

# ADOPTSI DAN IMPLEMENTASI ISA DI INDONESIA

**BANDI**

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## Learning Objective

1. Apa SPAP, ISA?
2. Bagaimana penyebaran SPAP adopsian ISA
3. Apa perbedaan utama isi ISA dengan SPAP
4. Apa yang bisa dilakukan oleh dunia akademis terkait adopsi ISA oleh IAPI

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## PENDAHULUAN

LO: 1

- IAPI telah mengadopsi standar pemeriksaan internasional, *International Standards on Auditing (ISA)*.
  - rekomendasi Bank Dunia, dan sebagai negara anggota G-20, Indonesia mengadopsi ISA.
  - G-20 mendorong anggotanya menggunakan standar profesi internasional.
- Audit atas laporan keuangan dimulai pada atau sesudah 1 Januari 2013 menerapkan ISA

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## PENDAHULUAN

LO: 1

### Standar Profesional Akuntan Publik (SPAP)

- disusun oleh **Dewan Standar Profesional Akuntan Publik Institut Akuntan Publik Indonesia (DSPAP IAPI)**.

### *International Standards on Auditing (ISA)*

- dikeluarkan oleh *International Federation of Accountants (IFAC)*
- melalui ***International Auditing and Assurance Standards Board (IAASB)***.

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## SPAP

LO: 1

### SPAP

- adalah kodifikasi berbagai pernyataan standar teknis
- yang merupakan panduan dalam memberikan jasa bagi akuntan publik di Indonesia

SPAP meliputi standar-standar berikut:

1. Standar Auditing
2. Standar Atestasi
3. Standar Jasa Akuntansi dan Review
4. Standar Jasa Konsultasi
5. Standar Pengendalian Mutu

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## ISA

LO: 1

### ISA

- adalah standar profesional untuk pelaksanaan audit keuangan atas informasi keuangan

ISA meliputi standar-standar berikut:

- 1 Respective responsibilities
- 2 Audit planning
- 3 Internal Control
- 4 Audit evidence
- 5 Using work of other experts
- 6 Audit conclusions and Audit report
- 7 Specialized areas

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## ISA: 1. Respective responsibilities


 LO: 1

### ISA meliputi standar-standar berikut:

1. ISA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing
2. ISA 210 Agreeing the Terms of Audit Engagements
3. ISA 220 Quality Control for an Audit of Financial Statements
4. ISA 230 Audit Documentation
5. ISA 240 The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements
6. ISA 250 Consideration of Laws and Regulations in an Audit of Financial Statements
7. ISA 260 Communication with Those Charged with Governance
8. ISA 265 Communicating Deficiencies in Internal Control to Those Charged with Governance and Management
9. ISA 299 Responsibility of Joint Auditors

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## ISA: 2. udit planning


 LO: 1

### ISA meliputi standar-standar berikut:

1. ISA 300 Planning an Audit of Financial Statements
2. ISA 315 Identifying and assessing the risks of material misstatement through understanding the entity and its environment
3. ISA 320 Materiality in planning and performing an audit
4. ISA 330 The auditor's responses to assessed risks

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## ISA: 3 Internal Control

LO: 1

ISA meliputi standar-standar berikut:

1. ISA 402 Audit Considerations Relating to an Entity Using a Service Organization
2. ISA 450 Evaluation of Misstatements Identified during the Audit

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## ISA: 4 Audit evidence

LO: 1

ISA meliputi standar-standar berikut:

1. ISA 500 Audit Evidence
2. ISA 501 Audit Evidence – Additional Considerations for Specific Items
3. ISA 505 External Confirmations
4. ISA 510 Initial Engagements - Opening Balances
5. ISA 520 Analytical Procedures
6. ISA 530 Audit Sampling and Other Means of Testing
7. ISA 540 Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures
8. ISA 550 Related Parties
9. ISA 560 Subsequent Events
10. ISA 570 Going Concern
11. ISA 580 Written Representations

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## ISA: 5 Using work of other experts

LO: 1

ISA meliputi standar-standar berikut:

1. ISA 600 Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors)
2. ISA 610 Using the Work of Internal Auditors
3. ISA 620 Using the Work of an Auditor's Expert

