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Международная Организация по Стандартизации



Our ref. TMB / NWIP

**TO THE ISO MEMBER BODIES**

Date 2014-11-04

**New work item proposal – *Audit data collection***

Dear Sir or Madam,

Please find attached a new work item proposal submitted by SAC (China) on *Audit data collection*. It should be noted that SAC (China) has previously submitted a proposal for a new field of work on a similar subject (TS/P 237 on *Audit data services*, submitted in 2013), but that this proposal for a new Technical Committee did not meet the criteria for approval after a vote by the ISO member bodies (the criterion of '*at least 5 national bodies have expressed their intention to participate actively*' was not met).

To help ISO members and their stakeholders review this new proposal, SAC has provided information outlining the relationship between this NWIP and the previous proposal TS/P 237, including a list of the main differences between the two proposals .

If this NWIP is approved, the work is proposed to be carried out in a Project Committee.

You are kindly invited to complete the electronic ballot before **04 February 2015**.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Clivio', written over a white background.

Sophie Clivio  
Secretary to the Technical Management Board

Encl: Letter from SAC – Introduction to the NWIP  
NWIP (Form 04)  
Draft of the International Standard on Audit data collection  
Background information on the proposal

## Introduction to the NWIP on 'Audit Data Collection'

The NWIP on 'Audit Data Collection' aims to resolve the common problems faced by auditors during their collection of data via the standardized technical measures, and to improve the accessibility and transparency of audit data, standardize the collecting mode of audit data, avoid duplicated efforts and effectively save social resources. The standardization of audit data format at world-wide level will facilitate good auditing practice in many countries and improve internal and public audits, particularly the transparency and efficiency of transnational audits. The auditing industry, including internal, public auditors and auditees, and society as a whole can benefit from it. Therefore, SAC submits the NWIP on 'Audit Data Collection' for the establishment of a new Project Committee to ISO.

This work item is different from the previous TS/P 237 submitted by SAC last year on the broader subject of 'Audit data services', which was sent to member body vote, but did not pass because there were not enough members wishing to actively participate. The main distinction is that the NWIP on 'Audit Data Collection' is focused on the development of one standard which is in urgent demand by the auditing industry. Therefore, the scope of the proposal is greatly narrowed and clarified. This NWIP fully reflects the comments from members to the previous TS/P 237.

The concrete distinctions between the NWIP on 'Audit Data Collection' and the previous TS/P 237 are as follows:

	<b>'Audit data services'</b> ( TS/P 237 )	<b>NWIP 'Audit Data Collection'</b>
Type	Technical Committee	Project Committee
Scope	Standardization in the field of audit data service including, audit data service terms, audit data collection, processing of audit data, audit data management, and utilization of audit data.	Technical norms of accounting data collected by auditors.

Aim	<ul style="list-style-type: none"> <li>● To establish 'Audit Data Service' technical committee, formulate series standards in the field.</li> <li>● To improve accessibility and transparency of audit data.</li> <li>● To promote the efficiency and quality of the audit data processing.</li> <li>● To standardize audit data mode.</li> </ul>	<ul style="list-style-type: none"> <li>● To establish 'Audit Data Collection' project committee, formulate international standard of audit data collection.</li> <li>● To improve accessibility and transparency of audit data.</li> <li>● To solve the problems by standardized technical measures that auditors can not open or interpret data in the auditing process.</li> </ul>
Stake holders	Unclear	Government audit, internal audit, public audit, accounting software companies and auditing software companies.

Audit departments are potentially the key stakeholders for this NWIP, so SAC has communicated this proposal to audit departments in more than 10 countries concerned. The informal comments we received, have been used to help develop this NWIP. Hopefully, ISO members interested in this NWIP will contact the audit department in their countries to participate in the development of the international standard.



NEW WORK ITEM PROPOSAL	
Closing date for voting	Reference number (to be given by the Secretariat)
Date of circulation	ISO/TC    / SC    N
Secretariat	<input checked="" type="checkbox"/> Proposal for new PC

A proposal for a new work item within the scope of an existing committee shall be submitted to the secretariat of that committee with a copy to the Central Secretariat and, in the case of a subcommittee, a copy to the secretariat of the parent technical committee. Proposals not within the scope of an existing committee shall be submitted to the secretariat of the ISO Technical Management Board.

The proposer of a new work item may be a member body of ISO, the secretariat itself, another technical committee or subcommittee, or organization in liaison, the Technical Management Board or one of the advisory groups, or the Secretary-General.

The proposal will be circulated to the P-members of the technical committee or subcommittee for voting, and to the O-members for information.

**IMPORTANT NOTE: Proposals without adequate justification risk rejection or referral to originator.**

Guidelines for proposing and justifying a new work item are contained in [Annex C of the ISO/IEC Directives, Part 1](#).

The proposer has considered the guidance given in the [Annex C](#) during the preparation of the NWIP.

**Proposal** (to be completed by the proposer)

<b>Title of the proposed deliverable.</b> <i>(in the case of an amendment, revision or a new part of an existing document, show the reference number and current title)</i>
English title <b>Audit Data Collection(ADC)</b>
French title (if available)
<b>Scope of the proposed deliverable.</b>
<b>Audit Data Collection provides the solution on how auditors obtain accounting data, including format and content requirements of accounting data elements and data interface output files.</b>

**Purpose and justification of the proposal\***

*\*The reason for requiring justification statements with approval or disapproval votes is primarily to collect input on market or stakeholder needs, and on market relevance of the proposal, to benefit the development of the proposed ISO standard(s). Any NSB vote in relation to a proposal for new work may result in significant commitments of resources by all parties (NSBs, committee leaders and delegates/experts) or may have significant implications for ISO's relevance in the global community. It is especially important that NSBs consider and express why they vote the way they do. In addition, it is felt that it would be useful for ISO and its committees to have documentation as to why the NSBs feel a proposal has market need and market relevance. Therefore, please ensure that your justifying statements with your approval or disapproval vote convey the reason(s) why your national consensus does or does not support the market need and/or global relevance of the proposal.*

Audit is the supervision of auditee's economic activities. By checking the accounts, audit makes objective evaluation on the authenticity, lawfulness and efficiency of auditee's financial revenues and expenditures. There are audit institutions in every country. Generally the audit can be categorized into three types: government audit, independent audit and internal audit. During the process of audit, audit institutions and auditors need to obtain the auditee's accounting data, financial statements and business transactions data such as the record of purchase, sale, storage of inventory, which are generally called audit data.

