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The Effectiveness of Implementing the Audit Tool and Linked Archive System (ATLAS) on Auditor Performance

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ABSTRACT

Objective: *This study aims to analyze the effectiveness of implementing the ATLAS application on auditor performance at KAP Mahsun, Nurdiono, Kukuh & Partners Malang.* ***Method:*** *The research method used is a qualitative phenomenological approach through interviews, observation, and documentation.* ***Results:*** *The results show that ATLAS is effective in improving the quality of auditor performance through a clear work structure, materiality features, and compliance with Auditing Standards. However, ATLAS has not been effective in terms of quantity of performance because its use is still combined with manual procedures and has not been able to significantly accelerate the audit process.* ***Novelty:*** *This study concludes that ATLAS plays an important role as a tool to improve audit quality, but optimization for quantitative productivity still requires further feature development and training.*

INTRODUCTION

In evaluating a financial statement, the company requires an audit report of the auditor's results from a public accountant. Public accountants must be able to act independently and impartially to the intervention of any company, either from external parties or internal parties from the company, to the financial statements provided. Financial statements that have been audited by public accounting services are more reliable than financial statements that have not gone through the audit process. This is because unaudited financial statements allow for the risk of mispresentation of financial statements made by financial statement providers, either intentionally or unintentionally. As an independent party, the needs of the Public Accountant professional services are believed to be able to provide precise, accurate, and accountable analysis of the results of the audit of the financial statements provided.

For the public accounting profession, current technological developments have a significant influence on conducting the audit process. Currently, Public Accounting Firms are required to implement the auditing process by adopting computerized technology in their information systems. Computerized audit technology or often called Computer-Aided Audit Technology (TABK) is one of the tools used by auditors to examine clients' financial statements. This TAPIK-based audit process provides an advantage for auditors, namely the audit process will be much easier and can also reduce the costs incurred from the audit process itself [1]. TABK is also useful for summarizing the files needed in the audit procedure so that auditors no longer need to deal with physical documents but simply documents in the form of soft files that can be opened

through a computer. Later, all the information obtained can be processed and entered into the software used by the auditor in the audit procedure. One such software is ATLAS.

The ATLAS (Audit Tool and Linked Archive System) application was launched by the Center for Financial Professional Development (PPPK) of the Ministry of Finance of the Government of Indonesia through the IAPI (Indonesian Institute of Public Accountants) on December 5, 2018 [2]. The launch of TABK in the form of the ATLAS application was motivated by the emergence of problems related to the preparation of audit working papers, and the process of documenting audit procedures. On the other hand, in reality, technological developments that occur in companies are also not in line with changes in information technology-based audit practices.

Until now, there are still cases of audit failures that show that auditors' performance still needs to be investigated. One of the cases of audit failure is the failure of KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo & Rekan or Crowe Indonesia in finding the manipulation of financial statements carried out by PT Asuransi Jiwa Adisarana Wanaartha or known as Warnaartha Life. The use of technology in the audit process of Wanaartha Life's financial statements has not been maximized in finding fraud committed by the company [3]. Another case related to the use of technology that is not optimal that causes audit failures was also experienced by Deloitte Indonesia when auditing the financial statements of PT Sunprima Nusantara Financing (SNP Finance). Deloitte Indonesia has used Python, SQL, Qlikview, and Tableu to assist in the data analysis process but failed to find that SNP Finance had falsified data with fictitious documents containing customer data to create fictitious reports [4].

From these existing problems, it encourages and urges regulators, especially PPPK, to create tools that can support the performance of auditors. PPPK's efforts in launching the ATLAS application are a form of contribution in the field of information technology development in the world of auditing. In addition, because it is technology-based and can facilitate the collection of revealing audit evidence so as to produce more accurate audit opinions, ATLAS is one of the free applications of Microsoft Excel as a means to carry out audit procedures and document the results in the form of giving opinions[5].

ATLAS can be a tool for auditors in checking clients' financial statements in accordance with applicable audit standards, audit procedures will run according to audit cycles or systematic sequence of procedures. The audit cycle itself in ATLAS refers to the ISA (International Standards on Auditing) which is divided into several stages, namely the Pre-Engagement stage, the Risk Assessment stage, the Risk Response stage, and the Reporting stage (completing and reporting) [6]. The development of the ATLAS application, which has been adjusted to audit standards, allows auditors to make it easier to compile audit paperwork and also complete the audit process automatically. ATLAS was created as a medium to carry out audit procedures, documenting the findings of the audit process and the results of the process are used as a basis for giving opinions [7].

Automating the audit process using the ATLAS application can affect the performance of auditors. The auditor's performance itself can be seen based on the

standards of two factors, namely the quality of performance and the quantity of performance, [8]. In terms of work quality, ATLAS focuses on making it easier for auditors to detect mispresentations, in accordance with SPAP, as well as making it easier for auditors to detect clients who comply or do not comply with their SOPs. As for the quantity of work, ATLAS functions so that auditors can complete a lot of work in a certain time. However, ATLAS cannot accommodate audit procedures because the application is made in general and there are some clients or companies that are less suitable if they use ATLAS in the audit process. As well as in terms of timely measurement, ATLAS is useful to help auditors to complete their work appropriately according to the agreement with the client [9].

This research refers to several previous studies that have examined the implementation of the Audit Tool and Linked Archive System (ATLAS) Application in the audit process of financial statements. Previous research has highlighted the effectiveness of ATLAS as a technology-based audit tool, but has focused more on the technical aspects of preparing audit working papers and has not explicitly linked them to auditor performance indicators [1]. Another study examined the contribution of ATLAS to improving audit quality, with the finding that the application was able to improve efficiency by 25%–30% as well as the neatness of audit documentation [10], [11]. Meanwhile, other studies have shown that the use of ATLAS has a positive effect on auditor performance, especially in terms of compliance with Audit Standards (SA) [12]. Some previous studies have also found that although ATLAS contributes to certain aspects of performance, its influence on the quantity of auditors' work is not always significant [13], [14]. By referring to these studies, this study seeks to develop a more comprehensive understanding, especially in exploring the effectiveness of the use of ATLAS which is simultaneously associated with two main indicators of auditor performance, namely performance quality and performance quantity.

