



Our International Offer for Auditors and Tax Consultants

Software
Service
Consulting
Knowledge

We meet all your requirements

DATEV has been established to assist auditors, tax consultants, lawyers, and their clients. We support our customers on a global scale with software, services, consulting and education. In this time of globalisation and international exchange, our customers and their clients can rely on the efficient network that DATEV has set up. This makes us the specialist partner for SMEs and SMPs. The range of services covers auditing solutions and, in some countries, tax consulting solutions such as accounting, payroll, taxation, office management and ERP systems for enterprises.

Welcome to DATEV

DATEV was founded in 1966; the name is an abbreviation derived from the German term for 'data processing'. DATEV is an information service provider and a software company with a global approach. Today, we offer a variety of information and telecommunication services – and data processing, of course. DATEV supports auditors, tax consultants, lawyers and their clients on an international level. Our programs meet

the specific national legal regulations and auditing standards, and we comply with the International Standards on Auditing (ISA). Our customers consider their clients' economic achievements as a guarantee for their own future within the profession. Likewise, DATEV rates the success of its customers highly. This is why customer orientation and sustainability are our top priorities, right from the word go.

Shaping the future – together

DATEV works with its customers and clients to shape the future together. This is achieved by collaborating on product development and by identifying new services required by customers and clients. Furthermore, our programs are compliant with current legal and fiscal regulations. We serve as a contact partner for public administrations, chambers, and professional associations.

01 Audits



'I need an all-in-one solution to meet national and international auditing and accounting standards. Is it possible to adapt the audit program to a client's company size? Is DATEV software risk-oriented?'

02 Cross-border controlling and reporting



'How can I best manage my foreign subsidiary? I need all the important business data concerning the subsidiary at my headquarters. Is it possible to transfer the data quickly and easily?'

03 Financial statements and reports



'Could you help me prepare financial statements for my clients with a formal report? Can I import the clients' data into the DATEV system?'

International offer for auditors and tax consultants

- 1 Audits
- 2 Cross-border controlling and reporting
- 3 Financial statements and reports
- 4 Consolidation
- 5 Digital data analysis
- 6 Continuing education

Our International Office Search (IOS) program is a database which gives our customers the opportunity to find other SMPs to cooperate with on a permanent or assignment basis. When assisting customers who operate internationally, DATEV provides support through contacts and network partners. These partners in turn help DATEV customers support and advise their respective clients.

> Further information

www.datev.com

04 Consolidation



'I need a solution for preparing consolidated financial statements according to national and international accounting standards. Can DATEV help me to convert the subsidiaries' financial statements to the group currency? Will the consolidated report comply with the group's corporate design?'

05 Digital data analysis



'I have to extract and analyse data in order to audit or prepare financial statements. At the same time, I have to support my client's risk management – and all of this on an ongoing basis. Which programs does DATEV offer that would manage these tasks?'

06 Continuing education



'Education, training and support are the foundation of the high-value services I offer to my clients. Therefore, my employees and I need to be up to date in legal and fiscal regulations. Does DATEV offer information and training services?'

1 Get clarity throughout the process

For the interested public, the opinion of an auditor needs to be clear and understandable. This is why auditors work on the basis of defined common standards on a global scale. The International Federation of Accountants (IFAC) has published the International Standards on Auditing (ISA). The final set of clarified ISA and the International Standard on Quality Control (ISQC 1) are already effective, and auditors from all over the world are required to comply with them.

DATEV Audit for auditing financial statements

Our software solution for auditors supports the entire audit process, from accepting the job, planning the audit, auditing the internal control system and performing the audit procedures, to creating the audit report.

Accounting data from other ERP systems can be imported in all different formats and with all kinds of numeric or alphanumeric account numbers. The imported layout can be saved in order to use it in the following years.

DATEV Audit helps to create and manage the audit documentation with checklists and presents the audit results in a formal audit report. The ISA-compliant working papers allow efficient and scalable audit documentation: All audit steps are initiated in the master docu-

ment which leads the user to the corresponding program features. The documentation is structured according to the professional audit process. The results of all audit steps are collected in the master document to document the audit performed.

