

Auditor Readiness in Preparing Extended External Reporting (In accordance with ISAE 3000 Revised)

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ABSTRACT

Increased publication regarding Extended External Reporting (EER) has encouraged the IAASB to develop Extended External Reporting (EER) guidelines, namely ISAE 3000 revised, to implement standards in sustainable reporting engagements. This research aims to determine how prepared auditors are in preparing Extended External Reporting according to ISAE 3000 revised. This research uses an interpretive paradigm, with qualitative methods and a case study approach. The data collection technique is interviews and observation non-participation. From the research results, it was concluded that auditors have sufficient knowledge regarding Extended External Reporting in accordance with ISAE 3000 revised. However, auditors don't understand this in depth. Extended External Reporting, according to ISAE 3000 revised, is new and has not been mandatorily disclosed in Indonesia.

ABSTRAK

Meningkatnya publikasi mengenai Extended External Reporting (EER) mendorong IAASB mengembangkan panduan Extended External Reporting (EER) yaitu ISAE 3000 revised guna menerapkan standar dalam perikatan pelaporan yang berkelanjutan. Penelitian ini bertujuan untuk mengetahui bagaimana kesiapan auditor dalam menyusun Extended External Reporting sesuai ISAE 3000 revised. Penelitian ini menggunakan paradigma interpretif, dengan metode kualitatif dan pendekatan studi kasus. Teknik pengumpulan data adalah wawancara dan observasi non partisipasi. Dari hasil penelitian diperoleh kesimpulan bahwa auditor memiliki pengetahuan yang cukup terkait Extended External Reporting sesuai ISAE 3000 revised. Kendati demikian, auditor belum memahami secara mendalam terkait hal tersebut. Hal tersebut disebabkan Extended External Reporting sesuai ISAE 3000 revised merupakan hal baru dan belum secara wajib/mandatory diungkapkan di Indonesia.

Keyword:

Auditors, Extended External Reporting, ISAE 3000 Revised, Mandatory

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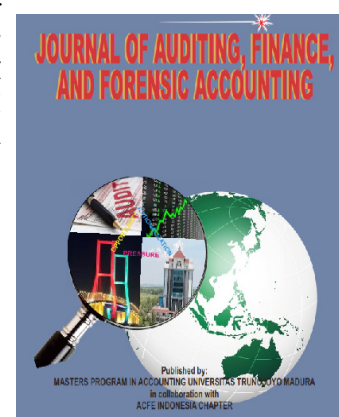
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1. INTRODUCTION

Nowadays, stakeholders demand accountability (Johannes, 2022; Khairinnisa, 2022; Sim & Atong, 2022; Sholeh, 2023), inclusivity (Indah, 2023; Putri, 2023; Soesanto, 2022), and more transparency (Johannes, 2022; Rusyana & Hadiprajitno, 2023) for enterprise management (Anggraini, 2023; Kurnia, 2015; Khasanah & Rohman, 2019; Masdar, 2022), but it has no power (Fairuza, 2017). This is due to the many cases of financial statement fraud in Indonesia (Wahyudi, Boedi & Kadir, 2022; Nurdiana & Khusnah, 2023). Where the child becomes the director and the parent becomes the commissioner (Pickless & Nurdiansyah, 2022). In terms of reporting, there has been a significant increase in publications Extended External Reporting (EER) and a number of existing regulatory developments (IFAC, 2021). Extended External Reporting (EER) Credible ones play an important role in rebuilding stakeholder trust (Adyani, 2022; Hayu, 2023) by focusing on the company and business-centric disclosure (Addiniya, 2022; Aristiningtyas & Fidiana, 2023) such as strategy, business model, governance and other important things.

Extended External Reporting (EER) is used to describe engagements that aim to provide assurance on various forms of non-financial reporting, including integrated reporting, sustainability reporting, and non-financial reporting such as environmental, social, and governance (IAASB, 2019). Both annual reports and EER reports require substantiation of information (Lu, Simnett & Zhou, 2023a) Environmental, Social and Governance (ESG) Report, Corporate Social Responsibility Report (CSR), Sustainability (Lu, Simnett & Zhou, 2023b) to drive economic and strategic decisions. Stakeholders' broader need for reliable, high-quality information will exceed historical financial information and increase demand for assurance engagements. EER include reports on manager comments, social responsibility reporting and integrated reporting (IAASB, 2019).