This study differs from previous research in several ways. This study uses a qualitative approach with a phenomenological design that emphasizes an in-depth understanding of auditors' subjective experience in operationalizing ATLAS, in contrast to the quantitative approach that was more widely used in previous studies [1], [10]. This research clearly focuses on analyzing auditor performance into two aspects, namely the quality and quantity of performance, which are rarely carried out in one study at a time, especially in medium-scale Public Accounting Firms (KAP). In addition, the ATLAS application was chosen to be used as research because currently the application has been recommended by PPPK to be implemented by small and medium public accounting firms. One of the Public Accounting Firms that uses the application is KAP Mahsun Nurdiono Kukuh & Partners in Malang City. In addition, this study also involves two points of view at once, namely from auditors at KAP Mahsun, Nurdiono, Kukuh & Partners and from the views of the regulator (IAPI) [15], in order to gain a more complete understanding of the extent to which ATLAS is truly effective in daily audit practices. Thus, this study not only confirms the previous findings, but also makes a new contribution in the form of mapping implementation obstacles based on the auditor's

direct experience as well as strategic and applicable recommendations for the future development of ATLAS.

The purpose of this study is to analyze the effectiveness of the application of the Audit Tool and Linked Archive System (ATLAS) Application on the quality and quantity of auditor performance at the Public Accounting Firm of Mahsun, Nurdiono, Kukuh & Partners. The benefits in this research are practically expected to provide input for Public Accounting Firms in optimizing the use of the ATLAS Application to improve the quality and quantity of auditor performance. For regulators, in this case the Center for Financial Professional Development (PPPK) and the Indonesian Institute of Public Accountants (IAPI), the results of this research can be used as evaluation and consideration in the development of features and policies related to the implementation of ATLAS in the future. Theoretically, the results of this study are expected to enrich the literature in the field of auditing, especially related to the implementation of Computer-Aided Audit Technology (TABK) and its influence on auditor performance. This research can also be a reference for the development of similar studies in the future, especially in the context of the effectiveness of the implementation of technology-based audit applications.

RESEARCH METHOD

Types of Research

The type of research used in this research is by using a qualitative approach method. This qualitative approach method is a research method that aims to describe and understand any phenomenon experienced by the research subject, for example regarding actions, behaviors, perceptions, efforts, motivations, and so on. Qualitative research does not use statistical data, but through data collection, analysis, and then interpretation [16].

This research focuses on the audit process by external auditors. This study investigates several things related to auditors' perceptions in using and utilizing the ATLAS application during the audit process. This study uses a qualitative method with the aim of exploring and understanding how effective the application of the use of ATLAS application is on auditor performance. Furthermore, this study also seeks to obtain an explanation of how the implementation of the ATLAS application affects the performance of auditors, and finally this method was chosen because it is able to provide a deeper understanding of the phenomenon being studied and also to answer the obstacles and limitations of the implementation of the ATLAS application itself.

The type of data that will be used in this study is primary data. Primary Data is data obtained directly by researchers with the aim of answering questions and the objectives of the research. To collect information from this data, the researcher naturally used several techniques and methods, namely observation and interviews [17].

Research Object

This research was carried out at the Public Accounting Firm of Mahsun, Nurdiono, Kukuh & Rekan located on Jl. Arumnba No 10, Tunggulwulung, Lowokwaru, Malang, East Java.

Informant Determination Techniques

This study selected informants based on their knowledge and experience relevant to the issue being studied. The subjects in this study are auditors who work at the Public Accounting Firm (KAP) Mahsun, Nurdiono, Kukuh, and Colleagues in Malang City. The KAP was chosen by the researcher because in the auditing process, most of them use the ATLAS application to check their clients' financial statements. The selection of auditors as subjects is based on their role as direct users of the ATLAS application, so that they have a deep understanding of the effectiveness, advantages and constraints in its use.

This research will involve auditors from various levels, both junior and senior, as well as the IAPI (Indonesian Institute of Public Accountants), to obtain a comprehensive perspective on the use of the ATLAS application. The main focus is to evaluate the extent to which ATLAS is able to improve the effectiveness of auditor performance in terms of performance quality and performance quantity. Data will be collected through interviews, documentation, and direct observation of the use of the ATLAS application in the audit process.

Data Collection Techniques

Data collection is carried out with several techniques and stages, including:

a. Observations

The first stage is to make observations. At this stage, the author needs observation by seeing and feeling the object being researched, in this case, namely observation of the *Audit Tools Linked Archive System* (ATLAS) application used by auditors in auditing clients' financial statements. Observations are made on the features in the application as well as user interaction with the system in audit activities, starting from the planning stage to reporting. Observations are focused on menus and key features in ATLAS related to the audit process, including:

a) *Audit Planning*: used to plan audits, prepare audit programs, and set audit scopes, on the ATLAS A110 menu, to see how the *Audit Planning* feature in ATLAS is used in compiling the document.

b) *Risk Assessment*: Assessment and documentation of audit risks, on the ATLAS A200 Menu, to see the input results of the *Risk Assessment* feature in ATLAS and its consistency with field findings.

c) *Audit Workpapers*: Filling out the worksheet and collecting audit evidence, in the B100 menu, is used to analyze how the *Documentation* feature is used and whether it supports audit evidence traceability.

d) *Time Entry*: The auditor's work time recorded, in Menu A120 (Service Hour Allocation and other planning), shows the amount of time needed per Task, which can be used to assess the auditor's work effectiveness in utilizing time and managing workload.

e) *Review and Sign-off*: The review and sign-off process by the supervisor on the ATALS C210 Menu, such as: checklist or digital signature to see the authorization flow and how the *Review and Sign-off feature* is implemented in the system

f) *Reporting*: Preparation of audit reports, on the C100 to C500 menu. To evaluate the role of the reporting feature in the preparation of the report.

g) *Archiving / Finalization*: Permanent storage of audit results, in the Opinions menu. It can be used to assess the auditor's responsibility in maintaining the confidentiality and sustainability of audit data.

