CHALLENGES OF USING ATLAS IN THE AUDIT PROCESS AT KAP TARMIZI ACHMAD

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Abstract

The rapid development of science and technology in the current era, one of which is a significant change that has increased and advances in information technology in the financial sector which also affects the audit of financial statements. With this technological development, it encourages the Public Accounting Firm (*Kantor Akuntan Publik*/KAP) to implement Computer-Aided Audit Technology (*Teknologi Audit Berbasis Komputer*/TABK) such as the Audit Tool and Linked Archive System (ATLAS). This brings changes to accounting practices and the competence of professional accountants. The use of ATLAS has been efficient in ensuring audit accuracy and effectiveness as well as helping to carry out quality control and audit standards. However, some auditors still lack confidence in using computer technology, which ultimately hinders work efficiency in the audit process. The purpose of writing this article is to identify the challenges in using ATLAS to the audit process at KAP Tarmizi Achmad, and to determine the extent to which this system can improve audit quality. The data in this article was collected through direct observation and an interview with one of the auditors who uses ATLAS. The results of this article show that ATLAS has great potential in improving audit efficiency through automation features and more systematic documentation. However, there are some key challenges that need to be considered to ensure the effectiveness and efficiency of using ATLAS for the audit process.

Keywords: TABK, ATLAS, Technology, Challenges, Audits

Abstrak

Terjadinya perkembangan ilmu pengetahuan dan teknologi yang pesat pada era saat ini, salah satunya adanya perubahan yang signifikan yang mengalami peningkatan dan kemajuan teknologi informasi dalam bidang keuangan yang didalamnya juga mempengaruhi audit laporan keuangan. Dengan adanya perkembangan teknologi ini mendorong Kantor Akuntan Publik (KAP) untuk menerapkan Teknologi Audit Berbantuan Komputer (TABK) seperti Audit Tool and Linked Archive System (ATLAS).

Hal ini membawa perubahan pada praktik akuntansi dan kompetensi akuntan profesional. Penggunaan ATLAS *memiliki efisien dalam memastikan keakuratan dan efektivitas audit serta membantu menjalankan pengendalian mutu dan standar audit. Namun, beberapa auditor masih kurang percaya diri dalam menggunakan teknologi komputer, yang pada akhirnya menghambat efisiensi kerja dalam proses audit. Tujuan dari penulisan artikel ini adalah untuk mengidentifikasi tantangan dalam penggunaan* ATLAS *terhadap proses audit di KAP Tarmizi Achmad, serta mengetahui sejauh mana sistem ini dapat meningkatkan kualitas audit. Data dalam artikel ini dikumpulkan melalui observasi langsung dan wawancara dengan salah satu auditor yang menggunakan* ATLAS*. Hasil penulisan artikel ini menunjukkan bahwa* ATLAS *memiliki potensi besar dalam meningkatkan efisiensi audit melalui fitur otomatisasi dan dokumentasi yang lebih sistematis. Namun, terdapat beberapa tantangan utama yang perlu diperhatikan untuk memastikan efektivitas dan efisiensi dalam penggunaan* ATLAS *terhadap proses audit.*

Kata Kunci: *TABK,* ATLAS*, Teknologi, Tantangan, Audit*

A. INTRODUCTION

The rapid development of information technology in the digital era has brought significant changes in various fields, including accounting and auditing. In the context of financial statement audits, the use of technology is becoming increasingly important to improve efficiency and accuracy in the audit process. One technology that is widely used by Public Accounting Firms (*Kantor Akuntan Publik*/KAP) is Computer-Aided Audit Technology (*Teknologi Audit Berbasisi Komputer*/ TABK), such as the Audit Tool and Linked Archive System (ATLAS).

