



EVALUATION OF THE EFFECTIVENESS OF THE ATLAS APPLICATION IN PREPARING WORKSHEET AT KAP TARMIZI ACHMAD

Triana Febriyanti and Irianing Suparlinah

Faculty of Economics and Business, Jenderal Soedirman University

*Email corresponding author: [triana.febriyanti@mhs.unsoed.ac.id](mailto: triana.febriyanti@mhs.unsoed.ac.id)

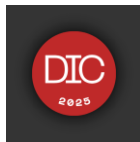
Abstract

The use of technology in the audit process continues to evolve to enhance the efficiency and accuracy of auditors' work. The preparation of working papers is a crucial stage in the audit process, aimed at systematically documenting procedures, findings, and auditors' conclusions. ATLAS (Audit Tool and Linked Archive System) is a software application that helps auditors manage financial data more efficiently and systematically. This article aims to evaluate the effectiveness of using the ATLAS application in the preparation of worksheet at KAP Tarmizi Achmad. The methods used include direct observation and interviews with one of the auditors. The findings of this study indicate that the ATLAS application enhances auditors' work efficiency through automation features, data integration, and ease of organizing information. Additionally, the use of ATLAS reduces the risk of errors in calculations and record-keeping. However, some challenges in its implementation include the complexity of features that require a deeper understanding from auditors and limitations in multi-user access. Overall, the results of this study suggest that ATLAS is effective in improving the quality and efficiency of audit worksheet preparation at KAP Tarmizi Achmad.

Keywords: ATLAS, Effectiveness, worksheet, audit.

Abstrak

Penggunaan teknologi dalam proses audit terus berkembang untuk meningkatkan efisiensi dan akurasi pekerjaan auditor. Penyusunan worksheet merupakan tahapan krusial dalam audit yang bertujuan untuk mendokumentasikan prosedur, temuan, dan kesimpulan auditor secara sistematis. ATLAS (Audit Tool and Linked Archive System) adalah salah satu perangkat lunak yang membantu auditor dalam mengelola data keuangan secara lebih efisien dan sistematis. Penulisan artikel ini bertujuan untuk mengevaluasi efektivitas penggunaan aplikasi ATLAS dalam penyusunan worksheet di KAP Tarmizi Achmad. Metode yang digunakan meliputi metode obeservasi langsung dan wawancara dengan salah satu auditor. Hasil penulisan artikel ini menunjukkan bahwa aplikasi ATLAS mampu meningkatkan efisiensi kerja auditor melalui fitur otomatisasi, integrasi data, serta kemudahan dalam mengorganisasi



informasi. Selain itu, penggunaan ATLAS juga mengurangi risiko kesalahan dalam perhitungan dan pencatatan. Namun, beberapa tantangan yang dihadapi dalam implementasi meliputi kompleksitas fitur yang memerlukan pemahaman lebih mendalam dari auditor serta keterbatasan akses multi pengguna. Secara keseluruhan, hasil penulisan artikel ini mengindikasikan bahwa ATLAS efektif dalam meningkatkan kualitas dan efisiensi penyusunan worksheet audit di KAP Tarmizi Achmad.

Kata Kunci: Efektivitas, ATLAS, worksheet, audit.

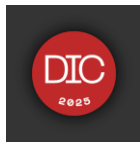
A. INTRODUCTION

The development of information technology has brought significant changes in various fields, including the world of accounting and auditing. Public Accounting Firms (KAP) increasingly rely on audit software to improve efficiency and accuracy in the financial audit process. One application that is widely used is ATLAS (Audit Tool and Linked Archive System). 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, 2021). This application was developed by the Financial Professional Development Center (*Pusat Pembinaan Profesi Keuangan/PPPK*) to ensure that auditors can implement Auditing Standards and Public Accountant Professional Standards more effectively. PPPK's efforts in launching the ATLAS application contribute to the development of information technology in the audit world. With automation and data integration features, the use of ATLAS provides various benefits, especially in improving the efficiency and accuracy of preparing audit reports.

