

Bijlage bij rapport

“The impact of the public audit.
Empirisch onderzoek naar de effecten van
accountantscontrole op de jaarrekening en
de gecontroleerde organisatie”



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Verveelvoudiging is toegestaan, mits het Nyenrode Business Universiteit als bron wordt vermeld.

Inhoudsopgave

1. De gebruikte vragenlijst
2. De lijst met gebruikte variabelen
3. Informatie over de regressieanalyse over hoogte planningsmaterialiteit (hoofdstuk 2)
4. Informatie over de regressieanalyse over verwerking controleverschillen (hoofdstuk 3)

1 Vragenlijst



Nederlandse
Beroepsorganisatie
van Accountants

NBA

Questionnaire "IMPACT OF THE PUBLIC AUDIT"

Nyenrode Business Universiteit in association with the Dutch organization of auditors (NBA)

Introduction

This research is initiated by the NBA in order to show the impact of the financial statement audit to financial statement users and the Dutch society in general. In order to show this impact, two main topics are addressed in this research. The first topic includes the considerations an auditor has to make in their complex and dynamic audit environments. The second topic concerns the actual impact of an audit on financial statement quality.

This research project is approved in the meeting of public audit firms (OPAK) of 16 June 2011. The OPAK strongly recommends to participate in this study. The research results will be presented at the Accountantsdag on 23 November 2011 in the RAI Amsterdam.

Ruud Dekker, chairman of the NBA, *"The reason of this research is the continuing public doubt regarding the effectiveness of financial statement audits. This represents a continuing doubt that is not, or hardly refuted by facts, but society is confirmed in their negative opinion by reports of incidental auditor failing. Therefore, this research represents an unique opportunity for our profession and will result in national and international publicity."*

Nyenrode Business University has prepared the questionnaire based on academic literature and is responsible to analyze and report the results. The questionnaire is based on the Nyenrode "materiality and risk assessment" project that already includes more than 115 engagements of medium-sized companies (up to € 250 million of sales) over a 5 year period. The current research makes it possible to show audit impact in the case of large and publicly listed companies.

Prof. dr. Leen Paape, dean of Nyenrode Business Universiteit *"this an unique opportunity for the audit profession to show its impact based on solid and independent scientific research. Such transparency and cooperation between practice and science is unique in the world. The Dutch profession really shows leadership and courage with this study. We are highly pleased with this initiative and therefore we like contribute to it without charging research cost. This project provides us the opportunity to show our involvement with the profession, guiding young professionals to be robust accountants and with society as a whole"*.

Please return the questionnaire before 25 July 2011. Based on our experience with similar research, the time needed to fill in the full questionnaire will be 3-4 hours, depending on the structure of the audit file.

The timeline of this research project is quite tight. Your cooperation is essential for success:

- Monday 25 July: deadline for submitting the questionnaire
- As of 25 July: data handling and data quality check. Request for follow up if necessary
- August-September: analyzing results
- October: prepare research report
- November: finalizing and presentation of results

Confidentiality safeguard procedures

The NBA and Nyenrode Business University are very aware that the topics addressed in the questionnaire are very confidential. To ensure confidentiality and that participating audit firms fully comply with WTA requirements, we introduce the following confidentiality safeguarding procedures:

1. The questionnaire is constructed in such a way that anonymity is ensured and to avoid tracing back answers to individual auditees, audit firms and audit partners.
2. The questionnaires are only used for academic research and will not be provided to third parties. Furthermore, the questionnaires will not be used for commercial purposes. Also within Nyenrode, only involved research staff will have data access.
3. The results will only include average effects: thus, it will be impossible to trace back results to individual auditees, audit firms or audit partners
4. Nyenrode Business University will provide declarations of confidentiality
5. The questionnaire submitting procedure is set up in such a way, that the researchers are not able to trace back questionnaires to individual audit partners. Also, the link between audit firms and questionnaires will be removed after the data quality check.

Instruction

To ensure the questionnaire is useful, it is necessary to follow these instructions:

The audit engagement to select concerns a company that is:

- (i) independent and the audit engagement concerns the group holding (parent top holding) and the audit of the consolidated financial statements
- (ii) legally based in the Netherlands,
- (iii) preferable a publicly listed on a stock exchange (OOB)
- (iv) concerns a company mentioned on the provided company list. It should be a mandatory (statutory) audit, preferably very large.
- (v) the engagement concerns 2010: i.e. a fiscal year ending between June 2010 to May 2011.

How to fill in the answers:

- all answer concern 2010, unless explicitly mentioned otherwise
- use the 'answer' field to answer the question. In most cases answer categories are provided.
- 'ordinal' in the answer field indicates that the answer is ranked with a number of categories (e.g. low to high, less to many, etc.)
- 'nominal' in the answer field indicates that the answers are not ranked, but are indicator for groups e.g. countries.
- 'scale' in the answer field indicates that a real number is required (e.g. number of years or amount of revenues)
- please provide comments and disclosure on answers in the 'remarks' text field as much as possible. Such comments provide us the opportunity to make sure we understand your answer correctly. Please make sure no company names are mentioned or company specific project names.
- height and width of answer cells can be adjusted. Other cells are locked.

Questionnaire submitting procedure

- before submitting a quality review should have been performed by the engagement partner or other competent partner.
- the fully answered questionnaire and quality review report are to be submitted electronically to the project coordinator within your audit firm
- the coordinator will supervise, if any, applicable internal procedures and the conclusion of the quality review of the questionnaire.
- the coordinator keeps the quality review.
- the coordinator will collect the questionnaires and submit them by e-mail to project secretariat of Nyenrode Business University.

If you have any questions or remarks, please contact your firm's coordinator. Your coordinator will be provided with frequently asked questions and if necessary, the coordinator will forward your question to the researchers.

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#	Question	Answer	Remarks
Background of the audited company			
1a	Questionnaire number (make up your own id-number)	scale	
1b	<p>What is the involvement of the person filling in this questionnaire with the company?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. The company is a client of the person's audit firm, but the person is not member of the audit team 2. Person is member of the audit team 3. Other, namely ... 	nominal	text
1c	<p>What is the function of the person filling in this questionnaire?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. junior audit staff 2. senior audit staff 3. supervisor/manager 4. director/partner 5. else, namely ... 	nominal	text
1d	<p>In what year is the (main part of the) audited company established ?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. <5 years ago 2. 6-10 years ago 3. 11-25 years ago 4. 26-75 years ago 5. >75 years ago 	ordinal	text
1e	<p>Is the company a subsidiary?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. no, the company is an (independent) parent company 2. yes, the company is a subsidiary 3. other, namely ... 	nominal	text
1f	<p>What is the legal form of the audited organization?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. BV 2. NV 3. Coöperatie 4. Stichting 5. other, namely ... 	nominal	text
1g	<p>Does the company have a supervisory board?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. Raad van Commissarissen 2. Raad van Advies 3. Raad van Toezicht 4. Other, namely ... 0. no supervisory board 	nominal	text
1h	<p>Does the company have an audit committee?</p> <p>If not, please continue with question 1j.</p>	yes/no	text
1i	<p>Did the auditor and audit committee meet without the presence of management? Please provide a short explanation.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. never, a management representative is (nearly) always present 2. yes, but only on special occasions, such as ... 3. yes, on a regular basis 4. other, namely ... 0. don't know 	nominal	text

1j	<p>In which industry has the company its <u>principal</u> activities? (chose one industry)?</p> <p>Note: with industry is meant, the core business of the company. E.g. a packaging manufacturer for the pharmaceutical industry, has its principal activities in category 5. 'Textile, packaging and printing'. Another example: a retailer of trucks has it principle activities in 11. 'Retail and Wholesale' and not in 10. 'Transportation'.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. Agriculture 2. Extractive industries (mining, oil, sun/wind power, etc.) 3. Infrastructure and construction 4. Food 5. Textile, packaging and printing 6. Chemicals 7. Pharmaceuticals 8. Durable manufacturers 9. Computers, ICT and telecommunication 10. Transportation 11. Retail and wholesale 12. Financial services, Insurance and asset management 13. Services 14. Healthcare 15. Education 16. Horeca and recreation 17. Other, namely ... 	nominal	text		
1k	In how many industries (principal and secondary) does the company operate? See for industry codes, question 1j.	scale	text		
1l	<p>What is the impression of the (overall) quality of the control environment of the audited company?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. much lower quality than average 2. below average quality than average 3. average quality 4. above average quality than average 5. much higher quality than average 0. don't know 	ordinal	text		
1m	<p>To which extent is relied on the control environment in the statutory audit?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. no rely 2. low rely 3. medium rely 4. extensive rely 5. very extensive rely 0. don't know 	ordinal	text		
1n	<p>In how many countries does the audited company have direct operations, e.g. plants, sales offices, service centers? Only mention direct operations, not is meant the number of countries in which the goods or services are sold.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. 1 country 2. 2-4 countries 3. 5-10 countries 4. 11-20 countries 5. 21-50 countries 6. 51-100 countries 7. >101 countries 	ordinal	text		
1o	<p>What is the number of legal entities of the company?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. ≤ 2 2. 3-5 3. 6-10 4. 11-20 5. 21-50 6. 51-100 7. 101-200 8. 250-500 9. > 500 				
	1. number of holdings, including parent company (including top holding and all sub holdings)	ordinal	text		
	2. number of subsidiaries (with real business activities)	ordinal	text		
1p	<p>Is the company listed at a stock exchange in the current year (2010)?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. no, not listed 2. yes, listed 	nominal	text		
1q	How is the legal control over the company distributed in the current year (2010)? (sums up to 100%)				
	a. ratio of shareholders with <5% of the shares	ratio	text		
	b. ratio of shareholders with >5%-19% of the shares	ratio	text		
	c. ratio of shareholders with >20%-49% of the shares	ratio	text		
	d. ratio of shareholders with >50% of the shares	ratio	text		

1f	Were there significant changes in the legal control over the company, e.g. other shareholders in the current year (2010)? (n.a. = not applicable/no changes)			
	1. ...[change legal control] ... [text]	[short disclosure]	[text]	
	2. ...[change legal control] ... [text]	[short disclosure]	[text]	
	3. ...[change legal control] ... [text]	[short disclosure]	[text]	
1s	Were there significant changes in the current year (2010) regarding the legal control and ownership structure of the company (e.g. take-over, delisting or management buy-out, IPOs)? <u>Answer categories:</u> 1. Take-over / merger by/ with other company 2. Delisting 3. Management buy-out 4. IPO (listing) 5. Other, namely ...	nominal or none	text	
1t	Were there significant changes in the current year (2010) regarding key personnel of the company (e.g. a new general manager (CEO) or a new financial director (CFO))? (n.a. = not applicable/no changes)			
	1. ...[change] ... [text]	[short disclosure]	[text]	
	2. ...[change] ... [text]	[short disclosure]	[text]	
	3. ...[change] ... [text]	[short disclosure]	[text]	
1u	Which members of the top management received a significant part of variable compensation over the current year (2010)? (more than one option may apply) <u>Answer categories:</u> 1. < 10% of fixed compensation 2. 10-20% of fixed compensation 3. 20-50% of fixed compensation 4. 50-100% of fixed compensation 5. > 100% of fixed compensation 6. don't know 0. none			Q1v how compensated?
	1. General manager (CEO)	ordinal	text	nominal
	2. Finance director (CFO)	ordinal	text	nominal
	3. Director Marketing & Sales	ordinal	text	nominal
	4. Chief operations (productions) (COO)	ordinal	text	nominal
	5. Business units leaders / region leaders	ordinal	text	nominal
	6. Other, namely ...	ordinal	text	nominal
1v	How does the company compensate top management by means of variable compensation, such as bonuses for met sales objectives, etc. over de current year (2010) ? Fill out this question in the space on the right of question 1u. (multiple answers may apply, please add categories as follows: e.g. if categories 1 and 2 are applicable, use '12' as answer) <u>Answer categories:</u> 1. percentage of fixed salary 2. profit sharing 3. share and/or option plans 4. other, namely ... 0. none or not applicable			Q1v disclosure
Background of the auditor				
2a	What is the size of the audit firm? <u>Answer categories:</u> 1. Big4 (Deloitte, Ernst & Young, KPMG, PWC) 2. Medium-sized International (i.e. BDO, Mazars, Grant Thornton, Baker Tilly Berk) 3. Other audit firms	nominal	text	
2b	What is the size of the local audit office (vestiging) where the audit partner (principally) works?			
	1. Number of audit partners?	scale	text	
	2. Number of audit managers?	scale	text	
	3. Number of audit staff	scale	text	
2c	How long has the company been audited by the current audit firm? <u>Answer categories:</u> 1. first year 2. 2-3 years 3. 4-5 years 4. 5-10 years 5 > 10 years	ordinal	text	
2d	How long has the company been audited by the current partner (also including the partner's previous functions, such as staff, manager, etc.) <u>Answer categories:</u> 1. first year 2. 2-3 years 3. 4-5 years 4. 5-10 years 5 > 10 years	ordinal	text	
2e	What is the gender of the audit partner? <u>Answer categories:</u> 1. male 2. female	nominal	text	

2f	How many years of auditing experience has the engagement partner (in general - whole career: from assistant to partner)? <u>Answer categories:</u> 1. < 5 years 2. 5-10 years 3. 10-20 years 4. 20-40 years 5. > 40 years	ordinal	text		
2g	What is the proportion of hours of the engagement partner spend in the audited company's industry as mentioned in question 1j? (includes both audit en non-audit services) <u>Answer categories:</u> 1. < 5% of the total yearly hours 2. 5% - 15% of the total yearly hours 3. 15% -25% of the total yearly hours 4. 25% - 50% of the total yearly hours 5. >50% of the total yearly hours 0. don't know	ordinal	text		
2h	How many audit clients does the engagement partner have in the audited company's industry as mentioned in question 1j? <u>Answer categories:</u> 1. 1 client 2. 2 - 3 clients 3. 4 - 6 clients 4. 7 - 10 clients 5. > 10 clients 0. don't know	ordinal	text		
2i	What is the last time that the audited company initiated a tender for the financial statements audit? <u>Answer categories:</u> 1. <1 year ago 2. 2-3 years ago 3. 4-5 years ago 4. 6-10 years ago 5. > 10 years 0. don't know	ordinal	text		
2j	How many members are part in the (world-wide) audit team? 1. Number of partners (including the engagement partner) 2. Number of directors and managers 3. Number of seniors and supervisors 4. Number of audit staff assistants 5. Other, namely ...	scale	text		
Change in accounting policy					
3a	Where there any changes in the application of accounting principles and/or a change in the accounting principles itself, in the current year (2010)? Please mention the three most important changes and provide a short description. If there where no changes, please mention "n.a.." If no changes, please continue with question 4a.	3a disclosure	3b account	3b disclosure	3c effect
	1. ... [text]	text	nominal	text	nominal
	2. ... [text]	text	nominal	text	nominal
	3. ... [text]	text	nominal	text	nominal
3b	Which account is impacted by the changes in the application of accounting principle and/or change in accounting principle itself? Please fill out this question in the space on the right of question 3a. If more than one option applies, please use a ";" to separate the categories (only for this question). So, if category 6 and 11 are affected, please fill in "6;11" <u>Account categories:</u> 1. Intangible fixed assets (e.g. goodwill) 2. Tangible fixed assets (property, plant and equipment) 3. Financial fixed assets 4. Projects under construction 5. Inventories 6. Other receivables 7. Financial instruments (derivatives, options, etc.) 8. Equity 9. Provisions 10. Long-term debt 11. Revenues 12. Cost of goods sold 13. Salary costs and other personnel costs 14. Selling expenses 15. Other costs 16. Taxes 17. Operating cash flow 18. Other, namely ...				