With the widespread application of E-business, ERP systems, complex and diverse payment methods, the audit data increasingly presents itself as the "Big data" with the characteristics of dynamic, fast-growing, diverse and complex data. Audit under IT environment is not limited to financial statements. Furthermore, electronic accounting vouchers and accounts are increasingly concerned by auditors. And these original transaction data are generally stored in the underlying database of accounting software and ERP software.

However, there are various accounting softwares and ERPs in the market, each of them has its own design, database platform and structure. There are big distinctions in terms of database design and data structure between different softwares, different versions of the same software. Auditors cannot directly get the underlying data in the accounting software of the auditee. Even if they can get the underlying data through some technical measures such as database backup, they still cannot interpret useful information in depth in the dark of unknown data structure.

For an individual accounting software, it is the general practice to develop the interface program for importing the underlying data, automatically identify accounting data and convert into those data format and content with which auditors are familiar. However, this approach has serious faults. There are too many auditing softwares and accounting software in the market with different types and versions. According to a survey, there are 10 kinds of auditing software, 38 kinds of accounting software in China, and each accounting software has several versions. Just assume that each accounting software has 5 versions. If there were no standard data interface, each auditing software must develop  $38 * 5 = 190$  interface modules. For 10 auditing softwares, it will have to be  $10 * 38 * 5 = 1900$  interface modules to be developed -- a huge number, and impossible to achieve. If there is a unified interface standard for auditing data, and all accounting softwares follow this standard to develop the function of data exporting and convert into the data matching the interface standard, only 10 interface modules are enough. By this way the resources will be greatly saved.

In order to deal with this challenge, it is our proposal to set up the Program Committee of Audit Data Collection to formulate the international standards for collecting audit data with a view to solving these problems by standardized technical measures when auditors can not open or interpret data in the auditing process.

**If a draft is attached to this proposal,:**

Please select from one of the following options (note that if no option is selected, the default will be the first option):

Draft document will be registered as new project in the committee's work programme (stage 20.00)  
 Draft document can be registered as a Working Draft (WD – stage 20.20)  
 Draft document can be registered as a Committee Draft (CD – stage 30.00)  
 Draft document can be registered as a Draft International Standard (DIS – stage 40.00)

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**Is this a Management Systems Standard (MSS)?**

Yes     No

NOTE: if Yes, the NWIP along with the Justification study (see Annex SL of the Consolidated ISO Supplement) must be sent to the MSS Task Force secretariat ([tmb@iso.org](mailto:tmb@iso.org)) for approval before the NWIP ballot can be launched.

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**Indication(s) of the preferred type or types of deliverable(s) to be produced under the proposal.**

International Standard     Technical Specification     Publicly Available Specification     Technical Report

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**Proposed development track**     • 1 (24 months)     2 (36 months - default)     • 3 (48 months)

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**Known patented items (see ISO/IEC Directives, Part 1 for important guidance)**

Yes     No    If "Yes", provide full information as annex

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**A statement from the proposer as to how the proposed work may relate to or impact on existing work, especially existing ISO and IEC deliverables. The proposer should explain how the work differs from apparently similar work, or explain how duplication and conflict will be minimized.**

The term of “Audit” in this proposal IS NOT “certification”, but the supervision of auditee's economic activities. By checking the accounts, audit makes objective evaluation on the authenticity, lawfulness and efficiency of auditee's financial revenues and expenditures.

ISO has not initiated any effort of the international standardization regarding audit and auditing data for the time being, and there is No duplication or conflict with existing ISO and IEC deliverables.

INTOSAI, IFAC, IIA and relevant international organizations have been working or start on audit data industry standards. And all the works lay a foundation for developing an international standard. Based on this, through cooperation with these international organizations, including other organizations and experts who interest in it, jointly establish an international standard of audit data collection. If the ISO audit data collection can be reached, the whole audit, public audit, internal audit as well as government audit would benefit from the standardization.

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**A listing of relevant existing documents at the international, regional and national levels.**

1. GB/T 19581-2004 Information technology—Data interface of accounting software (published)
2. GB/T 24589.1-2010 Financial information technology —Data interface of accounting software Part 1: Enterprise (published)
3. GB/T 24589.2-2010 Financial information technology —Data interface of accounting software Part 2: Non-profit Government Agencies (published)
4. AICPA - Audit Data Standards (published)

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**A simple and concise statement identifying and describing relevant affected stakeholder categories (including small and medium sized enterprises) and how they will each benefit from or be impacted by the proposed deliverable(s)**

For audit institutions and users of auditing software (include institutions of government audit, independent audit and internal audit):

- integrate the unified form of audit data to facilitate the information sharing and exchange;
- provide unified method for data processing and analyzing and improve the audit data analysis;
- overcome the obstacles of audit data collecting and improve the timeliness and effectiveness of the audit process.