In response from companies that are increasingly reporting frequently about Extended External Reporting (EER) whether voluntarily or required by laws or regulations, the International Audit and Assurance Standards Board (IAASB) has developed guidelines EER is ISAE 3000 revised which contains an Assurance Engagement Other than Audit or Review of Historical Financial Information. The revised ISAE 3000 is designed to help assurance practitioners apply standards in sustainability-related and integrated reporting engagements such as Extended External Reporting (EER). The proper implementation of ISAE 3000 revised requires competent practitioners and is subject to compliance with requirements that address practitioner competence, IAASB International Standards on quality control, and an international code of ethics for Professional Accountants. Standard ISAE 3000 revised a specific goal to increase the trust of the intended user, namely investors or other stakeholders.

ISAE 3000 revised is a comprehensive standard applicable to non-financial information assurance engagements that include environmental, social, and governance (ESG), or sustainability disclosures. Moreover, OJK Regulation Number 51/POJK.03/2017 concerning the Application of Sustainable Finance for Financial Service Institutions, Issuers, and Public Companies stipulates a policy that every company must issue a sustainability report. Furthermore, in article 10, paragraph 2 of OJK Regulation Number 51 / POJK.03 / 2017, it is explained that sustainability reports are prepared separately from the annual report or as part of the annual report. Article 12 paragraph 1 of OJK Regulation Number 51/POJK.03/2017 requires Financial Service institutions, Issuers, and Public Companies to publish Sustainability Reports, and if the company does not publish sustainability reports, the company will get sanctions. Sanctions include administrative sanctions or written warnings (Article 13 OJK Regulation Number 51/POJK.03/2017).

Sustainability report to be published needs to be verified first by an Auditor (Mahsa, 2022; Vellin, Irawan & Setiana, 2022). Auditors need to ensure that the information presented and evaluation of the sustainability activities carried out by the company can be proven reliable (Vellin, Irawan & Setiana, 2022). Company activities can have a positive or negative impact on economic, social, and environmental aspects, so the advice and input of an auditor is an evaluation material in planning a better company program in the future. The purpose of this study is to provide an understanding of the readiness of auditors of Public Accounting Firms in Malang in reviewing Extended External Reporting (EER) according ISAE 3000 revised in client companies.

2. LITERATURE REVIEW

Auditor

Auditor has to be independent, competent and carries out audits (Arens, Elder, & Beasley, 2008). Konrath (2002) states that, Audit is a systematic process to objectively obtain and evaluate evidence about assertions about economic activities and events to ascertain the level of relationship between these assertions and predetermined criteria and from the existence of financial statement audits is to provide accountants' opinions on the company's financial statements. In addition to auditing financial statements, auditors are also required to verify the company's Extended External Reporting (EER). This is so that the company's EER has information that can be accounted for and can be used by stakeholders in decision-making.

Extended External Reporting (EER)

Extended External Reporting (EER) is a new terminology that encompasses reports that go beyond a company's financial statements (CPA, 2019). EER is an approach to corporate financial reporting that is broader than traditional financial reporting. EER involves reporting on various aspects of a company's performance

that are not only limited to financial statements but also cover environmental, social, and corporate governance issues. EER includes management reports, corporate sustainability reports, and integrated reports. EER is emphasized as information about organizations that drive economic decisions. The company's reported information on sustainability factors becomes the primary source of information for investors and other stakeholders through voluntary disclosure.

Companies reported information on sustainability factors goes mainstream through voluntary disclosure. Stakeholders need to have trust and confidence in information through external guarantees such as financial information. Achieving EER success requires a framework, strong governance, consistent broad information, and external professional services and other reports. The EER includes guidelines for applying appropriate competencies and capabilities, exercising professional skepticism and professional judgment, and prerequisites for assurance engagements.