This method of data collection can help the author to gain knowledge related to the object being studied. This observation is carried out to obtain a clearer and more detailed picture of an event being studied.

b. Interview

The second stage involves interview activities to confirm the information that has been collected during the observation process. This step is carried out by the direct question-and-answer method through face-to-face meetings. Each interview session will be recorded after obtaining approval from the respondents. The interview was conducted by the researcher with auditors or public accountants who work at the Public Accounting Firm (KAP) Mahsun, Nurdiono, Kukuh and Associates (MNK) located in Malang City and one of the members of the Indonesian Institute of Accountants (IAPI) who is a member in 2025 at IAPI JATIM. The goal is to find out the subjective views as users and regulators in this ATLAS application.

Table 1. List of Research Informants

No	Name	Departments
1	FOOD	Senior Auditor KAP MNK
2	NO	Senior Auditor KAP MNK
3	RR	Senior Auditor KAP MNK
4	AR	Senior Auditor KAP MNK
5	HI	Junior Auditor KAP MNK
6	AA	IAPI Agggota

c. Documentation

At this stage, the researcher collects documents related to the auditing process as well as documents before and after the use of the ATLAS application, these documents include manuals, ATLAS use papers, audit SOP documents *pre* and *Stuart T* ATLAS implementation, audit reports generated with ATLAS, audit reports prior to ATLAS implementation.

The document is to analyze changes in audit procedures after the implementation of ATLAS, the consistency of the quality of audit documentation, and also analyze time efficiency. So overall, examining a document is not only looking at its contents, but also how it reflects the auditor's work process with the help of the ATLAS system. The goal is to provide a comprehensive overview of auditor performance in terms of effectiveness of performance quality, quantity of performance, and timeliness of auditor performance.

To ensure the validity of the research, the researcher conducts a verification process on all the data that has been obtained. This validation aims to ensure that the data used in the analysis is accurate and relevant, so that the final results obtained can be scientifically accounted for. In this activity, the researcher applied the data source

triangulation technique to increase the reliability of research results. Triangulation is carried out by comparing data collected from various sources at different times and methods, i.e., matching the results of the interview with the results of observations, or comparing the informant's answers to the same question asked using different approaches

Data Analysis Techniques

Data analysis is carried out qualitatively with the following steps:

a) Data Reduction

Data obtained from observations, documentation, and interviews were selected and simplified to focus on information relevant to the use of ATLAS features and their effect on auditor performance.

b) Data Presentation

The data that has been reduced is compiled in the form of narratives, observation tables, interview summaries, and documentation. This presentation aims to make it easier for researchers to see patterns and relationships between findings.

c) Conclusion

After the data is presented, the researcher can draw conclusions based on the results of comparing the data from the three methods. This process involves interpreting the effectiveness of the system, the constraints of its use, and its impact on the auditor's performance.

RESULTS ANS DISCUSSION

Results

ATLAS Application Overview

ATLAS Applications (*Audit Tool and Linked Archive System*) is is an excel-based audit tool that aims to assist professionals, especially Public Accountants or external auditors at Public Accounting Firms in the implementation of general audits of financial statements. The assistance is in the form of the preparation of structured and integrated working paper documentation, starting from the pre-engagement stage to reporting. ATLAS facilitates the implementation of compliance with the Audit Standards – Professional Standards for Public Accountants (SA-SPAP) [21]. Thus, in general, the audit stages in the ATLAS application have adjusted to audit-based audits *International Standards on Auditing* (ISA) which consists of the audit stage, namely pre-engagement (*Pre-Engagement),* risk assessment (*Risk Assesment*), the level of risk response (*Risk Response*), and reporting levels (*completing and reporting*) [5]:

Figure 1. Audit Cycle on ATLAS Application

1. Pre-Engagement

Pra Perikatan (*Pre-Engagement*) in the ATLAS content is included in the index or section "A1" which contains to analyze and document the procedures carried out by the auditor in accepting or continuing the agreement with the client [22]. The pre-engagement stages at ATLAS can be filled in sections A110 to A160.

2. Risk Assessment

Risk Assessment (*Risk Asessment*) in ATLAS content is included in the index or section "A2" which contains the stages for identifying and assessing material errors at the level of financial statements and assertions, based on their understanding of the entity and its environment, including the company's internal controls [22]. The risk assessment stage at ATLAS can be filled in sections A210 to A270.

3. Risk Response

Risk Response (*Risk Response*) in the content of ATLAS included in the index or section "B" at this stage the auditor conducts further audit procedures to respond to the risks that have been identified and to address or reduce the risks that will be encountered [22]. The stages of risk response in ATLAS can be filled in sections B100 to B280.

4. Reporting (*Completing and Reporting*)

Reporting (*Completing and Reporting*) in the content of ATLAS included in the index or section "C" of this section the auditor completes the final stage of the audit, including the evaluation of the audit evidence obtained and other procedures until the issuance of the Independent Auditor's Report [22]. At this stage, an auditor's opinion is issued based on the findings that the auditor has met and discussed with the management, because without the approval of management, the audit opinion cannot be issued. The reporting stages in ATLAS can be filled in sections C110 to C530.

Technological developments have increased the role of auditors in auditing financial statements. This is also the basis for developing the quality of auditors in carrying out tuga. The development of technology correlates with the improvement of abilities and competencies in their fields [21]. The application of information technology, especially in the audit process, has an impact on the management carried out by Public Accounting Firms (KAP) in managing audit data and evidence, and aims to make auditors more thorough and careful so that they are more serious in considering the level of validation of data presented to the public. Software that allows the replacement of

physical documents as document sources will serve as a management medium for audit evidence that is stored and organized in an integrated manner by the system. Through this technology, the use of software will provide good oversight of internal control over the validity of audit evidence.

a) The Effectiveness of Using ATLAS on the Quality of Auditor Performance

In terms of quality of work, auditors are expected to be able to complete audit tasks based on their competencies and knowledge. To measure audit quality, the main parameters used include several indicators, including the ability of the auditor to seek the accuracy of the audit results issued, conformity with applicable general standards, including compliance with audit standards, and the accuracy of the auditor in conducting audit risk assessments and analysis, especially in the detection of misrepresentations [20]. The following are the results of auditor performance research based on audit quality parameters.

