

SMP (AUDIT FIRM) AND SME (AUDITEE)

Presented by

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24 June 2021

Understanding:

Small- and Medium-Sized Practice (SMP)

An accounting practice/firm that exhibits the following characteristics:

- Its clients are mostly small- and medium-sized entities (SMEs);
- External sources are used to supplement limited in-house technical resources; and
- It employs a limited number of professional staff.

What constitutes an SMP will vary from one jurisdiction to another

(Guide to Using ISAs in the Audits of Small- and Medium-Sized Entities, Volume 1, Core Concepts, 4th Edition, IFAC, 2018, page 4)

SMPs and SMEs

Small and Medium-Sized Entities (SMEs) are generally “other than a listed entity”

(Guide to Using ISAs in the Audits of Small- and Medium-Sized Entities, Volume 1, Core Concepts, 4th Edition, IFAC, 2018, page 215)

• SMPs

- Small Medium Practices (SMPs)
- Small and Medium Audit Firms
- Auditor

• SMEs

- Small Medium-sized Entities (SMEs)
- Small Listed Entities and Medium Listed Entities
- Client (Auditee)

- Small Listed Entity
- Emiten Skala Kecil (ESK)

- Total assets, not more than Rp50 billion based on the financial statements on document for registering purpose; and
- Not controlling (direct or indirect) by entity who are not ESK or ESM; and/or entity has total assets more than Rp250 billion.

- Medium Listed Entity
- Emiten Skala Menengah (ESM)

- Total assets, more than Rp50 billion up to Rp250 billion based on the financial statements on document for registering purpose; and
- Not controlling (direct or indirect) by entity who are not ESK or ESM; and/or entity has total assets more than Rp250 billion.

LAPORAN KEUANGAN

Emiten Biasa	Emiten Skala Kecil	Emiten Skala Menengah
<p>Untuk efek Ekuitas: Audit untuk 3 tahun terakhir</p> <p>Untuk efek hutang /sukuk: Audit untuk 2 tahun terakhir atau sejak berdirinya.</p>	<p>Audit 1 (satu) tahun terakhir atau sejak berdirinya.</p>	<p>Audit 2 (dua) tahun terakhir atau sejak berdirinya.</p>
Menggunakan SAK	Dapat menggunakan SAK ETAP	Menggunakan SAK

Catatan SAK ETAP

Jika menerapkan SAK ETAP maka Emiten Skala Kecil **dikecualikan** dari kewajiban pemenuhan Peraturan No. VIII.G.7 tentang Penyajian Dan Pengungkapan Laporan Keuangan Emiten Atau Perusahaan Publik.

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The screenshot shows a web browser window with the URL pppk.kemenkeu.go.id/in/post/paket-aplikasi-atlas. The page title is "Paket Aplikasi ATLAS" dated 11/5/2021. The main content states: "Aplikasi ATLAS versi 2.1 dapat diunduh melalui laman berikut ini." and "Untuk panduan dapat diakses pada laman [Panduan Aplikasi ATLAS](#)". Below this, a file download section shows "aplikasi-atlas-version-2.1.xlsx" with a "BACK" button. The footer includes the PPPK logo and contact information: "Pusat Pembinaan Profesi Keuangan, Sekretariat Jenderal - Kementerian Keuangan, Gedung Djuanda II Lantai 19-20, Jalan Dr.Wahidin Raya No 1 Jakarta 10710". Social media icons for Facebook, Twitter, and Instagram are also present.

Audit Software (Risk Assessment, Risk Response, and Reporting) provided by PPPK-Ministry of Finance.
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SOSIALISASI DAN DISKUSI ATLAS DENGAN TOPIK: RISK ASSESSMENT 2



Komite *Small Medium Practices* (SMPs) IAPI mengadakan sosialisasi dan diskusi panel ATLAS dengan topik :

“Risk Assessment 2”



Sambutan
Handoko Tomo
Ketua Komite SMPs IAPI



Narasumber
Esika Wahasri
Anggota Komite SMPs IAPI



Narasumber
Andhita Yukihana
Anggota DSPAP II IAPI,
Dosen Program Pendidikan
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Moderator
Rudy Prasetyo
Kepala Divisi Organisasi
Hubungan Kelembagaan
dan Pengembangan Profesi IAPI

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Sosialisasi dan Diskusi ATLAS dengan Topik: Risk Assessment 2

SOSIALISASI 8 (DELAPAN) PERATURAN ASOSIASI DAN 2 (DUA) RANCANGAN AWAL PERATURAN ASOSIASI ATAS PERUBAHAN ANGGARAN DA SAR DAN ANGGARAN RUMAH TANGGA IAPI TAHUN 2021