**New work item proposal**

<p>For developers of auditing and accounting software:</p> <ul style="list-style-type: none"> <li>• provide unified interface for audit data collection and reducing the cost of blind development of data interface;</li> <li>• expand the sales by integrating more functions of products;</li> <li>• improve market operation and avoiding vicious competition.</li> </ul>	
<p><b>Liaisons:</b>  <b>A listing of relevant external international organizations or internal parties (other ISO and/or IEC committees) to be engaged as liaisons in the development of the deliverable(s).</b>                  The International Organization of Supreme Audit Institutions (INTOSAI)</p>	<p><b>Joint/parallel work:</b>  <b>Possible joint/parallel work with:</b>  <input type="checkbox"/> IEC (please specify committee ID)  <input type="checkbox"/> CEN (please specify committee ID)  <input type="checkbox"/> Other (please specify)</p>
<p><b>A listing of relevant countries which are not already P-members of the committee.</b>                  Some countries have done relevant research in this field and may be interested in this proposal. They are: Italy, the United States, Malaysia, Singapore, Indonesia, India, Pakistan, Kuwait, etc.</p>	
<p><b>Preparatory work</b> (at a minimum an outline should be included with the proposal)</p> <p> <input checked="" type="checkbox"/> A draft is attached                      <input type="checkbox"/> An outline is attached                      <input type="checkbox"/> An existing document to serve as initial basis             </p> <p>The proposer or the proposer's organization is prepared to undertake the preparatory work required <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p><b>Proposed Project Leader</b> (name and e-mail address)  <b>Mr. YANGYUNYI</b>  <b>Email: peteryoung@audit.gov.cn</b></p>	<p><b>Name of the Proposer</b>                  (include contact information)  <b>Mrs.LI Yubing</b>  <b>General Secretary,ISO Member Body in China,SAC</b>  <b>Fax:+86 10 82260660</b>  <b>Email:sac@sac.gov.cn</b></p>
<p><b>Supplementary information relating to the proposal</b></p> <p> <input checked="" type="checkbox"/> This proposal relates to a new ISO document;  <input type="checkbox"/> This proposal relates to the adoption as an active project of an item currently registered as a Preliminary Work Item;  <input type="checkbox"/> This proposal relates to the re-establishment of a cancelled project as an active project.                  Other:             </p>	

**Annex(es) are included with this proposal** (give details)

- 1. A draft of Audit Data Collection International Standard
- 2. Introduction for this proposal

# Audit Data Collection International Standard

(Draft)

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# Audit Data Collection

This standard provides requirements of accounting software data interface, including format and content requirements of accounting data elements and data interface output files.

## 1 Scope

This standard applies to design, development, management, marketing and application of accounting software in enterprise and non-profit organization.

## 2 Normative references

The following referenced documents are indispensable for the application of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document, including any amendments, applies.

GB/T 2261.1—2003 Personal basic information classification and code, section 1: Gender code

GB/T 4754 Industrial classification for national economic activities

GB/T 7408—2005 Expression of data element, information exchange, data and time(ISO 8601:2000, IDT)

GB 11714—1997 National organization coding rules

GB/T 12406—2008 Currency and fund code(ISO 4217:2001, IDT)

GB/T 18142—2000 Format notation of information technology and data element(ISO/IEC 14957:1996, IDT)

## 3 Terms and definitions

### 3.1 Accounting software

Computer application software for accounting.

### 3.2 Data interface

Interface for data transfer and information exchange between computer software systems, realized by electronic documents.

### 3.3 Text file

File generated by such data as character, symbol, word, sentence, sheet or other character lines.

### 3.4 Extensible markup language file

Data file described by extensible markup language that has data description function, well structured feature and verifiability.

### 3.5 Data file

File for accounting data exchange or processing.

### 3.6 Description of data file

File describing data source, data file name, data structure and some user-defined information document.

### 3.7 Data element

Data unit employing a group of tributes to describe definition, mark symbol, denotation and allowed value; indispensable basic unit of the data exported by accounting software data interface.

### **3.8 Data structure**

Internal structure of the data exported by accounting software data interface, including several different data elements.

### **3.9 Financial statements of enterprises**

Accounting statements prepared in accordance with “Accounting System for Enterprises”, including balance sheet, profit statement, cash flows statement, detail statement of assets depreciation preparation, statement of owners’ equity, detail statement of value-added tax payable, statement of profit distribution, detail statement of operating expenditure etc.

### **3.10 Financial statements of non-profit undertakings**

Accounting statements prepared in accordance with “Accounting System for Non-profit Undertakings, including balance sheet, statement of revenues and expenditures, detail statement of non-profit undertakings expenditure, detail statement of operating expenditure.

### **3.11 Annotations to financial statements**

Explanations to the preparing basis, preparing medium, preparing principles and methods and main item for the better understanding of the contents of the accounting statements by the accounting statement users.

### **3.12 Electronic accounting book**

A collection of computer electronic file for the accounting units to record a set of financial data generated by accounting software and restored in the computer storage equipment or media.

### **3.13 Subsidiary accounting**

Subsidiary accounting means studying the financial information from other different aspects. The combination of subsidiary accounting and accounts gives a full view of the business of the enterprise, provides accounts treatment more flexible and makes full advantages of computerization.

## **4 Data element**

### **4.1 Data element description principles**

So far,taking into account the internalization trend of the standards most of the standards regarding information technology use data element to describe data structure mode .

Data element, as the indispensable basic unit exported by the accounting software data interface, is described from the following 5 aspects.

- Mark symbol: Both number and letter can be used. The standard, Complying with general practice, uses 3 digits taking into account the amount of data elements in the standard.
- Name: The name of data element.
- Explanation: Explanation refers to the description of the meanings of data element, or the

definition of data element.

- Denotation: The denotation here refers to the denotation of the type and value scope of data element. It expresses the value scope of data element. The data element is expressed with the data element value format recording method complying with the stipulation in GB/T 18142. The standard adopts fixed length to express those character data elements whose meaning is definite and length is fixed. For example, accounting year (4 numeric characters), and units nature (8 numeric characters, having only two kinds of value: enterprise or non-profit undertakings). For those character data whose length is not definite, the maximum possible length value is taken. For the numerical data element, integers and decimal fraction are taken. For non integers, the maximum integral length is taken and as for the decimal fraction part, routine practice value is taken. Detail expressions are as follows:

C represents numbers, alphabets, Chinese characters and other characters.