Effectiveness on the Accuracy of Audit Results

Regarding the accuracy of the audit produced, the researcher conducted interviews with several auditors at KAP MNK Malang to find out whether the implementation of the use of the ATLAS application could help auditors in issuing more accurate audit results. The researcher received an explanation from the MAA informant, following his response:

"*ATLAS in general is quite helpful in supporting the work of auditors, but it cannot be said to be completely effective, because there are usually unique clients, such as transactions or accounting records that are not clear, too many transactions too many transactions so that in this audit process you cannot always use ATLAS. But, for the lean administration of ATLAS it is quite helpful. Then there are also structural locks in ATLAS, which is also good, and for normal clients, including the management in it, ATLAS is arguably very good in supporting the audit process*."**(Excerpt of an interview with Mr. MAA as the senior auditor of KAP MNK, October 30, 2025)**

According to MAA Auditors, ATLAS is effective in improving the accuracy of audit results because it provides a clear work structure, locking system that helps with documentation order. In addition, the ATLAS application is excellent and effective to use for clients with normal financial statement conditions. However, the MAA Auditor also emphasized that the application cannot be used thoroughly in more complex cases, such as clients with unclear transactions, very large transaction numbers, or unique recording conditions.

The statement was also delivered by a resource person who is a member of the Indonesian Institute of Public Accountants (IAPI) since 2025, namely Mr. Abdurrahman. In addition to being active as a member, the person concerned is also often invited as a speaker in various seminars and trainings that discuss the application of ATLAS (*Audit Tool and Linked Archive System*), especially related to the implementation and optimization of its use in contemporary audit practices. In the interview session he revealed that:

"*ATLAS is an excellent and structured audit application, it's just that when a client is met with a certain financial report condition, public accountant auditors usually make their own audit*

worksheets that have been adjusted to ATLAS standards to produce more accurate audits." **(Excerpt of an interview with Mr. AA as a member of IAPI, August 30, 2025)**

According to AA, the ATLAS application has been structured, but if there are clients with certain financial statement conditions, auditors at KAP make their own audit worksheets that have been standardized with ATLAS.

In producing the accuracy of the audit results, other respondents in the MNK KAP auditor also revealed that there are features that play an important role in determining the accuracy of audit results, the feature is the materiality feature in the A210 index. The researcher got an explanation from the NO informant, here is his response.

"In my opinion, as an audior, *the feature that is considered to contribute the most to improving the quality of audits in the ATLAS application is the materiality feature. You see, through this feature, auditors can get guidance in determining the limit or level of materiality that is adjusted to the type of company, such as non-profit or conventional companies. This application also provides a reference to determine the extent to which an account or transaction needs to be tested. But yes, again it is not always supportive, there are also weaknesses, for example ATLAS has not been able to detect anomalies in small transactions. In fact, transactions that are nominally small are not necessarily free from the risk of fraud, so manual checks are also needed."* **(Excerpt of an interview with Mrs. NO as a senior auditor of KAP MNK, October 30, 2025)**

From the results of interviews with IbNO Auditors as a senior auditor at KAP MNK, ATLAS is considered effective in improving the accuracy of audit results because it provides a clear work structure, a locking system that helps with documentation order, and materiality features on the A210 Index that guide auditors in determining the materiality limit according to the type of company and determining the level of testing required. However, there is a need for an increase in substantive tests on anaomali transactions, including small transactions that have been considered immaterial, even though the transactions are not necessarily free from the risk of fraud.

Effectiveness on Audit Standard Compliance

The effectiveness of audit standards is reflected in its ability to be a comprehensive guideline that produces accurate opinions, protects the public interest, and is adaptive to technological developments and modern business complexities. The ATLAS application realizes this effectiveness by fully adopting the Auditing Standards (SA) which has referred to the *International Standards on Auditing* (ISA). For compliance with applicable general standards, the researcher received information from the MNK KAP auditor who stated that:

"Yes, ATLAS has been adjusted to the applicable Audit Standards (SA), so in terms of compliance with standards, this application is quite accurate. For example, in the client onboarding process, the ATLAS system already provides specific SA-based guidance, complete with a list of questions and steps that must be met according to audit standards." **(Excerpt of an interview with Mr. RR as a senior auditor of KAP MNK, October 30, 2025)**

According to Mr. RR as a senior auditor at KAP MNK stated that the ATLAS application is considered very effective because it supports compliance with the applicable Audit Standards (SA). The auditor stated that ATLAS has been adapted to

audit standards so that it is accurately used in processes such as client onboarding, which is equipped with guidelines, checklists, and steps according to SA.

For the conformity of the ATLAS application with the applicable audit standards, the IAPI in the interview session also verified that the ATLAS application is very good and can be said to be very effective. The IAPI response is as follows:

"*Yes, that's right, ATLAS is very good at assessing client compliance with SOPs, because indeed this ATLAS application was created in relation to PPPK which was prepared with IAPI, so that it has indeed adjusted audit standards and follows applicable regulations, ATLAS provides various menus and information that make it easier for auditors to identify whether clients are compliant or not. It can be seen in the ATLAS application, especially in the A230 index which is a reference for the auditor's assessment.*" **(Excerpt of an interview with Mr. AA as a member of IAPI, August 30, 2025)**

According to IAPI, ATLAS was developed in line with PPPK with IAPI, so all of its features and menus are designed to help auditors assess client compliance in a structured manner. The IAPI also explained that the information and indexes in ATLAS, especially the A230 index, are an important reference for auditors in ensuring that clients have complied with applicable standards and regulations.