The audit cycle in ATLAS is divided into three stages, namely risk assessment, risk response, and completing and reporting. At the risk response stage, there is the preparation of worksheets that function as electronic worksheets used by

auditors to record, analyze, and process audit data digitally. This worksheet is designed to assist auditors in performing automated calculations, ratio analysis, materiality testing, and other audit procedures that require systematic data processing. As an information medium for processing numbers in financial statements, the worksheet includes information on the initial balance, adjusting journal, and final figures of the financial statements after auditing. The preparation of worksheets in the ATLAS application begins with entering financial statement data, then adjustments are made to determine whether there are corrections to certain accounts.

KAP Tarmizi Achmad, as one of the public accounting firms that has adopted ATLAS, faces various challenges in its implementation. Although ATLAS offers various features, such as documentation automation, data integration, and ease of organizing information, some auditors still experience difficulties in optimizing its use. Auditors' lack of understanding of ATLAS' complex features and limited multi-user access to the system are major obstacles in the audit process. In addition, the process of adapting to a digital system is also a challenge, especially for auditors who are accustomed to using manual or semi-digital methods in preparing worksheets. These obstacles have the potential to hinder the efficiency and effectiveness of auditors in carrying out the worksheet preparation process.



In overcoming several obstacles in using the ATLAS application, strategic steps are needed to increase the effectiveness of using ATLAS at KAP Tarmizi Achmad. Some solutions that can be applied include increased training for auditors regarding the features contained in the ATLAS application. In addition, cooperation can be carried out between KAP and the ATLAS application developer to be able to improve the system to support use by several auditors simultaneously. To facilitate the transition from manual to digital methods, a hybrid approach can be applied so that auditors can more easily switch to a digital system without hampering the workflow that is already running.

B. IMPLEMENTATION AND METHODS

The internship program is carried out at KAP Tarmizi Achmad, located at Jalan Dewi Sartika Raya No. 7, Semarang. KAP Tarmizi Achmad is one of the public accounting firms that provides audit, taxation, and business consulting services to companies in various regions in Indonesia. The selection of the internship location was adjusted to the relevance of the Accounting Department's courses, especially the Auditing Practicum and Auditing II, as well as the application of the ATLAS application in the audit process at the KAP. The internship lasted for 82 days, starting from August 20 to November 22, 2024.

The writing of this article is based on the experience during the internship at KAP Tarmizi Achmad. Data collection was carried out through direct observation and interviews with one of the auditor staff at the KAP. This method aims to gain a deeper understanding of the application of ATLAS in preparing worksheets. Observation is done by directly observing how ATLAS is used in the worksheet preparation process. From

this method, information was obtained about the effectiveness of the ATLAS application in improving auditor work efficiency. In addition, an interview was conducted with one of the auditor staff who has expertise and in-depth understanding of the use of ATLAS. The questions asked covered the implementation of ATLAS in audits, the challenges faced, and the benefits gained from using the application.

C. RESULT AND DISCUSSION

ATLAS application is designed to improve efficiency and accuracy in the audit process by providing an integrated digital system. The audit cycle in ATLAS consists of three main stages, namely risk assessment, risk response, and completing and reporting. At the risk response stage, auditors prepare worksheets as electronic worksheets used to record, analyze, and process audit data digitally. Based on direct observation and interviews with one of the auditors, it is known that in the process of preparing the worksheet, the auditor must input the client's financial statement data into the ATLAS application. This process can be done by directly accessing the financial statement input page from the CONTENT page and selecting index D.100 Financial Statement Input. The data entered into the financial statement template will be used automatically in supporting the next stage of the audit, reducing errors and speeding up data analysis.

