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The effect of audit tool and linked achieved system (ATLAS) on auditor performance

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Abstract: *Technological developments require all sectors to implement the use of information technology, including audit processes that transform manual audits into computer-based audit techniques. Computer-based audit techniques make it easier for auditors to collect evidence and evaluate data, thereby supporting the identification of material errors. The optimal use of computer-based audit techniques has a significant impact on the effectiveness of audit implementation. Public accounting firms have begun to use computerized audit techniques to improve the efficiency and effectiveness of the audit process.*

ATLAS (Audit Tool and Linked Achieved System) is one of the computer-based audit software that has become widely used in public accounting firms. ATLAS is audit software designed to improve the effectiveness and efficiency of audits through structured documentation, tracking of audit findings, and integration of historical data. The use of ATLAS software should significantly improve auditor performance, particularly in terms of the efficiency and accuracy of the audit process.

This study aims to determine the effect of ATLAS usage on the performance of auditors from public accounting firms in Jakarta. Auditor performance is measured in terms of efficiency, effectiveness, and accuracy. The sample for this study consisted of 80 auditors from public accounting firms in Jakarta who had worked for at least one year using ATLAS. Data analysis was performed using regression analysis and simple linear correlation, the results of which

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showed that ATLAS had an effect on auditor performance, namely efficiency, effectiveness, and accuracy.

Keywords: ATLAS, Auditor Performance

I. BACKGROUND

An audit is the collection and evaluation of evidence about information to determine and report the level of conformity between the information provided and the established standards [1]. An auditor is someone who has expertise, specific criteria, and has undergone special training in the field of auditing to examine an entity's financial statements with the aim of ensuring that they are free from material misstatement and are presented fairly in accordance with applicable auditing standards. An auditor must be competent and independent in conducting audits.

The audit process was initially conducted manually. Auditors recorded, collected evidence, analyzed, and compiled reports and findings, requiring direct interaction with physical documents and conventional calculations. As time progressed, information technology continued to develop. The audit process has also kept pace with technological developments, evolving from manual to computer-based auditing techniques (CBT), which are more effective and efficient than manual auditing. The optimal use of CBT has a significant impact on the effectiveness of investigative audits in detecting fraud [2]. TABK makes it easier for auditors to collect evidence and evaluate data, thereby supporting the identification of material errors. Public accounting firms have begun to use computerized audit techniques to improve the efficiency and effectiveness of the audit process. For example, the use of big data, artificial intelligence, and cloud services has changed the role of auditors with more automated, data-driven processes that improve the collection and analysis of audit evidence. Auditors must also develop competencies in information technology approaches to address emerging risks such as data security vulnerabilities, the need for higher technological competencies, and the complexity of evaluating dynamic digital systems. Therefore, understanding the developments in auditing in the digital age is now crucial to ensure that the audit function remains relevant, accountable, and able to meet the demands for transparency in financial reporting.

Public accounting firms are increasingly using software such as ATLAS, ACL, Team Mate, and IDEA, which assist in data collection and analysis, as well as providing tools for better documentation and reporting, thereby improving transparency and accountability in the audit process. The use of software such as ATLAS should significantly improve auditor performance, particularly in terms of audit process efficiency and accuracy. Auditors who use ATLAS tend to perform better in preparing documents and managing audit evidence compared to auditors who still use manual methods [3]. Unfortunately, not all auditors fully understand how to use ATLAS, so the resulting audits are still less than optimal, less efficient, and less accurate. The use of ATLAS in audits can help detect errors and fraud more quickly, but only if auditors have the skills to use the technology. Research by Umroh (2024) shows that the use of

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ATLAS significantly improves audit quality, especially when auditors are highly competent [4]. The implementation of technologies such as ATLAS can help identify and prevent fraud. According to a study by Miranda (2024) [5], the use of the Audit Tool and LinkedArchived System (ATLAS) has a positive impact on auditor performance and audit quality. Thus, investing in audit technologies such as ATLAS is a strategic step to increase trust and transparency in financial reporting.

Based on this background, the effect of ATLAS on auditor performance will be examined, where the auditors studied are auditors from Public Accounting Firms in Jakarta. The purpose of this study is to determine the effect of using ATLAS on the performance of auditors from Public Accounting Firms in Jakarta. It is hoped that this study will be useful in encouraging auditors to use ATLAS in their audit processes and encouraging professional organizations to conduct training on the use of ATLAS or other digitalization tools for audit processes.

