.

It sometimes happened that it was not coherent.

**7.1.1.** In case it happened that it was not coherent: (*More answers may be given.*)

I did not step forward, I chose another solution.

I determined the difference between the accounting software and the Audit XML and I considered it during the examination.

I contacted the developer of the accounting software and we determined the difference and we restored the files.

I contacted the developer of the accounting software and we determined the difference and we restored the coherence.

I contacted the developer of the accounting or audit software and we were not able to determined incoherence.

**8.** If the Audit XML downloaded from the accounting software was not possible to be scanned, I tested the file with Audit XML controller which can be reached on the website of the chamber. *(Only one answer may be given.)*

Yes

No

The scan was always possible

**9.** I believe that my audit work improved with the usage of the Audit XML (i.e.: its quality, effectiveness, reliability). *(Only one answer may be given.)*

Yes

No

**10.** In case the answer at question 9. was Yes, the step forward was in the following field: *(More answers may be given.)*

I do not have to wait for the accountant to get the ledger sheets or other data.

I need to travel less.

I am able to prepare the examination better; I can start the examination with concrete questions.

The complete ledger accounting becomes more transparent, I can search in it faster.

Some accounting anomalies can be found faster (i.e.: unusual accounting items, peculiar counter accounts, round sums, etc.)

The items bearing higher risk can be extracted more easily.

The foreign currency items can be found in full and fast.

I determined such contexts, mistakes which could have been found with difficulty in another way.

I tested the ledger items and the coherences with an own software independent from the accounting programme.

Other:

**11.** I propose the further development of the content of the uniform data export. *(More answers may be given.)*

With fixed assets analytics.

With stock analytics.

With buyer and deliverer analytics.

Other:

**12.** Other suggestions which I would like to write about:

## “AUDITOR FRIENDLY SOFTWARE”

Software developers	Seat	The name of the programme	Website
ABC-SOFT ONLINE Számítástechnikai Kft.	Budapest	ABC multiTASK++ Integrált Ügyviteli Rendszer	<a href="http://www.abcsoft.hu">www.abcsoft.hu</a>
Abszolút Informatika Kft.	Budapest	SAP Business One PSG add-on	<a href="http://www.abszolutkft.hu">www.abszolutkft.hu</a>
Agroorganizáció Kft.	Budapest	AGROORG Integrált Információs Rendszer	<a href="http://www.agroorg.hu">www.agroorg.hu</a>
CIN Számítástechnika és Szoftverház	Fülöpszállás	ARONIC	<a href="http://www.cin.hu">www.cin.hu</a>
CLEAN-SOFT Számítástechnikai és Számviteli Kft.	Budapest	CLEAN-PRECÍZ Integrált ügyviteli rendszer	<a href="http://www.cleansoft.hu">www.cleansoft.hu</a>
ComboSoft Kft.	Budapest	Pénzügyi-Számviteli Rendszer	<a href="http://www.combosoft.hu">www.combosoft.hu</a>
Corvex Üzleti Megoldások Zrt.	Csobánka	Registra, infor Finance HU	<a href="http://www.corvex.hu">www.corvex.hu</a>
Dimenzió Kft.	Budapest	DimSQL Főkönyv	<a href="http://www.dimenzio-kft.hu">www.dimenzio-kft.hu</a>
Dimenzió Kft.	Budapest	DimDOS	<a href="http://www.dimenzio-kft.hu">www.dimenzio-kft.hu</a>
Euronet Magyarország Informatika Zrt.	Budapest	ChaRM Integrált Vállalatirányítási Rendszer	<a href="http://www.euronetr.hu">www.euronetr.hu</a>
Exa-Soft Kft.	Kaposvár, Győr	KRISTÁLY SQL ERP	<a href="http://www.exasoft.hu">www.exasoft.hu</a>
Exa-Soft Kft.	Kaposvár, Győr	Kolibri könyvelő program	<a href="http://www.exasoft.hu">www.exasoft.hu</a>
FORINT-Soft Kft.	Baja	Kettős könyvelés - UJEGYKE, WUJEGYKE	<a href="http://www.forintsoft.hu">www.forintsoft.hu</a>
Golden Számítástechnikai Kkt.	Budapest	WinEco Kettős könyvvitel	<a href="http://www.goldenkkt.hu">www.goldenkkt.hu</a>
GriffSoft Informatikai Zrt.	Szeged	Forrás-SQL ügyviteli rendszer	<a href="http://www.griffsoft.hu">www.griffsoft.hu</a>
Hessyn Informatikai és Oktatási Kft.	Budapest	HessynKettős	<a href="http://www.hessyn.hu">www.hessyn.hu</a>
HostWare Kft.	Budapest	HostWare winFOK Főkönyvi könyvelés progrmacsomag	<a href="http://www.hostware.hu">www.hostware.hu</a>
Hunorg Kft.	Békéscsaba	Hunorg FoxPro Számviteli Programcsomag, SAP Business One	<a href="http://www.hunorgkft.hu">www.hunorgkft.hu</a>
IFSZ Kft.	Debrecen	IFSZ_AddOn_AudXML add-on	<a href="http://www.ifsz.hu">www.ifsz.hu</a>
Infotéka Kft.	Budapest	infotéka Kontúr	<a href="http://www.infoteka.hu">www.infoteka.hu</a>
Innosmart Informatikai Szolgáltató Kft.	Budapest	IBSystem Integrált Vállalatirányítási Rendszer	<a href="http://www.innosmarkft.hu">www.innosmarkft.hu</a>
Kontakt Plus Kft.	Győr	Kontakt Plus Főkönyv (KONT_NET)	<a href="http://www.kontaktplus.hu">www.kontaktplus.hu</a>
Kulcs-Soft Számítástechnika Nyrt.	Budapest	Kulcs-Könyvelés	<a href="http://www.kulcs-soft.hu">www.kulcs-soft.hu</a>
Libra Szoftver Zrt.	Budapest	Libra3s	<a href="http://www.mve.hu">www.mve.hu</a>
Megastar Plus Kft.	Pilisborosjenő	MegaOra, MegaSaaS	<a href="http://www.megastar.hu">www.megastar.hu</a>
MultiSoft Kft.	Budapest	Microsoft Dynamics NAV	<a href="http://www.multisoft.hu">www.multisoft.hu</a>
Novitax Kft.	Budapest	NTAX	<a href="http://www.novitax.hu">www.novitax.hu</a>
Pannon Szoftver Kft.	Debrecen	Partner.Könyvelés	<a href="http://www.pannonszoftver.hu">www.pannonszoftver.hu</a>
Pannon Szoftver Kft.	Debrecen	Partner.ERP	<a href="http://www.pannonszoftver.hu">www.pannonszoftver.hu</a>
Profisoft Kft.	Vértesszőlős	Profi Ügyviteli Rendszer	<a href="http://www.profishoft.co.hu">www.profishoft.co.hu</a>
ProgEn Kft.	Budapest	NAGY MACHINÁTOR	<a href="http://www.progen.hu">www.progen.hu</a>
QSoft Kft.	Budapest	SUP® Integrált Számviteli Rendszer	<a href="http://www.qsoft.hu">www.qsoft.hu</a>
rEVOLUTION Software Kereskedelmi Kft.	Budapest	Iroda++ 2010	<a href="http://www.revolution.hu">www.revolution.hu</a>
RLB-60 Bt.	Hatvan	Kettős könyvelés	<a href="http://www.rlb.hu">www.rlb.hu</a>