Effectiveness of Risk Analysis

Risk analysis and misinformation detection are said to be effective if the auditor is able to identify high-risk areas early on and develop appropriate audit procedures to test those areas [23]. The use of technologies such as data analysis also strengthens detection because it allows for thorough examination, not just samples [24].Regarding risk analysis and misinformation, MAA Auditors at KAP MNK revealed that:

"*In my view, the ATLAS application is quite helpful in the implementation of audit work, even though it cannot be used to a maximum of 100%. This is because there are several formulas or formulas in the system that are still considered too rigid for accountants. For example, in determining the level of risk, ATLAS automatically classifies state-owned enterprises as high-risk and cooperatives as low-risk. However, in practice in the field, this is not always in accordance with the actual conditions. For example, if the turnover of cooperatives is higher than that of state-owned companies, the risk level is also low, and vice versa. Therefore, I think ATLAS can indeed be used as a tool, but its application is not entirely ideal.*" **(Excerpt of an interview with Mr. MAA as the senior auditor of KAP MNK, October 30, 2025)**

According to MAA, ATLAS is considered a useful tool in risk analysis and misinformation detection, but its use is not entirely ideal. The auditor assessed that some features are still rigid and do not necessarily reflect real conditions, there are several entities that are assessed by ATLAS as having a small level of risk, for example cooperatives, and entities such as SOEs are considered high risk, even though this does not necessarily describe the actual condition of the entity.

The researcher also received additional information from the AR Auditor, here is his response:

"*This application has a strict automatic detection feature for data mismatches, such as differences in account number formats or nominal differences of as little as one rupiah which will*

be immediately detected and cannot be continued before being corrected. However, the drawback is that there is no substantive test feature per account, even though each account has different characteristics and requires its own testing". **(Excerpt of an interview with Mrs. AR as a senior auditor of KAP MNK, October 30, 2025)**

According to the AR Auditor, ATLAS is considered effective as a tool that is quite helpful in risk analysis and misrepresentation detection, because it has an automatic detection feature if there is validity of the account number format and nominal difference, only there are shortcomings such as the absence of substantive tests per account.

The IAPI in the interview also gave an explanation about the misinformation detection menu in the ATLAS application, he explained that:

"ATLAS has a misstatement detection menu in the A210 Index containing data to determine the margin of misstatement for the level of the overall financial statements, the results of the risk assessment process in the A2 Index. The data includes options of materiality type, assertion, Risk of Material Misconception, etc. Although auditors need their own analysis, automated information is prepared in the index, helping audit considerations and opinions of the audit results issued will be more accurate." **(Excerpt of an interview with Mr. AA as a member of IAPI, August 30, 2025)**

According to AA as a party to the regulator, ATLAS has provided automated information that supports risk assessment and misrepresentation detection, through the A210 Index which is integrated with the results of the risk assessment in the A2 Index, so that basic information for auditor assessment is available and remains useful for auditors, with the note that professional analysis is still needed to ensure the accuracy of audit results.

b) The Effectiveness of the Use of ATLAS on the Quantity of Auditor Performance

The effectiveness in evaluating an application can be reviewed in terms of the application user itself. In this case *Stuart T* who use the ATLAS application are auditors at the Public Accounting Firm. The quantity of an auditor's performance is determined not only by the number of clients handled and the audit reports generated, but also by the auditor's ability to utilize audit technology or applications and complete audit reports in a timely manner [25]. The following are the results of ATLAS's effectiveness research on the quantity of auditor performance.

Effectiveness Against the Number of Clients or Audit Reports

MNK KAP auditors have an engagement with clients on a number of jobs that need to be completed within a certain time. Meanwhile, in an interview session with the KAP MNK auditor explained that the average completion time of an audit project is about one month for each client**,** although in practice it also depends on the complexity and readiness of the data from the client, the KAP MNK auditor stated that:

"We generally average one month, one client. However, there are also some clients that are more than a month old, usually those clients have unique cases, depending on the complexity and readiness of the client's data. But there are also clients who only need less than a month of the audit process."**(Excerpt of an interview with Mr. RR as a senior auditor of KAP MNK, October 30, 2025)**

So the average client obtained by KAP MNK in completing the audit report is one month, which is one client. Regarding the number of clients or the number of audit reports produced by the KAP MNK auditor, Mr. MAA also gave a response, namely:

"We are still using a combination of manual and ATLAS. So if there are some clients who need to be fast, ATLAS is still not completely reliable. So the impact for the large number of clients or audit reports produced using ATLAS does not exist yet." **(Excerpt of an interview with Mr. MAA as the senior auditor of KAP MNK, October 30, 2025)**

According to the MAA, the use of *aplikasi Audit Tools and Linked Archive System* (ATLAS) has not been shown to be effective in increasing the quantity of auditors' work, including the number of clients and the audit reports generated. The auditor stated that ATLAS is still used in conjunction with manual procedures, thus its effectiveness to improve *Output* limited audits. Some previous studies have also shown that despite the use of the app *Audit Tools and Linked Archive System* (ATLAS) can affect certain aspects of audit performance, its influence on auditor work quantity indicators such as the ability to utilize technology to increase the number of audit reports produced is not always significant across all dimensions of auditor performance measurement [13][14].

In an interview session with the IAPI, it was also revealed that:

"*Regarding the large number of clients and the audit reports produced cannot be measured only by the use of the ATLAS application, because it is also influenced by internal factors of the client company, the more complete the audit evidence needed such as physical evidence records, and clear transaction records, the faster the audit process will be carried out. However, by using ATLAS, the audit process will be clearer and more directed because the features in ATLAS are complete to carry out the audit process, but ATLAS cannot be measured to obtain a large number of clients handled by the KAP*". **(Excerpt of an interview with Mr. AA as a member of IAPI, August 30, 2025)**

According to AA, as the regulator of IAPI, it is also justified that ATLAS cannot be a benchmark in obtaining a large number of clients obtained by auditors because it depends on internal factors of the client company, such as the completeness of evidence and transaction records, which remain the main determinant of the number of audit reports that can be completed.

