

ANALYSIS EFFECTIVENESS ATLAS APPLICATION IN SUPPORTING FINANCIAL REPORT AUDIT PROCESS AT KAP TARMIZI ACHMAD

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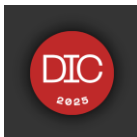
Abstract

The advancement of digitalization in information technology has had a significant impact on various aspects of life. In the field of auditing, it has encouraged the use of digital-based applications to increase efficiency and accuracy in the examination of financial statements. One such application is ATLAS, which plays a role in assisting auditors in compiling, analyzing, and managing audit data systematically. This article aims to analyze the effectiveness of the ATLAS application in supporting the financial statement audit process at *Kantor Akuntan Publik* (KAP) Tarmizi Achmad. The data collection methods used include direct observation and interviews with one of auditor at KAP Tarmizi Achmad. The result of this article indicate that ATLAS plays a crucial role in the audit process, where technology is integrated into the audit procedures through an automated and integrated system. The audit process becomes more effective and efficient, with structured documentation, compliance with applicable audit standards and regulations, and a standardized format. Based on these findings, it can be concluded that the use of the ATLAS application has proven to be effective in supporting the financial statement audit process.

Keywords: ATLAS, effectiveness, audit, financial statement

Abstrak

Kemajuan digitalisasi dalam teknologi informasi telah memberikan dampak signifikan pada berbagai aspek kehidupan. Dalam bidang audit telah mendorong penggunaan aplikasi berbasis digital untuk meningkatkan efisiensi dan akurasi dalam pemeriksaan laporan keuangan. Salah satu aplikasi yang digunakan adalah ATLAS, yang berperan dalam membantu auditor menyusun, menganalisis, dan mengelola data audit secara sistematis. Penulisan artikel bertujuan untuk menganalisis efektivitas aplikasi ATLAS dalam menunjang proses audit laporan keuangan di Kantor Akuntan Publik (KAP) Tarmizi Achmad. Metode yang digunakan dalam pengambilan data adalah observasi langsung serta wawancara dengan salah satu auditor di KAP Tarmizi Achmad. Hasil penulisan artikel ini menunjukkan bahwa aplikasi ATLAS berperan pada proses audit, dimana teknologi diterapkan ke dalam proses audit melalui sistem yang terotomatisasi dan terintegrasi. Prosedur audit menjadi lebih



efektif dan efisien yakni proses dokumentasi terarah, sesuai dengan standar dan ketentuan audit yang berlaku, dan format menjadi general dan seragam. Berdasarkan hal tersebut, maka dapat disimpulkan bahwa penggunaan aplikasi ATLAS terbukti efektif dalam menunjang proses audit laporan keuangan.

Kata Kunci : ATLAS, efektivitas, audit, laporan keuangan

A. INTRODUCTION

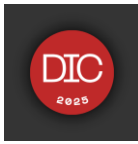
The development of digital technology has brought significant changes in various fields, including in the financial audit sector. As the complexity of financial transactions increases and the need for transparency and data accuracy, Public Accounting Firms (*Kantor Akuntan Publik/KAP*) are increasingly required to adopt technology in their audit processes. Technology in the auditing process greatly assists auditors in processing, managing, and analyzing information. The process of auditing financial statements using computer technology, simplifies the work of auditors and reduces the costs arising from the audit process itself. The use of computers can also summarize the storage of audit files and be able to obtain information quickly so that the impact on the financial statement audit process runs effectively and efficiently. One innovation that supports this process is the use of digital-based software, such as ATLAS (Audit Tool and Linked Archive System).

ATLAS application stands for Audit Tool and Linked Archive System. This application was developed by the Center for Financial Professional Development (Pusat Pembinaan Profesi Keuangan /PPPK) of the Ministry of Finance, which is tasked with supervising and overseeing the public accounting profession. ATLAS is audit software that can replace manual files, but ATLAS storage is different from work files. Work files are stored in folders that are sometimes stacked with other files, while ATLAS is stored on a computer, even KAP has its

own storage area (Valsafah et al., 2021). ATLAS is a Microsoft Excel-based application that was formed with the intention of being a means of carrying out audit procedures and documenting the results in providing opinions (Prajanto, 2020).