3c	<p>What is the intended effect of the change of accounting principle and/or the application of the accounting principle? Please fill out this question in the space on the right of question 3a. More than one category may apply. E.g. if category 1 and category 3 apply, fill in "13".</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. increase of earnings (immediate current year impact) 2. decrease of earnings (immediate current year impact) 3. improvement of solvency ratios 4. downgrading solvency ratios 5. systematic improvement of earnings for the coming years 6. higher relevance/transparency of disclosure 7. less relevance/transparency of disclosure 8. compliance with requirements of the supervisory authority (AFM) 9. compliance with financial reporting standards or interpretation thereof (e.g. EFRAG). 0. other effects, namely ... 	
3d	<p>Who did initiate the change of accounting principle and/or the application of the accounting principle? Please fill out this question in the space on the right of question 3a. More than one category may apply. E.g. if category 2 and category 4 apply, fill in "24".</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. the audited company 2. the auditor 3. supervisory authority (e.g. AFM or SEC) 4. other, namely ... 	
3e	<p>What was the main driver for the change of accounting principle and/or the application of the accounting principle? Please fill out this question in the space on the right of question 3a. More than one category may apply. E.g. if category 3 and category 5 apply, fill in "35".</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. change of an accounting standard or an interpretation thereof 2. change in the structure of the certain transactions of the audited company 3. voluntary improvement of transparency (not required by standards) 4. enforced by the supervisory authority (e.g. AFM or SEC) 5. other, namely ... 	
3f	<p>Did the auditor deliver an advice regarding the change of accounting principle and/or the application of the accounting principle? Please fill out this question in the space on the right of question 3a. More than one category may apply. E.g. if category 1 and category 4 apply, fill in "14".</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. no, the auditor did only audit the change and had no significant preceding involvement (the firm already implemented the change, without consultation of the auditor) 2. yes, the auditor delivered a formal advice on possibilities and implementation requirements for an acceptable and successful change 3. yes, but the auditor was only asked -before implementation of the change- to consider whether the proposed change itself and the proposed implementation process were acceptable 4. the auditor discussed the change with the technical department of the audit firm 5. other, namely ... 	
3g	<p>Did the auditor <i>initially</i> agree with the change of accounting principle and/or the application of the accounting principle and/or proposed implementation process?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. yes, the essence of the change enhances reporting quality (i.e. enables economic decision-making by financial statement user's), and the implementation process was of <i>sufficient</i> quality to come up with reliable figures 2. yes, the essence of the change enhances reporting quality, but the implementation process was of <i>insufficient</i> quality to come up with reliable figures 3. no, the essence of the change decreases reporting quality 4. other, namely ... 	
3h	<p>Did the audited company's top management agree with the advice of the auditor regarding the change of accounting principle and/or the application of the accounting principle? Please fill out this question in the space on the right of question 3a.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. yes, management agreed without discussion 2. initially not, but after explanation of the advice by the auditor, management (partly) agreed 3. no, top management remained to have a quite different view on the topic, although the auditor did explain his advice 4. no, top management remained to have a very different view on the topic, although the auditor did explain his advice. Top management did not agree at all. 5. other, namely ... 0. not applicable, no advice is given 	
3i	<p>Did the audited company's top management follow the advice of the auditor regarding the change of accounting principle and/or the application of the accounting principle? Please fill out this question in the space on the right of question 3a.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. yes, the advice was fully implemented 2. yes, all important parts of the advice were implemented 3. The advice was partly implemented, but some important parts were not implemented 4. no, top management was not cooperative to implement/follow up the advice 5. the advice is not implemented immediate, but management has planned to examine the advice seriously, but shift the improvement to next year (or period) 6. other, namely ... 0. not applicable, no advice is given 	
3j	<p>With who did the auditor discuss his advice and/or audit findings regarding the change of accounting principle and/or the application of the accounting principle? Please fill out this question in the space on the right of question 3a. More than one category may apply. E.g. if category 2 and category 3 apply, fill in "23".</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. with top management (board members such as the CFO and/or CEO) 2. with the audit committee 3. with the internal audit department 4. pre-discussed with the finance department 5. with the supervisory board (RvC) 6. discussed with others, namely ... 0. no, not discussed 	

3k	How, if any, is the change of accounting principle and/or the application of the accounting principle communicated to the client? Fill out this question in the space on the right of question 3a. (Multiple answers may apply, please add categories as follows: e.g. if categories 1 and 3 are applicable, use 13 as answer) <u>Answer categories:</u> 1. Through the management letter; 2. Through the long-form (accountantsverslag) (to the supervisory board) 3. Principally through oral explanation (meeting) 4. Through a specific report, letter or e-mail 5. Otherwise, namely ... 0. No, it is not communicated				
MATERIALITY ASSESSMENT					
4a	What <u>qualitative</u> materiality factors are included in the assessment 2010? Mention only (most) important factors. <u>Answer categories:</u> 1. yes, is included 2. not included 3. other, namely ... 0. not applicable -1. not mentioned				4a* Effect on inherent risk mentioned? <u>Answer categories:</u> 1. increased IR 2. decreased IR 0. no effect on IR mentioned
	1. Investors, distribution of ownership	nominal	text	nominal	text
	2. Other stakeholders, namely ...	nominal	text	nominal	text
	3. Economic circumstances in the markets the client operates	nominal	text	nominal	text
	4. Fraud risk	nominal	text	nominal	text
	5. Stability of the management	nominal	text	nominal	text
	6. Stability of the supervisory board	nominal	text	nominal	text
	7. Avoidance of small losses	nominal	text	nominal	text
	8. Changes in trends of (financial) figures	nominal	text	nominal	text
	9. Critical ratio's from credit arrangement with banks etc.	nominal	text	nominal	text
	11. Meet or just miss expected analysts' EPS forecasts	nominal	text	nominal	text
	12. Other arrangement with external parties may be violated	nominal	text	nominal	text
	13. Other, namely ...	nominal	text	nominal	text
	14. Other, namely ...	nominal	text	nominal	text
	15. Other, namely ...	nominal	text	nominal	text
4b	On which figures is the quantitative planning materiality analysis based? <u>Answer categories:</u> 1. last year's figures 2. current year's updated prognosed figures 3. current year's initial budgeted figures 4. other, namely ...	nominal	text		
4c	What <u>quantitative</u> materiality factors are included in the planning materiality assessment? Mention max. 10 most important factors. <u>Answer categories:</u> 1= is included with a lower weight in calculations (weight is <1) 2= is included with an average weight in calculations (weight = 1) 3= is included with high weight in calculations (weight is >1) 0= factor is included, but no weights provided				
	1. Size of the company	ordinal	text		
	2. Current financial performance (profit/change of profitability)	ordinal	text		
	3. Future financial performance (e.g. portfolio analysis)	ordinal	text		
	4. Solvency issues / financial leverage	ordinal	text		
	5. Free cash flow	ordinal	text		
	6. Equity	ordinal	text		
	7. Other, namely	ordinal	text		
	8. Other, namely ...	ordinal	text		
	9. Other, namely ...	ordinal	text		
	10. Other, namely	ordinal	text		
4d	What is the amount of planning materiality (in Euro's)	scale	text		
4e	What is the amount of tolerable error (in Euro's)	scale	text		
4f	Is the materiality in "disclosure and presentation" assessed? Please provide a short description. <u>Answer categories:</u> 1. yes, assessed 2. not assessed 3. other, namely ... 0. not applicable				
	1. market segmentation revenues	nominal	text		
	2. fair value disclosure	nominal	text		
	3. disclosure item mentioned, namely ...	nominal	text		
	4. disclosure item mentioned, namely ...	nominal	text		
	5. disclosure item mentioned, namely ...	nominal	text		
	6. disclosure item mentioned, namely ...	nominal	text		
	7. disclosure item mentioned, namely ...	nominal	text		
	8. disclosure item mentioned, namely ...	nominal	text		
	9. disclosure item mentioned, namely ...	nominal	text		
	10. disclosure item mentioned, namely ...	nominal	text		

4g	<p>Has the materiality assessment been updated during the year? (multiple answers may apply, please add categories as follows: e.g. if categories 2 and 3 are applicable, use 23 as answer)</p> <p><u>Answer categories:</u> 1. updated in the first quarter of the year 2. updated in the second quarter of the year 3. updated in the third quarter of the year 3. updated at the end of the audit 0. not updated during the year</p>	nominal	text		
4h	<p>Is the materiality amount equal to the standard output of a materiality calculation procedure (e.g. based on standard financial statements parameters and calculation procedures by software or other manual aids)?</p> <p><u>Answer categories:</u> 1. yes, the materiality level (nearly) equals the standard output 2. no, the materiality significantly deviates from the standard output 3. not applicable, no standard materiality instructions are available (no software or calculation schemes available) 4. other, namely ...</p>	nominal	text		
4i	<p>Did the review partner (e.g. quality control review partner) examine the materiality assessment?</p> <p><u>Answer categories:</u> 1. yes, but only implicitly 2. yes, explicit remarks are provided by the review partner 3. yes, the review partner is consulted during this assessment 4. no, the review partner did not review this assessment 0. not applicable/no review partner assigned</p>	nominal	text		
STRATEGIC AUDIT PLANNING & RISK ASSESSMENT					
5a	<p>What items are mentioned in the professional risk assessment, i.e. the risk the audit partner encounters by continuing /accepting the client? (e.g. the assessment by the auditor of the probability of an audit failure and/or litigation/reputation risks. Other consideration may include too high audit pressure and/or new management with a low level of ethics and/or auditor independence issues, etc.). See for considerations NV COS 210 and NV COS 220.</p> <p><u>Answer categories:</u> 1= lower 2= medium 3= higher 0= item is mentioned, but no weight is assigned to the item</p>				
	[risk 1, namely ...]	ordinal or n.a.	text		
	[risk 2, namely ...]	ordinal or n.a.	text		
	[risk 3, namely ...]	ordinal or n.a.	text		
	[risk 4, namely ...]	ordinal or n.a.	text		
	[risk 5, namely ...]	ordinal or n.a.	text		
5b	<p>What kind of business risks (BRs) are described in the risk assessment? Please describe with key words what the essence is of the BR(s) (See NV COS 315.30-34).</p> <p>BR is the risk a company does not achieve their own and operational objectives. It concerns the companies risk of not adequately implementing management controls and/or business process controls with the result of (potential) severe losses (see ISA 315). In some engagements, BR's are described in separate audit strategy memoranda or key business risk analysis templates or other procedures to "understand the business".</p>			Q5c selected audit procedures	Q5c disclosure
	1. BRs related to the sustainability of the business model in the near future, i.e.1-5 years (competition, ethics, economics, scalability/synergy of the company)	yes/no	text	nominal	text
	2. BRs related to the profit sustainability of the product/service portfolio (new entrants, higher level of competition)	yes/no	text	nominal	text
	3. BRs related to low innovation capacity (competition, introduction substitutes)	yes/no	text	nominal	text
	4. BRs related to (too) long time to market period for new/improved products	yes/no	text	nominal	text
	5. BRs related to Introduction of new legal requirement (environmental, product/service quality, employees' benefits/health, etc.)	yes/no	text	nominal	text
	6. BRs related to flexibility of the IT environment e.g. in order to meet client demands timely	yes/no	text	nominal	text
	7. BRs related to control of the IT environment	yes/no	text	nominal	text
	8. BRs related to the implementation difficulties of new IT system (e.g. severe difficulties with introduction of ERP system)	yes/no	text	nominal	text
	9. BRs related to financing problems	yes/no	text	nominal	text
	10. BRs related to shortage of qualified new employees	yes/no	text	nominal	text
	11. BRs related to the current employees (underqualified for their jobs)	yes/no	text	nominal	text
	12. BRs related to fraud	yes/no	text	nominal	text
	13. Else, namely	yes/no	text	nominal	text
	14. Else, namely	yes/no	text	nominal	text
	15. Else, namely	yes/no	text	nominal	text