Worksheets in the ATLAS application include several main sections as presented in Figure 1, namely the trial balance worksheet, procedure mapping and lead schedule, CAJE/PAJE, and balance sheet and income statement - audited. In the worksheet trial balance section, there is a summary of financial statement figures, starting from the initial balance figure to the final audit figure after adjustments. Furthermore, in the



mapping procedure and lead schedule, there are accounts that appear categorized based on three main criteria, namely accounts that have material value and significant accounts, accounts that have material value and insignificant accounts, and accounts that have immaterial value and significant accounts. This list of accounts will appear automatically based on the assessment at the risk assessment stage. In addition, this section includes the completion of the lead schedule working paper which contains the lead schedule, sample plan calculation, audit procedure selection, and conclusion. The CAJE/PAJE section is used to record adjustment journals identified during the audit process. CAJE (Client Adjustment Journal Entry) is an adjustment journal that comes from the client, while PAJE (Proposed Adjustment Journal Entry) is an adjustment journal proposed by the auditor to the client's management to be recorded based on the audit results. Meanwhile, the balance sheet and income statement - audited section presents information on the balance of the financial statements after the audit process is completed. Of the four sections, the procedure mapping and lead schedule and CAJE/PAJE sections need to be filled in manually. In the procedure mapping and lead schedule section, lead schedule filling and audit procedure selection are done manually. Meanwhile, CAJE/PAJE is filled manually if there are corrections or adjustments. The other sections will be filled automatically according to the systematic data processing in the application.

The preparation of worksheets in the ATLAS application can increase the effectiveness of audit work compared to the use of non-specialized applications, such as Microsoft Excel. In Microsoft Excel, auditors must 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, ATLAS has a special feature in the procedure mapping and lead schedule section, where auditors can select relevant audit procedures with related accounts based on Bank Procedure working papers. Auditors can determine the status of the procedures with "performed", "not performed", or "not relevant" options on each procedure line. In contrast, if using Microsoft Excel, auditors have to manually record the procedures performed one by one, which can take more time and increase the risk of inconsistencies in recording.

Although the ATLAS application is effective in assisting the audit process, there are still some obstacles in the audit process. One of the main obstacles is the auditor's lack of understanding and familiarity with ATLAS features, which hinders the process of preparing worksheets optimally. The complexity of some features makes it difficult for auditors to use them. In addition, limited multi-user access is another challenge, where the audit process in the ATLAS application can only be carried out by one auditor at a time. This resulted in a longer audit completion time. Another obstacle is the adaptation process to digital systems, especially for auditors who are accustomed to using manual or semi-digital methods.

The lack of understanding and familiarity of auditors with ATLAS features is the main cause of difficulties for auditors in using ATLAS, thus hampering the process of preparing worksheets. In dealing with these obstacles, intensive training can be conducted for auditors to improve their understanding of the complex features of ATLAS. This training can include hands-on practice sessions, video tutorials, and mentoring by auditors who have experience using ATLAS. In addition,

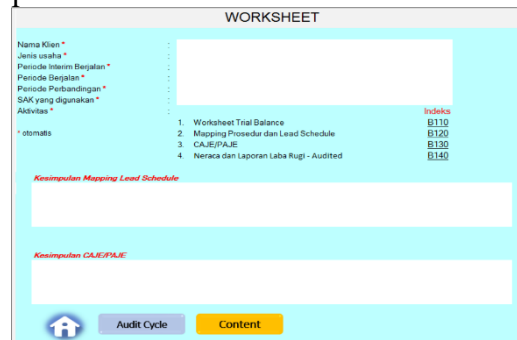
given that the ATLAS application is a single-user application, which means that it can only be used by one user at a time, the KAP can work with the application developer to develop multi-user features that allow several auditors to work simultaneously. As a transition step from manual to digital methods, a hybrid approach can be applied, which allows auditors to gradually switch to a digital system without hampering the workflow that is already running.