Ease of Audit Process

The ease of the audit process is characterized by the simplification of procedures, reduction of workload, and efficiency of auditors' time in completing assignments [26]. For the factor of ease of conducting the audit process, the researcher received a response from Mr. MAA as the senior auditor of KAP MNK, namely:

"*Yes, it is true that we are facilitated by the existence of ATLAS, but not 100 percent, there are some important aspects, such as substantive testing of certain accounts, still need to be done manually because the feature is not yet available in the version of ATLAS that is currently used*". **(Excerpt of an interview with Mr. MAA as the senior auditor of KAP MNK, October 30, 2025)**

According to the MAA Auditor, ATLAS is considered to be able to simplify the audit process, although it cannot be fully effective because there is still a need to improve

features in the ATLAS application, especially for substantive test features on certain accounts.

In an interview session, the junior auditor also revealed that:

"*We as junior auditors at KAP MNK also immediately jump into using ATLAS in the audit process, it's just that we sometimes still need to ask seniors and need to adapt to this application, because what we use is usually only manual excel that has not been systematicized and well structured. Especially in ATLAS, there are a lot of audit features that must be filled in, so if you don't ask seniors, sometimes you don't understand its use, especially ATLAS is a single user application*" **(Excerpt of an interview with HI as a junior auditor of KAP MNK, October 30, 2025)**

According to the Junior Auditor at KAP MNK, he often finds it difficult to use the ATLAS application because of its features, which are very much intended for *single users*, so there needs to be habituation and special training. As for supporting the ease of the audit process, IAPI in the interview process revealed that:

"*We also conduct periodic coaching and training for public accountant auditors in Indonesia, usually we update training every 6 months, as for junior auditors, we also train them regularly to make it easier for them to use ATLAS in carrying out the audit process*". **(Excerpt of an interview with Mr. AA as a member of IAPI, August 30, 2025)**

In the ATLAS application, there is also an automation feature that aims to make it easier for users to carry out the process of filling out audits in the application. Regarding this automation feature, the AR Auditor provides an insight, namely:

"*Actually, ATLAS is quite helpful because the system can process audit data automatically, so the audit flow is clearer, focused, and reports can also be completed on time. But on the other hand, because everything is integrated, if there is even a slight input error, it can carry over to the next stage of the audit and the final result can be wrong, even quite fatal if it is reported incorrectly.*" **(Excerpt of an interview with AR as a senior auditor of KAP MNK, October 30, 2025)**

According to AR, the automation feature in the ATLAS application makes the audit process flow clearer and more directed. However, it becomes very fatal if there is an error in the input of the document or the nominal transaction that is audited, which can cause errors in the audit results.

In this case, the IAPI explained that the ATLAS application is accompanied by a feature that makes it easier for auditors to link documents to reduce the risk of negligence and data loss. His explanation is as follows:

"*The ATLAS application also uses a document hyperlink feature, which allows auditors to input various supporting files directly into the ATLAS system. With this feature, auditors can more easily access related documents without the need to search separately, reducing the risk of negligence or data loss*." **(Excerpt of an interview with Mr. AA as a member of IAPI, August 30, 2025)**

So according to Mr. AA, the use of *the Audit Tools and Linked Archive System* (ATLAS) application has proven to be effective in facilitating the audit process through automation features, data integration, and linking of supporting documents, so that the audit flow is

clearer and the risk of data loss is reduced. However, some certain audit procedures still have to be done manually because the ATLAS feature is not yet available.

Timeliness of Auditor Performance

Timeliness in auditor performance can be measured based on the contract of engagement agreed with the client at the time of assignment. In general, an engagement contract has a duration of approximately one month depending on the client's level of complexity. All audit procedures are expected to be completed within the contractual deadline.

The auditor at KAP MNK said that:

"*Regarding ATLAS' ability to help auditors complete audit work on time, this application does provide convenience in terms of neatness and administrative order, but it has not completely accelerated the process significantly. Data collection and processing still requires manual stages, so that time efficiency is not optimal, usually also because the client is slow when asked for transaction proof files or documents.*" **(Excerpt of an interview with Mr. MAA as the senior auditor of KAP MNK, October 30, 2025)**

According to the MAA Auditor, ATLAS can help complete audit work on time, but it has not been able to contribute significantly to speeding up the audit process, because data collection and processing also often uses manual processes. In addition, external factors from the client such as delays in providing audit files and documents are also an obstacle for auditors in completing audit results on time.

As for supporting the efficiency of audit completion time in the ATLAS application, the system progress and remainder features are used. The MNK KAP auditor said that \:

"*ATLAS in the system is well integrated Overall, ATLAS is quite helpful because auditors can link documents directly in the system through the hyperlink feature, so it is not easy to forget or stray looking for files. Indeed, there are still some things that are done manually, but ATLAS is still used to store small notes or memorandums about clients ranging from additional information to the advantages and disadvantages of clients that are audited, it can also be recorded in ATLAS, so that you don't forget*" **(Excerpt of an interview with Mr. RR as a senior auditor of KAP MNK, October 30, 2025)**

According to RR Auditor, ATLAS' contribution to auditor performance is the existence of *a hyperlink* feature that can be used automatically to store records or client data records, so that it can reduce risks so as to minimize the risk of negligence and help auditors complete audit procedures in a more structured manner.

Discussion

a) The Effectiveness of Using ATLAS on the Quality of Auditor Performance

Effectiveness on the Accuracy of Audit Results

From the results of the research through interviews with the Auditor of KAP MNK and the IAPI, it can be seen that the effectiveness of the ATLAS application in supporting the audit process is conditional. ATLAS is considered effective and very helpful when applied to clients with relatively normal financial and transaction reporting conditions, because of its structured system, the existence of locking procedures, and its ability to

tidy up audit administration. However, the effectiveness of ATLAS becomes limited when faced with clients with specific characteristics, such as complex transactions, unclear accounting records, or very large transaction volumes. In these conditions, auditors cannot fully rely on ATLAS and need to prepare additional audit paperwork adapted to ATLAS standards [27]. As such, ATLAS cannot be said to be fully effective for all audit situations, but it remains an effective and reliable application under appropriate audit conditions.