5c	<p>What kind of audit procedures are selected in order to audit the risk of the BR? Fill out this question in the space on the right of question 5b. (Multiple answers may apply, please add categories as follows: e.g. if categories 2, 3 and 5 are applicable, use 235 as answer)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. No explicit audit procedures are mentioned that are related to this BR 2. Interviews are planned/held to assess the BR 3. Specific analytical procedures are planned to assess the BR 4. Specific test of controls are planned to assess the BR 5. Specific substantive testing is planned to assess the BR 6. Other, such as .. 0. Not applicable because BR is not mentioned in previous questions 				
5d	<p>Are experts assigned to address this BR? Fill out this question in the space on the right of question 5b. (Multiple answers may apply, please add categories as follows: e.g. if categories 1, 4 and 6 are applicable, use 146 as answer). Please disclose if the expert is permanent member of the audit team.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. ICT specialists (e.g. EDP/IT auditors) 2. Strategic risk consultants 3. Environmental specialists 4. Financial specialists/corporate finance 5. Tax specialists 6. Other, namely ... 0. No experts are assigned to address this BR 				
5e	<p>Are the BRs communicated to others than top management? Fill out this question in the space on the right of question 5b. (Multiple answers may apply, please add categories as follows: e.g. if categories 1, 2 and 3 are applicable, use 123 as answer)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. yes, discussed with the audit committee 2. yes, discussed with the internal audit department 3. yes, pre-discussed with the finance department (pre-cooking impact before discussion with top management) 4. yes, discussed with supervisory board (RvC, RvA, RvT) 5. yes, discussed with others, namely ... 0. no, not discussed 				
5f	<p>How, if any, are the BRs communicated to the audited company? Fill out this question in the space on the right of question 5b. (Multiple answers may apply, please add categories as follows: e.g. if categories 1 and 3 are applicable, use 13 as answer)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. Through the management letter 2. Through the long-form (to the supervisory board) 3. Principally through oral explanation (meeting) 4. Through a report or letter or e-mail 5. Otherwise, namely ... 0. No, it is not communicated 				
ASSESSMENT OF SIGNIFICANT RISKS IN THE AUDIT					
6a	<p>What kind of significant risks (SRs) are described in the risk assessment? Please describe with key words what the essence is of the SR(s).</p> <p>A SR concerns an increased risk on a material misstatement in de financial statements. A SR is more ad hoc of character and is less/non-strategic of nature than BR, which relate to (systematic) strategic external and internal risks. See NV COS 315.108-114)</p>	Q6b selected audit procedures	Q6b disclosure		
	1. SRs related to estimates/uncertainty in the financial statements	yes/no	text	nominal	text
	2. SRs related to certain ad hoc projects (sales projects, acquisitions, mergers, etc.)	yes/no	text	nominal	text
	3. SRs related to items that have more than ordinary management attention and involvement	yes/no	text	nominal	text
	4. SRs related to complex transactions	yes/no	text	nominal	text
	5. SRs related to third party transactions	yes/no	text	nominal	text
	6. SRs related to fraud	yes/no	text	nominal	text
	7. SRs related to control of the IT environment	yes/no	text	nominal	text
	8. Else, namely	yes/no	text	nominal	text
	9. Else, namely	yes/no	text	nominal	text
	10. Else, namely	yes/no	text	nominal	text
6b	<p>What kind of audit procedures are selected in order to audit the SR? Fill out this question in the space on the right of question 6a. (Multiple answers may apply, please add categories as follows: e.g. if categories 2, 3 and 5 are applicable, use 235 as answer)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. No explicit audit work steps are mentioned that are related to this SR 2. Interviews are planned/held to assess the SR 3. Specific analytical procedures are planned to assess the SR 4. Specific test of controls are planned to assess the SR 5. Specific substantive testing is planned to assess the SR 7. Other, such as .. 0. Not applicable because SR is not mentioned in previous questions 				
6c	<p>Are experts assigned to address this SR? Fill out this question in the space on the right of question 6a. (Multiple answers may apply, please add categories as follows: e.g. if categories 1, 4 and 7 are applicable, use 147 as answer). Please disclose if the expert is a permanent member of the audit team.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. ICT specialists (e.g. EDP/IT auditors) 2. Strategic risk consultants 3. Environmental specialists 4. Financial specialists/corporate finance 5. Tax specialists 7. Other, namely ... 0. No experts are assigned to address this SR 				

6d	Are the SRs communicated to the audited company other than to top management? Fill out this question in the space on the right of question 6a. (Multiple answers may apply, please add categories as follows: e.g. if categories 1, 2 and 3 are applicable, use 123 as answer)				
	<p><u>Answer categories:</u></p> <ol style="list-style-type: none"> yes, with the finance department yes, with the internal audit department yes, with the CEO/board of directors yes, with the supervisory board (Raad van Commissarissen, Raad van Toezicht, Raad van Advies) yes, with the audit committee yes, with others, namely no, not formally communicated 				
6e	How, if any, are the SRs communicated to the audited company? Fill out this question in the space on the right of question 6a. (Multiple answers may apply, please add categories as follows: e.g. if categories 1 and 3 are applicable, use 13 as answer)				
	<p><u>Answer categories:</u></p> <ol style="list-style-type: none"> Through the management letter Through the long-form (to the supervisory board) Principally through oral explanation (meeting) Through a report or letter or e-mail Otherwise, namely ... No, it is not communicated 				
IMPACT OF THE AUDIT: EVALUATION OF AUDIT DIFFERENCES					
7a	Please provide the five most largest audit findings as mentioned in the summary of audit differences (AD): (preferable AD's with income-effect, but large reclassifications are also suitable)				
	if no AD's are mentioned, please fill in 'no AD'	Account category	Short description of the AD:	amount AD in Euro's	Q7b Cause of AD
	1.[Audit difference] [text] or 'no AD'	nominal	text	scale	nominal
	2.[Audit difference] [text]	nominal	text	scale	nominal
	3.[Audit difference] [text]	nominal	text	scale	nominal
	4.[Audit difference] [text]	nominal	text	scale	nominal
	5.[Audit difference] [text]	nominal	text	scale	nominal
	<u>Account categories:</u>				
	1. Intangible fixed assets (e.g. goodwill)				
	2. Tangible fixed assets (property, plant and equipment)				
	3. Financial fixed assets				
	4. Projects under construction				
	5. Inventories				
	6. Debtors				
	7. Other receivables				
	8. Cash				
	9. Equity				
	10. Provisions				
	11. Long-term debt				
	12. Creditors				
	13. Other short-term debts				
	14. Revenues				
	15. Cost of goods sold				
	16. Salary costs and other personnel costs				
	17. Selling expenses				
	18. Other costs				
	19. Taxes				
	20. Operating cash flow				
	21. Other, namely ...				
7b	What is the cause of the AD? Fill out this question in the space on the right of question 7a. (Multiple answers may apply, please add categories as follows: if categories 2 and 3 are applicable, use 23 as answer)				
	<p><u>Answer categories:</u></p> <ol style="list-style-type: none"> Insufficient accounting knowledge Judgment errors (poor or unreasonable estimates based on (un)adequate information) Cut-off error or accrual errors Mechanical errors (improper posting, footing, coding, calculation, etc.) Inadequate control, follow-up or review procedure (non-compliance with internal controls, failure to follow-up observed errors, etc.) Deliberately made error (fraud) Significant risks Other, namely ... 				
7c	What category of AD is identified by the auditor? Fill out this question in the space on the right of question 7a.				
	<p><u>Answer categories:</u></p> <ol style="list-style-type: none"> Audit error (known error) Likely error (e.g. a projected error) Possible error (other errors with uncertainty regarding magnitude and/or occurrence) Fair value valuation estimate other, namely ... 				
7d	How precise can the AD be determined? Fill out this question in the space on the right of question 7a.				
	<p><u>Answer categories:</u></p> <ol style="list-style-type: none"> very precise, no discussion about the amount quite precise, within a range of -5% to +5% not so precise, within a range of -25% to +25% not precise, a large range is possible solution is applicable of -50% to +50% other, namely ... 				

7e	<p>What impact does the AD have on the <u>account category</u> in the financial statements? Fill out this question in the space on the right of question 7a.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. The account category will decrease with < 5% of preliminary account category 2. The account category will decrease with 5-10% of preliminary account category 3. The account category will decrease with >10% of preliminary account category 4. The account category will increase with <5% of preliminary account category 5. The account category will increase with 5-10% of preliminary account category 6. The account category will increase with >10% of preliminary account category 0. No effect 			
7f	<p>What impact does the AD have on the <u>net earnings (after tax)</u> in the financial statements? Fill out this question in the space on the right of question 7a.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. The net earnings will decrease with < 5% of preliminary earnings 2. The net earnings will decrease with 5-10% of preliminary earnings 3. The net earnings will decrease with >10% of preliminary earnings 4. The net earnings will increase with <5% of preliminary earnings 5. The net earnings will increase with 5-10% of preliminary earnings 6. The net earnings will increase with >10% of preliminary earnings 0. None, it concerns a reclassification 			
7g	<p>How critical is the AD on certain factors? Fill out this question in the space on the right of question 7a. (Multiple answers may apply, please add categories as follows: e.g. if categories 3 and 4 are applicable, use 34 as answer)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. As a result of the adjustment, the profit will turn into a loss 2. As a result of the adjustment, the loss will turn into a profit 3. As a result of the adjustment, the credit arrangement will be violated (e.g. solvency ratio) 4. As a result of the adjustment, the credit arrangement will be met (e.g. solvency ratio) 5. As a result of the adjustment, the earnings per share will fall below the expectations of banks, analysts, the EPS that the auditee communicated to the markets, etc. 6. As a result of the adjustment, the earnings per share will meet or beat the expectations of banks, analysts, the EPS that the auditee communicated to the markets, etc. 7. As a result of the adjustment, other arrangements with external parties will be violated (e.g. no dividend payments, etc.) 8. As a result of the adjustment, other arrangements with external parties will be met (e.g. dividend payments, etc.) 9. Other impact, namely ... 0. No critical factors are mentioned 			
7h	<p>How is the AD processed in the financial statements? Fill out this question in the space on the right of question 7a. (Multiple answers may apply, please add categories as follows: if categories 2 and 3 are applicable, use 23 as answer)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. Audit difference has been waived 2. More disclosure in the financial statements is provided regarding the audit difference 3. <40% of the audit difference is adjusted in the financial statements 4. 40-60% of the audit difference is adjusted in the financial statements 5. >60% of the audit difference is adjusted in the financial statements 6. 100% adjusted in the financial statements 7. other, namely ... 0. None, it concerns a reclassification 			
7i	<p>Please identify the assessment of the internal control regarding the accounts with an AD. Fill out this question in the space on the right of question 7a.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. Weak or no controls (ineffective) 2. Moderate strength controls (partly effective) 3. Strong controls (effective) 0. No controls are tested 			
7j	<p>Please identify what audit procedure initially signaled the AD. Fill out this question in the space on the right of question 7a. (Multiple answers may apply, please add categories as follows: if categories 2 and 3 are applicable, use 23 as answer)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. Analytical review (reasonableness test, ratios, comparisons of balances with prior years, etc.) 2. Test of details: analysis and review (account reconciliation, transaction descriptions, etc.) 3. Test of details: mathematical accuracy check 4. Test of details: confirmation of external parties 5. Test of details: inventory observation 6. Test of details, other, namely ... 7. Discussion with client personnel 8. Expectations from prior year (indications from prior engagement of a potential error or risk, prior year AD's, working paper results etc.) 9. Other, namely ... 0. Don't know 			
7k	<p>During which phase of the audit was the AD discovered? Fill out this question in the space on the right of question 7a.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. Initial planning (outlining the general scope of the engagement; setting the audit strategy) 2. Field work planning - evaluation of internal controls 3. Field work planning - preparations of detailed audit program 4. Performing audit procedures 5. Evaluation of results of audit procedures 6. Review of field work by audit staff/senior 7. Review of field work by manager 8. Review of field work by partner / director 9. Pre issuance review by second partner 10. Other, namely ... 0. Don't know 			

7l	Are the ADs communicated to the client, other than the top management? Fill out this question in the space on the right of question 7a. (Multiple answers may apply, please add categories as follows: e.g. if categories 1, 2 and 3 are applicable, use 123 as answer) <u>Answer categories:</u> 1. yes, discussed with the audit committee 2. yes, discussed with the internal audit department 3. yes, pre-discussed with the finance department 4. yes, discussed with supervisory board (RvC, RvA, RvT) 5. yes, discussed with others, namely ... 0. no, not discussed		
7m	How, if any, are the ADs communicated to the client? Fill out this question in the space on the right of question 7a. (Multiple answers may apply, please add categories as follows: e.g. if categories 1 and 3 are applicable, use 13 as answer) <u>Answer categories:</u> 1. Through the management letter 2. Through the long-form (to the supervisory board) 3. Principally through oral explanation (meeting) 4. Through a report or letter or e-mail 5. Otherwise, namely ... 0. No, it is not communicated		
7n	Did the audited company's top management agree with the proposed AD? Fill out this question in the space on the right of question 7a. <u>Answer categories:</u> 1. yes, no discussion 2. initially not, but after explanation of the AD by the auditor, management (partly) agreed 3. no, the top management remained to have a quite different view on the AD, although the auditor did explain the AD. 4. no, the top management remained to have a very different view on the AD, although the auditor did explain the AD. Top management did not agree at all. 5. other, namely ...		
7o	Is the proposed AD a new issue in the current year? Fill out this question in the space on the right of question 7a. <u>Answer categories:</u> 1. yes, it is the first time that AD is observed and discussed 2. no, the AD observed and discussed in previous year(s), but the effects of last year are not processed in the AD list of current year 3. no, the AD observed and discussed in previous year(s) and the effects of last year are processed in the AD list of current year 4. other, namely		
7p	What is the total sum of ADs on earnings discussed with the auditees' management?		
	a. total earnings increasing audit differences (in euro's)	scale or n.a.	text
	b. total earnings decreasing audit differences (in euro's)	scale or n.a.	text
	c. total reclassification (in euro's)	scale or n.a.	text
7q	What percentage of the total sum of ADs has been waived?		
	a. total earnings increasing audit differences	% or n.a.	text
	b. total earnings decreasing audit differences	% or n.a.	text
	c. total reclassification	% or n.a.	text
7r	What is the minimum amount of an AD to be included in the summary of AD's (in Euro's)		
	a. minimum amount of earnings increasing audit differences	scale	text
	b. minimum amount of earnings decreasing audit differences	scale	text
	c. minimum amount of reclassification	scale	text
7s	What is the total number of AD's included in the summary of AD's?		
	a. total number of earnings increasing audit differences	scale or n.a.	text
	b. total number of earnings decreasing audit differences	scale or n.a.	text
	c. total number of reclassification	scale or n.a.	text
7t	What is the percentage of the total number of waived AD's included in the summary of AD's?		
	a. total earnings increasing audit differences	% or n.a.	text
	b. total earnings decreasing audit differences	% or n.a.	text
	c. total reclassification	% or n.a.	text

