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# MONTIFIC

## Test Report

### for evaluating Internal Financial Control Assessor Training Programme

by Memolux



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**Amendment history**

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1	0	31.10.2010	All	JI (Memolux)	Creation
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**Distribution list**

Project partners

**Quality System References**

ISO 9001 compliant planning and review processes defined by the MONTIFIC Quality Management Plan and the MONTIFIC Test Plan are applied.

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## **1 Introduction**

### **1.1 Objective**

The objective of the Partner's Test Report is to provide feedback for validating the Internal Financial Control Assessor Training Programme based on testing and evaluating usability of the online course contents implemented in Moodle by using multilingual interoperability framework, and the multilingual features of the examination related to Internal Financial Control Assessor - Integrated Skill Card.

### **1.2 Background**

From 2008, an innovation transfer project called Multilingual ONTOlogy for Internal Financial Control (LLP-LDV-TOI-2008-HU-002) co-funded by the European Commission is enhancing the Internal Financial Control Assessor Training Programme by implementing a terminology and ontology interoperability framework for achieving the following specific objectives:

- Facilitating local training providers (trainers) and trainees in using their own languages based on multilingual ontology,
- Involving European Certification and Qualification Association for providing online exams and certification programme in more local languages,
- Supporting certification holders (assessors) and wider potential user communities by utilizing common knowledge (terminology) in different countries and working environments,
- Further developing multilingual e-content tools based on the terminology and ontology interoperability framework (online learning, certification and assessment portals).

The currently revised Internal Financial Control Assessor skill card – being integrated with Governance Capability Assessor - was originally developed and implemented by a previous project (Project number: HU/B/05/B/F/PP-170013) also carried out with the financial support of the Commission of the European Communities under the LEONARDO DA VINCI Programme (2005-2007).

### **1.3 Purpose of the Deliverable**

The Deliverable presents the partner's feedback from implementing the test and evaluation processes of

- the online course contents implemented in Moodle by using multilingual interoperability framework, and
- the multilingual features of the ECQA examination based on the Internal Financial Control Assessor – Integrated Skill Card.

### **1.4 Scope of the Deliverable**

This deliverable contains:

- online course and exam content evaluation through training of trainers
- summary evaluation

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This deliverable does not include:

- content specifications
- test plan

### **1.5 Acronyms and Definitions Used**

<b>Acronym</b>	<b>Description</b>
COSO	COSO Internal Control – Integrated Framework
COSO ERM	COSO Enterprise Risk Management — Integrated Framework
ECQA	European Certification and Qualification Association
IFCA	Internal Financial Control Assessor
ISO/IEC 15504	International Standard of Process Assessment
MONTIFIC	Multilingual ONTOlogy for Internal Financial Control
Moodle	Modular Object-Oriented Dynamic Learning Environment
SPICE	System Process Improvement and Capability Determination

### **1.6 References**

- [1] ISO/IEC 15504-1:2004 Information technology -- Process assessment -- Part 1: Concepts and vocabulary  
ISO/IEC 15504-2:2003 Information technology -- Process assessment -- Part 2: Performing an assessment  
ISO/IEC 15504-2:2003/Cor 1:2004  
ISO/IEC 15504-3:2004 Information technology -- Process assessment -- Part 3: Guidance on performing an assessment  
ISO/IEC 15504-4:2004 Information technology -- Process assessment -- Part 4: Guidance on use for process improvement and process capability determination  
ISO/IEC TR 15504-7:2008 Information technology -- Process assessment -- Part 7: Assessment of organizational maturity
- [2] The Committee of Sponsoring Organizations of the Treadway Commission (COSO):
- Internal Control — Integrated Framework (1992)
  - Enterprise Risk Management – Integrated Framework (2004)
  - Internal Control over Financial Reporting — Guidance for Smaller Public Companies (2006)
- [3] ECQA Certified Skill Cards of Governance SPICE Assessor and Internal Financial Control Assessor
- [4] MONTIFIC Test Plan for evaluating Internal Financial Control Assessor Training Programme

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## 2 Online course and exam content evaluation

### 2.1 Approach

The goal of the project is to enhance the multilingual usability of the COSO based Internal Financial Control process reference model in online learning environment and to extend the supporting glossary functionality in the direction of an ontology. This is supposed to reach a level of semantic interoperability of the content elements according to international ISO standards in the field of terminology.

The MONTIFIC ontology model is used in the following use cases and with specific functionalities:

- 1) A Multilingual Glossary in 5 languages with terms in the following 3 categories: GRC, Audit, ISO/IEC 15504), enabling students to familiarize themselves with the terms and their definitions in this field of study of financial auditing in several languages.
- 2) A Learning Ontology in English appearing on top of the learning platform (Moodle) course pages, enabling students to organize their learning paths and their learning behaviour according to this conceptual structure.
- 3) A Multilingual Internal Financial Control Ontology (in the form of a Moodle Glossary and based on the terms of the COSO reference model and providing structured contents for all IFCA skill elements). This module provides ontology-based (thus semantics and knowledge oriented) access to the specific knowledge structure of the COSO based reference model and also used for developing the IFCA skill card based self-assessment and examination test questions in 5 languages.
- 4) Automatic glossary-type linking from course content pages to terms contained in the Moodle glossaries. This feature allows users to switch of 5 languages but also to complement their lexical knowledge in each of their working languages on domain-specific terms.
- 5) Manually set links between course pages of the Learning Ontology and the individual Learning Elements. This feature enhances the highly hyper-textual nature of the system by another dimension of lexical connections between the concepts of the ontology, i.e. the knowledge organization model and of the textual learning elements.