3. RESEARCH METHODS

Types of Research

Research is a vehicle to determine or justify the truth further (Uno, 2020). Paradigm can be interpreted as a set of beliefs or beliefs that underlie a persons actions (Diamastuti, 2006). Further, Diamastuti (2006) explains that interpretive paradigms arises because of dissatisfaction with the views expressed by the functionalist/positivist paradigm, especially regarding reality. The interpretive paradigm emphasizes the role of language, interpretation, and understanding of the meaning of reality (Gichuru, 2017). To achieve the research objectives, researchers use the interpretive paradigm. This research uses qualitative methods. The selection of qualitative methods aims to obtain in-depth data, that contains meaning (Abdussamad, 2022).

The case is preferred for qualitative research (Assyakurrohim et al., 2023). Case studies remain widely used in social science research, including accounting. The ultimate goal of the Case Study to acquire in-depth knowledge of the theme or topic under study was not achieved (Assyakurrohim et al., 2023). This is in line with the paradigm and research methods used so that researchers conclude that research objectives can be achieved. Where the purpose of this study is to provide an understanding of the readiness of auditors of Public Accounting Firms in Malang in reviewing Extended External Reporting (EER) in accordance with ISAE 3000 revised in the client company. Therefore, this research uses an approach that is used is a case study.

Data collection technique used is a depth interview with informants/subjects on the research site (Auditors of Public Accounting Firms in Malang, and Surabaya, East Java). In addition to conducting open interviews with informants, researchers also conducted non-participatory observations. Observation is carried out by observing the movements of actors, both from key informant,

and actions from supporting informants to enrich research data that is not recorded in the interview session. According Hasanah (2017), there are several steps in designing a case study, namely: 1) define and describe the research question, 2) select and determine the science and research instruments, 3) determine data collection techniques, and 4) carry out data collection activities, 5) make data analysis, and 6) prepare the final research report.

Informant

The data collection process was carried out by interviewing two resource persons, namely Public Accounting Firm Partners in Malang and Surabaya, East Java. This interview aims to find how the auditor's readiness to review the EER is appropriate ISAE 3000 revised. Auditors who become informants are auditors with experience in reviewing EER so that the information obtained can be precise, reliable, and in-depth. Qualitative observation is not limited to the categorization of (quantitative) measurements and responses that have been predicted in advance (Hasanah, 2017). In accordance with the agreement between the researcher and the informant, his identity is kept secret. The list of informants can be seen in Table 1.

4. RESULTS AND DISCUSSION

Define and Describe Research Questions

To create research questions that are appropriate for qualitative research, there are several issues that researchers must consider first:

- a. Auditor's understanding of Extended External Reporting and ISAE 3000 revised?
- b. The Role of Auditors in Extended External Reporting?
- c. Are Auditors Ready for Extended External Reporting?
- d. Auditors in Extended External Reporting?

Selecting and Determining Research Designs and Instruments

The research instruments (<https://pasca.undiksha.ac.id/desain-penelitian-kualitatif/>), which is a strategy chosen by researchers to thoroughly integrate research components in a logical and systematic way to discuss and analyze what is the focus of research. Research instruments are tools needed or used to collect data.

Table 1
List of Informers

Informant	Public Accounting Firm
Partner	KAP X
Partner	KAP Y

Source : Researcher, 2023 (Data Processed)

Researchers, as a suitable research instrument for case study research, have the following characteristics:

- a. The researcher as a tool is sensitive and reacts to any stimulus from the environment that must be estimated as meaningful or not for research.
- b. Research as a tool can adapt to all aspects of circumstances and can collect a variety of data at once.
- c. Each situation is a whole. There is no instrument in the form of a test or questionnaire that can capture the whole situation except humans.
- d. A situation that involves human interaction cannot be understood with knowledge alone; to understand it, we need to feel it often, and dive into it based on our knowledge.
- e. The researcher, as an instrument, can immediately analyze the data obtained. He can interpret them, give birth to hypotheses immediately to determine the direction of observations, and test hypotheses that arise instantly.
- f. Only man as an instrument can draw conclusions based on the data collected at any given moment and use it immediately as a reversal to obtain affirmation, change, and improvement.

