The Use of ATLAS Application on Auditor Performance at KAP Budiandru and Partners in Pekanbaru

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Abstract: *This study aims to analyze the use of the ATLAS application in supporting auditor performance at the Public Accounting Firm (KAP) Budiandru dan Rekan in Pekanbaru, considering the need for audit digitalization in the modern era. This research employed a qualitative method using in-depth interviews with one audit manager and two senior auditors who directly used ATLAS in their audit practices. The findings indicate that ATLAS assists auditors in improving work quality through structured risk assessment features, increases work quantity by simplifying audit documentation, and supports timely completion of audits through systematic workflows and data integration. This study also confirms that although ATLAS accelerates and streamlines the audit process, its effectiveness is still influenced by the readiness of clients' documents and auditors' experience in operating the application. The contribution of this research lies in providing empirical evidence on the implementation of ATLAS in mid-sized accounting firms in Indonesia, especially in Pekanbaru, which has rarely been studied before. This research offers novelty by providing an in-depth mapping of senior auditors' and audit managers' experiences in using ATLAS within a single firm, focusing on its impact on three indicators of auditor performance: work quality, work quantity, and timeliness.*

Keywords*: ATLAS, auditor performance, work quality, work quantity, timeliness.*

1. Introduction

In the modern era, information technology is developing very quickly and affecting many fields, including finance. This digital change has changed the way companies audit financial statements. As financial information becomes more complicated, audit methods must also continue to be adjusted to keep up with technological developments that continue to move forward. One of the innovations in the audit process is the use of Computer-Aided Audit Techniques (TABK), which aims to increase efficiency and effectiveness in the audit process. The implementation of Computer-Aided Audit Technology (TABK) not only provides convenience for auditors, but also contributes to improving time efficiency, reducing costs, and

optimizing the use of human resources [Setiawan et al., 2022]. One form of technology utilization in the world of auditing is the use of Audit Software such as ATLAS.

ATLAS *(Audit Tool and Linked Archive System),* a Microsoft Excel-based audit software developed by the Center for Financial Professional Development (PPPK) in collaboration with the Indonesian Institute of Public Accountants (IAPI). ATLAS was first launched in November 2017, then underwent several stages of refinement until it reached its latest version in March 2019 [Rahman and Azmiyanti, 2024]. In this audit tool application, there are three main stages in the audit process, namely the pre-engagement stage, the *audit risk response stage*, and the completion and reporting stage. The ATLAS program can be a solution for public accounting firms that have not implemented audit working papers that are in accordance with the set audit standards [Rahayu and Wilasittha, 2023]. According to [Prajanto, 2020], ATLAS is a Microsoft Excel-based program designed to facilitate the implementation of audit procedures and compile reports on audit findings in a systematic manner. Unlike work files that are usually stored in folders and often mixed with other documents, ATLAS storage is done digitally on a computer.

One of the Public Accounting Firms (KAP) in Pekanbaru, namely KAP Budiandru and Partners in Pekanbaru, has started implementing digitalization in the audit process using the ATLAS application since 2023. Based on the preliminary interview conducted at the KAP, it is known that before using ATLAS, auditors faced a number of obstacles that affected the effectiveness of their work. Some of the problems expressed include inconsistent recording, time-consuming manual documentation processes, and difficulties in monitoring audit progress in real-time. This condition certainly has an impact on the auditor's overall performance.

The implementation of the ATLAS application is believed to play a role in supporting the improvement of auditor performance. The auditor's performance is the result of an assessment of how the auditor carries out his audit duties, which is assessed based on the applicable audit standards. According to [Goldwasser, 1993], Auditor Performance can be measured from three main aspects, namely the quality of work, the quantity of work, and punctuality. [Goldwasser, 1993] explains that good quality of work means that auditors are able to complete tasks by utilizing their abilities, skills, and knowledge, thus having a positive impact on their work results. [Salsabila and

Prayudiawan, 2011] said that the quality of work can be seen from how many correct answers or decisions are made by the auditor when doing his duties. The more accurate the auditor's response, the higher the quality of the audit produced, and this will have a good impact on the overall performance. [Said, 2020] stated that high performance can be seen from the amount of work that the auditor has managed to complete completely and in accordance with his responsibilities. Finally, timeliness is also an important indicator in assessing auditor performance. [Goldwasser, 1993] mentioned that auditors need to pay attention to the time in completing their work, especially to match the employment contract with the client. The sooner the audit work is completed before the deadline, the better the auditor's performance. Therefore, it is important to further examine how senior auditors and audit managers experience using ATLAS, as well as the extent to which these applications support improved auditor performance at KAP Budiandru and Associates.

