

# Developing Audit Manual Design for Audit of Small and Medium-Sized Entities and Applying Data Sharing in Cloud to Increase Audit Efficiency

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**Abstract.** This study aims to design a special audit manual for small and medium-sized entities (SME) and the application of the cloud in the audit process to improve the efficiency of financial statement audits by small and medium-sized practitioners (SMP). This qualitative research with a case study approach and data collection from documentation, interviews, and direct observation from a public accounting firm in Indonesia. This study develops a simple audit manual design for audit of SME and applying cloud during audit process. Developing manual audit design refers to the guide to using ISAs in the audit SMEs was prepared by International Federation of Accountants (IFAC) and then customize according to Public Accounting Firms needed. The use of the cloud can speed up the audit process through easy data sharing, electronic data archives, and teamwork monitoring. In addition, the scalability of using the cloud can help SMPs increase their productivity, especially during the current pandemic. The research uses a single case study approach due to limited access to key information. The scope of the audit manual design is only at the risk assessment stage. Applying cloud in the audit process only uses the free features of the service provider. The results of the study helped SMPs to implement a simple audit manual and use the cloud to increase the audit efficiency of SME. This study pays high and specific attention to the audit of SME. The majority of the audit research studies concentrate on the big audit firm practices.

**Keywords:** Small and Medium-Sized Entities, International Standards on Auditing, Manual Audit, Data Sharing

## 1 Introduction

Most of the Public Accounting Firms and their potential clients today are small and medium-sized entities or SMEs [1]. The availability of the number of public accountants in Indonesia is not comparable to business units, especially in SMEs segment [2][3]. The SMEs segment needs attention especially for Public Accounting Firms whose clients are small and medium-sized entities or for small and medium-sized public accounting firms which are abbreviated as “SMPs”, most of whose clients are small and medium-sized entities.

The low audit quality of SMEs is also an issue in this segment [4][5]. Arfiansyah [6] tested audit quality in Indonesia using the IFAC framework and found 36.55% did not meet audit quality requirements. This condition encourages Public Accounting Firms to maintain audit quality and at the same time operate efficiently to retain clients and remain competitive [7][8].

Small entity auditing is a “specialty” with many challenges, such as limited internal controls with possible management breaches of controls, or less sophisticated documentation

and systems [8]. In addition, cost-effectiveness to achieve an adequate level of confidence in the audit that must be provided and borne by the Public Accounting Firm is a pressure in itself, so that many auditors are unable to provide services in a cost-effective and timely manner [4][9]. On the one hand, the auditor must minimize operational costs, on the other hand, seek to maximize audit quality [4].

Efficiency in conducting audits without lowering quality allows auditors to remain competitive and retain their clients [7][8]. Efficiency can be achieved with audit automation [9][8], electronic audit review process [10], adjust audit standards to allow for deviations from those required [11].

Automation and electronic reviews are certainly related to the use of information and communication technology which need a cost. In the world of information and communication technology, the term cloud computing is one of the most widely discussed keywords [12]. Kartika [13] explained that the use of cloud computing is an attractive option for non-big-four public accounting firms because of its relatively low cost and its scalability.

World standard makers have held discussions several times on the question of whether auditing standards or international standards on auditing (ISAs) are appropriate for SMEs with one of the solutions offered is the comprehensive guide to implementing ISAs for SMEs issued by the International Federation of Accountants or abbreviated as IFAC [14][15][16][17]. Public Accounting Firms may implement ISAs efficiently by adapting ISAs to the client profile and culture of the Public Accounting Firm [9]. IFAC [18] has published a practical guide to implementing ISAs for auditing SMEs in the fourth edition. This guide helps audit firms efficiently and proportionately apply International Standards on Auditing for audits of small and medium-sized companies. This new edition is designed for use by all practitioners and reflects the latest changes to the ISA [18].