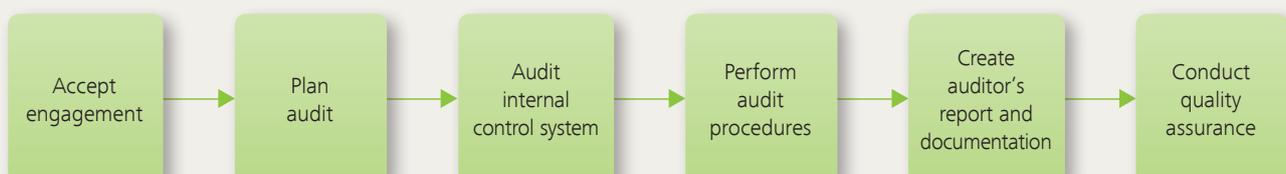
The minimum documentation requirements are displayed clearly, e.g. in table form. As an option, an extended documentation in a separate working paper can be used for additional assistance. This separate working paper is automatically created and opened for editing. The results of this working paper are also transferred into the master document.

The scope of the necessary audit procedures as well as the corresponding audit documentation can be adapted to the size and specific business conditions of

the client. The ISA working papers are available in several languages. The language can be changed with a single click. This multi-language support can counteract possible language barriers when exchanging documents in an international audit team.

By inserting individual report elements, ratios or spreadsheets, for example, or by structuring the text with bullet points and numbers, the working papers and reports can be customised.

A file and reference system, which is tailored to the structure of the working papers, supports management and documentation of all audit activities. Comprehensive documentation of the audit procedures is necessary for review and quality assurance.



Consistent support during the entire audit process with DATEV Audit

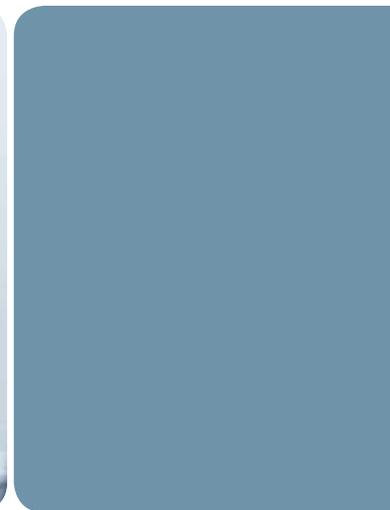
DATEV Audit

ISA compliance

Audit customisation

Documentation

DATEV Sampling



DATEV Sampling – integrated into DATEV Audit or as a stand-alone version

DATEV Sampling helps auditors to use audit sampling when performing audit procedures. It can be applied for testing controls and details. DATEV Sampling provides the auditor with means for designing and selecting an audit sample as well as for evaluating the results from the sample. It is also possible to use Monetary Unit Sampling (M.U.S) and stratified sampling for value-weighted selections. The population from which the sample is selected can be imported from DATEV Journal Analyzer or Microsoft® ¹⁾ Excel files. The program can be applied to simulate all sampling methods, even without importing any data. The auditor can save

the results in a local data path, or directly into the File Manager of DATEV Audit.

Sampling methods:

- Compliance test
- Attribute sampling
- Variable sampling
 - hypothesis testing
 - serial number generator
- Monetary Unit Sampling (M.U.S.)
- Stratified sampling



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2 Bring transparency to your businesses abroad

Companies' international business activities often start with a successful import/export business and then develop through cooperations into a formal representation in the target country. Cross-border controlling and reporting safeguards the management of the subsidiary and reporting to the parent company. DATEV has developed a solution which makes the subsidiary's accounting data compatible with, as well as transparent and meaningful, to the headquarters.