IMPACT OF THE AUDIT: OTHER IMPORTANT CONTRIBUTIONS TO THE QUALITY OF FINANCIAL REPORTING COMMUNICATIONS

8a	<p>What were the most important topics derived from an overall review by the auditor in order to improve the overall financial reporting quality of the client? This question may include both annual financial reporting and interim financial reporting (mention maximal five topics). See below for answer categories.</p> <p>This question includes all kind of important value added by the auditor in addition to the topics mentioned in previous questions.</p> <p>N.B. Items that were part of the summary of audit differences should be mentioned in question Q8a.</p>				
		topic category	Q8b report	Q8b disclosure	Q8c driver
	1. ... [text] provide short description	nominal	nominal	text	nominal
	2. ... [text] provide short description	nominal	nominal	text	nominal
	3. ... [text] provide short description	nominal	nominal	text	nominal
	4. ... [text] provide short description	nominal	nominal	text	nominal
	5. ... [text] provide short description	nominal	nominal	text	nominal

Answer categories:
 1 - 18, disclosure and presentation on accounts (please mention the applicable category(ies) as mentioned in question 3b)
 19. description of current year's business developments
 20. description of investments in assets (e.g. plants) and technology (R&D)
 21. description of developments regarding personnel
 22. director's control statement
 23. risk assessment paragraph
 24. management remuneration paragraph
 25. functioning of supervisory bodies
 26. compliance with Dutch corporate governance code
 27. segmentation of accounts to countries
 28. segmentation of accounts to business lines
 29. disclosure on impact of accounting change
 30. disclosure on related parties
 31. disclosure on control of subsidiaries, joint ventures and participations (legal and/or economic control)
 32. disclosure on asset impairments
 33. accounting principles
 34. use of financial not frequently used/self developed performance metrics
 35. shareholder information paragraph
 36. fraud items
 37. client's communication of information that is likely to have considerable stock price fluctuation (koersgevoelige informatie)
 38. other, namely ...

8b To what financial report is the topic related? Fill out this question in the space on the right of question 8a. (Multiple answers may apply, please add categories as follows: e.g. if categories 1 and 3 are applicable, use 13 as answer)

Answer categories:
 1. Annual report
 2. Summary (shortened version) of annual report
 3. Half year interim report
 4. Other quarterly interim reports
 5. Other interim reports (e.g. press releases)
 6. Financial performance report (handbook) specifically prepared for investors
 7. Other, namely ...

8c What is the main driver of this topic? Please fill out this question in the space on the right of question 8a. More than one category may apply. E.g. if category 1 and category 4 apply, fill in "14".

Answer categories:
 1. best practices from industry specific annual report dummy, prepared by the audit firm (e.g. technical office or industry group)
 2. best practices from industry specific annual report dummy, prepared by NIVRA/NBA
 3. best practices from annual report dummy prepared by the audit partner/audit team
 4. requirement of corporate governance code and/or best practice report
 5. specific requirement by a supervisory authority (AFM/SEC/DNB)
 6. specific requirements by financial reporting standards or interpretation thereof (e.g. EFRAG)
 7. competitors (voluntarily) have provided the information too
 8. other, namely ...

8d With who did the auditor discuss this topic? Please fill out this question in the space on the right of question 8a. More than one category may apply. E.g. if category 2 and category 3 apply, fill in "23".

Answer categories:
 1. with top management (board members such as the CFO and/or CEO)
 2. with the audit committee
 3. with the internal audit department
 4. with the supervisory board (RvC)
 5. pre-discussed with the finance/controllers department.
 6. discussed with others, namely ...
 0. no, not discussed

8e How, if any, is the topic communicated to the client? Fill out this question in the space on the right of question 8a. (Multiple answers may apply, please add categories as follows: e.g. if categories 1 and 3 are applicable, use 13 as answer)

Answer categories:
 1. Through the management letter;
 2. Through the long-form (to the supervisory board)
 3. Principally through oral explanation (meeting)
 4. Through a specific report, letter or e-mail
 5. Otherwise, namely ...
 0. No, it is not communicated

8f	<p>Did the audited company's top management agree with the advice of the auditor regarding the topic? Please fill out this question in the space on the right of question 8a.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> yes, no discussion initially not, but after explanation of the advice by the auditor, management (partly) agreed. no, the top management remained to have a (quite) different view on the topic, although the auditor did explain his topic. no, the top management remained to have a very different view on the topic, although the auditor did explain the topic. other, namely ... not applicable, not advice given 				
8g	<p>Did the audited company's top management implement the advice of the auditor regarding the topic? Please fill in this question in the space on the right of question 8a.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> yes, the advice was fully implemented yes, all important parts of the advice were implemented The advice was partly implemented, but some important parts were not implemented no, top management was not cooperative to implement/follow up the advice the advice is not implemented immediate, but management promised to examine the advice seriously, but shift the improvement to next year (or period) other, namely ... not applicable, no advice is given 				
8h	<p>What were the main management's concerns, if any, regarding the advice of the auditor on the topic? Please fill out this question in the space on the right of question 8a. If more than one category applies, e.g. category 1 and 2, use in "12" as answer.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> revealing sensitive information to competitors possible legal (liability) consequences required information is hard to collect other peer-companies also do not provide the information other, namely ... not applicable, management did not have concerns regarding the advice 				
8i	<p>What did the advice include? Please fill out this question in the space on the right of question 8a. If more than one category applies, e.g. category 2 and 3 use in "23" as answer.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> adjustment of the text adjustment of the numbers/figures change of presentation (more) additional disclosure different (not per se more) disclosure other, namely ... 				
IMPACT OF THE AUDIT: THE MANAGEMENT LETTER					
9a	<p>Does the audited company receive a management letter after the interim audit ended?</p> <p>(if yes, please continue with question 9c)</p>	yes/no	text		
9b	<p>Why does the audited company not receive a management letter?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> client is not familiar with management letters management letter information is communicated mainly orally is offered, but client refused as the management letter is too general of nature (according to the client) Management letter included to many mistakes or misperceptions (according to the client) Management letter lacked sufficient nuance according to the client Management letter lacked relevance to keep the audit fee low other, namely ... <p>Please continue with question 10.</p>	nominal	text		
9c	<p>Which topics are included in the management letter? Mention maximal 5 topics that had the most impact on the clients organization.</p>	9d ML topics	9d disclosure	9e relevance	9e disclosure
	1. ... [text]	nominal	text	nominal	text
	2. ... [text]	nominal	text	nominal	text
	3. ... [text]	nominal	text	nominal	text
	4. ... [text]	nominal	text	nominal	text
	5. ... [text]	nominal	text	nominal	text

9d	<p>Please indicate to which category the management letter topic is related.</p> <p><u>Answer categories:</u> Audit findings/risk assessment regarding</p> <ol style="list-style-type: none"> Significant estimation in the annual report Result determination Competence (rights) regarding the purchase process Competence (rights) regarding the sales process Law/regulatory compliance of business processes Efficiency and/or effectiveness of business processes Quality control of business processes (product quality or service quality) Fraud Quality of internal information reports (reliability, relevance, timeliness, comprehensibility) Money transfer and payments Compliance with financial reporting standards (or interpretation thereof, e.g. by EFRAG) Financing of the organization Segregation of duties Tax issues/tax control Quality and functioning of the client's personnel Liability issues Risk management/corporate governance procedures Recent developments in law and regulation, which may affect the client System access security procedures (account- en passwords, etc.) ICT security policy and procedures (viruses, hackers, phishing, firewalls, physical security of server rooms, etc.) Application control procedures (maintenance and software updates) Segregation in the system (competence tables) Reliability of information processing (database integrity) 	
	<ol style="list-style-type: none"> Continuance procedures of the system (back up and recovery, etc.) IT risk management / IT policy Development and implementation of software (e.g. test and acceptance procedures) Other topics, namely ... 	
9e	<p>Why is the management letter topic of high relevance for the audited company? Please fill in the question besides question 9c. More categories may apply. If e.g. category a and category c are applicable, please fill in "ac".</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> the topic represents an immediate significant financial risk the topic represents a financial risk, with a high magnitude and the likelihood of occurrence is realistic, but unknown the topic represents fraud risks the topic is directly related to financial reporting reliability/quality the topic is related to the quality of client's decision-making in business processes the topic is related to non-compliance with financial reporting requirements the topic is related to (possible) non-compliance with law & regulation the topic is related to improvement of business' efficiency and/or effectiveness other, namely ... 	
9f	<p>Did the audited company's top management agree with the advice of the auditor regarding the topic? Please fill out this question in the space on the right of question 9c.</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> yes, no discussion initially not, but after explanation of the topic by the auditor, management (partly) agreed. no, top management remained to have a quite different view on the topic, although the auditor did explain the topic. T no, top management remained to have a very different view on the topic, although the auditor did explain his advice. Top management did not agree at all. other, namely ... not applicable, advice is given 	
9g	<p>Did the audited company's top management implement the advice of the auditor regarding the topic? Please fill in this question in the space on the right of question 9c</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> yes, the advice was fully implemented yes, all important parts of the advice were implemented The advice was partly implemented, but some important parts were not implemented no, top management was not cooperative to implement/follow up the advice the advice is not implemented immediate, but management promised to examine the advice seriously, but shift the improvement to next year (or period) other, namely ... not applicable, no advice is given 	
9h	<p>Is the reaction of management included in the final version of the management letter? Please fill out this question in the space on the right of question 9c</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> no, only the view of the auditor is presented yes, management's reaction is included in the management letter other, namely ... 	
9i	<p>With who did the auditor discuss this topic? Please fill out this question in the space on the right of question 9c. More than one category may apply. E.g. if category 2 and category 3 apply, fill in "23".</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> with top management (board members such as the CFO and/or CEO) with the audit committee with the internal audit department with the supervisory board (RvC). pre-discussed with the finance/controllers department. discussed with others, namely ... no, not discussed 	

9j	<p>What effect did the management letter topic have on the audited company's organization? Please fill out this question in the space on the right of question 9c. More than one category may apply. E.g. if category 1 and category 8 apply, fill in "18".</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. adjustment of business model 2. significant improvement of internal control quality regarding this topic 3. appointing additional employees regarding this topic 4. significant investment in ICT regarding this topic 5. significant change of the business process/procedures regarding this topic 6. hiring the auditor to follow up the topic 7. hiring an external party to follow up the topic 8. other, namely ... 0. no significant follow up 			
FINANCIAL INFORMATION				
10a	<p>Financial leverage (total debt / total assets) (n.b. only debts, no provisions)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. <0.05 2. 0.05 - 0.20 3. 0.20 - 0.50 4. 0.5 - 0.75 5. > 0.75 	ordinal	text	
10b	<p>Yearly change of financial leverage: (financial leverage t=1 -/ financial leverage t=0) / financial leverage t=0)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < - 50% 2. -50% tot - 20% 3. -20% tot 20% 4. 20% tot 50% 5. >50% 	ordinal	text	
10c	<p>Current ratio ((work in progress + inventories + debtors + other receivables + cash) / (creditors + other short-term debt))</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. <0.20 2. 0.20 - 0.50 3. 0.50 - 1.00 4. 1.00 - 1.50 5. > 1.50 	ordinal	text	
10d	<p>Yearly change of current ratio: ((current ratio t=1 -/ current ratio t=0) / current ratio t=0)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < - 50% 2. -50% to - 20% 3. -20% to 20% 4. 20% to 50% 5. >50% 	ordinal	text	
10e	<p>Return on sales, ROS (net earnings/total revenues)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. <10% 2. -10% tot -3% 3. -3% tot 3% 4. 3% - 10% 5. >10% 	ordinal	text	
10f	<p>Change of return on sales (ΔROS): (ROS t=1 -/ ROS t=0)/(ROS t=0):</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < - 50% 2. -50% tot - 20% 3. -20% tot 20% 4. 20% tot 50% 5. >50% 	ordinal	text	
10g	<p>Is ROS positive?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. yes 2. no 	ordinal	text	
10h	<p>Yearly sales growth (sales t=1 -/ sales t=0)/sales t=0):</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < 10% 2. -10% tot - 5% 3. -5% tot 5% 4. 5% - 10% 5. >10% 	ordinal	text	