C n represents fixed length of n characters.

C..n represents variable length of maximum n characters.

I..n represents calculated form of maximum n integers.

Dw.d represents calculated form of decimal fraction; w represents the maximum bits of character which includes characters before and after the decimal point; d represents the maximum bits of character after the decimal point.

- Annotation: Other explanation relative to the data element.

#### 4.2 Data element content

Mark Symbol: 001

Name: Electronic accounting book NO.

Explanation: the NO. of electronic accounting book in accounting software

Denotation: C..5

Annotation:

Mark Symbol: 002

Name: Electronic accounting book name

Explanation: The name of electronic accounting book in accounting software

Denotation: C..60

Annotation:

Mark Symbol: 003

Name: Accounting unit name

Explanation: Legal name of unit using accounting software

Denotation: C..60

Annotation:

Mark Symbol: 004

Name: Organization NO.

Explanation: The organization code of enterprises and non-profit undertakings

Denotation: C..20

Annotation: Complying with GB11714-1997

Mark Symbol: 005

Name: Enterprise nature

Explanation: either "enterprise" or "non-profit undertaking"

Denotation: C8

Annotation:

Mark Symbol: 006

Name: Industry

Explanation: The industry name corresponding to the Industry Code

Denotation:C..20

Annotation:Complying with GB/T4754

Mark Symbol: 007

Name: Developer

Explanation: Name of unit who develops accounting software

Denotation:C..60

Annotation:

Mark Symbol: 008

Name: Software version

Explanation: Version of accounting software

Denotation:C..20

Annotation:

Mark Symbol: 009

Name: Accounting Year

Explanation: Current year of financial statements

Denotation:C4

Annotation:Such as "2004"

Mark Symbol: 010

Name: recording currency

Explanation: Bookkeeping base currency applied in electronic accounting book

Denotation:C4

Annotation: Complying with GB/T 12406

Mark Symbol: 011

Name: Account structure

Explanation: The length of account code corresponding to each grade

Denotation:C..30

Annotation: The length of account code corresponding to each grade is separated by comma, for example, 4,2,2 or 4,3,4.

Mark Symbol: 012

Name: Account NO.

Explanation: Each accounting subject has a number that classified by accounting rules and business nature.

Denotation: C..30

Annotation:

Mark Symbol: 013

Name: Account name

Explanation: Accounting subject name corresponding to final grade of Account NO., such as Individual Income Tax Payable

Denotation: C..60

Annotation:

Mark Symbol: 014

Name: Account grade

Explanation: The grade of Account NO. Complying with account structure

Denotation: I..2

Annotation:

Mark Symbol: 015

Name: Symbol of subsidiary accounting

Explanation: To identify whether one account applies subsidiary accounting or not

Denotation: C1

Annotation: Name 1 if it has subsidiary accounting, otherwise name 0

Mark Symbol: 016

Name: Subsidiary item

Explanation: Accounting item in subsidiary accounting

Denotation: C..60

Annotation: Different subsidiary item is separated by slash , such as, company/department/employee.

Mark Symbol: 017

Name: Account category

Explanation: The category of account, such as Asset, Liability, Owner's equity, Cost and expense and Profit and loss accounts.

Denotation: C..20

Annotation:

Mark Symbol:018  
Name:Unit of measure  
Explanation: To measure business object in accounting  
Denotation:C..10  
Annotation:

Mark Symbol:019  
Name:Balance direction  
Explanation: Balance direction of accounting subjects  
Denotation:C..4  
Annotation:Dr or Cr

Mark Symbol:020  
Name:Currency Type  
Explanation: Name of currency type  
Denotation:C..14  
Annotation:Complying with GB/T 12406

Mark Symbol:021  
Name:Subsidiary Group  
Explanation:The combination of Subsidiary item No.  
Denotation:C..255  
Annotation: The combination order of subsidiary item No. is in accordance with that of subsidiary item,for example,if a combination order of subsidiary item is Company/Department/Employee,the subsidiary group would be Company NO./Department ID/Employee ID.

Mark Symbol:022  
Name:Beginning balance (recording currency)  
Explanation: Beginning balance (recording currency) of accounting subjects  
Denotation:D20.2  
Annotation:

Mark Symbol:023  
Name:Beginning quantity  
Explanation: Beginning quantity of product ,asset or service, such as the quantity of inventory.  
Denotation:D20.2  
Annotation:

Mark Symbol:024  
Name:Beginning balance (foreign currency )  
Explanation: Beginning balance (foreign currency ) of accounting subjects

Denotation:D20.2

Annotation:

Mark Symbol:025

Name:Debit amount

Explanation: Total debit amount occurred per month

Denotation:D18.2

Annotation:

Mark Symbol:026

Name:Debit quantity

Explanation: Total debit quantity occurred of product, asset or service per month

Denotation:D18.2

Annotation:

Mark Symbol:027

Name:Debit amount(foreign currency)

Explanation: Total debit amount occurred(foreign currency) per month

Denotation:D18.2

Annotation:

Mark Symbol:028

Name:Credit Amount

Explanation: Total credit amount occurred per month

Denotation:D18.2

Annotation:

Mark Symbol:029

Name:Credit quantity

Explanation: Total credit quantity occurred of product, asset or service per month

Denotation:D18.2

Annotation:

Mark Symbol:030

Name:Credit amount(foreign currency)

Explanation: Total credit amount occurred(foreign currency) per month

Denotation:D18.2

Annotation:

Mark Symbol:031

Name:Ending balance(recording currency)

Explanation:Ending balance(recording currency) of accounting subjects

Denotation:D20.2

Annotation:

Mark Symbol:032

Name:Ending quantity

Explanation: Ending quantity of product ,asset or service of accounting subjects

Denotation:D20.2

Annotation:

Mark Symbol:033

Name:Ending balance(foreign currency)

Explanation: Ending balance(foreign currency) of accounting subjects

Denotation:D20.2

Annotation:

Mark Symbol:034

Name:Accounting month

Explanation: Referring to January to December

Denotation:C2

Annotation:For example, identify March as 03

Mark Symbol:035

Name:Voucher date

Explanation: The bookkeeping date , also referring to posting date

Denotation:C8

Annotation:Complying with GB/T 7408, identified as "CCYYMMDD"

Mark Symbol:036

Name:Voucher Type

Explanation: Voucher type

Denotation:C..12

Annotation:For example, receipt voucher and payment voucher etc.