In the financial statement audit process, KAP Tarmizi Achmad uses the ATLAS application to assist auditors in compiling, analyzing, and managing audit data more systematically and efficiently so as to enable auditors to conduct audits more quickly, accurately, and in accordance with applicable standards. Financial statement audit itself is a systematic and critical examination of financial statements and accounting records and supporting evidence, conducted by an independent in order to provide an opinion on the fairness of financial statements (Valsafah et al., 2021).

The audit cycle in ATLAS refers to the ISA (International Standards on Auditing), which is divided into three stages, namely risk assessment, risk response, and completing and reporting. The development of the ATLAS application, which has been adapted to audit standards, allows auditors to prepare audit work papers and complete the audit process automatically. The use of ATLAS has changed automation in the audit world, where ATLAS as software replaces manual work papers. Factual data related to the audit process is entered into the application and the ATLAS system automatically processes the data. Automated data processing has a positive



impact on financial reporting activities to be directed and clear (Haniifah and Pramudyastuti, 2021).

Although ATLAS offers various benefits and advantages, it still faces a number of challenges in its implementation. One of the main obstacles is the limited data inputted. If the data entered into the ATLAS application is incomplete or inaccurate, the audit results obtained can be less than optimal. This data inaccuracy can be caused by errors in the inputting process, lack of proper documentation from the client, or technical constraints in the system. As a result, auditors will experience difficulties in conducting in-depth analysis, which has the potential to increase the risk of non-conformity of audit results with applicable standards. Auditors' lack of understanding of the application is also a challenge in implementing ATLAS. Auditors who are not accustomed to using the system may experience difficulties in operating the features, which may slow down the audit process and reduce work efficiency. Lack of training or experience in using ATLAS may cause the utilization of this technology to be not optimal, so that the optimal benefits of the application are not fully felt.

In improving the effectiveness of the application of ATLAS in financial reports, several solutions are needed that can increase the effectiveness of its use. One of the main steps is to ensure the quality and completeness of the inputted data. Auditors can implement a data validation system before inputting, standardize the format to be more consistent, and double checking of documents and data to reduce errors, and improve coordination with clients by providing a clear list of data requirements before the audit begins to ensure all necessary documents are available.

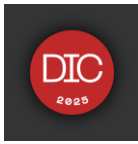
In addition to the data aspect,

auditors' understanding of ATLAS also needs to be improved so that its use is more optimal. Auditors who are not accustomed to using this system can overcome these obstacles through a more structured training and skills development program. Some steps that can be taken include regular training and workshops to understand each feature in the ATLAS application, the preparation of usage guides such as manual books or e-learning can help auditors become more familiar with the ATLAS system. Mentorship programs and sharing sessions between experienced auditors and new auditors can also accelerate technology adaptation. In addition, ATLAS-based audit simulations allow auditors to understand various application usage scenarios in more depth.

B. IMPLEMENTATION AND METHODS

The writing of this article is based on the experience during the internship at KAP Tarmizi Achmad for 97 days from August 1, 2024 - November 22, 2025. KAP Tarmizi Achmad is located at Jl. Dewi Sartika Raya No. 7 Semarang, post code 50221. The choice of internship location is based on its compatibility with the courses in the Accounting Department, especially the Auditing Practicum and Auditing II courses, which include the application of ATLAS in the audit process at KAP Tarmizi Achmad.

The data collection method in writing this article was carried out through direct observation and interviews with one of the auditor staff at KAP Tarmizi Achmad. Observation is done by directly observing the use of ATLAS in the financial statement audit process. Meanwhile, the interview method is carried out by asking questions related to the use of ATLAS in financial statement audits to auditor staff who have



expertise and in-depth understanding of the application of ATLAS at KAP Tarmizi Achmad. This method aims to obtain a deeper understanding of the application of ATLAS in the financial statement audit process, including how this system is used at every stage of the audit, from planning, implementing, to reporting audit results.