### 2.2 Performance evaluation

The MONTIFIC related performance criteria are based on the usability of the above use cases:

Criteria	Measurement	Implemented/Used by the Test Partner
E-learning functionalities	number of implemented use cases by Moodle and Self-assessment and Exam portals	all of the above
Multilingualism	number of used language options per use-cases	1) EN, HU 2) EN, HU 3) EN, HU 4) EN, HU 5) EN, HU

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Re-usability	<ul style="list-style-type: none"> <li>used e-learning (Moodle) course implementations</li> <li>number of languages used by course implementations</li> <li>number of languages used by students during courses</li> <li>number of registered new users of MONTIFIC related e-learning courses</li> </ul>	<ul style="list-style-type: none"> <li>Memolux</li> <li>EN, HU</li> <li>EN, HU</li> <li>ca. 30 (in 2010)</li> </ul>
Examination	<ul style="list-style-type: none"> <li>selected examination bodies under ECQA platform</li> <li>number of trial examinees</li> <li>number of full certificates (fully achievement of all learning elements)</li> </ul>	<ul style="list-style-type: none"> <li>Memolux</li> <li>17</li> <li>16</li> </ul>
Validation	<ul style="list-style-type: none"> <li>number of trainers involved</li> <li>number of answered trainers' feedback questions</li> <li>average trainers' rating (scale 1-10)</li> <li>testing partner's overall satisfaction rating (scale 1-10)</li> </ul>	<ul style="list-style-type: none"> <li>4</li> <li>20</li> <li>8,9</li> <li>8,9</li> </ul>
Documentation	<ul style="list-style-type: none"> <li>list of involved trainers with test schedules</li> <li>number of trainers' evaluation reports</li> <li>testing partner's feedback report</li> </ul>	<ul style="list-style-type: none"> <li>available</li> <li>4</li> <li>available</li> </ul>

### 2.3 Training of Trainers Events

Event	Place, Time	Name of participants	Background
Internal	Memolux, 15-17 July 2010	Bozóki Olga, Gyepessy Ferenc	Chief Audit Executives (internal auditors)
Internal	Memolux, 28-29 October 2010	Pappné Tóth Beáta, Kováts Péter	M-Audit Ltd. CPA

Trainers were carefully selected by criteria of having professional practice in (internal, external, quality, etc.) audit fieldworks.

Testing opportunities by trainers were not limited to single events. Tests were organized parallel to local professional meetings, such as conferences and workshops and by involving directly training experts with appropriate professional background for using the online MONTIFIC learning services during the project lifetime.

Trainers had choice to use the learning services either by test accounts (test/test for Moodle and test777/test777 for Self-assessment and Exam portal) or by normal registrations (e.g. to perform exams by themselves as well). Personal contact and tutorial help for the test participants were provided and they were asked to fill the feedback reports.

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## 2.4 Trial ECQA Exams

Trial exams were organized using multiple choice test questions:

Language	Related course or event	Time	Number of exam participants	Coverage of Learning elements (1-20)	Average of passed Learning elements	Number of evidenced content failures	Number of full certificates (passing all 20 Learning elements)
HU	Internal Auditor Senior Training	June – Oct 2010	17	1-20	18,8		16

Trial exams were organized for testing multilingual functionalities of the ECQA exam portal. The participants were selected as senior internal audit professionals, so they showed quite homogenous competency level and interest in exam taking.

### *Identified content failures:*

Some minor translation issues of the exam questions were identified and corrected.

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### 3 Summary evaluation

TRAINING COURSE EVALUATION FORM – COMPUTER BASED TRAINING AND EXAM				
Test period: April - October 2010				
Number of feedbacks: 4				
Average rating from evaluation forms (1 through 10)		Lowest (1)	Value	Highest (10)
1	Are the objectives of the course clear?	unclear	9,00	very clear
2	Do you agree that the correct objectives are targeted?	definitely disagree	9,25	completely agree
3	Does the course meet the stated objectives?	ineffective	9,50	exceeded
4	Does the course sustain your interest?	dull	9,00	very interesting
5	Is the information presented in a logical sequence?	illogical	8,50	very logical
6	Are the information materials relevant and presented clearly?	irrelevant and unclear	9,00	very relevant and clear
7	Is the content of the course relevant to your job?	irrelevant	8,75	very relevant
8	Do the examples or illustrations help you learn?	little or no value	9,00	greatly aided in learning
9	Do the practice exercises help you learn?	little or no value	8,25	greatly aided in learning
10	Do you feel you gained valuable knowledge from the course?	learned nothing	9,50	very valuable knowledge
11	How easy was it to start the on-line (Moodle) course?	difficult	7,75	very easy
12	How easy was it to navigate through the on-line course?	difficult	8,25	very easy
13	Does the learning ontology help to understand course structure and content relationships?	little or no value	8,75	greatly aided in learning
14	Do multilingual glossaries help you learn in your own language?	little or no value	9,50	greatly aided in learning
15	Do multilingual COSO terms help you learn in your own language?	little or no value	9,50	greatly aided in learning
16	Do automatic links to multilingual glossary items help you to understand course content?	little or no value	9,25	greatly aided in learning
17	Do learning portal functionalities help you to perform self-assessment and exam successfully?	little or no value	9,00	greatly
18	Are the multiple choice questions are relevant for the learning objectives?	irrelevant	8,50	very relevant
19	Do you agree that the multilingual features of the self-assessment and exam portal increase recognition and geographical coverage of the training programme?	definitely disagree	9,50	completely agree
20	Have you got appropriate knowledge and online support to teach the course content at your workplace by yourself?	disabled	8,00	fully enabled
Suggestions for improvement:				
<ul style="list-style-type: none"> <li>• More practice exercises is recommended to better fulfil the exam</li> </ul>				
General comments:				