ABC Public Accounting Firm is one of the affiliated International Public Accounting Firms, has more than 30 partners [19]. Based on the results of preliminary observations and documentation obtained, the ABC Public Accounting Firm has an audit manual in electronic form with Microsoft Word and Excel formats that are not automatically linked. This manual is applied to all financial statement audit assignments and is not specific to auditing small and medium-sized entities. This research focuses on one branch of the ABC Public Accounting Firm (ABCx) in Indonesia. This branch was formed in 2015 with the joining of a partner who was previously a partner at another Public Accounting Firm. The client size is mostly small and medium-sized entities.

ABCx Public Accounting Firm engage financial statement audit assignments for 69 entities during 2019 and 48 of them were small and medium sized entities. The team involved in the financial statement audit assignment is a partner and manager, three supervisors, 18 senior and junior auditors. Each assignment usually involves a partner, a manager, a supervisor, a senior and one or two junior auditors. The process of reviewing and filing audit work papers is still done manually and at the transitional stage of electronic filing.

The use of two audit manuals at the ABCx Public Accounting Firm is expected to be a solution to the problems described previously. Standard audit manual that has been available to audit large and complex entities and special audit manuals for small and medium entities. As previously explained, IFAC has provided a guide to implementing ISAs for auditing SMEs, so that this guide can be used by ABCx Public Accounting Firm in compiling a simple audit manual specifically for auditing SMEs. Based on the results of preliminary interviews with ABCx Public Accounting Firm Partners stated that it is very possible for ABCx Public Accounting Firm to implement two audit manuals. In addition, the implementation of data sharing in the cloud is expected to help the ABCx Public Accounting Firm to speed up the process of switching

electronic paperwork filings and to help speed up the audit process through easy sharing of data via the cloud, so as to speed up the audit process through easy data sharing, archives electronic data, and teamwork monitoring.

Based on this, the focus of this article is to design a special audit manual for small and medium-sized entities and the application of data sharing in the cloud in the process of auditing financial statements by the ABCx Public Accounting Firm. The design of the audit manual refers to the guidelines for implementing the International Standards on Auditing (ISA) in auditing small and medium-sized entities compiled by the International Federation of Accountants (IFAC) and then adjusted according to the needs of the ABCx Public Accounting Firm. Scope The design of the audit manual at the ABCx Public Accounting Firm includes audit working papers at the risk assessment stage as described in the draft guideline for implementing ISAs for SMEs prepared by IFAC.

In addition, this research also designs the use of data sharing in the cloud using the Google Drive data storage service, so that it can speed up the audit process through easy data sharing, electronic data archives, and teamwork monitoring. Scope The design of implementing data in the cloud uses the google drive data storage service and is only limited to the free features of the google drive service. Through the design of the audit manual and the implementation of data sharing in the cloud, it is expected to increase audit efficiency at the ABCx Public Accounting Firm.

## **2 Literature Review**

IFAC [18] has published a practical guide to implementing ISAs for auditing SMEs in the fourth edition. This guide helps audit firms efficiently and proportionately apply International Standards on Auditing for audits of small and medium-sized companies. This new edition is designed for use by all practitioners and reflects the latest changes to the ISA. This guide is non-authoritative in nature regarding the application of ISAs.

The definition of SMEs refers to the guidelines for using ISAs in Small and Medium Entity Audits prepared by IFAC with the support of the SMPs Committee, which is defined as an entity that concentrates ownership and management on a small number of individuals and one or more of the following conditions, that is uncomplicated transactions, simple record keeping process, multiple lines of business and multiple products within business lines, simple internal controls, few levels of management with responsibility for various controls, and few employees [18].

The guidelines for implementing ISAs for auditing SMEs consist of three stages, that are risk assessment, risk response and reporting [18]. At the risk assessment stage, the auditor's objective is to identify and assess material misstatements [20]. At the risk response stage, the auditor's objective is to obtain sufficient and appropriate audit evidence in accordance with the risks of material misstatement that have been identified and assessed at the risk assessment stage [20]. At the reporting stage, the auditor's objective is to formulate an audit opinion based on the evidence obtained at the risk response stage [20].