II. THEORY

An audit is the collection and evaluation of evidence about information to determine and report the level of conformity between the information provided and the established standards. Audits must be conducted by competent and independent individuals [1]. The main functions of an audit are to provide assurance and enhance credibility, verify and validate. The person who conducts the audit is called an auditor. Auditors can come from the organization itself, called internal auditors, or independent auditors from a Public Accounting Firm, called external auditors. External auditors audit the financial statements of private or public companies, provide opinions on the fairness of financial statements, and assess whether the financial statements have been presented in accordance with applicable accounting principles. With advances in information technology, the audit process carried out by auditors is now computerized.

2.1 ATLAS

The Audit Tool and Linked Archived System (ATLAS) is an Excel-based system application designed by the Financial Profession Development Center (PPPK) in collaboration with the Indonesian Institute of Certified Public Accountants (IAPI) to assist auditors in compiling, archiving, and managing audit documents in accordance with Auditing Standards (SA) and Public Accounting Professional Standards (SPAP). ATLAS is used in Indonesia, particularly in Public Accounting Firms (KAP), to support efficient and systematically documented financial statement audits in professional judgment and facts, particularly audit practices.

Features in ATLAS include data automation and integration that help auditors document automatically, neatly, and in a structured manner in accordance with applicable standards. Audit evidence and supporting documents are stored electronically in a cloud-based system. Another feature is automatic validation, which reduces the risk of errors and impacts audit results. This also supports the Risk-Based Audit (RBA) approach, which allows auditors to focus more on high-risk areas [6]. ATLAS enables auditors to automatically compile audit working papers, track audit findings, and archive audit evidence in real-time. This improves the quality of

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documentation and facilitates the review and supervision process [7]. The use of ATLAS will streamline audit time and make auditors' work more effective, as well as produce accurate audit results.

2.2 Auditor performance

Auditor performance is a very important aspect in the world of accounting and auditing, reflecting the auditor's ability to carry out their duties in accordance with applicable professional standards. Auditor performance is the auditor's ability to carry out audit tasks effectively and efficiently, which includes the quality of audit findings, timeliness of reporting, and compliance with professional standards. This performance is not only measured by technical output, but also by the auditor's ability to apply expertise, professionalism, and audit ethics in the work process [8]. A well-performing auditor is able to complete audit tasks in a timely manner and with high accuracy, while maintaining objectivity to avoid bias.

Auditor performance can be influenced by various factors, including professionalism, education, and experience. Rapid technological advances have impacted the auditing process, which now utilizes applications that greatly assist auditors in conducting audits. The auditor's experience in using applications will also affect their performance, as the time spent on auditing becomes shorter, documentation becomes more organized, and errors can be more easily tracked. ATLAS, as one of the audit applications used by auditors, has an impact on auditor performance.

2.3 Conceptual framework and hypothesis

Research by Miranda G and Kurniawati I on the influence of ATLAS, computer self-efficacy, competence, and professionalism on auditor performance shows that ATLAS, computer self-efficacy, competence, and professionalism have a significant effect on auditor performance and that ATLAS improves work efficiency and accuracy [5]. Research by Margaret K.A, Novita N, and Azka A.F (2023) entitled Audit Tool and Linked Achive System (ATLAS) In Improving Audit Quality states that the use of ATLAS is significant in improving audit quality, especially in documentation and analysis [7].

Based on previous theories and research, the following conceptual framework was developed:

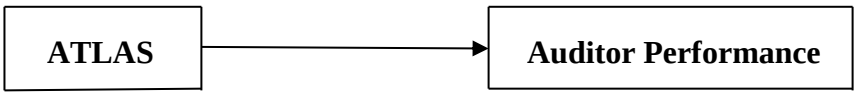

Figure 2.1 Conceptual framework

Hypothesis: ATLAS affects auditor performance

III. RESEARCH METHODOLOGY

This study is quantitative research, with the population being external auditors, namely auditors at Public Accounting Firms (KAP) in Jakarta. The sample of the study is a portion of the population, namely a portion of the auditors at Public Accounting Firms in Jakarta. The sampling

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technique used is nonprobability sampling, namely purposive sampling, where the selection of samples uses certain criteria. Auditors who can be selected as samples are auditors who have worked for at least 1 year and have used ATLAS in conducting audits.

The variables in this study consist of independent variables, namely ATLAS (X), and dependent variables, namely auditor performance (Y). ATLAS is software for auditing. To measure the ATLAS variable (X), indicators of ease of data access, efficiency, and system integration are used, which are summarized in five questions. Auditor performance is the result of the auditor's work, measured in terms of timeliness, purpose (effectiveness), use of time and resources (efficiency), summarized in five questions, and the level of accuracy and precision (accuracy), summarized in seven questions. The data used is primary data, collected by distributing questionnaires in the form of Google Forms. The questions in the questionnaire will reveal the attitudes, opinions, and perceptions of auditors (respondents) regarding questions for variable X (ATLAS) and variable Y (auditor performance). The Likert scale is used to measure respondents' perceptions, where 1 means strongly disagree, 2 means disagree, 3 means somewhat agree, 4 means agree, and 5 means strongly agree.