10i	<p>Total assets (Euro's):</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < 10million 2. 10- 25 million 3. 25-100 million 4. 100-500 million 5. 500 million - 1 billion 6. 1 billion - 5 billion 7. > 5 billion 	ordinal	text	
10j	<p>Yearly growth total assets (TA) $(TA_{t=1} - TA_{t=0})/TA_{t=0}$:</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < 10% 2. -10% tot - 5% 3. -5% tot 5% 4. 5% - 10% 5. >10% 	ordinal	text	
10k	<p>Total audit fees (Euro's) for the financial statements statutory audit:</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < 5.000 2. 5.000 - 10.000 3. 10.000 - 25.000 4. 25.000 - 50.000 5. 50.000 - 100.000 6. 100.000 - 250.000 7. 250.000 - 500.000 8. 500.000 - 1.000.000 9. 1.000.000 - 2.500.000 10. 2.500.000 - 5.000.000 11 > 5.000.000 	ordinal	text	
10l	<p>Yearly change total audit fees $(audit\ fees_{t=1} - audit\ fees_{t=0})/audit\ fees_{t=0}$:</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < 10% 2. -10% tot - 5% 3. -5% tot 5% 4. 5% - 10% 5. >10% 	ordinal	text	
10m	<p>How many partner (director) hours are spend on the statutory audit :</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < 4 hrs 2. 4 - 16 hrs 3. 16-40 hrs 4. 40-120 hrs 5. 120 - 240 hrs 6. 240 - 640 hrs 7. > 640 hrs 	ordinal	text	
10n	<p>Yearly change partner hours $(partner\ hours_{t=1} - partner\ hours_{t=0})/partner\ hours_{t=0}$:</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < 10% 2. -10% tot - 5% 3. -5% tot 5% 4. 5% - 10% 5. >10% 	ordinal	text	
10o	<p>How many (senior) manager hours are spend on the statutory audit?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < 16 hrs 2. 16 - 40 hrs 3. 40-120 hrs 4. 120-240 hrs 5. 240 - 640 hrs 6. 640 - 1280 hrs 7. > 1280 hrs 0. not applicable 	ordinal	text	
10p	<p>Yearly change manager hours $(manager\ hours_{t=1} - manager\ hours_{t=0})/(manager\ hours_{t=0})$:</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < 10% 2. -10% tot - 5% 3. -5% tot 5% 4. 5% - 10% 5. >10% 	ordinal	text	

10q	<p>How many audit staff hours are spend on the statutory audit ? (including supervisors, seniors and other staff)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < 40 hrs 2. 40 - 120 hrs 3. 120-320 hrs 4. 320-800 hrs 5. 800 -1600 hrs 6. 1600 - 3200 hrs 7. > 3200 hrs 0. not applicable 	ordinal	text
10r	<p>Yearly change staff hours (staff hours t=1 -/- staff hours t=0)/staff hours t=0):</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < 10% 2. -10% tot - 5% 3. -5% tot 5% 4. 5% - 10% 5. >10% 	ordinal	text
10s	Other assurance services delivered by the audit firm as percentage of total audit fees	percentage	text
10t	Tax services delivered by the audit firm as percentage of total audit fees	percentage	text
10u	Other non assurance services delivered by the audit firm as percentage of total audit fees	percentage	text
10v	<p>What is the auditors' opinion? (Multiple answers may apply, please add categories as follows: e.g. if categories 2 and 6 are applicable, use 26 as answer)</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. unqualified opinion 2. qualified opinion regarding uncertainties in the financial statements 3. qualified opinion regarding material errors in the financial statements 4. adverse opinion 5. disclaimer 6. (un)qualified opinion with a going-concern paragraph 7. (un)qualified opinion with a voluntary disclosure paragraph 0. not applicable, report is not delivered yet 	nominal	text
10w	<p>How long after the end of fiscal year is the auditors' report delivered?</p> <p><u>Answer categories:</u></p> <ol style="list-style-type: none"> 1. < 1 month 2. 1 - 2 months 3. 2 - 3 months 4. 3- 6 months 5 > 6 months 0. not applicable, report is not delivered yet 	ordinal	text

6a	<p>What kind of significant risks (SRs) are described in the risk assessment? Please describe with key words what the essence is of the SR(s).</p> <p>A SR concerns an increased risk on a material misstatement in de financial statements. A SR is more ad hoc of character and is less/non-strategic of nature than BR, which relate to (systematic) strategic external and internal risks. See NV COS 315.108-114)</p> <p><u>Answer categories</u> 1 = yes 2= no</p>											
			Q6b selected audit procedures	Q6b disclosure	Q6c experts	Q6c disclosure	Q6d communication with who	Q6d disclosure	Q6e communication how	Q6e disclosure		
	1. SRs related to estimates/uncertainty in the financial statements	nominal	text	nominal	text	nominal	text	nominal	text	nominal	text	
	2. SRs related to certain ad hoc projects (sales projects, acquisitions, mergers, etc.)	nominal	text	nominal	text	nominal	text	nominal	text	nominal	text	
	3. SRs related to items that have more than ordinary management attention and involvement	nominal	text	nominal	text	nominal	text	nominal	text	nominal	text	
	4. SRs related to complex transactions	nominal	text	nominal	text	nominal	text	nominal	text	nominal	text	
	5. SRs related to third party transactions	nominal	text	nominal	text	nominal	text	nominal	text	nominal	text	
	6. SRs related to fraud	nominal	text	nominal	text	nominal	text	nominal	text	nominal	text	
	7. SRs related to control of the IT environment	nominal	text	nominal	text	nominal	text	nominal	text	nominal	text	
	8. Else, namely	nominal	text	nominal	text	nominal	text	nominal	text	nominal	text	
	9. Else, namely	nominal	text	nominal	text	nominal	text	nominal	text	nominal	text	
	10. Else, namely	nominal	text	nominal	text	nominal	text	nominal	text	nominal	text	
7a	<p>Please provide the five most largest audit findings as mentioned in the summary of audit differences (AD): (preferable AD's with income-effect, but large reclassifications are also suitable)</p> <p>if no AD's are mentioned, please fill in 'no AD'</p>	Account category	Short description of the AD:	amount AD in Euro's	Q7b Cause of AD	Q7b disclosure	Q7c Category AD	Q7c disclosure	Q7d precision AD	Q7d disclosure	Q7e AD effect on account	Q7e disclosure
	1.[Audit difference] [text] or 'no AD'	nominal	text	scale	nominal	text	nominal	text	ordinal	text	ordinal	text
	2.[Audit difference] [text]	nominal	text	scale	nominal	text	nominal	text	ordinal	text	ordinal	text
	3.[Audit difference] [text]	nominal	text	scale	nominal	text	nominal	text	ordinal	text	ordinal	text
	4.[Audit difference] [text]	nominal	text	scale	nominal	text	nominal	text	ordinal	text	ordinal	text
	5.[Audit difference] [text]	nominal	text	scale	nominal	text	nominal	text	ordinal	text	ordinal	text
7a	continued 1	Q7f AD effect on earnings	Q7f disclosure	Q7g AD critical?	Q7g disclosure	Q7h AD adjusted?	Q7h disclosure	Q7i internal control	Q7i disclosure	Q7j detection of AD	Q7j disclosure	
	1.[Audit difference] [text] or 'no AD'	ordinal	text	nominal	text	ordinal	text	nominal	text	nominal	text	
	2.[Audit difference] [text]	ordinal	text	nominal	text	ordinal	text	nominal	text	nominal	text	
	3.[Audit difference] [text]	ordinal	text	nominal	text	ordinal	text	nominal	text	nominal	text	
	4.[Audit difference] [text]	ordinal	text	nominal	text	ordinal	text	nominal	text	nominal	text	
	5.[Audit difference] [text]	ordinal	text	nominal	text	ordinal	text	nominal	text	nominal	text	
7a	continued 2	Q7k Moment of AD	Q7k disclosure	Q7l communication to who	Q7l disclosure	Q7m communication on how	Q7m disclosure	Q7n management agrees?	Q7n disclosure	Q7o effect AD previous years	Q7o disclosure	
	1.[Audit difference] [text] or 'no AD'	nominal	text	nominal	text	nominal	text	ordinal	text	nominal	text	
	2.[Audit difference] [text]	nominal	text	nominal	text	nominal	text	ordinal	text	nominal	text	
	3.[Audit difference] [text]	nominal	text	nominal	text	nominal	text	ordinal	text	nominal	text	
	4.[Audit difference] [text]	nominal	text	nominal	text	nominal	text	ordinal	text	nominal	text	
	5.[Audit difference] [text]	nominal	text	nominal	text	nominal	text	ordinal	text	nominal	text	

8a	<p>What were the most important topics derived from an overall review by the auditor in order to improve the overall financial reporting quality of the client? This question may include both annual financial reporting and interim financial reporting (mention maximal five topics). See below for answer categories.</p> <p>This question includes all kind of important value added by the auditor in addition to the topics mentioned in previous questions.</p> <p>N.B. Items that were part of the summary of audit differences should be mentioned in question Q8a.</p>												
		topic category	Q8b report	Q8b disclosure	Q8c driver	Q8c disclosure	Q8d discussion	Q8d disclosure	Q8e communication	Q8e disclosure	Q8f agree	Q8f disclosure	
	1. ... [text] provide short description	nominal	nominal	text	nominal	text	nominal	text	nominal	text	ordinal	text	
	2. ... [text] provide short description	nominal	nominal	text	nominal	text	nominal	text	nominal	text	ordinal	text	
	3. ... [text] provide short description	nominal	nominal	text	nominal	text	nominal	text	nominal	text	ordinal	text	
	4. ... [text] provide short description	nominal	nominal	text	nominal	text	nominal	text	nominal	text	ordinal	text	
	5. ... [text] provide short description	nominal	nominal	text	nominal	text	nominal	text	nominal	text	ordinal	text	
8a	continued	Q8g follow up	Q8g disclosure	Q8h concerns	Q8h disclosure	Q8i effect	Q8i disclosure						
	1. ... [text] provide short description	ordinal	text	nominal	text	nominal	text						
	2. ... [text] provide short description	ordinal	text	nominal	text	nominal	text						
	3. ... [text] provide short description	ordinal	text	nominal	text	nominal	text						
	4. ... [text] provide short description	ordinal	text	nominal	text	nominal	text						
	5. ... [text] provide short description	ordinal	text	nominal	text	nominal	text						
9c	Which topics are included in the management letter? Mention maximal 5 topics that had the most impact on the client's organization.	9d ML topics	9d disclosure	9e relevance	9e disclosure	9f discussion	9f disclosure	9g follow up	9g disclosure	9h management's view included?	9h disclosure		
	1. ... [text]	nominal	text	nominal	text	ordinal	text	ordinal	text	nominal	text		
	2. ... [text]	nominal	text	nominal	text	ordinal	text	ordinal	text	nominal	text		
	3. ... [text]	nominal	text	nominal	text	ordinal	text	ordinal	text	nominal	text		
	4. ... [text]	nominal	text	nominal	text	ordinal	text	ordinal	text	nominal	text		
	5. ... [text]	nominal	text	nominal	text	ordinal	text	ordinal	text	nominal	text		
9c	continued	9i who?	9i disclosure	9j effect of follow up	9j disclosure								
	1. ... [text]	nominal	text	nominal	text								
	2. ... [text]	nominal	text	nominal	text								
	3. ... [text]	nominal	text	nominal	text								
	4. ... [text]	nominal	text	nominal	text								
	5. ... [text]	nominal	text	nominal	text								

2. De lijst met gebruikte variabelen

Factoren en elementen uit analyses	Nadere omschrijving	Referentie naar vragenlijst: vraag (factoren)	Waarden en codering van variabelen ten behoeve van analyses
<i>Kwalitatieve factoren materialiteitsbepaling</i>			
Agency conflicten	factoren waaruit belangentegenstellingen tussen management en jaarrekening-gebruikers blijken	4a(1,2,7,8,9,11,12)	aantal genoemde factoren
Economische risico's	economische omstandigheden waar het bedrijf opereert	4a(3)	aantal genoemde factoren
Fraude-risico's	factoren waaruit frauderisico blijkt	4a(4)	aantal genoemde factoren
Risico's Corporate Governance en stabiliteit management	inschatting van stabiliteit management en Raad van Commissarissen en de kwaliteit van corporate governance (GC)	4a(5,6)	aantal genoemde factoren
Control en compliance risico's	risico op het niet voldoen aan regelgeving of ineffectieve interne beheersing	4a(other)	aantal genoemde factoren
Management bonussen (> 50% vaste beloning)	Beloning groter dan 50% van de totale beloning aan topmanagement	1u	1 = bonus (antwoord 4 of 5), anders 0
<i>Kwantitatieve factoren materialiteitsbepaling</i>			
Planningsmaterialiteit (PM)	bedrag aan toegestane maximale fout in de jaarrekening	4d	PM in Euro's
Uitvoeringsmaterialiteit (TE)	deel van de planningsmaterialiteit op basis waarvan de accountant zijn controle inricht	4e	percentage TE/PM
Omvang	omvang van het organisatie	4c(1)	aantal genoemde factoren
Commerciële prestaties	commerciële prestaties zijn meegenomen, bijv. resultaatsbedrag of resultaat gedeeld door omzet	4c(2,5)	aantal genoemde factoren
Financiële gezondheid	financiële omstandigheden van het bedrijf	4c(4,6)	aantal genoemde factoren
<i>Bijzonderheden bij bepaling materialiteit</i>			
Afwijking van standaard berekening materialiteit	geeft aan of de berekening van de materialiteit gelijk is aan de standaard waarde volgens het kantoorhandboek	4h	1= wijkt af van standaardcalculatie (antwoord 2), anders 0
Expliciete betrokkenheid review partner	geeft aan of de review partner expliciet is betrokken	4i	1=expliciet betrokken (antwoord 2,3), anders 0
Financiële branche	Betreft een bank of verzekeraar	1j	1= bank of verzekeraar