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## ISA: 6 Audit conclusions and Audit report

LO: 1

ISA meliputi standar-standar berikut:

1. ISA 700 Forming an Opinion and Reporting on Financial Statements
2. ISA 701 Communicating Key Audit Matters in the Independent Auditor's Report
3. ISA 705 Modifications to the Opinion in the Independent Auditor's Report
4. ISA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report
5. ISA 710 Comparative Information - Corresponding Figures and Comparative Financial Statements
6. ISA 720 The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements

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## ISA: 7 Specialized areas

LO: 1

ISA meliputi standar-standar berikut:

1. ISA 800 Special Considerations-Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks
2. ISA 805 Special Considerations-Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement
3. ISA 810 Engagements to Report on Summary Financial Statements
4. International Standard on Quality Control (ISQC) 1, Quality Controls for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements

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## AKSES SPAP - ISA

LO: 2

Gambar 1: Masuk portal: [www.ifac.org](http://www.ifac.org)



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## AKSES SPAP - ISA

LO: 2

**Gambar 2: Pilih Publication & Resources, untuk akses ISA**

The screenshot shows the IFAC website header with the logo and tagline 'Strengthening Organizations, Advancing Economies'. A search bar and language selector are visible. The navigation menu includes 'ABOUT IFAC', 'IFAC GLOBAL KNOWLEDGE GATEWAY', and 'INDEPENDENT STANDARD-SETTING BOARDS'. Below the menu, there are links for 'ABOUT IAASB', 'CLARITY CENTER', 'PUBLICATIONS & RESOURCES', 'PROJECTS', 'MEETINGS', 'NEWS & EVENTS', and 'CAG'. The main content area features the IAASB logo and the text 'Publications & Resources'.

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## AKSES SPAP - ISA

LO: 2

**Gambar 3: Jika belum register**

The screenshot shows the IFAC website header with the logo and tagline 'Strengthening Organizations, Advancing Economies'. Below the header, a message states: 'All publications are available to the public; however, you must register/login to view them.' An 'Important Note' follows, advising users to read the website Terms of Use. A copyright notice is also present: 'ALL RIGHTS ARE RESERVED. You may not reproduce, store or transmit in any form or by any means, electronic or otherwise, including photocopying, recording, or storage in any type of reference or information retrieval system, nor may you translate, modify or create derivative works or adaptations based on the text of any file, or any part thereof, without the prior written permission of the International Federation of Accountants (IFAC). Please direct permission requests to permissions@ifac.org. See also Permissions Information.' At the bottom, there are two buttons: 'Agree & Sign In' and 'Agree & Register'.

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# AKSES SPAP - ISA

LO: 2

Gambar 4: Jika telah register

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# AKSES SPAP - ISA

LO: 2

Gambar 5: Akses ISA melalui wikipedia.org

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# AKSES SPAP - ISA

LO: 2

Gambar 6: masuk portal IAPI.or.id

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# AKSES SPAP - ISA

LO: 2

Gambar 7: pilih publikasi pada portal IAPI.or.id

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## AKSES SPAP - ISA

Gambar 8: pilih "judul standar"

LO: 2

### STANDAR AUDIT

Home / Standar

NO	STANDAR	JUDUL	BACA	BELI
1	Kode Etik Profesi Akuntan Publik		BACA	BELI
2	Standar Pengendalian Mutu 1	Pengendalian Mutu bagi Kantor Akuntan Publik yang Melaksanakan Perikatan Asuransi Audit, Revisi, dan Perikatan Asuransi Lainnya dan Perikatan Selain Asuransi	BACA	BELI
3	Kerangka untuk Perikatan Asuransi		BACA	BELI
4	Standar Audit 200	Tujuan Keseluruhan Auditor Independen dan Pelaksanaan Audit Berdasarkan Standar Audit	BACA	BELI
5	Standar Audit 210	Persetujuan atas Ketentuan Perikatan Audit	BACA	BELI
6	Standar Audit 220	Pengendalian Mutu Untuk Audit atas Laporan Keuangan	BACA	BELI
7	Standar Audit 230	Dokumentasi Audit	BACA	BELI
8	Standar Audit 240	Tanggung Jawab Auditor Terkait dengan Kecurangan dalam Suatu Audit atas Laporan Keuangan	BACA	BELI
9	Standar Audit 250	Perimbangan atas Peraturan Perundang-Undangan dalam Audit atas Laporan Keuangan	BACA	BELI