The data will be tested for quality using validity and reliability tests. The validity test is used to determine whether the questions created can measure the variables. The validity test uses the Pearson coefficient (r) value, where if the r_{value} is > r_{table}, then the questions created are valid. The r_{table} is obtained from the Pearson coefficient table at a 5% level with a degree of freedom of n-2. Reliability tests are used to determine the consistency of respondents' answers. Reliability tests use Cronbach's Alpha values. If the Cronbach's Alpha value is > 0.6, it is considered reliable.

Data analysis will use simple linier regression and correlation analysis. The analysis begins with classical assumption testing, which includes normality testing and heteroscedasticity testing. Normality testing uses the Kolmogorov-Smirnov test, where if the asymptotic significance value (2-tailed) is > 0.05, then the normality assumption is satisfied. The heteroscedasticity test uses a scatterplot graph. If the data points are scattered above or below the number 0 and do not form a specific pattern, the data is said to be homoscedastic [9]. The simple linear regression equation is divided into two models.

Model 1: $Y_1 = A_1 + B_1 X$, where Y_1 is auditor performance in terms of effectiveness and efficiency, X is ATLAS, B_1 is the regression coefficient, and A is the constant.

Model 2: $Y_2 = A_2 + B_2 X$, where Y_2 is auditor performance in terms of accuracy, X is ATLAS, B_2 is the regression coefficient, and A is the constant. The coefficient of determination r is divided into r_1, which shows the closeness of the relationship between ATLAS and the effectiveness and efficiency of auditor performance, and r_2, which shows the closeness of the relationship between ATLAS and the accuracy of auditor performance. The coefficient of determination r_1^2.100% shows the contribution of ATLAS in influencing the effectiveness and efficiency of auditor performance, while the coefficient of determination r_2^2.100% shows the contribution of ATLAS in influencing the accuracy of auditor performance. The hypothesis test uses the t-test, with the following hypothesis form:

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Hypothesis 1:
H_0 : ATLAS (X) has no effect on the effectiveness and efficiency of auditor performance (Y_1)
H_1 : ATLAS (X) has an effect on the effectiveness and efficiency of auditor performance (Y_1)
Hypothesis 2:
H_0: ATLAS (X) has no effect on auditor performance accuracy (Y_2)
H_1: ATLAS (X) has an effect on auditor performance accuracy (Y_2)
If the t_{value} is > t_{table} and the significance value is < 0.05, H_0 is rejected and H_1 is accepted, or variable X affects variable Y_1 or Y_2. The t_{table} is obtained from the t distribution table with a significance value of α = 5% and degrees of freedom = (n-k-1).

IV. RESULTS AND DISCUSSION

The research subjects were 271 public accounting firms in Jakarta. The public accounting firms that were the subjects of the research were those with an organizational structure consisting of a manager, partners, senior auditors, junior auditors, and administrative staff. The respondents of the study were auditors who had at least one year of work experience and actively used ATLAS in their auditing duties. Of the 100 targeted respondents, 80 returned the questionnaire (Google Form), resulting in a sample size of 80 for this study.

The respondents consisted of 42 male auditors and 38 female auditors. The age of the respondents was 20-25 years old for 39 auditors, 26-30 years old for 19 auditors, 31-35 years old for 20 auditors, and over 35 years old for 2 auditors. Based on their education, 6 auditors had a D3 degree, 65 had a S1 degree, 8 had a S2 degree, and 1 had a S3 degree. Approximately 70% of auditors had less than 5 years of experience, while the rest had more than 5 years of experience. Thirty-four percent were senior auditors, 29% were junior auditors, and the other were partners and managers.

4.1 Data quality test

Validity and reliability tests were used to examine the quality of the data used. The validity test was used to determine whether the questions used were able to measure the variables. The results of the data processing are as follows:

Table 4.1 Validity test

X (*ATLAS*)		Y_1 (efektifitas, efisiensi)		Y_2 (akurasi)	
Pertanyaan	r_{hitung}	Pertanyaan	r_{hitung}	Pertanyaan	r_{hitung}
X_1	0.611	Y_{11}	0.655	Y_{21}	0.774
X_2	0,793	Y_{12}	0,772	Y_{22}	0,638
X_3	0,772	Y_{13}	0,707	Y_{23}	0,808
X_4	0.656	Y_{14}	0.763	Y_{24}	0.730
X_5	0.732	Y_{15}	0.783	Y_{25}	0.770
				Y_{26}	0,746
				Y_{27}	0,769

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From the Pearson correlation coefficient table with α = 5% and degrees of freedom (n-2) = (80-2) = 78, the r_{table} is 0.220. All r_{value} for variables X, Y_1, Y_2 > r_{table}, so all questions are valid or can measure the variables.