Factoren en elementen uit analyses	Nadere omschrijving	Referentie naar vragenlijst: vraag (factoren)	Waarden en codering van variabelen ten behoeve van analyses
			(antwoord 12), anders 0
Sociale instelling	geeft aan dat het een sociale corporatie betreft. Dit betreffen OOB-verbante organisaties, zoals pensioenfondsen, woningbouwverenigingen, etc	1f	1= stichting of vereniging (antwoord 4, 5), anders 0
Beursnotering	geeft aan of de organisatie een beursnotering heeft	1p	1= beursgenoteerd, anders 0
Specialisatie: > 50% uren werkzaam in branche	geeft aan of de accountant voor meer dan 50% van zijn uren werkzaam is de branche	2g	1= meer dan 50% werkzaam in de branche (antwoord 5), anders 0
Specialisatie: partner heeft > 4 klanten in branche	geeft aan of de accountant voor meer dan vier klanten heeft in de branche	2h	1= meer dan vier klanten in de branche (antwoord 5), anders 0
<i>Bedrijfsrisico's gesignaleerd in planningsfase</i>			
Houdbaarheid van bedrijfsmodel < 5 jaar	factoren die betrekking hebben de houdbaarheid van het bedrijfsmodel, zoals concurrentiedruk en winstgevendheid	5b(1,2)	aantal genoemde factoren
Innovatiecapaciteit van en introductie nieuwe producten en diensten	factoren die betrekking hebben op de innovatiecapaciteit en time-to-market van nieuwe producten en diensten	5b(3,4)	aantal genoemde factoren
Voldoen aan (nieuwe) wettelijke eisen	factoren die betrekking hebben op de corporate governance, interne beheersing en voldoen aan wet- en regelgeving	5b(5),6a(3)	aantal genoemde factoren
Betrouwbaarheid en continuïteit ICT	factoren die betrekking hebben op de geautomatiseerde omgeving	5b(6,7,8);6a(7)	aantal genoemde factoren
Financieringsproblemen	factoren die betrekking hebben op problemen rondom (her)financiering	5b(9)	aantal genoemde factoren
Risico's omtrent kwaliteit van personeel	factoren die betrekking hebben op gesignaleerde risico's rondom kwaliteit personeel en personeelsbezetting	5b(10,11)	aantal genoemde factoren
<i>Significante risico's gesignaleerd in planningsfase</i>			
Frauderisico's	risico's inzake fraude, zoals oneigenlijke onttrekking van middelen en verslaggevingsfraude	5b(12), 6a (6)	aantal genoemde factoren
Onzekerheden in de jaarrekening	risico's inzake onzekerheden in de jaarrekeningen, zoals bij belangrijke schattingen en waardering van bezittingen	6a(1)	aantal genoemde factoren
Ongebruikelijke	risico's inzake ongebruikelijke transacties, ad	6a(2)	aantal genoemde

Factoren en elementen uit analyses	Nadere omschrijving	Referentie naar vragenlijst: vraag (factoren)	Waarden en codering van variabelen ten behoeve van analyses
transacties en ad hoc projecten	ad hoc projecten en posten met een hoge complexiteit		factoren
Verbonden partijen	risico's in zake verbonden partijen, zoals bedrijven met direct of indirect dezelfde eigenaren hebben en met elkaar handel drijven	6a(5)	aantal genoemde factoren
<i>Aanvullende werkzaamheden naar aanleiding van risicoanalyse in planningsfase</i>			
geen	geeft aan dat er geen aanvullende werkzaamheden zijn gepland of uitgevoerd	5c(1)	1= geen aanvullende werkzaamheden verricht, anders 0
interviews	geeft aan dat inlichtingen zijn ingewonnen bij het management en andere medewerkers van het gecontroleerde bedrijf	5c(2)	1= interviews gehouden, anders 0
analytisch	geeft aan dat cijferbeoordelingen en andere analyses zijn uitgevoerd om beter begrip van het risico te verkrijgen	5c(3)	1= analytische beoordeling toegepast, anders 0
test of controls	geeft aan dat de accountant aanvullende testen heeft uitgevoerd om de effectiviteit van de interne beheersing te beoordelen	5c(4)	1= test of controls uitgevoerd, anders 0
gegevensgericht	geeft aan dat er detailcontroles zijn uitgevoerd, zoals inspectie van facturen en telling voorraden	5c(5)	1= gegevensgerichte werkzaamheden uitgevoerd, anders 0
experts ingeschakeld	geeft aan of er een expert is ingeschakeld	5c	1= expert is ingeschakeld (antwoord 1-6), anders 0
<i>Onafhankelijkheidsfactoren van accountants</i>			
Omvang van de organisatie	Gemeten aan de hand van categorie controlekosten (categorieën 1-2 en 10-11 zijn samengevoegd)	10k	1=klein, 9 zeer groot
Non-audit services > 30%	Variabele geeft aan indien er meer dan 30% aan belasting en overig advies (NAS) is verleend ten opzichte van de controlekosten	10s,10t, 10u	Dummy variabele, 1= meer dan 30%, anders 0
Non-audit services 10%- 30%	Variabele geeft aan indien er tussen de 10% en 30% aan belasting en overig advies (NAS) is verleend ten opzichte van de controlekosten	10s,10t, 10u	Dummy variabele, 1= 10%-30%, anders 0

Factoren en elementen uit analyses	Nadere omschrijving	Referentie naar vragenlijst: vraag (factoren)	Waarden en codering van variabelen ten behoeve van analyses
Adviesdiensten > 30%	Variabele geeft aan indien er meer dan 30% aan overig advies (NAS exclusief belasting advies) is verleend ten opzichte van de controlekosten	10v	Dummy variabele, 1= meer dan 30%, anders 0
Adviesdiensten 10%-30%	Variabele geeft aan indien er tussen de 10% en 30% aan belasting en overig advies (NAS) is verleend ten opzichte van de controlekosten	10s,10t, 10u	Dummy variabele, 1= 10%-30%, anders 0
Belastingadvies > 30%	Variabele geeft aan indien er meer dan 30% aan belastingadvies (NAS exclusief overig advies) is verleend ten opzichte van de controlekosten	10v	Dummy variabele, 1= meer dan 30%, anders 0
Offerte-ronde < 3 jaar geleden	geeft aan of de offerteronde korter dan 3 jaar geleden is	2i	1= offerteronde is korter dan 3 jaar geleden, anders 0
Duur firma-klant relatie	Geeft het aantal jaren van de duur cliëntrelatie met de accountantsfirma	2c	1=eerst jaar, 2=2-3 jaren, 3=4-5 jaren, 4=5-10 jaren en 5 = langer dan 10 jaar
Duur firma-klant relatie > 10 jaar	geeft aan indien de cliëntrelatie met accountantsfirma 10 jaar of langer is	2c	1= 10 jaar of langer, anders 0
Duur externe accountant - klant relatie	Geeft het aantal jaren van de duur cliëntrelatie met de individuele externe accountant	2d	1=eerst jaar, 2=2-3 jaren, 3=4-5 jaren, 4=5-10 jaren en 5 = langer dan 10 jaar
Duur externe accountant - klant relatie > 5 jaar	geeft aan indien de cliëntrelatie met externe accountant 5 jaar of langer is	2d	1= 5 jaar of langer, anders 0
<i>Impact van een controleverschil</i>			
>5% afname resultaat	geeft aan indien bij verwerking van het controleverschil, het resultaat met meer dan 5% afneemt.	7f (2,3)	1=afname resultaat > 5% (antwoord 2,3), anders 0
>5% toename resultaat	geeft aan indien bij verwerking van het controleverschil, het resultaat met meer dan 5% toeneemt	7f (5,6)	1=toename resultaat > 5% (antwoord 5,6), anders 0
kritische grens	geeft aan of een kritische grens in het geding is, zoals het voldoen aan kredietarrangement van bank of dat een	7g	1=indien item genoemd, anders 0

Factoren en elementen uit analyses	Nadere omschrijving	Referentie naar vragenlijst: vraag (factoren)	Waarden en codering van variabelen ten behoeve van analyses
	verwacht winst per aandeel niet wordt behaald		
>5% verhoging jaarrekeningpost	geeft aan indien bij verwerking van het controleverschil, een jaarrekeningpost met meer dan 5% toeneemt.	7 ^e (5,6)	1=toename resultaat > 5% (antwoord 5,6), anders 0
>5% verlaging jaarrekeningpost	geeft aan indien bij verwerking van het controleverschil, een jaarrekeningpost met meer dan 5% afneemt.	7 ^e (2,3)	1=afname resultaat > 5% (antwoord 2,3), anders 0
Herrubricering jaarrekeningpost	geeft aan indien het controleverschil een herrubricering betreft (zonder resultaatsinvloed)	7f(0)	1=herrubricering, anders 0
Netto-effect > 20% PM	Geeft aan dat het gesaldeerde effect van de vijf belangrijkste controleverschillen op het resultaat groter is dan 20% van de PM	7a, 4d	1=netto-effect >20%, anders 0
Controleverschil > 20%PM	Geeft aan dat het controleverschil groter is dan 20% van de PM	7a, 4d	1=effect >20%, anders 0
Controleverschil eerste keer genoemd	Geeft aan dat het controleverschil nieuw is en niet eerder op de lijst met controleverschillen heeft bestaan	7o	1=nieuw, anders 0
<i>Oorzaak van het controleverschil</i>			
Tekort kennis	accountant geeft aan dat kennistekort de, of één van de oorzaken is van het controleverschil	7b(1)	1= indien genoemd, anders 0
Schattingsfouten	accountant geeft aan dat schattingsfouten de, of één van de oorzaken is van het controleverschil	7b(2)	1= indien genoemd, anders 0
Afgrenzingsfout	accountant geeft aan dat afgrenzingsfout de, of één van de oorzaken is van het controleverschil	7b(3)	1= indien genoemd, anders 0
Accuratesse	accountant geeft aan dat accuratessefout (verkeerd berekenen, etc) de, of één van de oorzaken is van het controleverschil	7b(4)	1= indien genoemd, anders 0
Zwakke IC	accountant geeft aan dat inadequate beheersingsmaatregelen de, of één van de oorzaken is van het controleverschil	7b(5)	1= indien genoemd, anders 0
Fraud (opzettelijke fout)	accountant geeft aan dat fraude de, of één van de oorzaken is van het controleverschil	7b(6)	1= indien genoemd, anders 0
Precisie verschil is hoger	Geeft aan er geen discussie is over de hoogte van het controleverschil	7d(1)	1= indien genoemd, anders 0
Hoge objectiviteit	Geeft aan dat de subjectiviteit van het	7c(1)	1= indien genoemd,

Factoren en elementen uit analyses	Nadere omschrijving	Referentie naar vragenlijst: vraag (factoren)	Waarden en codering van variabelen ten behoeve van analyses
verschil	controleverschil laag is		anders 0
Effectieve controls	Geeft aan dat accountant de interne beheersing van de processen waarin het controleverschil is gevonden als effectief heeft beoordeeld	7i(3)	1= indien genoemd, anders 0
<i>Fase waarin het controleverschil is ontdekt</i>			
Planningsfase	geeft aan dat het controleverschil is vermoed ten tijde van de planningsfase	7k(1,2,3)	1= indien genoemd, anders 0
Detailcontrole	geeft aan dat het controleverschil is geconstateerd tijdens de uitvoering van de detailcontroles	7k(4)	1= indien genoemd, anders 0
Review en evaluatie	geeft aan dat het controleverschil is geconstateerd tijdens de evaluatie en afronding van de controle	7k(5,6,7,8,9)	1= indien genoemd, anders 0
<i>Communicatie over controlebevindingen met Raad van Commissarissen en Audit Committee</i>			
besproken met RvC/AC	geeft aan dat het risico of controleverschil is besproken met het toezichthoudende orgaan, zoals de Raad van Commissarissen en audit committee	5e(4,5),6d(4,5),7l(1,3),8d(2,4),9i(2,4)	1= extern besproken met RvC en/of AC, anders 0
Gerapporteerd in ML en/of accountantsverslag	geeft aan dat het risico of controleverschil is beschreven in management letter en/of accountantsverslag	5f(1,2),6e(1,2),7m(1,2),8e(1,2)	1= beschreven in ML/AR, anders 0
<i>Conclusie en verwerkingen van controlebevindingen accountant</i>			
Management niet akkoord met controleverschil of voorstel	geeft aan dat het management het eens is met het controleverschil	7n,8f	1= ja, mee-eens (antwoord 1, 2), anders 0
Niet gecorrigeerd controleverschil of andere aanpassing	geeft aan dat het controleverschil niet is verwerkt	7h(1),8g(3,4)	1=controleverschil is niet verwerkt, anders 0
Aanpassing van tekst, cijfers en figuren	geeft aan dat aanpassing betrekking heeft op fouten in tekst, cijfers en/of figuren in de toelichting	8i(1,2,3)	1= aanpassing, anders 0
Meer en/of relevantere toelichting	geeft aan dat aanpassing leidt tot meer informatie en/of relevantere informatie	8i(4,5)	1= aanpassing, anders 0
<i>Reden voor aanpassing controlebevinding betreffende toelichting is gebaseerd op:</i>			
Voorbeeldrapportages	geeft aan dat een rapportage voorbeeld is gebruikt, zoals opgesteld door de accountantsfirma, of het NBA of zoals het bij concurrenten is uitgewerkt	8c(1,2,7)	1= voorbeeldrapportage gebruikt, anders 0
Specifieke oplossing	geeft aan dat het controleteam zelfstandig een rapporteringsoplossing heeft opgesteld	8c(3)	1= bedrijfsspecifieke