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## SPAP LAMA VS SPAP ADOPSIAN ISA

LO: 3

SPAP adopsian ISA berbeda SPAP lama:

1. Penekanan pada Audit Berbasis Risiko
2. Perubahan dari *Rules based ke Principle Based*
3. Beralih dari model matematis
4. Menekankan pada Kearifan Profesional (*professional judgement*)
5. Melibatkan peran *Those Charged With Governance (TCWG)*

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## SPAP LAMA VS SPAP ADOPSIAN ISA

LO: 3

### SPAP adopsian ISA berbeda SPAP lama:

- SPAP lama mengacu pada standar *auditing* dari Amerika.
  - SPAP membagi standar menjadi tiga: Standar Umum, Standar Pekerjaan Lapangan dan Standar Pelaporan.
- ISA tidak membagi standar seperti halnya SPAP.
  - Penyajian standar-standar yang ada di ISA sudah mencerminkan proses pengerjaan *auditing*.

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## SPAP LAMA VS SPAP ADOPSIAN ISA

LO: 3

### Pekerjaan audit ISA dibagi dalam enam thp:

1. persetujuan penugasan (*agreement of engagement*),
2. kedua melakukan pengumpulan informasi, pemahaman bisnis dan sistim akuntansi klien, serta penentuan unit yang akan diaudit,
3. pengembangan strategi audit. Hal ini dilakukan dengan memperhatikan *access inherent list*,
4. *execute the audit*, yaitu mulai melaksanakan audit. Pada saat melaksanakan audit ini, akan dilakukan *test of control*, *substantive and analytical procedure* dan *other substantive procedure*,
5. mulai membentuk opini, dan
6. membuat laporan audit

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## KAJIAN TENTANG IMPLEMENTASI ISA

LO: 4

### Apa yang bisa dikaji?

- pemahaman tentang ISA dan organisasi yang menyusunnya,
- perbedaan ISA dengan SPAP lama,
- permasalahan yang muncul pada implementasi ISA, dan
- Riset tentang pihak-pihak yang kompeten dan terkait langsung dengan implementasi ISA.
- Akuntan Publik (AP) dan Kantor Akuntan Publik (KAP) terkait dengan adopsi ISA
  - “sejauh mana efektivitas”,
  - “permasalahan yang muncul” atas adopsi ISA

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## KAJIAN TENTANG IMPLEMENTASI ISA

LO: 4

### Entry point:

- Data AP per Nopember 2016 tercatat 1.186 AP dan 404 KAP
- terdapat sanksi administratif atas Akuntan Publik dan KAP oleh **PPPK** Kemenkeu RI

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## KAJIAN TENTANG IMPLEMENTASI ISA

LO: 4

Entry point: **Sanksi atas Akuntan Publik oleh PPPK**

No	Jenis Sanksi	Jenis Pelanggaran	Jumlah AP yang dikenakan sanksi
1	Rekomendasi	Penyampaian laporan PPL	41
		SKP tidak terpenuhi	37
2	Peringatan	SPAP	9
		Tidak Mengikuti PPL	18
3	Pembekuan	SPAP	1
4	Denda	Keterlambatan laporan PPL	28
<b>Total sanksi yang diterbitkan</b>			<b>134</b>

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## KAJIAN TENTANG IMPLEMENTASI ISA

LO: 4

Entry point: **Hasil Pemeriksaan penerapan ISA**

No	SPAP Baru – ISA	Jumlah
1	Dokumentasi Audit (SPA 230)	6
2	Perencanaan Audit (SPA 300)	1
3	Risiko Salah Saji Material (SPA 315)	1
4	Bukti Audit (SPA 500)	3
5	Konfirmasi Eksternal (SPA 505)	1
6	Pihak Berelasi (SPA 550)	1
<b>Jumlah</b>		<b>13</b>

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