Streamline your international controlling process

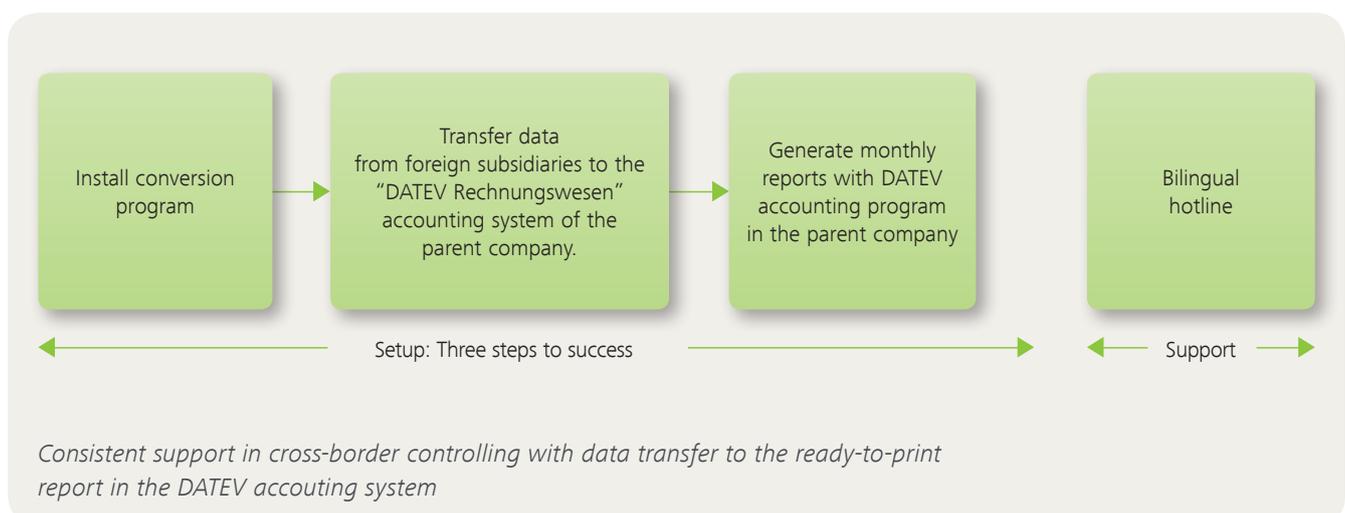
Good management is essential for a company's success in global markets. When a company manages subsidiaries abroad, cross-border controlling and reporting can be especially challenging. In order to uphold high standards in every part of an international company, standardized data and smooth information flows are a must. With the DATEV Controllingpaket international, it is possible to optimise international data flow between parent company and subsidiaries.

The package comprises a conversion program, set-up assistance, and customer support. Your final result will be both gratifying and practical: All the accounts of your subsidiaries can be easily imported into the accounting systems DATEV Mittelstand Faktura mit Rechnungswesen.

After importing the data into the accounting system of the parent company, all known business reports can be generated – as if the foreign subsidiary were a German company. This way, the headquarters no longer needs to control all undertakings during the year.

There is now a clear view of essential information, namely data regarding turnover, costs, profit, liquidity, as well as receivables and liabilities. A seamless exchange of company information over national borders is required to achieve this.

When setting up cross-border controlling and reporting, the parent company needs a partner that has its focus on the tax law and business implications from the outset.



DATEV Controllingpaket international

Data import

Information flow

Reporting

Take your business to the next level

- Easy to use: Processes data from subsidiaries and automatically imports it into the accounting systems DATEV Mittelstand Faktura mit Rechnungswesen
- Smooth: Optimizes the flow of business data between the parent company and the subsidiary – without language barriers and with standard business analysis and reporting tools
- Always on schedule: Meets your deadlines with precision

- Helpful: Simplifies cross-border controlling during the year

➤ Further information

- DATEV Controllingpaket international quick video: www.datev.com/cross-border
- You can find further information on English-language evaluations at www.datev.de/info-db/1034765, and further foreign-language evaluations in chapter 3 of the “International tätige Mandanten beraten” brochure (Art. no. 10301).



3 Make your numbers easy to read

Preparing a financial statement is a very important task for companies in order to meet legal requirements and the demands of various stakeholders. According to legal standards, the preparation has to be timely and accurate, understandable for stakeholders and well documented. Many companies use the support and expertise of tax consultants for this purpose. DATEV supports tax consultants with an integrated and reliable solution for preparing, documenting, reporting, and presenting financial year data. We offer solutions for SMEs when preparing annual financial statements in accordance with national accounting regulations.

DATEV Report for creating financial statements

DATEV Report offers convenient support when creating annual financial statements. Various types of evaluation are available to select from, for example, the balance sheet or profit and loss statement. Reports and evaluations may be customised. The program guarantees data consistency throughout the report.