The reliability test is used to measure the consistency of answers. The reliability test results are as follows:

Table 4.2 Reliability test

Variabel	Cronbach alpha
X (*ATLAS*)	0,779
Y_1 (efektifitas, efisiensi)	0,790
Y_2 (akurasi)	0,875

All Crobach alpha values are > 0.6, so all variables are reliable. Since the data is valid and reliable, the analysis can proceed.

4.2 Classical assumptions

Classical assumptions are required when analyzing data using regression and correlation analysis. This study uses simple linear regression and correlation analysis, so there are only two classical assumptions required, namely the normality test and the heteroscedasticity test. The normality test and heteroscedasticity test are divided into two parts, the first part for the relationship between X (ATLAS) and Y_1 (effectiveness, efficiency of auditor performance) and the second part for the relationship between X (ATLAS) and Y_2 (accuracy of auditor performance). The results of the normality test for the first part are as follows:

Table 4.3 Normality test 1

		Unstandardiz ed Residual
N		80
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.36418411
MostExtreme Differences	Absolute	.127
	Positive	.127
	Negative	-.091
Kolmogorov-SmirnovZ		1.135
Asymp.Sig. (2-tailed)		.152

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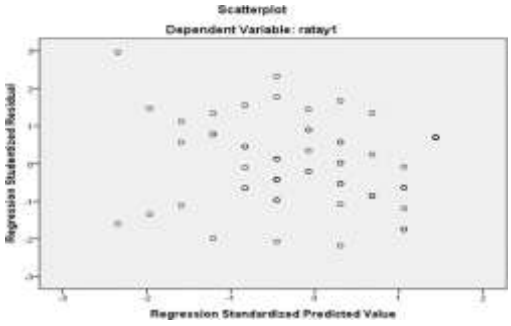
Asymp.sig (2-tailed) value = 0,152 > 0,05 which indicates that the normality assumption is satisfied.. The results of the normality test for the second part are as follows:

Table 4.4 Normality test 2

		UnstandardizedResidual
N		80
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.37158234
MostExtreme Differences	Absolute	.089
	Positive	.085
	Negative	-.089
Kolmogorov-SmirnovZ		.799
Asymp.Sig. (2-tailed)		.546

Asymp.sig (2-tailed) value = 0,546 > 0,05 which indicates that the normality assumption is satisfied. The normality assumption for both parts is satisfied.

The heteroscedasticity test for the first part is shown in the following scatterplot :



. Figure 4.1 Heteroscedasticity test 1

From this scatterplot, it can be seen that the data points are scattered without any particular pattern, indicating that the assumption of heteroscedasticity is satisfied.

The second heteroscedasticity test is shown in the following scatterplot:

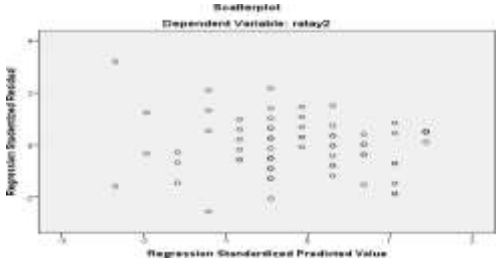


Figure 4.2 Heteroscedasticity test 2

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From this scatterplot, it can be seen that the data points are scattered without any particular pattern, indicating that the assumption of heteroscedasticity is satisfied. The assumption of heteroscedasticity for both parts is satisfied, so regression analysis can be performed.

4.3 Correlation Regression Analysis and Hypothesis Testing

1. Relationship between ATLAS (X) and the effectiveness and efficiency of auditor performance (Y_1)

Table 4.5 Correlation coefficient and coefficient of determination

Model	R	RSquare	AdjustedR Square	Std.ErroroftheEstimate
1	.654[a]	.428	.421	.36651

The correlation coefficient value r = 0.654 means that the relationship between ATLAS (X) and the effectiveness and efficiency of auditor performance (Y_1) is strong and positive; the more ATLAS is used, the more the effectiveness and efficiency of auditor performance increases. The coefficient of determination r^2.100% = 42.1% means that ATLAS contributes 42.1% to the effectiveness and efficiency of auditors' work, while the remaining 57.9% is influenced by other factors.