ATLAS is Microsoft Excel-based software that can be used to carry out audit procedures and document the results in the form of opinions (Prajanto, 2020). ATLAS was created by Center for Financial Professional Development (*Pusat Pembinaan Profesi Keuangan*/ PPPK) in collaboration with the Indonesian Public Accountants Association (*Institut Akuntan Publik Indonesia*/IAPI) which was designed to support auditors in conducting data analysis, documenting audit findings, and ensuring compliance with applicable audit standards. ATLAS has three financial accounting standards namely IFRS, SAK EMKM and SAK ETAP which can be adjusted according to client conditions. The process of filling out ATLAS occurs in four stages including preengagement, risk assessment, risk response and the last is reporting.

The use of ATLAS at KAP Tarmizi Achmad brings various benefits, such as automation of the audit process, increased accuracy in examining financial statements, and efficiency in storing and archiving audit documents. However, on the other hand, the implementation of ATLAS also faces various challenges. Some auditors still need to adapt to the ATLAS system, while other challenges include the high complexity of the outputs produced, as well as the complicated interface design of ATLAS. In addition, the audit system in ATLAS is more comprehensive, has limited access to multiple users, and does not support

clients who still use Government Accounting Standards (*Standar Akuntansi Pemerintah*/SAP).

To overcome the challenges in using ATLAS, the Public Accounting Firm (*Kantor Akuntan Publik*/KAP) can provide intensive training and assistance to auditors to better understand and be able to use ATLAS. This can be done through workshops and technical training, as well as mentoring sessions for other auditors to accelerate the adaptation process. In addition, KAP can work with ATLAS developers to overcome obstacles and propose necessary adjustments such as making the ATLAS interface simpler, so that auditors are more comfortable in operating ATLAS. Then, KAP can propose an increase in ATLAS features to allow a more detailed and detailed examination per account so that it does not require additional procedures and supports multi-user access so that a team of auditors can work simultaneously in one system.

To address the complexity of the output, KAP can provide standard guidelines in identifying and analyzing reports so that auditors can adjust the level of detail required. Finally, to accommodate clients who still use Government Accounting Standards (*Standar Akuntansi Pemerintah*/SAP), KAP can look for alternative solutions, for example for clients who still use SAP, their work papers are still manual using KAP Tarmizi Achmad's format. By implementing these solutions, KAP can increase the efficiency and effectiveness of using ATLAS in the audit process, while helping auditors adapt to the new system.

B. IMPLEMENTATION AND METHODS

The article is written based on the results of the internship conducted at KAP Tarmizi Achmad, located at Jalan Dewi Sartika Raya No. 7, Semarang (50221). The selection of this internship location is based on its relevance to the Auditing Practicum and Auditing II courses in the Accounting Department, as well as the use of ATLAS in the audit process at the office. The internship period lasted for 97 days, starting from August 01, 2024 to November 22, 2024. During the internship period, participants gained hands-on experience in various accounting and auditing activities.

The methods used in collecting data for this article include direct observation and interviews with one of the auditor staff at KAP Tarmizi Achmad. This approach aims to gain in-depth insight into the challenges faced in the use of ATLAS for the audit process at KAP Tarmizi Achmad.

1. Direct Observation.
   Directly observing the use of ATLAS in the audit process, so as to gain an understanding of the challenges that arise in its use. This observation includes identifying the challenges faced, auditor adaptation to the system, and its impact on audit efficiency and accuracy.
2. Interviews with Auditors.
   Interviews were conducted by asking questions related to the challenges of using ATLAS in the audit process to a staff auditor with expertise and in-depth understanding of ATLAS. The information obtained from this interview helps in analyzing the challenges of using ATLAS at KAP Tarmizi Achmad.

C. RESULTS AND DISCUSSION

Based on observations and analysis of the use of ATLAS in the audit process at the Public Accounting Firm (*Kantor Akuntan Publik*/KAP), several challenges faced by auditors in operating this system were found. One of the main obstacles is the auditor's adaptation to the ATLAS

system, which causes auditors to experience adjustment difficulties in understanding and operating the technology used in the audit. Auditors who are accustomed to manual audit methods may have difficulty in switching to a digital system. In addition, the level of complexity of the output produced is quite high, so auditors need more detailed and detailed data to support accurate analysis. Another contributing factor is ATLAS' complex interface design, which can make it difficult for auditors to navigate and use the system efficiently. In addition, ATLAS's more comprehensive examination system makes the examination per account less detailed and detailed, which requires additional procedures in the audit process, such as auditors needing to add vouching reports for cash and cash equivalents. Another challenge is the limitation of multi-user access that hinders team collaboration in one system, resulting in a slower audit process. In addition, ATLAS does not yet support clients who still use Government Accounting Standards (*Standar Akuntansi Pemerintah*/SAP), so auditors must find other alternatives to continue to perform audits effectively.

