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CCS Insights

Why can't Auditing Standards for SMEs exist if there are Accounting Standards for SMEs

既然有中小企业的会计准则，那为什么不能有中小企业的审计准则呢

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Proposed International Standard on Auditing for Audits of Financial Statements of Less Complex Entities (ISA for LCE)



拟议的《不太复杂实体财务报表的国际审计准则》



Proposed International Standard on Auditing for Audits of Financial Statements of Less Complex Entities (ISA for LCE)



- Auditing and accounting standards are frequently compared:
 - why can't auditing standards for SMEs exist if there are accounting standards for SMEs [In Malaysia: MPERS] ?
- 审计准则和会计准则经常被拿来作比较:
 - 既然有中小企业的会计准则 [马来西亚: MPERS], 那为什么不能有中小企业的审计准则呢?






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- The important role of small and medium enterprises (SMEs) in Malaysia's economic growth is undeniable as SMEs account for 98.5% of business organizations and contribute 38.9% to Gross Domestic Product (GDP) in 2019.
- Overall, 907,065 business organizations are defined as SMEs in Malaysia.
- 中小企业在马来西亚经济增长中的重要作用是不可否认的，因为中小企业占商业组织的98.5%，对2019年国内生产总值（GDP）的贡献是38.9%。
- 总体而言，在马来西亚，总共907,065家企业组织被定义为中小企业。




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- Around 130 jurisdictions have adopted or partially adopted the International Standards on Auditing at this time (ISAs).
- 目前约有130个司法管辖区已经采用或部分采用了《国际审计准则》[ISA]。




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- The ISAs are intended to be applied to a wide range of entities with varying circumstances and sizes, ranging from those with simpler and more straightforward natures and circumstances (i.e., LCEs, Less Complex Entities) to those with more complex natures and circumstances (for example, entities with more complex structures, more complex information systems or controls, or more complex transactions).
- 国际审计准则适用于所有不同情况和规模的广泛实体，从性质和情况较简单直接和不太复杂的实体 [即：LCE] 到性质和情况较复杂的实体 [例如，具有较复杂结构、较复杂信息系统或控制、或较复杂交易的实体]。

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- Audit inspection results [in Malaysia: Practice Review] and those high-profile corporate failures have put a spotlight on audit quality, therefore, the IAASB has long been concerned of the requirement for ISAs to be scalable so that they may be used for audits of any size or complexity.
- The operational and reporting environment, on the other hand, is getting increasingly complicated and changing.
- 审计检查的结果和那些高调的商业失败使人们关注审计质量，因此，国际审计与鉴证准则理事会 [IAASB] 长期以来一直关注《国际审计准则》的可扩展性要求，以便它们可以用于任何规模或复杂的审计。
- 另一方面，业务和报告环境也变得越来越复杂和多变。

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- Audits are carried out for a number of reasons. Some jurisdictions have laws or regulations that make audits mandatory (i.e., statutory audits) and also limit which entities are subject to statutory audit requirements by establishing audit exemption thresholds (usually based on size). However, despite the fact that audits are not mandated by law, many SMEs are compelled to undertake them for management or other unique reasons.
- 一家公司的审计，是出于多种原因而进行的。一些司法管辖区的法律或法规强制性要求进行审计（即法定审计），同时也通过制订审计豁免门槛（通常按照规模）来限制哪些实体须遵守法定审计要求。然而即使法律给予审计豁免，许多中小企业还是会因为出于管理目的，又或者是一些其他特殊原因而被迫进行审计。

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- However, concerns regarding the length, complexity, and understandability of these standards, as well as their applicability to LCE audits, have also gradually grown.
- As a result, several stakeholders have questioned whether the ISAs are still relevant to LCE and can be applied to all audits in a cost-effective manner.
- 然而，人们对这些准则的尺度、复杂性和可理解性，以及它们对不太复杂的实体审计的适用性的担忧也已经逐渐增加。
- 因此，一些利益相关者质疑《国际审计准则》对于不太复杂的实体是否仍有意义，是否能以具有成本效益的方式适用于所有审计。

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- In 2005–2009 (the 'Clarity Project,') the ISAs were clarified and updated in order to be applicable to audits of businesses of all sizes and complexity. As part of the Clarity Project's completion, the IAASB committed to conduct a post-implementation assessment to evaluate if its goals in updating the ISAs were met.
- 在2005-2009年（“提高明晰度项目”），《国际审计准则》得到了厘清和更新，以适用于所有规模和复杂性的企业的审计。作为提高明晰度项目完成的一部分，IAASB 承诺进行实施后评估，以评估其更新《国际审计准则》的目标是否得到实现。

10/23/21

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- The IAASB noted that the volume and complexity of the standards may provide challenges for audits of less complex companies when assessing the results of the post-implementation review. As a result, the IAASB acknowledged in its 2015–2019 Strategy that in order to achieve successful worldwide implementation, its standards must be proportionate and scalable for audits of all sizes and complexity.
- IAASB 指出，在评估实施后的审查结果时，准则的数量和复杂性可能给不太复杂的公司的审计工作带来挑战。因此，IAASB在其2015-2019年战略中承认，为了实现全球范围内的成功实施，其准则必须与各种规模和复杂性的审计相称且可扩展。