This research refers to the theoretical concept *of Task Technology Fit* (TTF) developed by [Goodhue, 1995] which refers to the extent to which a technology is able to support individuals in completing their work. [D'Ambra et al., 2013] stated that TTF reflects the relationship between the needs of the task, the characteristics of the user, the function of the technology, and the benefits obtained from the use of the technology. In other words, TTF shows the level of technological suitability in assisting in the execution of tasks. [Goodhue, 1995] also emphasized that when technology is appropriate to the needs of the task, it can improve performance, including in the context of audits. Auditors are said to have good performance if they are able to complete tasks according to professional standards and on time, even before the contract period ends. The Task *Technology Fit* (TTF) theory is closely related to the issue of the use of information technology on individual performance. This research is focused on looking at the impact that a technology has on the performance of individuals, in this case auditors.

Research on auditor performance has been conducted before, both with quantitative and qualitative approaches, but each study has a different focus and variables. One of the relevant studies is the one conducted by [Suyudi and Wijaya, 2024] entitled "Analysis of the Role of Internal Audit Technology in Supporting Auditor Performance". The study used a qualitative method and examined the influence

of audit technology on two variables, namely audit quality and audit efficiency, with results showing a significant influence. Meanwhile, this study measures auditors' performance based on three indicators, namely work quality, work quantity, and punctuality. A qualitative approach is also used in this study so that the researcher can understand in depth the auditor's experience and views on the use of the ATLAS application in audit activities. This approach is expected to be able to generate more in-depth information on the application of ATLAS in practice, including its benefits and barriers. Until now, research related to the use of ATLAS on Auditor Performance in Pekanbaru City is still limited, even though this application plays an important role in increasing the effectiveness and efficiency of audits in the digital era. Each Public Accounting Firm has different characteristics and levels of technology adoption. Therefore, further study is needed to see how ATLAS is implemented in KAP Budiandru and Partners and its contribution to auditor performance, both in terms of quality, quantity, and timeliness of audit completion.

2. Research Methods

This study uses qualitative research methods. According to [Yusanto, 2020], qualitative research has various approaches that can be adjusted to the characteristics of the object being studied. This statement is in line with the opinion [Yulianty and Jufri, 2020] which explains that in qualitative research, the data analysis process must be carried out carefully so that the data obtained can be explained properly and produce quality and decent research. The type of data used in this study is primary data. Primary data is information obtained directly by researchers from the main source at the location where the research was carried out [Kaharuddin, 2020]. In the data collection process, the researcher used several techniques, namely observation and interview.

This research was conducted at KAP Budiandru and Partners located in the city of Pekanbaru. The research period lasted from May 6 to July 10, 2025. The reason the author chose the KAP is because most of the auditing process in examining his client's financial statements has used ATLAS. This study uses the purposive sampling technique, which is a technique to determine research subjects based on certain considerations or characteristics that are relevant to the research objectives. The subjects in this study consist of three (3) auditors, which include two (2) senior auditors and one (1) auditor manager, who are selected based on certain criteria such as their work

experience and understanding of the use of the ATLAS application in the audit process. The selection of this subject was carried out to obtain in-depth and relevant information regarding the use of the ATLAS application in audit practice.

To ensure the validity of the data, the researcher uses Source Triangulation, which is by collecting information from several informants to ensure the correctness of the data. This helps to increase trust in the data obtained [Alfansyur, 2020].