To overcome these challenges, KAP can take several strategic steps to improve the efficiency and effectiveness of using ATLAS in the audit process. One solution that can be implemented is to provide intensive training and mentoring for auditors so that they better understand and master the features of ATLAS, so that they are able to use ATLAS. This can be realized through regular workshops and technical training, as well as mentoring sessions for auditors so that the adaptation process can run faster. In addition, KAP can collaborate with ATLAS developers to overcome technical obstacles and propose necessary adjustments. One of the adjustments that can be made is to simplify the ATLAS interface to make it simpler, making it easier for auditors to operate the system. KAP can also propose feature enhancements to enable a more detailed and granular account-by-account examination without the need for additional procedures, as well as support for multi-user access to improve collaboration of auditor teams in one system, resulting in faster execution of the audit process for clients.

To address the complexity of the output generated by ATLAS, KAP can provide standard guidelines in identifying and analyzing reports. With these guidelines, auditors can more easily adjust the level of detail required in the audit. Meanwhile, for clients who still use Government Accounting Standards (*Standar Akuntansi Pemerintah*/SAP), KAP can find alternative solutions, for example by continuing to use KAP Tarmizi Achmad's manual format as a standard working paper.

Based on the description above, the use of ATLAS in the audit process at KAP Tarmizi faces various challenges, but with the implementation of the right solutions, this system can be a very effective tool in improving audit efficiency and accuracy, and helping auditors adapt to the system. These measures also contribute to improving the quality of audits conducted, while ensuring that the audit process remains compliant with applicable standards.

Success in implementing solutions to the challenges of using ATLAS needs to be measured, for which several indicators are needed that can demonstrate its effectiveness and impact on auditor performance and operational efficiency.

The following are some of the key indicators used to assess the successful implementation of the Solution to the ATLAS challenge:

1. Improved auditor skills in the use of the atlas.
   With training and mentoring sessions, auditors have a better understanding of using and utilizing ATLAS to improve audit quality.
2. Efficiency in using the system.
   With a simpler interface, auditors can more quickly understand and operate ATLAS, thereby reducing training time and minimizing potential usage errors, as well as speeding up the work process.
3. Improved audit thoroughness.
   The enhanced per-account examination feature allows auditors to perform more in-depth analysis without having to go through additional procedures, thus improving the accuracy and quality of audit results.
4. Better team collaboration.
   Multi-user access support allows auditors in a team to work simultaneously in one system, speeding up information exchange and audit completion.
5. More effective and faster audit process.
   With an easier-to-use system and more advanced features, the audit process can be carried out more quickly without reducing the accuracy and quality of the results.
6. Increased client satisfaction.
   Greater efficiency and thoroughness in auditing will result in more accurate reports in less time, increasing client trust and satisfaction with KAP services.

To ensure that the implementation of the solution offered is optimal, it is necessary to consider various factors that can encourage or hinder its success. The driving factors in the use of the ATLAS system at KAP Tarmizi Achmad are instrumental in ensuring the successful implementation and optimization of the system. Full support from KAP Tarmizi Achmad's management is the main factor that accelerates the implementation and maximum utilization of ATLAS, because management's commitment to optimizing the use of ATLAS will encourage auditors to use digital systems. In addition, auditors' competence in using technology also affects the effectiveness of their adaptation to ATLAS. Auditors who have an understanding and skills in using technology will more quickly adapt to system changes, so that the audit process can run more efficiently. Collaboration between KAP and ATLAS developers is also an important aspect, where good communication will ensure that technical obstacles can be resolved immediately and the necessary features can be implemented according to audit needs. The demand for efficiency in the audit process is increasingly encouraging auditors to apply technology to improve work accuracy and speed. In addition, technological infrastructure support, such as the availability of hardware and a stable internet network, also ensures the smooth operation of ATLAS in supporting audit activities. With these driving factors, the implementation of ATLAS at KAP Tarmizi Achmad can run more optimally and provide maximum benefits for the audit process.