At the risk assessment stage, ISA 315.3 explains that the auditor's objective is to identify risks of material misstatement due to error or fraud at the financial statement level and at the assertion level, through an understanding of the entity and its environment, including the company's internal control, so as to obtain a basis for designing and respond to the assessed risks of material misstatement [18]. The main activities at the risk assessment stage consist of deciding to accept or reject the assignment, planning the audit, carrying out risk assessment procedures, and documenting findings and any changes to the audit plan [18]. These activities

must be in line with the quality control provisions that refer to the standard of the accountant's code of ethics [20].

The process for accepting and continuing an engagement is illustrated by the initial six questions that must be answered to decide whether to accept or reject an assignment, is the engagement risk acceptable to the firm? Does the Public Accounting Firm have adequate staff, resources, time and competence? Is Public Accounting Firm independent? Free from conflicts of interest? Are the preconditions of the engagement met? Has an approved engagement letter (signature) been obtained? and Specifically for the first-year audit, is the opening balance materially misstated? [18].

The auditor plans the audit through three activities that are determining materiality, audit team discussions and overall audit strategy [18]. Determination of materiality is carried out in two stages, firstly determining overall materiality and specific materiality [18]. Audit team discussions benefit from increasing audit productivity and effectiveness as well as audit staff development [18]. The main area that can be used as a topic of discussion is the sharing of insights about the entity, its management style, operations and objectives [18]. The development of a comprehensive audit strategy begins at the time of engagement and is developed with information from the past year's audit experience, information from preliminary activities (client acceptance and sustainability questionnaires), discussions with the client about whether or not there has been a change in the operations of the audited entity, information from other parties about the entity being audited, and other relevant information [18].

Carrying out risk assessment procedures consists of four main activities, namely the auditor will identify and assess inherent risk, identify and assess control risk, communicate internal control weaknesses and assess the risk of material misstatement at the financial statement and assertion level [18]. IFAC [18] illustrates a risk identification working paper covering risk assessment procedures, documenting risk identification in the form of a risk register or in the form of a memo and determining the types of risks identified. Assessing risk involves considering two attributes of risk, namely the likelihood of misstatement as a result of the risk (likelihood to occur) and how big the monetary impact would be if the risk occurred [18].

ISA 315.12 requires the auditor to obtain an understanding of internal control relevant to the audit [18]. The auditor is required to obtain an understanding of internal control relevant to each audit engagement, applicable to all sizes of the entity [20]. Evaluation of internal control is a process that consists of four steps, what risks must be mitigated, identification of whether the internal controls designed by management have mitigated the identified risks, test whether the identified controls are functioning, and document the relevant controls.

The use and adoption of data sharing in the cloud by auditors must be supported using electronic working papers. Electronic filing of audit files will automate some administrative functions, and provide additional flexibility to the audit team, such as certain working papers can be directly accessed according to the archiving index, files and documents can be easily shared and reviewed by other parties in remote locations, folders and new audit documents can be created, renamed, moved, copied, or removed from the index, detailed indexes can be collapsed to reveal their overall structure, or expanded as needed, making it easier to see the big picture and find important documents, specific documents can be protected passwords for enhanced security; and access to audit files may be restricted to authorized personnel [18].

Data in the cloud known as the data as a service (DaaS) model aims to solve problems related to data management by providing a cloud-based data center [12]. DaaS gives enterprises the option to be relieved of the burden of data management and risk by using a third-party cloud-based provider [12]. DaaS not only provides more economical and easily accessible data

handling and management in one location, but also allows multiple geographically distanced users to access critical business data [12].