Tabel 1. Data Informan

Informan	**Jabatan**	**Lama Auditor**
MA	Manajer	**28 Tahun**
AS1	Auditor Senior	**25 Tahun**
AS2	Auditor Senior	**10 Tahun**

Sumber : Data KAP Budiandru & Rekan

3. Results and Discussion

This research involved three informants from the Public Accounting Firm Budiandru and Partners who have experience in using the ATLAS application in audit activities. The respondents consisted of one Manager (MA) and two Senior Auditors (AS1 and AS2). All three respondents were selected based on their active involvement in the audit process using ATLAS and their relevant professional background.

3.1. Interview Results and Discussion

3.1.1 Quality of Auditor's Work

The quality of auditors' work is analyzed through four indicators, namely the ability to detect misrepresentations, the ease of risk assessment, the suitability of ATLAS procedures with SPAP, and the suitability of ATLAS with audit practices at KAP Budiandru and Partners.

Regarding the ability to detect misinformation, the three informants said that ATLAS is not a tool to detect misinformation automatically, but functions as a support system in recording and documenting audit data.

The Manager (MA) states:

"ATLAS is to facilitate the work of auditors. So if you detect misinformation, yes, of course there will be another adjustment and it will be included in the findings. That finding will later be confirmed to the client."

This statement is reinforced by Senior Auditor 1 (AS1) who stated:

"ATLAS does not detect misrepresentations directly, but it helps us document all the findings we collect from the field. It makes it easier for us to draw conclusions."

Senior Auditor 2 (AS2) also confirmed that the analysis process is still carried out by the auditor, while ATLAS helps to tidy up the findings for final reporting.

In conducting a risk assessment, the three informants agreed that risk assessment features such as the A2 and B210 indices in ATLAS are considered to be very supportive of auditors in identifying risks from the early stages of audit planning.

Senior Auditor 2 (AS2) said:

"We can immediately classify the risk by simply entering simple data. This feature really helps speed up the assessment process because the system automatically directs us to the appropriate level of risk."

Senior Auditor 1 (AS1) also said the same thing, especially for clients with complex transaction structures:

"Especially for clients who have multiple accounts and transactions."

The Manager (MA) supports this and adds that the ATLAS structure helps auditors follow a framework that is appropriate to a risk-based approach.

In terms of the conformity of ATLAS procedures with SPAP, the three informants emphasized that all procedures available in ATLAS facilitate the implementation of audits in accordance with professional provisions and have been prepared based on the Professional Standards of Public Accountants (SPAP).

The Manager (MA) states:

"The work we do, in carrying out audit work, of course we refer to the audit standards. And ATLAS is indeed designed to follow standards."

This statement is reinforced by AS 2 saying:

"The work structure is designed to follow standards, so it helps maintain the quality and consistency of audits at every stage, as well as minimize the risk of procedural errors."

Senior Auditor 1 (AS1) also said that with a format that has been prepared according to standards, it is easier for auditors to follow each stage of work without the need to create their own framework.

Regarding the conformity of ATLAS with the audit practices applicable at the Public Accounting Firm of Budiandru and Partners, the three informants agreed that the features in ATLAS have been aligned with the audit workflow in their KAP, so that no inconsistency was found between the system and field practices.

The Manager (MA) conveyed:

"The features in ATLAS are complete and in accordance with the audit stages that we usually do. So nothing needs to be changed or added anymore."

Senior Auditor 1 (AS1) added:

"What is in ATLAS is indeed in accordance with the practices we carry out in the office, starting from checklists, forms, to workflows that are appropriate and ATLAS actually unites the way we work, so it is more consistent and uniform between teams."

The Senior Auditor (AS2) stated that this system strengthens team consistency and facilitates coordination across audit projects.

Through triangulation of sources, a consistent understanding was obtained from the three informants regarding the role of ATLAS in supporting the quality of auditors' work, although the professional involvement of auditors is still required in the entire decision-making process.

3.1.2 Quantity of Auditor's Work

The quantity of auditor work is analyzed based on four dimensions, namely the completion of work on time, the adequacy of features for the audit cycle, the flexibility of the system to client characteristics, and the involvement of manual work.

All three informants agreed that the use of ATLAS supports auditors in completing audits in a more timely manner, even when client data is not yet fully available.

The Manager (MA) said:

"ATLAS does help in completing the work and summarizing the work. Because that's where planning to mitigate risks is there. So that these delays can be overcome."