There are several inhibiting factors that can affect the successful use of the ATLAS system at KAP Tarmizi Achmad. One of them is the lack of auditor understanding of ATLAS, where not all auditors have experience in using this system, so it requires additional time for training and adaptation. In addition, technical barriers to implementation,

such as bugs or limited features in ATLAS that do not fully meet audit needs, can reduce the effectiveness of using the system. Resistance to change is also an important factor, as some auditors may be more comfortable with conventional audit methods and hesitate to switch to new technology, which may slow down the process of using the ATLAS system. Budget limitations may also be an obstacle, especially if the KAP does not have sufficient funds to provide adequate training to auditors. Finally, limited access and data security can be a serious obstacle, especially if the ATLAS system does not yet support multi-user access with a high level of security, which risks causing data leaks or errors in the audit process. These inhibiting factors need to be addressed with appropriate strategies for effective use of ATLAS.

Although there are several inhibiting factors and challenges in using ATLAS, the success of this program can be measured through several indicators, such as increased audit efficiency, accuracy in data examination, and ease of collaboration between auditors through a more integrated system. With management support, adequate training, and optimal technology infrastructure development, ATLAS can be an effective tool in improving audit quality at KAP Tarmizi Achmad.

D. CLOSING

Conclusions

The use of ATLAS in the audit process at KAP Tarmizi Achmad provides various benefits in improving audit efficiency and accuracy, but there are several challenges faced by auditors, such as difficulty adapting to the system, output complexity, less simple interface, limited multi-user access, and not yet supporting Government Accounting Standards (*Standar Akuntansi Pemerintah*/SAP). To overcome these challenges, KAP can take strategic steps, such as providing intensive training, simplifying the interface, improving the per-account audit feature, and improving multi-user access to support better team collaboration.

Successful implementation of solutions to ATLAS challenges can be measured through several indicators, such as improved auditor skills, efficient use of the system, better audit accuracy, more effective team collaboration, and increased client satisfaction. The main driving factors in optimizing the use of ATLAS include full support from management, auditor competence in technology, collaboration with ATLAS developers, and adequate technology infrastructure. However, inhibiting factors such as lack of auditor understanding, technical constraints, resistance to change, budget limitations, and data security issues need to be addressed with the right strategy.

With the right support and usage, ATLAS can be an effective tool in improving audit quality at KAP Tarmizi Achmad, while encouraging auditors to adapt to digital technology to support a more efficient and accurate audit process.

Suggestion

Based on the analysis of the use of ATLAS at KAP Tarmizi Achmad, several achievements have been made, such as the implementation of a digital audit system that is more systematic than the manual method, as well as efforts to adapt auditors to new technology. However, there are still some aspects that have not been achieved optimally, such as full efficiency in using ATLAS due to the complexity of the output and the less user-friendly interface design. In addition, limited features in per-account

auditing and multi-user access are still an obstacle in improving audit rigor and auditor team collaboration. Therefore, strategic steps are needed to overcome these obstacles, such as increasing training and mentoring for auditors, developing a simpler interface, and adjusting ATLAS features to better support in-depth and flexible audit needs. In addition, to ensure the sustainability of the system, KAP needs to conduct periodic evaluations of the effectiveness of ATLAS, work with developers for feature enhancements, and provide adequate technology infrastructure. With the right strategy, the use of ATLAS can be continuously improved, thus providing maximum benefits in improving efficiency, accuracy, and audit quality at KAP Tarmizi Achmad.

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