Mark Symbol:037

Name:Voucher NO.

Explanation: Consecutive numbers of accounting voucher

Denotation:C..20

Annotation:Complying with 'Standardization of Basic Work of Accounting'

Mark Symbol:038

Name:Row NO.

Explanation: Consecutive numbers for each row of accounting voucher

Denotation:I..5

Annotation:

Mark Symbol:039  
Name:Description  
Explanation: Brief explanation for business recorded  
Denotation:C..100  
Annotation:

Mark Symbol:040  
Name: Debit amount(recording currency)  
Explanation: Debit Amount(recording currency)of accounting voucher  
Annotation:D18.2  
Denotation:

Mark Symbol:041  
Name:Credit amount  
Explanation: Cebit amount(recording currency)of accounting voucher  
Denotation:D18.2  
Annotation:

Mark Symbol:042  
Name:Debit amount(foreign currency)  
Explanation: Debit amount(foreign currency)of accounting voucher  
Denotation:D18.2  
Annotation:

Mark Symbol:043  
Name:Cebit amount(foreign currency)  
Explanation: Cebit amount(foreign currency)of accounting voucher  
Denotation:D18.2  
Annotation:

Mark Symbol:044  
Name:Exchange rate  
Explanation: Exchange rate of bookkeeping  
Denotation:D13.6  
Annotation:

Mark Symbol:045  
Name:Quantity  
Explanation: Quantity of object or service in business, such as the quantity of inventory.  
Denotation:D15.4  
Annotation:

Mark Symbol:046

Name:Unit Price  
Explanation:  
Denotation:D18.4  
Annotation:

Mark Symbol:047  
Name:Settlement method  
Explanation: Method for payments and receipts  
Denotation: C..20  
Annotation:

Mark Symbol:048  
Name:Bill type  
Explanation: Bill type  
Denotation:C..20  
Annotation:

Mark Symbol:049  
Name:Bill NO.  
Explanation: Bill NO.  
Denotation:C..30  
Annotation:

Mark Symbol:050  
Name:Bill date  
Explanation: Billing date of bill  
Denotation:C8  
Annotation:Complying with GB/T 7408,identified as "CCYYMMDD"

Mark Symbol:051  
Name: Attachments quantity  
Explanation: The number of original vouchers attached to accounting voucher  
Denotation:I..4  
Annotation:

Mark Symbol:052  
Name:Biller  
Explanation: The person preparing bill  
Denotation:C..20  
Annotation:

Mark Symbol:053  
Name:Checker

Explanation: The person checking accounting bill  
Denotation:C..20  
Annotation:

Mark Symbol:054  
Name:Bookkeeper  
Explanation: The accountant responsible for bookkeeping  
Denotation:C..20  
Annotation:

Mark Symbol:055  
Name:Cashier  
Explanation: The accountant responsible for cashier job  
Denotation:C..20  
Annotation:

Mark Symbol:056  
Name:Bookkeeping mark  
Explanation: To identify whether a transaction is recorded  
Denotation:C1  
Annotation:Name1 if a transaction is recorded sucessfully, otherwise name 0

Mark Symbol:057  
Name:Invalid mark  
Explanation: A voucher with voucher NO. but blank should be marked with the invalid mark  
Denotation:  
Annotation:Name 1 if a voucher is invalid, otherwise name 0

Mark Symbol:058  
Name:Statement NO.  
Explanation: The unique index NO. of statements  
Denotation:C..20  
Annotation:

Mark Symbol:059  
Name:Reporting unit  
Explanation: The company preparing financial statements  
Denotation:C..60  
Annotation:

Mark Symbol:060  
Name:Report date (day)  
Explanation: the date corresponding to statements data

Denotation:C ..8

Annotation:

Mark Symbol:061

Name:Currency unit

Explanation: Currency unit applied in financial statement, such as Yuan,Wan

Denotation:C..10

Annotation:Take an example of renminbi, currency unit can be Yuan or Wan

Mark Symbol:062

Name:Project

Explanation: Project name referred to statements

Denotation:C..60

Annotation:

Mark Symbol:063

Name: Line NO.

Explanation:

Denotation:

Annotation:

Mark Symbol:064

Name:Beginning amount(BS)

Explanation: Beginning amount of each item on balance sheet

Denotation:D20.2

Annotation:

Mark Symbol:065

Name:Ending amount(BS)

Explanation: Ending Amount of each item on balance sheet

Denotation:D20.2

Annotation:

Mark Symbol:066

Name:Current month amount

Explanation: Actual amount occurred of each item in current month

Denotation:D20.2

Annotation:

Mark Symbol:067

Name:Accumulated current year amount

Explanation: Actual amount occurred of one year on each item

Denotation:D20.2

Annotation:

Mark Symbol:068

Name:Cash Amount

Explanation: the amount of each item on cash flows statement

Denotation:D20.2

Annotation:equal to "current year amount " of small business's cash flow statement

Mark Name:069

Symbol:Beginning balance(Impairment)

Explanation: The beginning balance of each item on detail statement of impairment losses

Denotation:D20.2

Annotation:

Mark Symbol:070

Name:Current year increasing amount

Explanation: The current year increasing amount of each item on detail statement of impairment losses

Denotation:D20.2

Annotation:

Mark Symbol:071

Name:Current year reversal amount

Explanation: The current year reversal amount of each item on detail statement of impairment losses

