

Perancangan Kertas Kerja Audit Entitas Kecil dan Menengah serta Penerapan Data Sharing di Cloud pada Kantor Akuntan Publik ABCx = Design of Audit Working Papers for Small and Medium-sized Entity and Applying of Data Sharing in Cloud at ABCx Public Accounting Firm

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Abstrak

Artikel ini bertujuan untuk merancang manual audit untuk pengauditan entitas kecil dan menengah dan penerapan data sharing di cloud selama proses audit di Kantor Akuntan Publik (KAP) ABCx. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus. Perancangan manual audit mengacu pada panduan penerapan International Standards on Auditing (ISAs) dalam mengaudit entitas kecil dan menengah yang disusun oleh International Federation of Accountants dan kemudian disesuaikan sesuai dengan kebutuhan KAP ABCx. Rancangan penggunaan data sharing di cloud menggunakan layanan penyimpanan data google drive. Hasil penelitian adalah rancangan manual audit untuk membantu KAP ABCx menerapkan ISAs secara proporsional dalam pengauditan entitas kecil dan menengah dan rancangan penggunaan google drive untuk meningkatkan efisiensi audit.

.....This article aims to design an audit manual for auditing small and medium-sized entities and implementing data sharing in the cloud during the audit process at the ABCx Public Accounting Firm. This research is qualitative research with a case study approach. The design of the audit manual refers to the guidelines for the implementation of International Standards on Auditing (ISAs) in auditing small and medium-sized entities issued by the International Federation of Accountants and then customized according to ABCx Public Accounting Firm needs. Application of data sharing in the cloud using the Google Drive data storage service. The results of the research are an audit manual to assist ABCx Public Accounting Firm to implement ISAs proportionally in auditing small and medium-sized entities and an Application of google drive to improve audit efficiency.