Data Collection Techniques

The data collection techniques used were 1) in-depth interviews with informants/subjects on the research site (Auditors of Public Accounting Firms in Malang and Surabaya, East Java) and 2) researchers also made non-participatory observations. Non-participatory observation is carried out by observing actors' movements, both from key informants and actions from supporting informants, to enrich research data that wasn't recorded in the interview session.

Data Collection Activities

Data collection activities are an effort to find data in the field that will be used to answer research problems. In collecting data, researchers go to informants in public accounting firms where informants are active. The location of informant public accounting firms is in Surabaya and Malang.

Create Data Analytics

The results of this study are based on the process of collecting data, which also analyzes data. In this study, non-participant interviews and observations were conducted face-to-face between researchers and informants.

What is The Auditor's Understanding of Extended External Reporting and ISAE 3000 Revised?

The Extended External Reporting (EER) is a new terminology that encompasses various reports that go beyond the company's financial statements (CPA, 2019). Extended External Reporting (EER) includes management reports, corporate sustainability reporting, and integrated reports. Extended External Reporting (EER) is new, so auditors must adapt to this novelty. Information obtained from KAP X Partner informants is related to the auditor's understanding of Extended External Reporting (EER). The auditor already knows about Extended External Reporting (EER) because the auditor joined the Association of Indonesian Institute of Public Accountants so that they get information via email or website related to the newly adopted assurance or non-assurance engagement standards from International Audit Standards. As revealed by Partner KAP X that:

“Yes, I as an auditor know because, as public accountants, we join an association of The Indonesian Institute of Public Accountants. We get information via email or website related to the new assurance or non-assurance engagement standards adopted from international audit standards so that we also get the latest information related to external extended audit reports.”

In fact, there are still auditors who do not understand or even know about Extended External Reporting (EER). This is because EER is a new thing and is still in the form of disclosure disclosure, especially in Indonesia, so many companies have not disclosed Extended External Reporting (EER). Said KAP Partner Y:

“Extended External Reporting is a new thing, so you don't really know, but if the term is indeed content like sustainability report so, I don't understand it.”

Increased publications on Extended External Reporting (EER) prompted the IAASB to develop EER guidelines, namely ISAE 3000 revised to apply standards in continuous reporting engagements. Being an auditor, especially assurance, must understand the standards used. ISAE 3000 revised is an Extended External Reporting assurance engagement guide used to help assurance practitioners apply standards in reporting engagements related to and integrated with sustainability (IFAC, 2021). Currently, auditors only know and do not understand enough about the existence of ISAE 3000 revised, said Partner KAP X:

“Yes, you know, ISAE is an international standard related to external report 3000. IAPI in 2023 has finalized the SJA related to ISAE 3000 revision and adoption of assurance services.”

As an auditor, it is mandatory to understand the standards used as a reference in an engagement. Extended External Reporting is an assurance used to describe engagements to provide assurance on various forms of non-financial reporting, including integrated reporting, sustainability reporting, and non-financial reporting on environmental, social, and governance issues. However, Extended External Reporting has not been implemented compulsorily in Indonesia so that many auditors only know and do not understand or even know at all about Extended External Reporting and ISAE 3000 *revised*.

What is About Roles of Auditors in Extended External Reporting?

The auditor has a role in establishing engagement with clients. In Extended External Reporting, auditors have a role in assessing various forms of non-financial reporting, including integrated reporting, sustainability reporting, and non-financial reporting on environmental, social, and governance issues (IAASB, 2021). As revealed by Partner KAP X:

“Maintaining public trust for investors, regulators, and other stakeholders. The object of assurance/assessment (assessment) by the auditor is a non-financial report (sustainability report) so that we understand each other’s extended reports and finances. Examples include Sustainability Reporting.”

Similarly, according to Partner KAP Y, it is also revealed that the auditor’s task is to ensure that the company conducts an assessment report following ISAE, which is a guideline.

“The auditor’s job, when carrying out an audit, is to ensure that the company has carried out ISAE following applicable standards, for example reviewing reports. In my opinion, the auditor must make sure that what is reported is under the criteria or ISAE.”