Denotation:D20.2

Annotation:

Mark Symbol:072

Name:Ending balance(Impairment)

Explanation: The ending balance of each item on detail statement of impairment losses

Denotation:D20.2

Annotation:

Mark Symbol:073

Name:Current year amount(OE)

Explanation: The current year amount of each item on statement of owner's equity(or the current year amount of each item on cash flows statement of small business)

Denotation:D20.2

Annotation:equal to amount of cash flow statement

Mark Symbol:074

Name:Last year amount

Explanation: The last year amount of each item on statement of owner's equity(or the current year amount of each item on cash flow statement of small business)

Denotation:D20.2

Annotation:

Mark Symbol:075

Name:Current year actual amount

Explanation: The current year actual amount of each item on profit statement

Denotation:D20.2

Annotation:

Mark Symbol:076

Name>Last year actual amount

Explanation: The last year actual amount of each item on profit statement

Denotation:D20.2

Annotation:

Mark Symbol:077

Name:Non-profit undertakings expenditure

Explanation: The expenditure amount of each item on detail statement of expenditure of non-profit undertakings

Denotation:D20.2

Annotation:

Mark Symbol:078

Name:Financial subsidy expenditure

Explanation: The financial subsidy expenditure amount of each item on detail statement of expenditure of non-profit undertakings

Denotation:D20.2

Annotation:

Mark Symbol:079

Name:Expenditure beyond budget

Explanation: The expenditure amount beyond budget of each item on detail statement of expenditure of non-profit undertakings

Denotation:D20.2

Annotation:

Mark Symbol:080

Name:Total amount

Explanation: The total amount of each item on detail statement of expenditure of non-profit undertakings

Denotation:D20.2

Annotation:

Mark Symbol:081

Name:Operating expenditure

Explanation: The operating expenditure amount on detail statement of expenditure of non-profit undertakings

Denotation:D20.2

Annotation:

## 5 File export

The standard stipulates that the accounting software may use both text and XML to export files. Taking into account the universality of the standard, if text form is used for data export, two kinds of files are needed: data file and format description file. More explanation is as follows:

- Exported file of accounting software data interface in text form

a) data file

Data file stores the concrete exported data of the accounting software data interface.

b) format description file

Format description file stores the file names of the data file exported by accounting software and the format description information of data structure.

- XML Schema of Accounting software data interface

Files should be provided in either of two formats: TEXT format or extensible markup language(XML). If desired, files may be compressed using the ZIP file format or other mutually agreed-to compression software.

## 6 Data file

### 6.1 Output content of data file

About file export in this standard, please refer to table1.

The standard does not require all data contents in table1 to be exported. Ensure what to export Complying with actual demand for data contents.

### 6.2 Output time requirements of data file

Data file Output time in the standard as follows:

Electronic book data file	Output: One Time
Accounting item data file	Output: One Time
Accounts balance and amount occurred data file	Output: By Month
Accounting voucher data file	Output: One Time
Balance Sheet data file	Output: By Month
Profit Statement data file	Output: By Month
Cash flows Statement data file	Output: By Month
Cash flows Statement(small business) data file	Output: By Month
Value added tax payable sheet	Output: By Month

Asset Impairment losses sheet	Output: By Year
Statement of owner's equity	Output: By Year
Profit appropriation statement	Output: By Year
Non-profit undertakings balance sheet	Output: By Month
Non-profit undertakings revenue & expenditure sheet	Output: By Month
Non-profit undertakings detail statement of expenditure	Output: By Month
Non-profit undertakings detail statement of operating expenditure	Output: By Month

**Table1 Data structure of data file**

<b>Data table name</b>	<b>Date Element Name</b>	<b>Explanation</b>
<b>Accounting Voucher</b>	Voucher date	Complying with the expression of data element 035 in 4.2.
	Voucher type	Complying with the expression of data element 036 in 4.2.
	Voucher number	Complying with the expression of data element 037 in 4.2.
	Row NO.	Complying with the expression of data element 038 in 4.2.
	Description	Complying with the expression of data element 039 in 4.2.
	Account NO.	Complying with the expression of data element 012 in 4.2.
	Debit amount	Complying with the expression of data element 040 in 4.2.
	Credit amount	Complying with the expression of data element 041 in 4.2.
	Currency type	Complying with the expression of data element 020 in 4.2.
	Debit amount ( foreign currency)	Complying with the expression of data element 042 in 4.2.
	Credit amount (foreign currency)	Complying with the expression of data element 043 in 4.2.
	Exchange rate	Complying with the expression of data element 044 in 4.2.
	Quantity	Complying with the expression of data element 045 in 4.2.
	Price unit	Complying with the expression of data element 046 in 4.2.
	Subsidiary accounting group	Complying with the expression of data element 021 in 4.2.
	Settlement method	Complying with the expression of data element 047 in 4.2.
	Bill type	Complying with the expression of data element 048 in 4.2.
	Bill NO.	Complying with the expression of data element 049 in 4.2.
	Bill date	Complying with the expression of data element 050 in 4.2.
	Attachments	Complying with the expression of data element 051 in 4.2.
	Billor	Complying with the expression of data element 052 in 4.2.
	Checker	Complying with the expression of data element 053 in 4.2.
	Bookeeper	Complying with the expression of data element 054 in 4.2.
	Cashier	Complying with the expression of data element 055 in 4.2.
Accounting mark	Complying with the expression of data element 056 in 4.2.	
Invalid mark	Complying with the expression of data element 057 in 4.2.	

<b>Balance sheet</b>	Report No.	Complying with the expression of data element 058 in 4.2.
	Prepared units	Complying with the expression of data element 059 in 4.2.
	Report date	Complying with the expression of data element 060 in 4.2.
	Currency unit	Complying with the expression of data element 061 in 4.2.
	project	Complying with the expression of data element 062 in 4.2.
	Line No.	Complying with the expression of data element 063 in 4.2.
	the beginning of the year number	Complying with the expression of data element 064 in 4.2.
	The final number	Complying with the expression of data element 065 in 4.2.