Audits can apply data sharing in the cloud in the audit process through features offered by cloud service provider applications, and one of the cloud service providers that can be used for electronic paperwork administration is Google Drive [21]. Google drive is a google application to store various files on google that can be accessed anywhere including file sharing, file access customization, and can be accessed from various types of devices such as smartphones, tablets or computers without service fees [21].

### **3 Research Methods**

This study uses a qualitative approach through a case study at Public Accounting Firm of ABCx. This study uses primary data sources. The data sources of this research are documentation, interviews, and direct observation. The documentation used as a source of data in this study is the Public Accounting Firm of ABCx audit manual, ongoing and completed audit work papers which include risk assessment working papers. The interview technique used is semi-structured. The selected resource persons are parties who are competent and directly involved in the assignment of financial statement audits at Public Accounting Firm of ABCx, namely partners, managers, supervisors, and senior audits. Direct observation is carried out on the activities of the audit team, such as supervision carried out by partners, managers and supervisors, communication between teams, review processes, the use of Google Drive as a data sharing tool.

This study uses a data analysis strategy of 'developing a case description'. The analytical strategy organizes the case studies according to several descriptive frameworks. The analytical technique used in this study is 'pattern matching'. The concept of 'pattern matching' can be interpreted as pattern matching and in this case the pattern is technical in nature, namely an idea or idea. Pattern identification is carried out at the initial proposition stage, which is a pattern that is literary and subsequently, pattern identification is carried out empirically obtained through the object of research and analysis is carried out by matching the pattern in the initial proposition and empirical pattern.

### **4 Result and Discussion**

The working paper design index is shown in table 1. The working paper design index refers to the chart described by IFAC [18]. The aim is to align the index on the draft working paper with the concepts in the guide for implementing ISAs for SMEs, so that training and independent auditors can easily refer to the guidelines for implementing ISAs for SMEs. The worksheet index uses numbers. The reason is that the use of numbers is more practical than the alphabet for Public Accounting Firm of ABCx auditors. In addition, auditors at Public Accounting Firm of ABCx are also familiar with the index using numbers sequentially.

**Table 1.** Index of working paper design

Related Activities	Documentation on ISAs for SMEs	Index of working papers	
Evaluation of the eligibility criteria for using the SMEs audit manual		00.00	Eligibility of using SMEs audit manual (Questionnaire)
Perform initial engagement activities	- List of risk factors - Independence - engagement letter	10.11	Receive and continue an audit assignment (Questionnaire) + compliance with KAP QC
		10.12	Engagement letter
Planning an audit	- Materiality - Audit team discussion - Comprehensive audit strategy	10.21	Overall audit strategy (Memo)
		10.22	Determining and using materiality
		10.23	Audit team discussion (agenda)
Perform risk assessment procedures	- Business risk & fraud - Significant risk - Design/implement relevant internal controls	10.31	Trial balance analysis
		10.32	Identifying and Assessing Risks: Understanding Business and Its Environment in General
		10.33	Identification of Pervasive (Financial Statement Level) and General IT Controls
		10.34	Understanding of significant business areas, conducting walkthroughs and internal control tests:
		10.34	a. Cash receipts
		10.34	b. Payment
		10.34	c. Sales and accounts receivable
		10.34	d. Purchases and accounts payable
		10.34	e. Payroll (bonuses, commissions, etc.)
		10.35	Understanding of accounting estimates
		10.36	Understanding of the closing process for preparing financial statements
	10.37	Understanding of related party transactions	
	Assessing risk:	10.38	Complete the risk assessment process
	- LK level	10.39	Documentation of management responses and auditor responses to significant risks
	- Assertion level		

(Research Results)

At the beginning of the index working paper design, there are eligibility criteria for the use of an audit manual whose purpose is to ascertain the criteria for SMEs clients that can be audited using this audit manual. Public Accounting Firm of ABCx has two audit manuals audit design, the first is a special manual for large entities and another one is a special manual for SMEs. The application of these two manuals audit leads the eligibility criteria for using the proper manual for the audited entity very important.