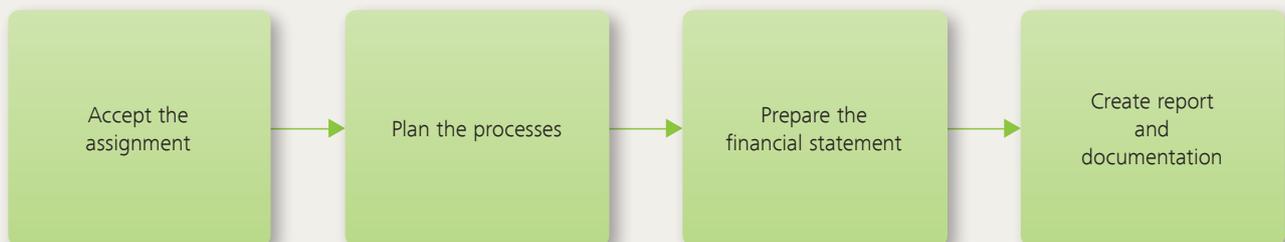
DATEV Report creates financial statements required to make important business decisions that affect the continued operations of the company. Then, financial analysis is performed on these statements, providing management with a more

detailed understanding of the figures. These statements are also used as a part of management's annual report to stakeholders. Have your financial statements compiled in the form of a marketing brochure, using fine-quality paper with expressive graphics and photos. Use this information in a smart way, for example for your client presentations.

Documentation is necessary to prove what procedures have been performed, what evidence has been obtained, and what conclusions have been drawn. Checklists ensure that the important steps and calculations have been made; they guide you through the entire preparation process. Individual checklist items

remind the user of client-specific tasks. Accounting information can be imported from various accounting systems. Benefit from consistent working procedures and identical program features used in DATEV Audit and DATEV Report. Less training is needed if you are already used to working with a DATEV program.

The information obtained can be used as a basis for consolidated financial statements (see chapter 04).



Preparation of annual financial statements and reports with DATEV Report

DATEV Report

Statement customisation

Documentation

Legal compliance

Compliant with the applicable audit standards

- Easy-to-understand reports for stakeholders
- Preparation of financial statements in compliance with national and international legal requirements
- Consistent working procedures and uniform features
- Documentation of the preparation of financial statements
- High-quality reports
- Checklists to guide you through the preparation process
- Import of templates for data entry from various financial accounting systems



4 See the whole picture at a glance

According to International Accounting Standards, a parent company is obliged to present consolidated financial statements of all entities under its control. The consolidated accounts should provide a true and fair view of the financial and operating conditions of the group. Consolidation includes the complex process of currency conversion and eliminating and consolidating intercompany transactions. The results are presented in one single financial statement which complies with the company's corporate design.

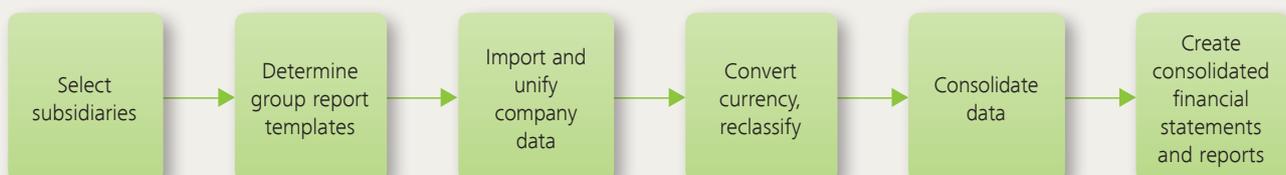
DATEV Konsolidierung for consolidated financial statements

DATEV Konsolidierung allows you to prepare a consolidated financial statement according to national and international standards. It allows you to work with data from various accounting systems by unifying the charts of accounts, converting various currencies and eliminating intercompany transactions. Company ratios are derived from this data, for example, to analyse product lines or regions. The consolidated financial statements can be created with monthly, quarterly or annually budgeted or planned data. DATEV Konsolidierung provides a tool which helps to create

customised reports. Have your financial statements compiled in the form of a marketing brochure, using high-quality paper with expressive graphics and photos. Use this information in a smart way, for example, for your client presentations.