**Table1(continued)**

<b>Data table name</b>	<b>Date Element Name</b>	<b>Explanation</b>
<b>Profit statement</b>	Report No.	Complying with the expression of data element 058 in 4.2.
	Reporting unit	Complying with the expression of data element 059 in 4.2.
	Reporting period	Complying with the expression of data element 060 in 4.2.
	Currency unit	Complying with the expression of data element 061 in 4.2.
	Project	Complying with the expression of data element 062 in 4.2.
	line No.	Complying with the expression of data element 063 in 4.2.
	Current month amount	Complying with the expression of data element 066 in 4.2.
	Accumulated current year amount	Complying with the expression of data element 067 in 4.2.
<b>Cash flow statement</b>	Report No.	Complying with the expression of data element 058 in 4.2.
	Reporting units	Complying with the expression of data element 059 in 4.2.
	Reporting period	Complying with the expression of data element 060 in 4.2.
	Currency unit	Complying with the expression of data element 061 in 4.2.
	Project	Complying with the expression of data element 062 in 4.2.
	Line No.	Complying with the expression of data element 063 in 4.2.
	Amount	Complying with the expression of data element 068 in 4.2.
<b>The small enterprise cash flow statement</b>	Report No.	Complying with the expression of data element 058 in 4.2.
	Reporting unit	Complying with the expression of data element 059 in 4.2.
	Reporting period	Complying with the expression of data element 060 in 4.2.
	Currency unit	Complying with the expression of data element 061 in 4.2.
	Project	Complying with the expression of data element 062 in 4.2.
	Line No.	Complying with the expression of data element 063 in 4.2.
	Last year amount	Complying with the expression of data element 074 in 4.2.
	Current year amount	Complying with the expression of data element 073 in 4.2.

<b>Detail statement of value-added tax payable</b>	Report No.	Complying with the expression of data element 058 in 4.2.
	Reporting unit	Complying with the expression of data element 059 in 4.2.
	Reporting period	Complying with the expression of data element 060 in 4.2.
	Currency unit	Complying with the expression of data element 061 in 4.2.
	Project	Complying with the expression of data element 062 in 4.2.
	Line No.	Complying with the expression of data element 063 in 4.2.
	Current month amount	Complying with the expression of data element 066 in 4.2.
	Accumulated current year amount	Complying with the expression of data element 067 in 4.2.

**Table1(continued)**

<b>Data table name</b>	<b>Date Element Name</b>	<b>Explanation</b>
<b>Detail statement of impairment losses of asset</b>	Report No.	Complying with the expression of data element 058 in 4.2.
	Reporting unit	Complying with the expression of data element 059 in 4.2.
	Reporting period	Complying with the expression of data element 060 in 4.2.
	Currency unit	Complying with the expression of data element 061 in 4.2.
	Project	Complying with the expression of data element 062 in 4.2.
	Beginning balance	Complying with the expression of data element 069 in 4.2.
	Current year increasing amount	Complying with the expression of data element 070 in 4.2.
	Current year reversal amount	Complying with the expression of data element 071 in 4.2.
	Ending amount	Complying with the expression of data element 072 in 4.2.
<b>Statement of owner's equity</b>	Report No.	Complying with the expression of data element 058 in 4.2.
	Reporting unit	Complying with the expression of data element 059 in 4.2.
	Reporting period	Complying with the expression of data element 060 in 4.2.
	Currency unit	Complying with the expression of data element 061 in 4.2.
	Project	Complying with the expression of data element 062 in 4.2.
	Line No.	Complying with the expression of data element 063 in 4.2.
	Current year amount	Complying with the expression of data element 073 in 4.2.
	Last year amount	Complying with the expression of data element 074 in 4.2.
<b>Enterprise profit allocation table</b>	Report No.	Complying with the expression of data element 058 in 4.2.
	Reporting unit	Complying with the expression of data element 059 in 4.2.
	Reporting period	Complying with the expression of data element 060 in 4.2.
	Currency unit	Complying with the expression of data element 061 in 4.2.
	Project	Complying with the expression of data element 062 in 4.2.
	Line No.	Complying with the expression of data element 063 in 4.2.

	Current year actual amount	Complying with the expression of data element 075 in 4.2.
	Last year actual amount	Complying with the expression of data element 076 in 4.2.
<b>Non-profit undertakings balance sheet</b>	Report No.	Complying with the expression of data element 058 in 4.2.
	Reporting unit	Complying with the expression of data element 059 in 4.2.
	Reporting period	Complying with the expression of data element 060 in 4.2.
	Currency unit	Complying with the expression of data element 061 in 4.2.
	Account NO.	Complying with the expression of data element 012 in 4.2.
	Project	Complying with the expression of data element 062 in 4.2.
	Beginning amount	Complying with the expression of data element 064 in 4.2.
	Ending amount	Complying with the expression of data element 065 in 4.2.

**Table1(continued)**

<b>Data table name</b>	<b>Date Element Name</b>	<b>Explanation</b>
<b>Non-profit undertakings income and expenditure statement</b>	Report No.	Complying with the expression of data element 058 in 4.2.
	Reporting unit	Complying with the expression of data element 059 in 4.2.
	Reporting period	Complying with the expression of data element 060 in 4.2.
	Currency unit	Complying with the expression of data element 061 in 4.2.
	Line No.	Complying with the expression of data element 063 in 4.2.
	Project	Complying with the expression of data element 062 in 4.2.
	Current month amount	Complying with the expression of data element 066 in 4.2.
	Accumulated current year amount	Complying with the expression of data element 067 in 4.2.
<b>Non-profit undertakings detail statement of expenditure</b>	Report No.	Complying with the expression of data element 058 in 4.2.
	Reporting unit	Complying with the expression of data element 059 in 4.2.
	Reporting period	Complying with the expression of data element 060 in 4.2.
	Currency unit	Complying with the expression of data element 061 in 4.2.
	Project	Complying with the expression of data element 062 in 4.2.
	Line No.	Complying with the expression of data element 063 in 4.2.
	Expenditure	Complying with the expression of data element 077 in 4.2.
	Financial subsidy expenditure	Complying with the expression of data element 078 in 4.2.
	Expenditure beyond budget	Complying with the expression of data element 079 in 4.2.
	Total amount	Complying with the expression of data element 080 in 4.2.