C. RESULT AND DISCUSSION

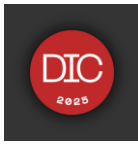
ATLAS application is established in each audit stage at KAP Tarmizi Achmad, which refers to the ISA (International Standards on Auditing). The audit procedure is divided into three stages presented in Figure 1. The audit stages include the risk assessment phase, the risk response phase, and the complementing and reporting phase. The risk assessment phase, which is the stage of assessing the risk of financial and non-financial statement data. The auditor will conduct an initial risk assessment such as initial materiality, understanding the client's business, understanding the control environment, and communication with the client's Internal Control Unit. ATLAS helps auditors develop an audit strategy based on a more structured risk analysis. At the risk response phase, auditors create audit working papers as the implementation of substantive audit procedures, which consist of measuring material misstatements and designing assessments of contingent commitments, events, business continuity and client management representations. ATLAS facilitates real-time audit documentation and ensures that every procedure performed is in accordance with applicable accounting standards. While the last stage is the completing and reporting phase, the auditor will formulate conclusions and audit results to provide an audit opinion on the fairness of the client's financial statements so that ATLAS can be used to prepare a more

systematic and accurate audit financial report (Prajanto, 2020). The audit report is presented and contains the auditor's opinion on the client's financial statements that are prepared fairly and in accordance with applicable accounting principles.

Based on direct observation and interviews with one of the auditors at KAP Tarmizi Achmad, the application of ATLAS still faces a number of challenges in its implementation. One of the main obstacles is the limitation and quality of data inputted into the system. ATLAS relies heavily on the completeness and accuracy of the data entered to produce optimal analysis. If the data entered is incomplete or inaccurate, the audit results obtained may be invalid or not in accordance with applicable standards. This inaccuracy can be caused by several factors, such as errors in the auditor's input, lack of adequate documentation from the client, or technical constraints that cause the information to not be processed properly by the system. This has the potential to hamper the audit process, causing auditors to re-verify the available data, thus extending working time and reducing the efficiency of the overall audit process.

ATLAS usage also faces challenges in terms of auditors understanding and skills in operating the system. Auditors who are not familiar with ATLAS are likely to experience difficulties in accessing and using the available features optimally. This lack of understanding can slow down the audit process because auditors need more time to control the system and ensure that the data inputted is in accordance with audit needs. Lack of training or experience in using ATLAS may also hinder the maximum utilization of this technology.

To solve the challenges in implementing ATLAS at KAP Tarmizi



Achmad, several strategic steps are needed to ensure that this system can be used optimally. One of the main steps is to ensure the quality and completeness of the data inputted in the system. Inaccurate or incomplete data can cause errors in analysis and prevent the audit process. Thus, auditors need to implement a data validation system before inputting to ensure that any information entered is in accordance with established standards. In addition, standardizing data formats is also an important step to maintain consistency in reporting. To further improve accuracy, double checking of documents and data can help reduce potential errors. Auditors can work together in teams to cross-verify inputted data to ensure the validity and accuracy of information used in the audit process. In addition, coordination with clients also needs to be improved by providing a clear list of data requirements before the audit begins. This way, the client can prepare all the necessary documents from the start, thereby expediting the audit process and minimizing delays due to lack of documents.

In addition to the data quality aspect, auditors' understanding of the ATLAS system is also a crucial factor in ensuring its optimal use. Auditors who are not accustomed to using the system may face technical obstacles that could slow down the audit process. To address this, a more structured training and skills development program is needed. Regular training and workshops on the features of the ATLAS application will help auditors understand how the system works in more depth. In addition, the preparation of usage guides, such as manual books or e-learning, can provide a reference that can be accessed at any time by auditors who need technical assistance related to the use of ATLAS. Mentorship programs and sharing

sessions between experienced auditors and auditors who are new to ATLAS can also accelerate technology adaptation. By sharing experiences and real case studies, novice auditors can more quickly understand how the ATLAS system can be applied in various audit scenarios. In addition, ATLAS-based audit simulations can also be an effective strategy in improving auditors' understanding of the system. Through these simulations, auditors can experience first-hand the challenges and scenarios that may occur in real audits, so that they are better prepared to apply ATLAS effectively in their daily work.