10/23/21

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- In January 2017, the IAASB, in collaboration with the Compagnie Nationale des Commissaires aux Comptes (CNCC) and the Conseil Supérieur de l'Ordre des Experts-Comptables (CSOEC), held a two-day working conference in Paris to better understand the needs of SMPs when applying audit and non-audit IAASB standards to SMEs.
- 2017年1月，IAASB与 Compagnie Nationale des Commissaires aux Comptes [CNCC] 和 Conseil Supérieur de l'Ordre des Experts-Comptables [CSOEC] 合作，在巴黎举行了为期两天的工作会议，以更好地了解中小型事务所 [SMP] 在对中小企业应用 IAASB 的审计和非审计准则时的需求。

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- 2017 June, in response to stakeholder perspectives made at both the Paris conference and the annual National Standards Setters (NSS) meeting, the IAASB formed an informal working group to explore the problems highlighted with the goal of advising the Board on a suitable course of action. September 2018, the IAASB discussed an initial draft of a proposal for the activities of the LCE Working Group in developing a discussion paper (DP) for IAASB discussion.
- 2017年6月，针对巴黎会议和国家标准制定者（NSS）年会上提出的利益相关者的观点，IAASB 成立了一个非正式工作组，探讨所强调的问题，目的是就合适的行动方案向理事会提出建议。2018年9月，IAASB 讨论了关于 LCE 工作组在制定供 IAASB 讨论的讨论文件方面活动的建议初稿。

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- At the IAASB meeting in March 2019, the DP was authorised for release. The DP was the result of the IAASB's efforts to comprehend the numerous difficulties and obstacles that LCE audits encounter. The DP recommended numerous steps that the IAASB may take in addition to examining the identified difficulties and obstacles in auditing LCEs.
- 在2019年3月的 IAASB 会议上，该讨论文件 [DP] 被授权发布。该 DP 是 IAASB 努力理解 LCE 审计所遇到的众多困难和障碍的结果。除了检查审计 LCE 已确认的困难和障碍之外，DP 还建议 IAASB 应采取相应的措施。



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- Several measures were proposed, including:
 - revising the ISAs to address scalability more explicitly and clarifying the auditors' work
 - Develop a different auditing standard for LCE audits that meets the same level of assurance as ISA audits (i.e., reasonable assurance)
 - Develop guidelines for LCE auditors or take other related steps to explain how the ISA standards apply to LCEs.



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- 提出的措施, 包括:
 - 修订《国际审计准则》, 更明确地解决可扩展性问题, 并厘清审计人员的工作
 - 为不太复杂的实体制定不同的审计标准, 以达到与《国际审计准则》审计相同的保证水平 [即:合理保证, reasonable assurance]。
 - 为不太复杂的实体的审计师制定指南, 或采取其他相关措施, 解释《国际审计准则》如何适用在不太复杂的实体。

10/23/21

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- Ninety-three written responses were received to the DP. Many of the concerns and obstacles encountered in LCE audits were not just specifically to LCEs, and could be applied more widely to other audits, according to the replies to the DP. The complexity, understandability, scalability, and proportionality of all audits were identified as problems in adopting the ISAs. As a result, in June 2020, the IAASB agreed to two workstreams to balance the demands of all its stakeholders, as well as the time needed to create adjustments to address concerns and difficulties within the larger suite of ISAs.
- 总共收到了93份对讨论文件 [DP] 的书面答复, 而大部分的答复都发现, 在LCE审计中遇到的许多问题和障碍不仅仅是专门针对LCE的, 而且可以更广泛地适用于其他审计。所有审计的复杂性、可理解性、可扩展性和相称性被认为是采用国际审计准则的问题。因此, 在2020年6月, 国际审计与鉴证准则理事会同意设立两个工作流程以及调整设立所需的时间, 以平衡所有利益相关者的诉求, 以更大范围的解决《国际审计准则》问题和困难。


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- Workstream 1: An 'ISA Focused Workstream' addressing complexity, understandability, scalability, and proportionality (CUSP) issues in relation to the ISAs more broadly, in order to address challenges that have been identified in applying the ISAs for audits of all types of entities, including audits of LCEs;



- 工作流程 1: "以《国际审计准则》为重点的工作流程", 更广泛处理与《国际审计准则》有关的复杂性、可理解性、可扩展性和相称性 (CUSP) 问题, 以解决在对所有类型的实体进行审计, 包括对本土经济的审计时发现的挑战。

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- Workstream 2: A 'Separate Standard Workstream' is looking into establishing a different standard that focuses on LCE audits.

- 工作流程 2: 一个“独立的标准工作流程”, 以研究另外制订一个不同的标准, 专注于 LCE 审计。



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19

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