Furthermore, the auditor also assessed the materiality feature in ATLAS on the A210 index as an important contribution in improving audit quality. The materiality feature guides auditors to determine appropriate limits and levels of testing based on the type of company, although there are still limitations in detecting anomalies in small transactions that have the potential to be fraudulent, so manual checks are still necessary. This statement was reinforced by IAPI member speakers who emphasized that public auditors often create their own audit worksheets that are tailored to the ATLAS standard to ensure more accurate audits [27].The materiality and risk analysis features that ATLAS provides, while very helpful, still require the professional involvement of auditors for manual adjustment and verification, especially in the detection of anomalies and substantive testing of accounts. This emphasizes the importance of the role of auditor expertise in the use of technology-based audit applications [27].

From this discussion, it can be concluded that the ATLAS application plays an effective role in supporting the implementation of audits, especially for clients with relatively normal financial statements and transaction conditions. The system structure, materiality features, and risk analysis available are able to improve the administrative neatness and quality of audit planning. However, the effectiveness of ATLAS is not yet comprehensive because in clients with complex or unusual transactions, auditors still require manual adjustments and checks through additional audit paperwork that still refers to the ATLAS standard. Although the materiality feature on the A210 index makes an important contribution in guiding the determination of the test level, it still has limitations in detecting small anomalies that have the potential for fraud, Therefore, the use of ATLAS cannot completely replace the professional role of the auditor, but rather serves as a tool that requires the expertise and consideration of the auditor to produce an accurate and quality audit.

Effectiveness on Audit Standard Compliance

In terms of compliance with applicable general standards, ATLAS is considered very effective because it has been prepared in accordance with Audit Standards (SA) and SPAP so that it is able to facilitate systematic compliance assessments. The auditor stated that the application provides guidance and a list of audit-based questions that assist in the process of client onboarding and compliance assessment, especially on the A230 index. This is in line with the verification from the IAPI which confirmed the adjustment of ATLAS with the PPPK prepared with IAPI to make it easier for auditors to verify client compliance [27].

Based on these discussions, it can be concluded that the ATLAS application has proven to be effective because it has been designed in accordance with the Audit Standards and applicable regulations, so that it can be an effective means in helping auditors assess client compliance in a structured manner. The existence of guides, menus, and indexes in ATLAS supports a more systematic audit and increases the certainty that the audit process has been carried out in accordance with the established professional standards.

Effectiveness of Risk Analysis

Regarding risk analysis and misinformation detection, ATLAS is considered a useful tool even though it is not ideal. Some features are still considered rigid, such as risk classification that is automatic and not fully flexible according to field conditions. The auditor also revealed that the application has a strict data dismatch detection feature, but there is no substantive test feature per account required for testing the specific characteristics of each account. From the regulator's side, the IAPI added that even so, the misinformation detection menu on the A210 index is considered to be able to improve the accuracy of audit opinions because the basic data for the assessment is already available in a structured manner and provides important data to support risk analysis and more accurate audit opinions, although professional analysis is still needed [27].

ATLAS makes it easier for auditors to conduct risk-based audits so that the quality of audit results is better [28]. On the other hand, although ATLAS is a breakthrough technological innovation in auditing, its adoption rate is still in the adaptation stage and its use is not yet optimal, so it needs encouragement from regulators and KAP for more effective use [25]. Thus, although ATLAS makes a significant contribution to improving the quality of auditors' work through a good work structure, standard compliance, and assistance in risk analysis, the auditor's professional expertise remains a key factor in ensuring the reliable accuracy of audit results.

Based on the results of the discussion, it can be concluded that the ATLAS application plays an effective role in supporting risk analysis and misstatement detection in terms of the speed of technical error detection and the provision of a framework, but it is not fully optimal. Limitations on the flexibility of risk classification and the lack of substantive tests per account mean that auditors still need to conduct additional assessments and tests professionally. However, ATLAS' misrepresentation detection features and risk-based audit structure can improve the quality of the audit process when used appropriately. Therefore, the success of the implementation of ATLAS in producing accurate audits is highly dependent on the integration between the use of technology and the professional expertise of auditors.

b) The Effectiveness of the Use of ATLAS on the Quantity of Auditor Performance

Effectiveness Against the Number of Clients or Audit Reports

Research conducted with auditors at KAP MNK and IAPI revealed that the ATLAS application has not been effective in terms of increasing the number of clients and audit reports. This is based on the fact that the use of the ATLAS application in the audit process is still carried out in combination with the manual system. For clients who need

quick audit completion, the ATLAS application is considered not to be able to provide significant acceleration, so there is no increase in the number of audit reports generated. This indicates that the effectiveness of ATLAS on the quantity of auditors' work is not optimal and still requires additional time in its application [26]

Other research has also shown that while ATLAS can help with the structuring and regularity of audit procedures, internal client factors such as the completeness of physical audit evidence affect the speed of the audit process so that the number of clients and audit reports cannot be measured solely by the use of ATLAS alone [18]. Although the impact on the number of audit reports is not significant because there is still a large role of manual procedures [28]. This means that ATLAS contributes positively to audit quality and process efficiency, but challenges in accelerating completion remain so that it cannot fully increase the quantity *Output* auditor at KAP MNK.

Based on the results of the discussion, it can be concluded that the implementation of the ATLAS application has not shown significant effectiveness in increasing the number of clients and the audit reports produced. The use of ATLAS combined with manual procedures and dependence on internal client factors, such as the completeness of audit evidence, has caused the audit process to not be optimally accelerated. Although ATLAS contributes positively to improving the regularity of procedures and audit quality, its role in increasing the quantity of *auditor output* is still limited, so further development and adjustments are needed so that the benefits can be felt to the maximum.

Effectiveness on the Ease of Audit Process

As for the results of interviews with auditors at KAP MNK and the results of observations, the ease of using the ATLAS application in the audit process is considered quite helpful but not fully optimal. The auditor said that ATLAS makes it easier to document audit procedures neatly and in a structured manner, so that it can provide clarity and direction in the implementation of audits. However, some important features such as substantive testing of certain accounts are not yet available in the currently used version of ATLAS, so manual checks are still required for these aspects [29].