The successful implementation of ATLAS in the financial statement audit process at KAP Tarmizi Achmad can be measured through several key indicators. One of them is time efficiency, where the automation feature in ATLAS allows auditors to complete their work faster. In addition, the digitization and automatic validation implemented in this system also improve data accuracy by minimizing the risk of errors and audit documentation. ATLAS also plays a role in ensuring compliance with applicable audit standards, both in terms of methodology and reporting. Furthermore, more systematic data analysis helps auditors better identify risks and provide more appropriate recommendations for clients. Overall, the implementation of ATLAS is proven to improve the effectiveness and efficiency of the financial statement audit process at KAP Tarmizi Achmad.

The implementation of ATLAS at KAP Tarmizi Achmad is a strategic step in improving the efficiency and effectiveness of financial statement audits. However, the success of this implementation is influenced by various factors, both enablers and inhibitors. Some of the driving factors that are

significant to the success of ATLAS implementation at KAP Tarmizi Achmad include:

1. **Management Support:** The commitment and active support of KAP Tarmizi Achmad's management in applying technology to the audit process consistently emphasizes the importance of digitization in improving audit quality and efficiency. This support creates an environment conducive to the implementation of ATLAS, thus encouraging the optimization of the use of technology in audit activities.
2. **Ease of access and integration:** ATLAS is designed with systems used in the audit process that can increase the efficiency and effectiveness of the auditor's work. This allows auditors to more easily use ATLAS, thus optimizing productivity and the overall quality of audit results.
3. **Demands of Regulations and Standards:** The development of increasingly complex audit regulations and standards demands the application of more sophisticated technology to ensure compliance and effectiveness of the audit process. ATLAS plays a role in helping KAP Tarmizi Achmad meet these demands by supporting automation, improving accuracy, and ensuring compliance with applicable standards.

Although there are various enabling factors, the implementation of ATLAS also faces several challenges or obstacles. The following are some of the inhibiting factors for the successful implementation of ATLAS at KAP Tarmizi Achmad, including :

1. **Lack of initial understanding of the application:** Some auditors experience problems adapting to the use of ATLAS due to limited initial

understanding of the system, which can have an impact on the effectiveness and efficiency of the financial statement audit process. This challenge can be addressed through a more intensive and sustainable training program to improve auditor competence in using ATLAS optimally.

2. **Technical constraints:** System disruptions, software limitations, or technology infrastructure issues can be obstacles in optimizing the implementation of ATLAS. The risk of disruption also has the potential to cause loss of transaction data, which can hamper the financial statement audit process and reduce the reliability of financial information. Thus, the implementation of backup systems, maintenance and regular system updates are strategic steps to ensure the smoothness and security of data in the financial statement audit process.
3. **Resistance to change:** Some auditors may face difficulties in adapting to new technology, especially for those who have become accustomed to manual audit processes. This attitude can hinder the optimal implementation of ATLAS, reduce the effectiveness of the system, and slow down efficiency improvements in the financial statement audit process. This obstacle can be overcome with strategic approaches such as continuous training, assistance in the use of technology, and socialization of the benefits of ATLAS to increase auditor acceptance and readiness to implement the new system..

Regarding the effectiveness of using ATLAS, when compared to audit work performed without specialized applications, such as Microsoft Excel, requires auditors to adjust the audit

cycle manually because it has not been integrated in a structured system. As a result, the process of documenting audit steps becomes less organized and unsystematic. In addition, Microsoft Excel does not provide activity records (logs) that can be used as a reference for the next stage of the audit, making it difficult for auditors to trace the audit trail. The use of Microsoft Excel has also not fully adopted audit standards, so auditors need to apply them manually, which has the potential to increase the risk of inconsistency in the implementation of audits. It will also be difficult for auditors if the audit work uses a very large and large volume of data. If the data is accidentally changed, it will reduce the validity and validity of the data as audit evidence. That way, the audit work becomes ineffective because it will take longer and increase the risk of errors in the audit process. (Haniifah and Pramudyastuti, 2021)

Based on the results of direct observations and interviews with one of the auditors at KAP Tarmizi Achmad, it is stated that the success of the application of ATLAS in improving the efficiency and effectiveness of financial statement audits can be measured through several indicators, including a reduction in audit implementation time, where the use of ATLAS allows the audit process to be faster than the manual method. This is due to the automation of various audit procedures that were previously performed manually, so that auditors can focus more on analysis and strategic decision making. In addition, the application of ATLAS also ensures that the audit process is more structured and documented in accordance with applicable audit standards, thereby increasing the accuracy and reliability of audit results.