Factoren en elementen uit analyses	Nadere omschrijving	Referentie naar vragenlijst: vraag (factoren)	Waarden en codering van variabelen ten behoeve van analyses
			oplossing, anders 0
Regelgeving	geeft aan dat de rapportage is opgesteld op grond van regelgeving of interpretatie daarvan	8c(4,5,6)	1= gebaseerd op regelgeving, anders 0
<i>Bezwaren management ten aanzien van de toelichtingsaanpassing</i>			
Gevoelige informatie	geeft aan dat de bezwaren betrekking hebben op (concurrentie) gevoeligheid van de gegevens	8h(1,2,4)	1= informatie gevoelig, anders 0
Opleveren kost (te veel)	geeft aan dat opleveren teveel tijd en geld kost	8h(3)	1= opleveren kost te veel, anders 0
<i>Soort jaarrekeningposten en toelichtingen</i>			
Activa	activa betreffen bezittingen van een bedrijf, zoals machines, voorraden en vorderingen	3b/8b(1-6)	1= indien genoemd, anders 0
Vaste activa	betreft bezittingen die langer dan 1 jaar meegaan of worden aangehouden, zoals gebouwen, machines en verstrekte leningen, aangekochte aandelen en opties en goodwill (de meerwaarde die betaald wordt bij de aankoop van een onderneming indien die hoger is dan waarde van het bedrijfsonderdelen zoals die wordt vastgelegd in de boekhouding)	7a(1-3)	1= indien genoemd, anders 0
EV, voorziening en LVV	betreft eigen vermogen en langlopende verplichtingen, zoals voorzieningen en langlopende schulden (LVV)	3b/8b(8-10);7a(3)	1= indien genoemd, anders 0
Financiële instrumenten	betreft veelal complexe financiële producten die over het algemeen worden afgesloten door bedrijven om koersrisico's af te dekken op buitenlandse valuta, afdekken rentestijging of daling en stijging of daling van grondstofprijzen	3b/8b(2)	1= indien genoemd, anders 0
Vlottende activa	betreft bezittingen die korter dan 1 jaar worden aangehouden, zoals onder handen werk van projecten, voorraden, debiteuren en overige vorderingen	7a(4-8)	1= indien genoemd, anders 0
Vlottende passiva	betreft schulden die binnen het 1 jaar betaald worden, zoals jaarlijkse aflossingsverplichting van leningen, en crediteuren.	7a(12,13)	1= indien genoemd, anders 0
W&V	betreft posten uit de winst en	3b/8b(11-	1= indien

Factoren en elementen uit analyses	Nadere omschrijving	Referentie naar vragenlijst: vraag (factoren)	Waarden en codering van variabelen ten behoeve van analyses
	verliesrekening	17)	genoemd, anders 0
Omzet	betreft de omzet van het bedrijf	7a(14)	1= indien genoemd, anders 0
Kosten	betreft de kosten van een bedrijf	7a(15-20)	1= indien genoemd, anders 0
Overige toelichtingsvereisten inzake de jaarrekening	betreft overige toelichtingsvereisten, zoals uitsplitsen van informatie naar landen of productgroepen, informatie over waardebeoordelingen, overige informatie aan aandeelhouders, etc.	8b(27-33)	1= indien genoemd, anders 0
<i>Directieverslag</i>			
Bedrijfsontwikkelingen	betreft de paragraaf waarin het bestuur de ontwikkelingen uiteenzet over de marktsituatie, investeringen, personeel en de kwaliteit van interne beheersing	8b(19-22)	1= indien genoemd, anders 0
Risicoparagraaf en beloningsbeleid	betreffen de paragrafen waarin het bestuur risico's uiteenzet voor het bedrijf of het beleid dat de onderneming heeft gekozen en de paragraaf waarin de beloning aan het topmanagement wordt beschreven	8b(23-26)	1= indien genoemd, anders 0
<i>Management letter onderwerpen</i>			
Onzekerheid in jaarcijfers	controlebevinding betreffende risico's rondom belangrijke schattingen en resultaatbepaling in de jaarrekening	9d(a,b)	1= indien genoemd, anders 0
Functiescheiding	controlebevinding betreft risico's rondom de inrichting van de organisatie, waarbij teveel taken, verantwoordelijkheden en bevoegdheden in één liggen	9d(c,d,j,m)	1= indien genoemd, anders 0
Regelgeving	controlebevinding dat risico's bestaan waardoor niet voldaan is aan regelgeving	9d(e,r,k)	1= indien genoemd, anders 0
Bedrijfsprocessen	controlebevinding ten aanzien van risico's omtrent kwaliteitsbewaking en effectiviteit en efficiëntie van de bedrijfsprocessen	9d(f,g)	1= indien genoemd, anders 0
Interne informatievoorziening	controlebevinding betreffende problemen met de kwaliteit van de interne informatievoorziening	9d(i)	1= indien genoemd, anders 0
Risicomanagement	controlebevinding betreffende de beheersing van diverse risico's, zoals	9d(d,n-q)	1= indien genoemd, anders

Factoren en elementen uit analyses	Nadere omschrijving	Referentie naar vragenlijst: vraag (factoren)	Waarden en codering van variabelen ten behoeve van analyses
	belastingen, aansprakelijkheid en schulden, effectiviteit corporate governance procedures, etc		0
Automatisering	controlebevinding inzake automatisering, zoals toegangsbeveiliging, onderhoud van software, betrouwbaarheid en continuïteit van de automatisering, etc	9d(s-z)	1= indien genoemd, anders 0
<i>Relevantie management letter punten</i>			
Directe financiële risico's	Accountant geeft aan dat management letter punt directe financiële gevolgen kan hebben	9e(a,b)	1= indien genoemd, anders 0
Fraude risico's	Accountant geeft aan dat management letter punt fraude tot gevolg kan hebben	9e(c)	1= indien genoemd, anders 0
Kwaliteit informatie	Accountant geeft aan dat management letter punt gevolgen kan hebben voor de interne en externe kwaliteit van informatie	9e(d,e)	1= indien genoemd, anders 0
Niet voldoen regelgeving	Accountant geeft aan dat management letter punt betrekking heeft op het niet voldoen aan regelgeving	9e(f,g)	1= indien genoemd, anders 0
Verbetering bedrijfsprocessen	Accountant geeft aan dat management letter punt betrekking heeft verbetering van bedrijfsprocessen (efficiëntie en effectiviteit)	9e(h)	1= indien genoemd, anders 0
<i>Opvolging management letter</i>			
Wil niet of beperkt uitvoeren	Het bestuur van de organisatie wil het management letter punt niet opvolgen of wil belangrijke onderdelen niet opvolgen	9g (3,4)	1= geen uitvoering (3,4), anders 0
Uitvoering uitgesteld	Het bestuur van de organisatie heeft aangegeven dat zij het advies serieus gaan bestuderen, maar het advies pas volgend jaar zullen uitvoeren.	9g (5)	1= uitstel (5), anders 0
Advies uitgevoerd	Het bestuur heeft het advies opgevolgd	9g (1,2)	1= opgevolg (1,2), anders 0

3. Informatie over de regressieanalyse over hoogte planningsmaterialiteit (hoofdstuk 2)

A. Beschrijvende statistiek van gebruikte variabelen (n=141)									
	Mean	Std. Deviation	Skewness	Kurtosis	Minimum	Percentiles			
						25	50	75	Maximum
Planningsmaterialiteit (LN PM (EUR))	15,15	1,68	0,31	-0,60	11,51	13,84	14,91	16,46	19,34
Agency conflict	2,31	1,37	0,54	-0,05	0	1	2	3	6
Dummy Agency conflict	0,94	0,24							
Dummy Agency verhoogt IR	0,16	0,37							
Dummy Agency conflict verlaagt IR	0,12	0,32							
Economische risico's	0,84	0,42	-1,01	1,32	0	1	1	1	2
Dummy Economische risico's	0,82	0,38							
Dummy Econom. risico's verhoogt IR	0,33	0,47							
Dummy Econom. risico's verlaagt IR	0,03	0,18							
frauderisico's	0,70	0,47	-0,69	-1,02	0	0	1	1	2
Dummy frauderisico's	0,69	0,46							
Dummy frauderisico's verhoogt IR	0,19	0,39							
Dummy frauderisico's verlaagt IR	0,05	0,23							
Stabiliteit management	1,03	0,88	-0,07	-1,71	0	0	1	2	2
Dummy stabiliteit management	0,63	0,48							
Dummy stabiliteit man. verhoogt IR	0,04	0,20							
Dummy stabiliteit man. verlaagt IR	0,27	0,45							
Control en compliance risico's	0,10	0,37	3,83	14,92	0	0	0	0	2
Dummy Control en compliance risico's	0,08	0,27							
Dummy Control .. risico's verhoogt IR	0,06	0,24							
Dummy Control .. risico's verlaagt IR	0,01	0,12							
Omvang	0,95	0,55	0,47	2,52	0	1	1	1	3
Controlekosten (CAT9)	3,44	1,75	0,61	-0,41	1	2	3	4	7
LN aantal juridische entiteiten	1,59	0,87	-0,59	-0,43	0	1,10	1,79	2,20	3,74
Commerciële prestaties	2,06	1,20	-0,55	-1,25	0	1	3	3	4
Financiële gezondheid	0,97	0,73	0,05	-1,08	0	0	1	1	2
Afwijking van standaard calculatie	0,19	0,39							
Dummy betrokkenheid review partner	0,53	0,50							
Dummy financiële instellingen	0,27	0,44							
Dummy social corporaties	0,14	0,35							
Dummy beursgenoteerd	0,35	0,48							
Dummy uren specialisatie	0,29	0,45							
Dummy aantal klanten	0,61	0,49							
Dummy totaal overige dienstverlening > 30%	0,37	0,48							
Dummy other Assurance Services >30%	0,11	0,32							
Dummy NAS alleen belastingen > 30%	0,15	0,36							
Dummy NAS overig advies >30%	0,06	0,24							
Dummy firma-klant relatie <4 jaar	0,12	0,33							
Dummy firma-klant relatie > 10 jaar	0,54	0,50							
Dummy duur relatie externe accountant-klant < 4jaar	0,45	0,50							
Dummy duur relatie externe accountant-klant 1 jaar	0,16	0,37							
Dummy duur relatie externe accountant-klant > 5 jaar	0,36	0,48							
Dummy tenderdruk	0,25	0,44							

zie voor omschrijving variabelen de lijst met variabelen (bijlage 2)

indien een variabele niet is verwerkt in het definitieve regressiemodel, dan is de variabele niet significant op p<0.05

B. Correlatietabel					
	Controlekosten (CAT9)	Dummy sociale instelling	Agency conflicten	Dummy economische risico's verhogen IR	Control en compliance risico's
Controlekosten (CAT9)	1	-,278**	,214**	0,104	0,089
Dummy sociale instelling	-,291**	1	-0,007	0	0,086
Agency conflicten	,265**	-0,008	1	-0,028	-0,045
Dummy economische risico's verhogen IR	0,121	0	-0,046	1	0,154
Control en compliance risico's	0,155	0,046	0,004	0,119	1
*,**= significant op 5% resp. 1% niveau, tweezijdige toets					
Onder de diagonaal zijn Pearson correlaties weergegeven en boven de diagonaal Kendall's tau b					
zie voor omschrijving variabelen de lijst met variabelen (bijlage 2)					

C. Regressieanalyse van planningsmaterialiteit op omvang, sociale corporatie agency conflicten en control en compliance risico's	
$LN PM_j = \beta_0 + \beta_1 \text{cat9 controlekosten}_j + \beta_2 \text{dummy sociale corporatie}_j + \beta_3 \text{agency conflicten}_j + \beta_4 \text{Control en compliance risico's}_j + \epsilon_j$	
OLS regressie met t-stats tussen haakjes	
Constant	13,354** (48,231)
Controlekosten (CAT9)	0,546** (8,691)
Dummy sociale instelling	3,032** (10,474)
Agency conflicten	-0,191* (-2,594)
Dummy economische risico's verhogen IR	-0,553** (-2,641)
Control en compliance risico's	0,722* (2,641)
F-stat	38,002**
R ² adj.	0,51
aantal observaties	143
*,**= significant op 5% resp. 1% niveau, tweezijdige toets	
zie voor omschrijving variabelen de lijst met variabelen (bijlage 2)	

4. Informatie over de regressieanalyse over verwerking controleverschillen (hoofdstuk 3)

A. Beschrijvende statistiek van gebruikte variabelen (n=281)									
	Mean	Std. Deviation	Skewness	Kurtosis	Percentiles				
					Minimum	25	50	75	Maximum
Dummy feitelijke fout	0,777	0,417							
Dummy hoge precisie	0,609	0,489							
Dummy kritische grens	0,103	0,304							
Dummy toename resultaat >5%	0,081	0,274							
Dummy afname resultaat >5%	0,092	0,289							
Dummy toename jaarrekeningpost >5%	0,098	0,297							
Dummy afname jaarrekeningpost >5%	0,101	0,302							
Dummy herrubricering	0,123	0,329							
Dummy netto effect per saldo > 20% PM	0,552	0,498							
Dummy controleverschil/PM > 20%	0,381	0,487							
Dummy controleverschil eerste keer genoemd	0,738	0,440							
Dummy effectieve IC	0,141	0,349							
Economische omstandigheden	0,855	0,426	-0,832	1,392	0	1	1	1	2
Control en compliance risico's	0,071	0,318	4,851	24,020	0	0	0	0	2
Agency conflict	2,452	1,332	0,425	-0,227	0	1	2	3	6
BR Business model	1,124	1,056	0,641	-0,224	0	0	1	2	4
BR innovation	0,226	0,419	1,316	-0,269	0	0	0	0	1
BR SR ICT	1,134	1,183	0,643	-0,629	0	0	1	2	5
BR SR financieering	0,611	0,661	0,622	-0,641	0	0	1	1	2
BR SR fraud	1,901	0,815	-0,054	-0,207	0	1	2	2	4
SR complexity en adhoc projecten	1,353	0,585	0,268	-0,137	0	1	1	2	3
SR verbonden partijen	0,244	0,454	1,538	1,215	0	0	0	0	2
Dummy banken en verzekeraars	0,180	0,382							
Dummy sociale corporaties	0,040	0,185							
Dummy bonus top management	0,430	0,496							
Dummy beursgenoteerd	0,570	0,497							
Jaarlijkse verandering resultaat	2,930	1,557	-0,262	-0,913	0	2	3	4	5
Dummy verlies	0,160	0,363							
Dummy specialisatie >50% uren	0,163	0,370							
Dummy specialisatie > 4 klanten	0,540	0,499							
Dummy totaal overige dienstverlening > 30%	0,510	0,501							
Dummy other Assurance Services >30%	0,145	0,353							
Dummy NAS alleen belastingen > 30%	0,170	0,376							
Dummy NAS overig advies >30%	0,081	0,274							
Dummy tax en overig advies NAS >30%	0,329	0,471							
Dummy totaal overige dienstverlening 10-30%	0,258	0,438							
Dummy other Assurance Services 10-30%	0,272	0,446							
Dummy NAS tax 10-30%	0,212	0,409							
Dummy NAS overig advies 10-30%	0,120	0,326							
Dummy Tax+ overig advies 10-30%	0,216	0,412							
Dummy firma-klant relatie <4 jaar	0,110	0,313							
Dummy firma-klant relatie 4-5 jaar	0,371	0,484							
Dummy firma-klant relatie > 10 jaar	0,510	0,501							
Dummy duur relatie externe accountant-klant < 4jaar	0,370	0,484							
Dummy duur relatie externe accountant-klant 1 jaar	0,100	0,304							
Dummy duur relatie externe accountant-klant 4-5 jaar	0,237	0,426							
Dummy duur relatie externe accountant-klant > 5 jaar	0,390	0,487							
Dummy tenderdruk	0,220	0,412							
indien een variabele niet is verwerkt in het definitieve regressiemodel, dan is de variabele niet significant op p<0.05									
zie voor omschrijving variabelen de lijst met variabelen (bijlage 2)									