Documentation is necessary to prove what procedures have been performed, what evidence has been obtained, and what conclusions have been drawn. Checklists ensure that the necessary steps and calculations have been made. They guide you through the entire preparation process. Individual checklist items remind the user of client-specific tasks.

Benefit from consistent working procedures and the same program features used in DATEV Audit and DATEV Report. Less training is needed if you are already used to working with a DATEV program.



Consolidate annual financial statements and reports with DATEV Konsolidierung

DATEV Konsolidierung

Intercompany transactions

Report customisation

Consistent procedures

Consolidated accounts provide a true and fair view of the groups position

- Efficiently create consolidated financial statements for the group or subsidiary in compliance with legal requirements – possible for monthly, quarterly or annually budgeted and planned data
- Consolidate financial statements from various countries
- Transfer and align the various financial statements into the group's classification
- Reclassify data according to the legal regulations of the parent company
- Convert to the group's currency
- Eliminate intercompany transactions
- Create a customised report for consolidated financial statements according to the requirements of stockholders
- Document the process of preparing consolidated financial statements
- Use checklists which guide you through the entire preparation process
- Benefit from consistent working procedures and uniform features
- Import templates for data entry from various financial accounting systems



5 Gain insights fast

Auditors face increasing expectations when performing audit analyses in order to get a better insight into the risk and control issues of the company they are auditing. Manual sampling often takes days to be completed and does not provide the reliability required by the international and national auditing standards. Large volumes of data and tight time frames make it necessary for audit teams to work more efficiently, while obtaining dependable results. Risks that may have otherwise gone undetected can be identified, allowing management to take action.

DATEV Data Assurance Framework for analysing large volumes of data

Based on ACL™¹⁾, DATEV offers a powerful program for digital data analysis with an ergonomic and user-friendly interface. The software provides a variety of analysis steps for almost all data types. Even large volumes of data can be processed easily and quickly.

Our solutions for professional data analysis support you in performing all audit procedures and plausibility checks. The intuitive and easy-to-use interface helps you navigate quickly through the analysis steps. The results of the analysis are presented in tables and charts, making it possible to identify important information at a glance.

All information, data, and analysis results are processed and displayed in the program. DATEV Data Assurance Framework²⁾ works with almost any data format (ASCII, Microsoft Excel, Microsoft Access, dBase, ODBC, etc.) and ensures high-speed data processing. The original data is safe from manipulation because the read-only access protects it from being altered or overwritten. Special log files record all actions and analyses. Predefined analysis steps allow you to obtain results very quickly, even if you are not familiar with the program. Complex mathematical and statistical analysis (Benford Analysis, Chi-square Goodness-of-fit test, etc.) can also be processed easily.

DATEV Data Assurance Framework already comprises various predefined analysis steps, making it possible to start right away!

For example:

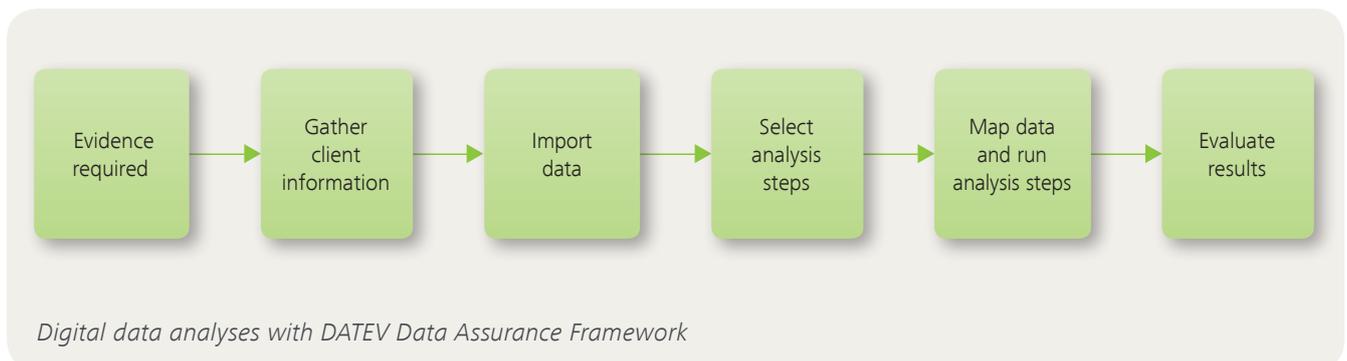
- Benford Analysis, for detecting an unusually frequent appearance of certain digits
- Gaps, for detecting missing entries in sequential data
- Duplicates, for detecting duplicate entries in sequential data
- Time series analysis, to check how revenue has developed in comparison to material usage