R&R Software Fejlesztő és Tanácsadó Zrt.	Budapest	VERK/400	<a href="http://www.rrsoftware.hu">www.rrsoftware.hu</a>
Saldo Zrt.	Budapest	Saldo Creator Integrált Rendszer	<a href="http://www.saldo.hu">www.saldo.hu</a>
Simply Good Kft.	Gyál	Bookwin	
Számviteli Rendszer Kft.	Székesfehérvár	QualitySoft Diamond Integrált Számviteli Rendszer	<a href="http://www.szamvitelirendszer.hu">www.szamvitelirendszer.hu</a>
Szilipet Kft.	Békéscsaba	Kettős Könyvviteli Rendszer	<a href="http://www.szilipet.uw.hu">www.szilipet.uw.hu</a>
Szintézis Informatikai Zrt.	Győr	Komplex Ügyviteli rendszer	<a href="http://www.szintezis.hu">www.szintezis.hu</a>
Szinva Comp Kft.	Miskolc	Szinva Főkönyv	<a href="http://www.szinvacompkft.hu">www.szinvacompkft.hu</a>
T-Systems Magyarország Zrt.	Budapest	SAP Business One Audit XML Export add-on	
TEN-SOFT Kft.	Szekszárd	TenSoft Kettős Könyvviteli Program (KK2010)	<a href="http://www.tensoft.hu">www.tensoft.hu</a>
Vector Kft.	Kecskemét	Vectory Easy Business	<a href="http://www.vector.hu">www.vector.hu</a>
Vision-Software Kft.	Budapest	Octopus 8 Integrált Vállalatirányítási Rendszer	<a href="http://www.visionsoft.hu">www.visionsoft.hu</a>
WINFORM Informatikai Kft.	Solymár	WinNER Integrált Vállalatirányítási Rendszer	<a href="http://www.winner.hu">www.winner.hu</a>