<b>Non-profit undertakings detail statement of operating expenditure</b>	Report No.	Complying with the expression of data element 058 in 4.2.
	Reporting unit	Complying with the expression of data element 059 in 4.2.
	Reporting period	Complying with the expression of data element 060 in 4.2.
	Currency unit	Complying with the expression of data element 061 in 4.2.
	Project	Complying with the expression of data element 062 in 4.2.
	Line No.	Complying with the expression of data element 063 in 4.2.
	Operating expenses	Complying with the expression of data element 081 in 4.2.

# **PPT content**

## **1. Background**

### **1.1**

The meaning of Audit: Audit is the supervision of auditee's economic activity. By checking the accounting, Audit make objective evaluation for the factuality, legitimacy and efficiency of auditee's Fiscal or financial revenues and expenditures .

So Audit is an important means to achieve financial supervision and standardize financial behaviour, to protect the normal operation of the economy.

### **1.2**

The meaning of Audit Data : In a general way, Audit Data consists of two parts:

(1) The original data of the auditee: account data, financial statements, business transactions data, etc. .

(2) Processing or producing data in the process of auditing: audit project data, audit plan, audit analysis data, the audit working draft, audit reports, etc.

In China's proposal, Audit Data means auditee's account data,

financial statements, business transactions data, etc.

The traditional audit focus on the paper financial statements, transaction vouchers and accounts. With the development of audit work, Especially the "subprime crisis" and the "enron event", auditing under IT environment is not limited by financial statements. Furthermore, electronic accounting vouchers and accounts are increasingly concerned by auditors. And these raw transaction data is generally reflected in the underlying accounting software database.

### 1.3

A survey of auditing software, accounting software and database

- survey 1: all kinds of auditing software, including a variety of versions

ACL ; IDEA; SAP Assure ; AS/2; TEAMMATE; COBIT ...

- Survey 2: all kinds of accounting software, including a variety of versions

Oracle;SAP;Forumula;OrCom;FINKS;Agresso;VBAMS;Labbis;Stekas;Microsoft Dynamics NAV; OBIC7; PCA Accounting; Yayoi Accounting; Siafi; iBAS; e5 Financials;Technology One;UFIDA U8;KingDee K/3...

- Survey 3: all kinds of database

Oracle ; SQL Sever; DB2 ...

However, there are various accounting software and ERPs in front of auditors. For these accounting software, even different versions of the same accounting software, the database design and data structure are different.

Usually auditors cannot directly get the underlying data in the accounting software from the auditee. Even if they can get the underlying data through some technical measures such as database backup, they still cannot obtain meaningful information in depth because of the unknown data structure.

## **2.Challenge**

### **2.1**

For a particular accounting software, we develop the underlying data import interface program, automatic identification the accounting data, converted to the data format and content which auditors is familiar with

The trouble is.....

### **2.2**

In China,there are 10 kinds of auditing softwares, 38 kinds of accounting softwares, each accounting software has several versions, let us assume 5.

If there were no data interface standard,each audit software must

develop  $38 * 5 = 190$  interface functions , 10 audit software must develop  $10*38*5=1900$  interface functions, this will be a very big number, it cannot achieve.

If we make a data interface standard for the accounting software, and all the accounting software could follow this standard and develop the data interface functions in accordance with standard data, audit software could use these data directly. 10 audit software will develop only 10 interface functions. So social resources saved greatly.

### **3.Solution**

To response to this challenge, China put forward to set up the Audit Data Collection Program Committee , to setting audit data services international standards, with standardized technical to solve the problem of the audit data acquisition.

■ Title of the proposed new committee:

Audit Data Collection

■ Scope statement of the proposed new committee :

Audit Data Collection provides the international standards that how the auditing software obtain accounting data, including content and format requirements on that accounting data elements, data interface output file.

## **4.Relevance**

- the International Organization of Supreme Audit Institutions (INTOSAI)

——2013,INTOSAI have set up the project of the standard on accounting software data interface as one of its priorities in the coming 3 years.

——Except China as the leader, this project has attracted 7 member SAIs to participate: South Africa, Malaysia, India, Indonesia, the United States, Kiribati and Poland.

- the United Nations (UN)

—— UN have used SAP with audit data interface standard.

- Accounting, auditing software market

——Some software company, such as Oracle,SAP, have developed the audit data interface standards, applied in many countries.

- Some countries

——Some countries have already begun to study and draft technical specifications and standards related to audit data, such as the United States, Germany, France, Portugal, Brazil, Chile, Singapore, and so on.

## **5. Example**

The national audit standards and industrial audit standards have already benefitted the efficiency, quality and progress of China in the audit

services.

Taking an instance, China has finished a nationwide audit of social insurance in 2012.

- Over 60% of the basic endowment insurance data are stored in more than 2000 county districts.
- Nearly 1,000 different existing social insurance information system.

To audit this huge amount records, which are highly heterogeneous in their construction standards, design patterns, database types and storage places. We cannot handle them without standard!

Fortunately, China drafted the standards on data interface including 48 data tables and more than 1,000 data elements. auditors have collected 100T data of more than 1 billion applicants.

With the help of standardization technology , Work is done in two months!

## **6.The end**

We believe that the Audit Data Collection international standards will effectively improve the ability of national audit, save social resources.

China is willing to work together with more auditors of other countries, Let's join our hands to deal with the challenge of audit data and bring new models of audit data standardization !