Analysis steps for working with SAP®/3™ data are also provided, for example:

- Company structure
- Accounting
- Authorisation concept

¹⁾ ACL and the ACL logo are registered trademarks of ACL Services Ltd., 1550 Alberni Street, Vancouver BC, Canada, 2004.

²⁾ Also available as DATEV Data Assurance Package including ACL™.



DATEV Data Assurance Framework

Predefined analysis steps

Intuitive navigation

dab:exporter

Developer's Kit

Business intelligence in risk and control issues

- Intuitive and easy-to-use interface helps you to navigate quickly through the analysis steps
- Complex mathematical and statistical analyses can be processed easily
- Predefined analysis steps for typical analyses
- The dab:exporter allows you to import and process almost all data types, including large volumes of data
- The results are presented clearly in charts and tables
- The plug-in Developer's Kit makes it possible to create individual analysis steps or to customise the default steps



6 Stay up to date

Current information on changes – especially legal and economic amendments – is essential for providing excellent service to clients. So it is important for this information to be distributed to all practitioners in order to keep their knowledge up to date and the quality of services within your organisation on a high level. That is why short notice and on-demand learning are needed to meet your requirements. Today's technology enables learning and training at any time, anywhere and at a rate that suits you, without the need for travel. Some professional organisations have defined a minimum number of hours education their members need to complete. If appropriate, training units can also meet this requirement – anytime, anywhere.

DATEV Education keeps your knowledge up to date

DATEV Education is a globally accessible eLearning service for advanced education. The contents are provided as video courses. Once acquired, these courses can be accessed as you need them. Additional documents, which are mainly Microsoft® 1) PowerPoint files, are linked to the video courses. The documents are available for download.

For some countries, the DATEV Education courses can be used as part of the minimum education requirements as stipulated by local authorities. In this way, you can establish a professional in-house education system for all your employees, without them travelling or spending too much time out of the office.

New content is added constantly, covering national and international topics. This material is compiled in cooperation with various professional organisations.

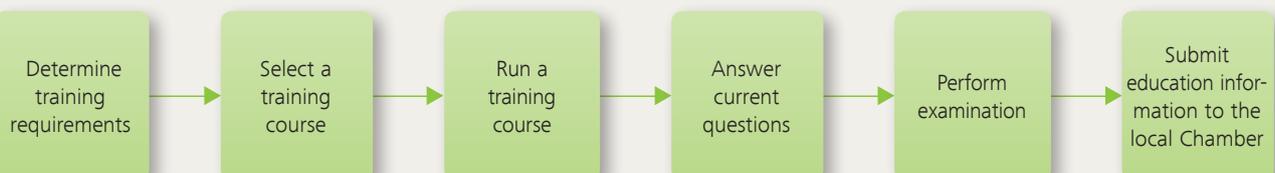
National law, administrative requirements and high-court legal judgments are covered by DATEV Education, in addition to international features.

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Increase quality standards in your office with DATEV Education

- Keep your knowledge up to date in order to provide excellent services
- Maintain and enhance the quality of your work

- Use the seminars offered by DATEV to keep up to date on amendments in law, administrative requirements and high court legal judgments
- Profit from professional content provided by experts, and from our cooperation with various professional organisations
- Benefit from localised offers which also fulfil national requirements for pursuing additional professional qualifications
- Take advantage of the possibility of an individual platform for education in your office
- The solutions are aligned with standards and the corresponding legal framework for the respective countries



Consistent support in further education with DATEV Education

DATEV Education

eLearning

Tailored courses

Updated content



Shaping the future – together!

DATEV software, services, consulting and knowledge offer many opportunities to develop your consultancy. We help to support and develop your consulting expertise. With the assistance of DATEV's forward-looking strategies, you will quickly advance into new business segments. Whatever your plan may be, you can shape the future successfully with DATEV.

www.datev.com

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