The success of the solution implementation can be measured through increased auditor productivity in preparing worksheets using the ATLAS application with more efficient time compared to previous manual or semi-digital methods. Auditor KAP Tarmizi Achmad revealed that using ATLAS takes time to understand the flow and workings of the ATLAS system. The obstacle regarding the lack of understanding has actually been solved by the publication of the ATLAS Guidebook by the Center for Financial Professional Development (*Pusat Pembinaan Profesi Keuangan/PPPK*), but auditors still need sufficient time to learn and explore how the ATLAS application works directly.

The use of ATLAS by the public accounting profession is an obligation from the Ministry of Finance to be applied during the audit process (Haniifah, 2021). The obligation to use ATLAS is also an effort to homogenize the audit format. The success of this program is greatly influenced by the support of KAP Tarmizi Achmad's management in providing training facilities and technical support to auditors. In addition, adequate technological infrastructure, such as hardware and stable networks, also play a role in supporting the optimal implementation of ATLAS. Cooperation between KAP and ATLAS developers is also an important aspect, where effective

communication ensures that the required features can be implemented according to audit needs. However, there are several inhibiting factors that can affect the successful implementation of the ATLAS system at KAP Tarmizi Achmad. One of them is budget constraints, especially if the KAP does not have sufficient funds to provide optimal training for auditors.

Overall, the effectiveness of ATLAS in preparing worksheets at KAP Tarmizi Achmad has shown positive results in improving the efficiency and effectiveness of auditors' work, especially through the automation of calculations, risk mapping, and preparation of financial reports. However, some challenges such as feature complexity and resistance to change are still obstacles that need to be overcome. With continuous training, system optimization, and strong management support, the effectiveness of ATLAS usage can continue to be improved to support a better audit process.



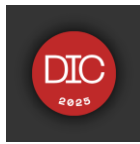
WORKSHEET		Indeks
Nama Klien *		
Jenis usaha *		
Periode Tahun Berjalan *		
Periode Anggaran *		
Periode Perbandingan *		
SAK yang digunakan *		
Aktivitas *		
* otomatis		
1. Worksheet Total Balance		B110
2. Mapping Prosedur dan Lead Schedule		B120
3. CAJ&PAJE		B130
4. Neraca dan Laporan Laba Rugi - Audited		B140
<i>Kesimpulan Mapping Lead Schedule</i>		
<i>Kesimpulan CAJ&PAJE</i>		

Figure 1. Table of Contents Worksheets

D. CLOSING

Conclusions

The use of the ATLAS application at KAP Tarmizi Achmad has increased efficiency and effectiveness in the audit process, especially in the preparation of worksheets through automation of calculations, risk mapping, and preparation of financial reports. Compared to manual or semi-digital methods, ATLAS provides a more



structured and systematic system. However, several obstacles are still faced, such as feature complexity, lack of auditor understanding, limited multi-user access, and resistance to change.

To overcome these obstacles, intensive training for auditors, development of multi-user features, and a hybrid approach in transitioning to a digital system are required. Successful implementation of ATLAS depends on management support, adequate technology infrastructure, and cooperation with application developers. With these steps, ATLAS can be further optimized to support a more effective and efficient audit process.

Suggestion

The use of ATLAS application at KAP Tarmizi Achmad has successfully improved the efficiency and effectiveness of the audit process through an integrated digital system. In addition, a more organized audit structure and audit process standardization features have helped ensure audit steps are documented systematically. However, there are still some obstacles that need to be overcome, such as auditors' lack of understanding of complex ATLAS features, limited multi-user access, and resistance to digital transition. To improve the effectiveness of the audit process using the ATLAS application, especially in the preparation of worksheets, strategic steps are needed, such as intensive training for auditors to improve their understanding of ATLAS features, development of multi-user features so that several auditors can work simultaneously, and implementation of a hybrid approach that allows a gradual transition from manual to digital methods. In addition, adequate technology infrastructure and strong management support are needed to ensure ATLAS implementation is optimized and

provides maximum benefits in the audit process.

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