In addition, understand the role in his responsibilities as an auditor, an auditor must also have competence. Competence is a sufficient skill explicitly (Giovani & Rosyada, 2019) and can be used to conduct audits objectively (Kusumawardani & Riduwan, 2017). An auditor must have knowledge that is in accordance with their respective duties. The competence an auditor possesses must lead to knowledge that is under his duties. If the auditor assures the financial statements, then the auditor must have sufficient competence related to financial accounting standards, and if the auditor assures the sustainability financial statements, the auditor must understand and have adequate competence in sustainability reporting standards as in IFAC. Reveal KAP X Partner:

“When asked, competence means that this leads to knowledge. What knowledge must be possessed by a public accountant auditor before he provides assurance services? if in financial statement services, audits of financial statements, the knowledge possessed are in addition to professional standards of public accountants or SPAP, and he must also know financial accounting standards because financial accounting is a guideline or criterion for preparing a report, as well as This continuous reporting is, of course, the auditor’s criteria or guidelines for the preparation of this report. IFAC (International Federation Accountant) has its own standards board related to sustainability reporting.”

According to Partner KAP Y, Extended External Reporting is more multidisciplinary. So that the auditor must have multidisciplinary competencies that are following the company being audited; however, there must still be those who have competence in accordance with the financial field; Therefore collaboration between multidisciplinary auditors and financial auditors is needed. According to KAP Partner Y:

“It seems that Extended External Reporting is more multi-disciplinary in this auditing field. So it seems that the auditor needs There are other knowledge such as multi-disciplinary knowledge. Of course, auditors already know the audit of financial information. maybe if it is related to extended external reporting, there must be multi-disciplinary knowledge, and it is necessary to be given more knowledge. yes, it may be adjusted to the company being audited, and see from ISAE regulations.”

Vellin, Irawan, & Setiana (2022) state that in issuing sustainability reports, companies require auditors to verify sustainability reporting to be presented relevantly.

Are Auditors Ready for Extended External Reporting?

Companies worldwide use sustainability reporting as a competitive advantage to stay ahead of the curve. Consumers and even investors are becoming more aware of the environment, and social responsibility, so companies must be sensitive to this trend in order to increase their reputation and benefits to stakeholders. So, it can be concluded that auditors must understand sustainability reporting trends and standards.

Based on information provided by partner KAP X, an auditor must be ready with sustainability reporting trends and standards because Extended External Reporting is an opportunity for auditors, and the services offered are very broad. Auditors must constantly maintain and increase public confidence that the financial statements that have been produced by corporations and non-financial so that the reports have been believed to be credible. Reveal KAP X Partner:

Extended External Reporting

“You have to be ready because it is an opportunity for the auditor itself, and the services offered are very broad. Auditors must constantly maintain, and increase public confidence that the financial statements that have been produced by corporations and non-financial because there must be information that guarantees the referee (public accountant) that the reports that the public has consumed can maintain credibility regarding the information.”

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In addition to being prepared, auditors must also understand the methods carried out in Extended External Reporting. The method used must be following ISAE 3000, namely analysis of receipts for services up to reports, assessment of the adequacy of evidence, analysis of the adequacy of external and internal KAP human resources, and then confirming information. The following is information from Partner KAP X:

“If you talk about methods, it means that an auditor must open his SPA 3000, the standard engagement number 3000 there is technically informed about the steps before carrying out the process for me, term it not an audit, but an assessment (assessment) to make an assessment related to the information contained in the report whether it is under the criteria. The process of the method starts with the analysis of the receipt of services until later the report, which continues to assess the adequacy of evidence, analysis of the adequacy of external and internal KAP human resources, then the techniques in confirming the information, lest the information is not factual information but information that is new, discourse must be ascertained and it is following the criteria of the sustainability report standard to the technique or method in reporting the results of the report assessment sustainability and it is all in SPA 3000 including the documentation, the documentation on working papers is a form of KAP accountability in accounting for its work.”

The informant Partner of KAP Y stated that one of the methods carried out in Extended External Reporting is to understand the criteria or standards used after that to increase internal competence to build its business and then carry out audit procedures.