The design audit working paper for the perform initial engagement activities consists of two working papers are the receive and continue an audit assignment (questionnaire) and an engagement letter. Availability of financial statement information is added to the working paper of the receive and continue an audit assignment from the original format illustrated by IFAC

[18]. The auditor may provide assistance to the entity if the unavailability of the information is within the tolerable limits of the auditor. Cowperthwaite [9] explains that one of the audit steps to complete audit assignments on micro entities is to assist management in preparing financial statements. The application of cloud computing was also added to the draft audit engagement letter. The auditor confirms to management the audited entity's willingness to share information using the internet and the use of the cloud, then proceeds to add this clause to the audit engagement working paper.

The working paper at the audit planning activities consists of three working papers: the overall audit strategy in the form of a memo, determining and using materiality, and an audit team discussion in the form of an agenda. In general, the format of this working paper is almost the same as the original illustration from IFAC [18]. The design of the overall audit strategy working paper helps auditors at Public Accounting Firm of ABC plan a more comprehensive audit because previously there was no working paper with the content and purpose similar to this working paper in the manual audit Public Accounting Firm of ABC. The results of the interviews also emphasized the importance of this working paper, especially the education process for SME clients through discussion of audit strategy with the audited entity. The design of the audit team discussion work paper is more conceptual than the previous Public Accounting Firm of ABC audit manual format. This working paper contains an agenda that helps the auditor on any points that need to be discussed.

The design of the trial balance analysis working paper fully refers to the working paper format in the ABCx Public Accounting Firm of audit manual. Trial balance analysis is an important part of identifying risks, such as analysis of trends in income and expenses, changes in assets and liabilities and the auditor can also conduct interviews with the audited entity's personnel on these trends and changes.

The design of the working paper on understanding business and its environment refers to an illustration from IFAC [18]. The concept of the narrative was added to this working paper. Auditors are asked to create a narrative about the entity's business and environment. The identification of risks in this working paper design prepared based on the sources of risk, the first part is a business risk and fraud and the second part specifically for fraud risk. Auditor assesses risk based on the likelihood of the risk occurring and the monetary impact on a scale of 1-5. The combination of the two is used as a combined score to assess whether a risk is included as a significant risk or not.

The design of the pervasive control identification work paper (financial statement level) and general IT controls is almost the same as the original illustration from IFAC [18]. The working paper is divided into three points that are control environment, risk assessment, and general IT control. This working paper requires the auditor to add a description of the questions or observations made by the auditor to prove that the control exists. The design of this working paper discusses the three main parts of control because the explanations related to other components like information system control, control activities, and monitoring are discussed separately in other working paper designs.

The design of the working paper for understanding significant business areas and conducting walkthroughs and internal control tests was a recommendation from partners during the interview session. Based on the results of observations and interviews, the practice of Public Accounting Firm of ABCx to conduct business understanding and control are combined through a set of samples of transactions. The auditor conducts interviews with clients to understand the company's business, conduct walkthroughs, and test internal controls for each transaction. According to partners Public Accounting Firm of ABCx, this condition needs to be re-evaluated, and the audit process can be carried out better, as referring to the illustrate working paper from

IFAC [18]. Partners at Public Accounting Firm of ABCx suggested looking at the draft of SMET (Small and Medium-Sized Entities Audit Manual) working paper prepared by the Institute of Chartered Accountants of Sri Lanka which is designed to assist practitioners in the application of Sri Lanka auditing standards to audit small and medium-sized entities. The design of the working paper is almost the same as the original illustration from SMET.

The design of the working paper on understanding accounting estimates fully refers to the working paper prepared by SMET. This working paper contain the auditor's understanding of accounting estimates in the audited entity in relation to the reporting framework used by the entity. In addition, the auditor also reviews relevant accounting estimates in the previous period.