The junior auditor revealed the challenges of adapting to this application due to the considerable and complex features of ATLAS, as well as its application *single user* which causes the habituation process and the need for guidance from senior auditors to be important. This is in line with the principle that the use of technology in audits requires training and mentoring so that auditors, especially new ones, can make the most of the application [7]. The IAPI organization also plays an active role in providing periodic training, approximately every six months, to improve the ability of auditors to use ATLAS effectively [15].

In terms of shortcomings, in addition to the limitations of features, ATLAS also faces obstacles in terms of use that requires *single user* making it difficult to divide tasks in the audit team. The complexity of data input in ATLAS sometimes makes the documentation process feel administrative and time-consuming, especially for auditors who are not used to using systems other than manual Excel [28]. Even so, the recognition of the existence of an Audit Working Paper (KKA) format that has been systematically compiled through

ATLAS is an advantage that helps auditors in maintaining consistency and compliance with applicable audit standards [30].

Based on the results of interviews and the latest literature review, work automation through the ATLAS application is considered very helpful in supporting the auditor's work process. ATLAS is able to process audit data automatically, clarify workflows, improve focus, and speed up the completion of audit reports so that the overall audit quality is improved [28]. However, existing automated integrations also carry the risk of input errors in the early stages, which can be fatal in the later stages of the audit and final reporting results [31]. The system that is still *single user* This makes it difficult to divide team tasks, as well as the complexity of features that require time to adapt and mentor, especially for junior auditors. Although IAPI has held periodic training to improve user competence, these technical and administrative constraints have made ATLAS not fully reliable as the only audit tool, so auditors still need manual checks and direct intervention to ensure the quality of audit results.

Effectiveness on the Timeliness of Auditor Performance

Regarding the timeliness of the implementation of the audit, it is closely related to the contract of engagement agreed with the client during the assignment, usually lasting about one month according to the complexity of the client. All audit procedures are sought to be completed within the contract deadline, in accordance with the principles set out in international standards such as ISA 210, which affirms the importance of formal agreement in the audit undertaking to ensure clear scope and responsibilities and reduce misunderstandings between auditors and clients [32].

Audits at the MNK Public Accounting Firm use the ATLAS application which provides administrative convenience such as orderliness and neatness of documents, but the data collection and processing process still relies on manual stages so that time efficiency is not optimal. This is reinforced by research findings that show that although audit technology helps efficiency, the limitations of manual processes are still a challenge in accelerating audits. In addition, the client's delay in submitting documents sometimes leads to the auditor not being able to complete the audit procedure on time [32].

In terms of progress monitoring and reminders, the ATLAS system is already well integrated, allowing auditors to link documents directly through *hyperlink* and keep important records about clients so as to minimize the risk of forgetting or losing documents. Although there is some manual work, the use of this system is considered very helpful in the management of audit documents and records to prevent omissions, in line with the literature that shows that good integration of information systems can improve the effectiveness of audit execution [32]. Features *hyperlink* Documents in ATLAS add ease of access and management of supporting documents, so auditors can easily link various audit evidence without having to search manually. This facility significantly reduces the potential for omissions and loss of critical data during the audit process [15]. Thus, the automation presented by ATLAS not only speeds up and streamlines the audit process, but also improves the quality control and integrity of audit data.

Time budget pressure is also a crucial factor in the audit process. Recent research reveals that time pressures encourage auditors to complete audits on schedule but can lead to a reduction in audit procedures that impact audit efficiency and quality. Therefore, realistic time management is essential for the audit process to remain professional without sacrificing quality [33].

Based on the results of the discussion, it can be concluded that the timeliness of the audit implementation at KAP MNK has basically been adjusted to the contract of engagement agreed with the client, in line with the provisions of the applicable audit standards. The use of the ATLAS application makes a positive contribution in terms of administrative neatness, document management, progress monitoring, and reduction of the risk of omission through document integration and *hyperlink* features. However, the effectiveness of ATLAS in improving audit time efficiency is still limited because the data collection and processing process remains dependent on manual stages and is affected by client delays in providing documents. In addition, the pressure of time budget requires auditors to manage time realistically so that audit completion targets can be achieved without sacrificing audit quality and professionalism.

CONCLUSION

Fundamental Finding : The implementation of the ATLAS Application has proven effective in improving the quality of auditor performance through a clear work structure, documentation locking system, and materiality features that guide auditors in determining testing limits according to the type of company. The system also supports compliance with Audit Standards (SA) and Public Accountant Professional Standards (SPAP) through structured guidance and systematic audit questions. However, its effectiveness in risk analysis and misinformation detection remains conditional because several features are still considered rigid and do not fully represent field conditions, thus requiring auditors' professional judgment for manual adjustments and verification, especially in complex cases. In terms of performance quantity, ATLAS has not shown significant effectiveness in increasing the number of clients or audit reports because its implementation is still combined with manual procedures, while the complexity of features, single-user limitations, and lengthy data input processes also reduce efficiency and prevent significant improvements in audit completion time. **Implication :** These findings indicate that ATLAS contributes positively to the improvement of audit quality through structured documentation, regulatory compliance support, and workflow clarity, but its benefits in increasing efficiency and productivity are still limited. The results imply that regulators and developers need to enhance system flexibility, strengthen automation, integrate supporting software, simplify data input, and provide multi-user capabilities so that the application can better support both the quality and the timeliness of audit processes. **Limitation :** This study only involved one Public Accounting Firm, KAP Mahsun, Nurdiono, Kukuh & Partners in Malang City, and one informant from IAPI, so the findings cannot be generalized to all ATLAS users in Indonesia. The qualitative approach also makes the results strongly influenced by the

subjective perspective of informants, although data triangulation was conducted to maintain information accuracy. In addition, limited access to audit documents prior to the use of ATLAS made it difficult to directly compare auditor performance before and after the implementation of the application. **Future Research :** Future studies are recommended to further examine the implementation of ATLAS by modifying or expanding the indicators used to measure effectiveness so that a more comprehensive evaluation can be achieved. Further research can also be conducted in different cities and expanded through comparative studies between large and small public accounting firms in order to strengthen and validate the findings regarding the impact of ATLAS on auditor performance.

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