PPL WAJIB AKUNTAN PUBLIK DI BIDANG PEMBINAAN & PENGAWASAN TAHUN 2021

URGENSI PENERAPAN ENGAGEMENT QUALITY CONTROL REVIEW (EQCR) DAN PERAN KOMITIKO

Conducted by IAPI every month

Free of Charge

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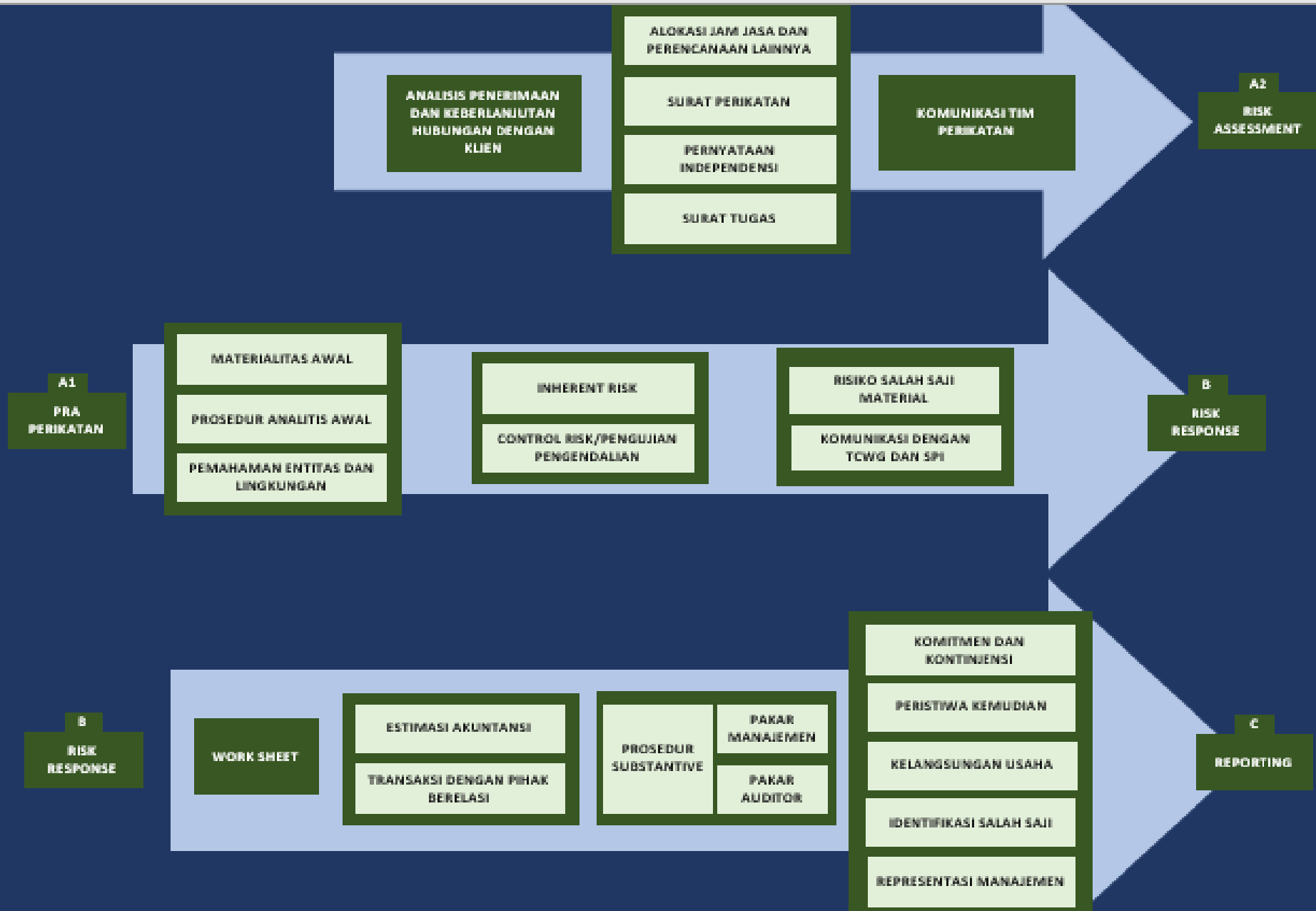
ATLAS

AUDIT TOOL AND LINKED ARCHIVE SYSTEM

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A1



ATLAS

AUDIT TOOL AND LINKED ARCHIVE SYSTEM

CONTENT

A1	PRE-ENGAGEMENT	A2	RISK ASSESSMENT	B	RISK RESPONSE	C	COMPLETING AND REPORTING	D	GENERAL
A110	Analisis Penerimaan dan Keberlanjutan Hubungan dengan Klien	A210	Materialitas Awal	B100	Worksheets	C110	Penilaian Materialitas Akhir	D100	Input Laporan Keuangan
A120	Alokasi Jam Jasa dan Perencanaan Lainnya	A220	Prosedur Analitis Awal dan Audit Strategy Memorandum Awal	B210	Estimasi Akuntansi	C120	Prosedur Analitis Akhir	D200	Lampiran
A130	Surat Perikatan	A230	Pemahaman Entitas dan Lingkungan	B220	Transaksi dengan Pihak Berelasi	C200	Reviu Pengungkapan LK	D300	Singkatan
A140	Surat Tugas	A240	Inherent Risk (IR)	B230	Peristiwa Kemudian	C300	Penelaahan Mutu	D400	Petunjuk Pengisian Singkat
A150	Pernyataan Independensi	A250	Control Risk (CR)	B240	Kelangsungan Usaha	C400	Evaluasi Bukti Audit		
A160	Komunikasi Tim Perikatan	A260	Komunikasi Dengan TCWG dan SPI	B250	Representasi Manajemen	C510	Reviu LAI		
		A270	Risk of Material Misstatement (RoMM)	B260	Pakar Auditor	C520	Audit Final Memorandum		
		A280	Audit Strategy Memorandum Update	B270	Pakar Manajemen	C530	Laporan Auditor Independen Final		
				B280	Komitmen dan Kontijensi				

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Thank
You