B. Correlatietabel																							
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
1 Dummy kritische grens	1	0,04	,177**	0,05	0,11	-0,01	-0,05	-0,08	0,00	0,00	-0,10	0,05	0,09	-,118*	0,08	0,06	-0,04	0,02	0,02	-0,03	,329**	-0,04	-0,02
2 Dummy toename resultaat >5%	0,04	1	-0,09	,207**	-0,02	-,123*	-0,06	,285**	0,03	0,00	0,02	-0,11	,218**	-0,05	,157**	-0,02	-,118*	0,11	-0,04	0,04	-0,09	,137*	-0,10
3 Dummy afname resultaat >5%	,177**	-0,09	1	0,10	,126*	-,132*	0,02	0,09	0,06	0,03	-0,09	0,03	,212**	-0,06	0,07	0,02	0,04	0,02	,122*	0,02	,266**	-0,04	-0,04
4 Dummy toename jaarrekeningpost >5%	0,05	,207**	0,10	1	-0,11	,123*	0,08	0,03	0,02	0,10	-0,10	0,01	,223**	-,135*	,176**	-0,08	-,206**	-0,04	-0,10	-0,05	-0,09	-,116*	-0,08
5 Dummy afname jaarrekeningpost >5%	0,11	-0,02	,126*	-0,11	1	,134*	0,02	0,02	0,06	,118*	-0,05	-0,08	0,11	0,04	0,06	-0,08	0,00	-0,07	0,02	0,07	0,02	0,05	-0,01
6 Dummy herrubricering	-0,01	-,123*	-,132*	,123*	,134*	1	0,10	-0,10	0,08	0,06	-0,07	-,135*	,138*	0,07	0,09	0,01	-,159**	0,10	-0,04	-0,10	-0,05	0,00	-0,06
7 Economische risico's	-0,05	-0,05	0,02	0,08	0,02	0,10	1	-,088*	,142**	,098**	,097**	,148**	-0,01	0,02	0,04	,134**	,099**	,080*	-,156**	-0,02	0,03	-,229**	-,173**
8 Compliance regelgeving	-0,07	,383**	0,05	0,00	-0,01	-0,09	-,093*	1	-,106**	-,206**	-,113**	-0,02	0,06	-0,03	0,02	0,00	-,084*	-0,01	-0,04	-,084*	0,01	0,06	-,074*
9 Agency conflict	-0,02	0,06	0,08	0,02	0,07	0,06	,182**	-0,05	1	,190**	,086**	,088**	-0,03	,071*	0,00	,214**	0,01	,069*	,169**	0,06	,193**	0,01	0,03
10 BR SR financiering	-0,01	-0,02	0,04	0,09	,138*	0,09	,096**	-,204**	,227**	1	,137**	,217**	-,151**	-,117**	,130**	,163**	0,06	-,129**	-0,02	,256**	0,01	0,06	-0,05
11 BR SR fraud	-0,09	0,03	-0,09	-0,10	-0,05	-0,09	,100**	-,092*	,111**	,158**	1	,130**	-0,01	0,00	,082*	0,04	0,04	,100**	-0,04	,086*	-0,01	,101**	-,071*
12 SR complexity en adhoc projecten	0,04	-0,11	0,02	0,01	-0,08	-,130*	,151**	0,03	,091*	,221**	,100**	1	-0,07	-0,04	0,04	,132**	0,01	-0,01	-0,07	,083*	0,02	0,03	-0,07
13 Dummy beursgenoteerd	0,09	,218**	,212**	,223**	0,11	,138*	-0,01	0,01	-0,04	-,159**	-0,02	-0,07	1	-,124**	-0,03	-,322**	-,211**	0,07	-,128**	-,151**	,130**	-0,07	-,145**
14 jaarlijkse mutatie resultaat	-,133*	-0,07	-0,05	-,163**	0,03	0,08	0,01	-0,06	,088*	-,075*	0,02	-0,02	-,131**	1	-,197**	,124**	-0,01	,122**	,099**	0,02	-0,01	0,00	,136**
15 Dummy verlies huidig boekjaar	0,08	,157**	0,07	,176**	0,06	0,09	0,04	0,04	0,01	,134**	,093*	0,04	-0,03	-,208**	1	0,03	-0,02	-0,02	-,073*	,239**	-0,01	0,03	-,093*
16 Omvang organisatie	0,04	-0,05	0,00	-0,08	-0,08	0,03	,169**	,083*	,265**	,184**	0,06	,197**	-,394**	,110**	-0,01	1	,182**	-0,04	,190**	,154**	0,05	,081*	,120**
17 Dummy duur relatie accountantsfirma-	-0,04	-,118*	0,04	-,206**	0,00	-,159**	,105**	-0,06	0,02	,083*	0,06	0,01	-,211**	-0,02	-0,02	,227**	1	,154**	,169**	0,07	0,01	0,05	,150**
18 Dummy duur relatie externe	0,02	0,11	0,02	-0,04	-0,07	0,10	,073*	0,02	0,06	-,144**	,123**	0,00	0,07	,131**	-0,02	-,095*	,154**	1	,128**	-,084*	-0,07	,120**	,186**
19 Dummy NAS belasting + overig advies	0,02	-0,04	,122*	-0,10	0,02	-0,04	-,159**	-0,02	,177**	0,01	-0,02	-0,06	-,128**	,108**	-,073*	,179**	,169**	,128**	1	-,250**	,440**	,206**	,704**
20 Dummy NAS belasting + overig advies	-0,03	0,04	0,02	-0,05	0,07	-0,10	-0,02	-,088*	,079*	,258**	,108**	,078*	-,151**	0,02	,239**	,161**	0,07	-,084*	-,250**	1	-,110**	,262**	-,176**
21 Dummy NAS overig advies > 30%	,329**	-0,09	,266**	-0,09	0,02	-0,05	0,03	-0,01	,211**	0,02	0,00	0,05	,130**	-0,01	-0,01	0,02	0,01	-0,07	,440**	-,110**	1	-,080*	0,06
22 Dummy NAS overig advies 10%-30%	-0,04	,137*	-0,04	-,116*	0,05	0,00	-,229**	,088*	0,02	0,06	,130**	0,03	-0,07	0,00	0,03	,087*	0,05	,120**	,206**	,262**	-,080*	1	,078*
23 D_NAS tax > 30%	-0,02	-0,10	-0,04	-0,08	-0,01	-0,06	-,174**	-,079*	0,01	-0,05	-0,07	-0,06	-,145**	,145**	-,093*	,099**	,150**	,186**	,704**	-,176**	0,06	,078*	1

*,**= significant op 5% resp. 1% niveau, tweezijdige toets

Onder de diagonaal zijn Pearson correlaties weergegeven en boven de diagonaal Kendall's tau b

zie voor omschrijving variabelen de lijst met variabelen (bijlage 2)

C. Regressieanalyse van diverse factoren op correctie controleverschil (n=277) ^a						
<p>Controleverschil niet-verwerkt_j = β_0 + β_1 kritische grens_j + β_2 resultaat verhogend>5%_j + β_3 resultaat verlagend>5%_j + β_4 dummy jaarrekening post verhogend>5%_j + β_5 dummy jaarrekeningpost verlagend>5%_j + β_6 dummy herrubricering_j + β_7 dummy beursgenoteerd_j + β_8 verlies_j + β_9 economische risico's_j + β_{10} compliance regelgeving_j + β_{11} agencyconflict_j + β_{12} Financieringsrisico_j + β_{13} frauderisico_j + β_{14} complex en ad hoc projecten_j + β_{15} dummy beursgenoteerd_j + β_{16} mutatie resultaat_j + β_{17} dummy verlies_j + β_{18} omvang organisaties_j + β_{19} firma-cliënt relatie > 10 jaar_j + β_{20} accountant-cliënt relatie > 5jaar_j + β_{21} ... β_{25} overige dienstverlening_j + ϵ_j</p>						
Logistic regressie met Wald-stats tussen haakjes	model 1	model 2	model 3	model 4	model 5	model 6
Dummy kritische grens	-2,139** (7,923)	-2,216** (8,293)	-2,139** (7,797)	-3,638** (16,542)	-3,596** (16,110)	-2,307** (8,781)
Dummy toename resultaat >5%	-1,623* (4,074)	-1,556* (3,906)	-1,631* (4,066)	-2,135* (5,308)	-2,202* (5,491)	-1,58* (3,936)
Dummy afname resultaat >5%	-2,182** (8,772)	-2,030** (6,985)	-2,139** (8,723)	-2,694** (11,653)	-2,742** (11,725)	-2,107** (7,339)
Dummy toename jaarrekeningpost >5%	-1,789* (6,096)	-1,529* (4,528)	-1,760* (5,793)	-1,251 (2,678)	-1,228 (2,559)	-1,424* (3,910)
Dummy afname jaarrekeningpost >5%	-0,746 (1,169)	-0,669 (0,960)	-0,715 (1,055)	-0,779 (1,123)	-0,762 (1,082)	-0,585 (0,778)
Dummy herrubricering	-2,147** (7,362)	-1,751* (5,855)	-2,139** (7,296)	-2,329** (6,555)	-2,509* (6,506)	-1,709* (5,775)
Economische risico's	4,014** (20,532)	3,249** (18,084)	-2,139** (20,455)	4,333** (23,730)	4,466** (23,072)	3,127** (16,027)
Compliance regelgeving	-3,260** (12,009)	-3,133** (11,142)	-2,139** (11,049)	-4,587** (17,828)	-4,585** (17,680)	-3,036** (11,045)
Agency conflict	-0,691** (10,109)	-0,461* (6,227)	-2,139** (10,127)	-0,976** (14,327)	-0,974** (14,239)	-0,439* (5,587)
BR SR financiering	-1,367** (11,581)	-1,089** (8,270)	-2,139** (11,383)	-1,312** (9,892)	-1,351** (10,153)	-1,122** (8,938)
BR SR fraud	-0,993** (8,948)	-0,862** (6,994)	-2,139** (8,193)	-1,084** (10,205)	-1,113** (10,313)	-0,812** (6,765)
SR complexity en adhoc projecten	1,257** (9,142)	1,176** (8,389)	-2,139** (8,972)	1,686** (11,803)	1,617** (10,295)	1,153** (8,202)
Dummy beursgenoteerd	-2,887** (15,450)	-2,569** (14,717)	-2,139** (14,639)	-3,731** (20,249)	-3,742** (20,400)	-2,497** (14,951)
jaarlijkse mutatie resultaat	0,600** (11,642)	0,521** (9,734)	-2,139** (10,610)	0,727** (13,905)	0,754** (13,779)	0,490** (9,764)
Dummy verlies huidig boekjaar	-2,649** (10,718)	-2,656** (9,746)	-2,139** (10,228)	-3,552** (15,664)	-3,448** (14,389)	-2,813** (11,803)
Omvang organisatie	0,525** (7,229)	0,533** (7,670)	0,508* (6,279)	0,747** (10,448)	0,728** (9,711)	0,509** (7,576)
Dummy duur relatie accountantsfirma-klant > 5	-2,305** (15,285)	-1,863** (13,322)	-2,139** (15,262)	-2,798** (18,630)	-2,885** (18,406)	-1,831** (12,691)
Dummy duur relatie externe accountant-klant > 5	-1,589** (7,428)	-1,408* (6,201)	-2,139** (7,220)	-1,101 (3,622)	-1,066 (3,336)	-1,341** (5,517)
Dummy NAS belasting + overig advies > 30%	1,431* (5,166)		1,493* (5,012)			
Dummy NAS belasting + overig advies 10%-30%		-0,361 (0,299)	0,207 (0,083)			
Dummy NAS overig advies > 30%				4,743** (17,715)	4,808** (18,089)	
Dummy NAS overig advies 10%-30%					0,612 (0,294)	
Dummy NAS belasting > 30%						-0,122 (0,041)
Constant	1,861 (1,655)	1,635 (1,433)	1,861 (1,660)	1,953 (1,653)	2,010 (1,755)	1,657 (1,494)
-2loglikelihood	160,92	166,40	160,84	142,92	142,63	166,65
Cox en Snell R ²	0,50	0,49	0,50	0,53	0,53	0,49
Nagelkerke R ²	0,70	0,68	0,70	0,74	0,74	0,68
Hosmer en Lemeshow goodness of fit	1,880 ^{ns}	5,239 ^{ns}	3,434 ^{ns}	7,352 ^{ns}	8,408 ^{ns}	5,199 ^{ns}

*,**= significant op 5% resp. 1% niveau

zie voor omschrijving variabelen de lijst met variabelen (bijlage 2)

^a 4 missende waarden