“I don’t know the content about ISAE 3000, only if for audits, of course, the first thing we are to understand the criteria first or the content standards. After that, maybe because the knowledge is less likely to improve competence first internally, yes, then we go like an audit that builds its business, know the risks, then carry out the audit procedure like that, how.”

What is the Auditor's Role in External Reporting?

The audit should be carried out by someone with sufficient technical expertise and training as an auditor. Auditors conducting sustainability report audits must be able to prove management assertions and verify the information presented in the company's sustainability report (Wallage, 2000). IAASB (2019) explained that EER describes engagements to provide assure various forms of non-financial reporting, including integrated reporting, sustainability reporting, and non-financial reporting on Environmental, Social, and Governance (ESG) issues.

Extended External Reporting (EER) focuses more on sustainability reporting, so recruiting junior auditors in preparation for Extended External Reporting (EER) does not only come from an accounting background but also comes from a multidisciplinary. A multidisciplinary auditor refers to someone who has knowledge and skills in various disciplines other than accounting so that the auditor has a broad understanding of various aspects of business, economics, law, technology, and others. Reveal KAP X Partner:

“Because Extended External Reporting, the contents of the report are not related or not entirely related to financial statements, yes, but which are not financial examples such as how the company complies with regulations related to the environment, for example, company compliance related to chemical manufacturing industry waste, it must have a control system for production waste so as not to pollute the surrounding environment. So if asked, how Junior personnel or how to maintain the competence of those who are senior, then the recruitment is not only from the accounting study program, not only accounting graduates but those outside accounting or I say it as a multi-disciplinary background. His scientific background is not only from one scientific field.”

Based on the information provided by KAP Y Partners, auditors in Extended External Reporting should come from multi-disciplinary because the information needed is not only linked to financial information. The Big Four Public Accountants (KAP) have certainly applied multi-disciplinary, while small public accountants have not applied multi-disciplinary.

“It should be multidisciplinary because the information in the form of information may be related to people who understand certain businesses, yes because it is not only from accounting, yes because the development of audits also actually seems to have the hoods already, if the big ones like big4 must have done multidisciplinary, if the small KAPs may not have been and it seems to have shifted. It should have been there. So multi-discipline it seems that not only accounting but the leading resource that remains in financial accounting.”

Prepare the Final Research Report

Based on data obtained from informants, Auditors' understanding of EER is still minimal because Extended External Reporting is a new thing that has yet to be required in Indonesia. However, auditors already know enough about Extended External Reporting because they must be aware of the information released by auditor professional associations. The revised ISAE 3000 has not been disseminated to auditors because disclosure of sustainability reports in Indonesia is still voluntary. Thus, auditors have not considered EER as an attractive business opportunity and priority for public accounting firms.

“On average, it is because this is still new, and there is no PPL seminar webinar. If you say you understand not, it's still very minimal. Many already know because they have to be aware of the information issued by professional associations, but this standard socialization program is SJA 3000. The obstacle here is that the nature of the company that produces this report is still voluntary, so it has not been seen as an attractive business opportunity; it is a priority. They are still playing in the conventional if, for example, a financial audit.”

5. CONCLUSIONS AND SUGGESTIONS

Based on the results of research and discussions that have been conducted by researchers regarding Auditor Readiness in Preparing Extended External Reporting according to ISAE 3000 revised at one of the Auditors of Public Accounting Firms in Malang and Surabaya, East Java, auditors know enough about Extended External Reporting according to ISAE 3000 revised but do not understand in depth about this, so it can be concluded that auditors are not ready enough to prepare Extended External Reporting. This is because Extended External Reporting, following ISAE 3000 revised, is new and has not been mandatorily disclosed in Indonesia. Auditors must be prepared for Extended External Reporting according to ISAE 3000 revised because it is an opportunity for auditors, and the services offered are extensive. In its implementation in the future, multidisciplinary auditors are needed so that these auditors have a broad understanding of various aspects of business, economics, law, technology, and others. Extended External Reporting following ISAE 3000 revised is essential because it can play an important role in rebuilding stakeholder trust by focusing on the company and disclosing business-centered matters such as strategy, business model, governance, and other important matters.

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