In terms of cost efficiency, the use

of ATLAS can reduce operational expenses, especially related to the use of paper, stationery, and physical storage media, because all audit data is digitally documented. In addition, data management becomes more effective as auditors can easily access, search, and verify the required information without having to go through a time-consuming manual search process. The implementation of ATLAS also improves compliance with audit standards set by regulators, such as the Ministry of Finance and international audit standards, so that auditors do not need to make adjustments manually to ensure compliance with applicable regulations. As a result, the application of ATLAS in the financial statement audit process is able to increase the efficiency and effectiveness of financial statement audits, both in terms of time, cost, and the quality of the resulting audit.

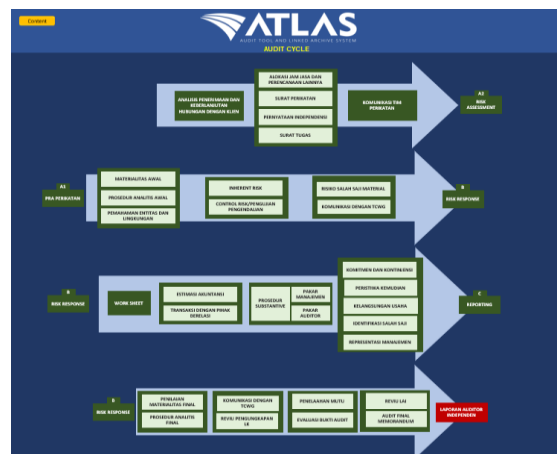
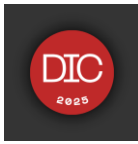


Figure 1. Audit Cycle on ATLAS application

D. CLOSING

1. Conclusions

The application of ATLAS in the financial statement audit process at KAP Tarmizi Achmad is a strategic step in improving audit efficiency and effectiveness. ATLAS assists in each stage of the audit, namely risk assessment, risk response, and reporting, by providing more systematic analysis



and real-time documentation in accordance with applicable audit standards. Despite its many benefits, the implementation of ATLAS still faces several challenges, such as limited quality of inputted data, lack of auditor understanding in operating the system, and technical constraints that may hinder its optimization. To overcome these challenges, strategic steps are needed, such as data validation before inputting, standardization of data formats, continuous training, and regular system maintenance.

The successful implementation of ATLAS is driven by factors such as management support, ease of access and system integration, and increasingly complex regulatory demands. However, barriers such as resistance to change, lack of initial auditor understanding, and technical glitches also need to be overcome for the system to be used optimally. Compared to manual methods such as Microsoft Excel, ATLAS offers advantages in terms of automation, recording audit activities, and compliance with applicable audit standards. The use of ATLAS is proven to reduce audit time, improve data accuracy, save operational costs, and ensure more structured audit documentation. As such, ATLAS plays an important role in improving the quality and efficiency of the financial statement audit process at KAP Tarmizi Achmad.

2. Suggestion

In implementing ATLAS, several achievements have been made, such as increased data accuracy through an automated validation system and easy access to information management. In addition, the utilization of data analysis features has helped in making more fact-based decisions. However, there are still some aspects that have not been fully achieved, such as data integration from

various sources that still need to be improved and feature optimization to increase usage efficiency. To ensure the sustainability of ATLAS development, regular system evaluations and updates are required, including feature enhancements that are more responsive to user needs such as ATLAS system development and updates that must adapt to the needs and problems faced by its users. This includes feature adjustments based on user feedback, so that ATLAS becomes more intuitive, easy to use, and efficient in data processing as well as continuous training so that all parties involved can utilize ATLAS to the fullest. Thus, ATLAS can continue to develop into a more effective and reliable tool in data management.

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