Table 4.6 Regression equation and t-test

Model		Unstandardized Coefficients		Standardized Tabel Coefficients	t	Sig.
		B	Std.Error	Beta		
1	(Constant)	1.773	.333		5.323	.000
	ATLAS	.596	.078	.654	7.640	.000

From Table 4.6, the regression line equation is Y_1 = 1.773 + 0.596 X + e, which means that for every one-point increase in ATLAS, the effectiveness and efficiency of auditor performance will increase by 0.596 points. Furthermore, it is proven that ATLAS affects the effectiveness and efficiency of KAP Jakarta auditors' performance. The hypotheses are:

H_0: ATLAS (X) does not affect the effectiveness and efficiency of auditors' performance (Y_1)

H_1: ATLAS (X) affects the effectiveness and efficiency of auditors' performance (Y_1)

Using the t-test, the test results can be seen in Table 4.6, where the t-value = 7.640 with a sig value = 0.000. From the t-distribution table at a level of α = 5% and degrees of freedom (n-k-1) = (80-1-1) = 78, the t-table value = 1.994 is obtained. The t-count value > t-table and sig < 0.05 means that ATLAS (X) has a significant effect on the effectiveness and efficiency of auditor performance (Y_1) at KAP Jakarta.

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The use of technology, such as ATLAS, can assist auditors in automating the audit process, simplifying data recording and tracking, and accelerating decision-making based on systematically documented historical data (effective). The time required for examination and documentation is reduced, making the audit process shorter and more efficient. The more optimal the use of the ATLAS system in conducting audits, the higher the effectiveness and efficiency of auditor performance. This study is in line with the research by Miranda G and Kurniawati I, which states that the use of ATLAS affects the work of auditors [5].

2. The relationship between ATLAS (X) and auditor performance accuracy (Y_1)

Table 4.5 Correlation coefficient and coefficient of determination

Model	R	RSquare	AdjustedRSquare	Std.ErroroftheEstimate
1	.663[a]	.440	.433	.37396

The correlation coefficient value r = 0.663 means that the relationship between ATLAS (X) and auditor performance accuracy (Y_2) is strong and positive; the more ATLAS is used, the higher the auditor's work accuracy. The coefficient of determination r^2.100% = 43.3% means that ATLAS contributes 43.3% to auditor performance accuracy, while the remaining 56.7% of auditor performance accuracy is influenced by other factors.

Table 4.6 Regression equation and t-test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std.Error	Beta		
1	(Constant)	1.699	.340		4.999	.000
	ATLAS	.623	.080	.663	7.831	.000

From Table 4.6, the regression line equation is $Y_2 = 1.699 + 0.623\ X + e$, which means that for every one-point increase in ATLAS, the accuracy of auditor performance will increase by 0.623 points. Furthermore, it is proven that ATLAS affects the accuracy of KAP Jakarta auditors' performance. The hypotheses are:

H_0: ATLAS (X) does not affect the accuracy of auditors' performance (Y_2)

H_1: ATLAS (X) affects the accuracy of auditors' performance (Y_2)

Using the t-test, the test results can be seen in Table 4.6, where the t-value = 7.831 with a sig value = 0.000. From the t-distribution table at the α = 5% level and degrees of freedom (n-k-1) = (80-1-1) = 78, the t-table value = 1.994 is obtained. The t-count value > t-table and sig < 0.05 means that ATLAS (X) significantly affects the accuracy of the performance of auditors (Y_2) at KAP Jakarta.

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The features of the ATLAS system are well structured, supporting the storage and retrieval of audit data so as to minimize human error. The use of the ATLAS system contributes to improving the accuracy of auditors in evaluating data, compiling audit findings, and producing reports that are free from material errors (high accuracy). The use of ATLAS helps auditors to produce accurate audits. The findings in this study are in line with research by Hanifah, M. N., & Pramudyastuti, O. L. (2021) ATLAS is effective in accelerating and improving the accuracy of the audit process [10] and Pramudyastuti, O. L., Rani, U., Suryatimur, K. P., & Wahyuningtiyas, T. N. (2022). Audit technologies such as ATLAS improve the efficiency and accuracy of external audits [11][12].

V. CONCLUSION

ATLAS has an impact on the performance of KAP Jakarta auditors, namely the effectiveness, efficiency, and accuracy of their audit results.

The use of system-based audit technology such as ATLAS is an indicator that digitization in audit practices is very important in responding to modern audit challenges that demand speed, accuracy, and data integrity. It is recommended that public accounting firms use or increase their use of ATLAS, and that auditors be more open to developments in audit technology and willing to improve their competence by participating in digital audit training.

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