Working paper design of understanding of the closing process of preparing financial statements is important because SMEs have limited resources, including human resources in the form of accounting personnel. Generally, the auditor will be involved in the process of preparing the client's financial statements in the form of briefings and discussions with the client, so that the client can complete his financial statements.

The design of the related party transaction understanding working paper fully refers to the illustration by SMET. The main procedure carried out to complete this working paper is to ask the client (inquire) about the name of the related party, the nature of the relationship, the nature of the transaction, the level of influence, inquiries regarding transactions with related parties outside of normal business activities, authorization of transactions to related parties.

The design of working paper completing the risk assessment process is translated into significant accounts. The auditor must also describe the business processes associated with significant accounts, and then describe the inherent risk and control risk for each assertion in significant accounts. Auditors must also provide comments regarding the results of the risk identification they have carried out.

The implementation of cloud computing at Public Accounting Firm of ABCx is carried out in five stages. At the client acceptance evaluation stage, the auditor must discuss with the client their willingness to share information using internal and cloud services such as Google Drive to facilitate data sharing and speed up the audit process. Auditors should educate their clients by explaining the advantages and ease of using the cloud. The second stage, the auditor discusses with the client during the presentation of the overall audit strategy working paper. At this time the auditor must discuss the technicalities of various data with the client, such as agreeing on personnel who can access the data, folderization format and others. The next stage, the auditor will arrange for personnel and clients who can access data to Google Drive. This setting is very important to maintain the security of client data. Next, the auditor uses the "back up and sync" application from Google Drive (such as using Google Drive) to make it easier for the auditor to synchronize each working paper, so that the data being worked on can be shared with the audit team in real time. Supervisors supervise through team activities on Google Drive. This supervision process becomes easy, because supervisors can easily monitor the progress of work, such as what data has been received, work papers that have been completed by the audit team because through the back up and sync application all working papers and audit data from the team can be accessed on time. latest. The last stage, after the assignment is completed, the auditor is given the opportunity to complete his working papers in approximately 60 days, including the review process. After that, the files on Google Drive will be moved to the hard drive.



## 5 Conclusion

This study aims to develop a simple auditor manual design specifically for auditing small and medium-sized entities (SMEs) and implementing cloud in the audit process at Public Accounting Firm of ABCx to improve the efficiency of financial statement audits. Public Accounting Firm of ABCx has a general audit manual and used for all entities. The majority clients at Public Accounting Firm of ABCx are SMEs. The audit manual design refers to the illustration of ISA implementation for SMEs compiled by IFAC (2018) and cloud implementation via Google Drive.

The index of the working paper design can be seen in table 5.1. The working papers are divided into three main groups that are performing initial engagement activities, the planning audit and finally the performing risk assessment procedures. Another major reference used in this design is SMET (Small and Medium-Sized Entities Audit Manual) compiled by the Institute of Chartered Accountants of Sri Lanka.

The implementation of the cloud using the Google Drive application is carried out through five stages, namely agreeing with the client the use of Google Drive during the preliminary survey, discussion of technical data-sharing with clients, setting access for authorized personnel, auditors using Google's back up and sync applications, and finally is the supervision of a supervisor or manager. Data security issues are important to notice. In addition, internet stability and speed are important aspects for the good implementation of Google Drive during the audit process.

This study uses a single case study approach due to limited access to key information. To get a more comprehensive audit manual design, and suitable for auditing SMEs, ideas and ideas from other entities are needed, so that the generalization of results for other Public Accounting Firms will be better. The scope of the audit manual design is only at the risk assessment stage. Other studies may develop designs at the risk response audit stage and the reporting audit stage. Apart from this, this design can also be developed into a web-based design. The cloud deployment in the audit process only uses the free features of the service provider. This research only uses the free features of Google Drive. Other research is expected to develop facilities or data sharing capabilities that have more features and are more concerned with issues of data security and privacy.

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