

THE THESES IN ENGLISH

Thesis 1

It is typical to audit applications that they are basically motivated by compliance with the regulations describing the conditions of auditing and accounting.

Thesis 2

The subject of auditing of the entities should be the examination of the occurrence of phenomena constituting its asset contents; nevertheless, audit applications focus on accounting regulation and/or on the systems of internal standards requiring the mapping of the entities in the accounting. The inconsistencies of the occurrence of phenomena to be reflected in the asset contents in the course of the accounting mapping process of the entities, and reflected in order to comply with the system of standards, do not appear in the audit reports.

Thesis 3

Audit applications should focus on the observation and review of demand satisfying process realized by accounting information system.

The systems of standards set up in the course of international applications consider the auditing of the IT system a part of the audit only while the auditing of IT systems has not yet really been integrated in the Hungarian regulations, consequently, it does not exactly appear in the Hungarian applications either. In Hungarian applications, the examination of IT system takes place in compliance with the Hungarian regulations.

Thesis 4

The sampling methodology appearing in the planning and implementation process of audit applications should be based on the dynamic system movements of phenomenon appearances implementing the demand satisfying process of the entities, reflected in the accounting mapping process. The Hungarian regulations of audit applications should provide the statistical methodological conditions and possibilities related to the above. In the lack of this, the application surfaces of the Hungarian audit process are not able to perform the samplings outlined by the statistics and consistent with that.

Thesis 5

The international regulation surfaces of auditing describe for the internal audit of the entities a system of standards consistent with the auditing methodology, which increases the reliability level of accounting systems implemented by the entities. By the general application of these systems of standards in Hungary, at the same time, the possibility would be provided that they constitute an immanent element of the audit process.