Senior Auditor 1 (AS1) added:

"We can do some of it first, for example, starting from the initial planning or documentation stage, even though the data from the client is not complete. Later, when the data has been entered, we just need to complete it. We can even compile reports for multiple clients at once because the system allows for parallel work, so it's more efficient."

The Senior Auditor (AS2) supported the statement by saying that efficiencies were achieved because the system allowed for flexible and sustainable processes.

Furthermore, in terms of the adequacy of features, the three informants stated that all audit procedures have been accommodated in ATLAS from planning to reporting, so that the auditor's work process can be carried out in a structured manner.

Senior Auditor 1 (AS1) said:

"ATLAS is very helpful because all of its features have been created in accordance with the audit procedures applicable in this KAP. The features follow the audit workflow from start to finish, so auditors' work can be done more neatly and organically. This also reduces the chance of missed steps."

Senior Auditor 2 (AS2) added:

"All stages of audit, from planning, implementation, to reporting, are already available in the system. So we just have to follow the flow according to what is in ATLAS. No need to switch tools anymore."

In its application, the flexibility of using ATLAS for different types of clients is an important consideration in assessing the use of ATLAS. The three informants share the view that the use of ATLAS still needs to be adjusted, not all of the features and menus in it are relevant to be applied to small-scale clients.

The Manager (MA) said:

> *"ATLAS adjusts to the circumstances of our clients. So if the client is small, of course the scope is there that is filled with menus. Because every menu may not be able to be with small clients."*

Senior Auditor 1 (AS1) added:

> *"For clients whose business processes are simple, they are usually adjusted. Not all features in ATLAS are used, just relevant, so that audits remain efficient and don't complicate a process that is actually simple. If all the features are forced to be used, it can even be a waste of time and energy because it does not suit the client's needs."*

Senior Auditor 2 (AS2) emphasized that the selection of features must be proportional to the complexity of the audit so that work efficiency is maintained.

The use of ATLAS in the audit process does support comprehensive digitization, but the three informants stated that there are still some parts of the audit that must still be carried out manually to ensure the completeness and validity of the audit results.

The manager (MA) conveyed:

> *"There are still things that are done manually, not all audit processes can be replaced by ATLAS. Therefore, we still use Excel or manual KKP working papers to complete. Actually, the menu is in the system, but for audit evidence, the Excel MPA is considered more adequate."*

Senior Auditor 2 (AS2) added:

> *"When in the field, we still collect evidence manually first. We use ATLAS after all the data and supporting documents are available, usually documentation time."*

Senior Auditor 1 (AS1) also emphasized the same thing that digital documentation is carried out after all data from the field is collected.

From the statements of the three informants, it can be concluded that ATLAS supports an increase in the quantity of auditor's work, but its effectiveness remains dependent on the complexity of the client and the irreplaceable involvement of manual processes.

3.1.3 Timeliness of the Auditor

The timeliness of the auditor's work was reviewed from the efficiency of the ATLAS feature, the comparison with manual methods, and the contribution of ATLAS in the implementation of field audits.

The three informants agreed that the features of ATLAS that contribute the most to the time efficiency in audits, especially in the planning and cycle filling stages, are considered to speed up the preparation of documents and the implementation of audits.

The Manager (MA) said:

> *"Filling at ATLAS is faster because the format is just filled. No need to make a new one. So we can focus directly on the content without having to structure the document from scratch, which saves a lot of time."*

Senior Auditor 2 (AS2) also confirmed the following:

> *"Audit planning is more concise because there is already a flow, we just need to adjust it. The format has been prepared, so we don't need to make it from scratch. That makes the initial stage of the audit can be completed faster."*

When compared to manual methods, all informants agreed that ATLAS does speed up the work, but its effectiveness is highly dependent on the readiness of the client's data and the auditor's experience using the system.

The Senior Auditor (AS1) said:

> "If you speed it up, it depends on the case. Because so far we have been manuals first, the manual is complete, then ATLAS. So if the case is simple and the client's data is ready, ATLAS can indeed speed up. But if the data is not complete, you still have to wait."

The Senior Auditor (AS1) said:

> *"If the auditor is using ATLAS for the first time, it is usually a bit difficult because there are many parts that have to be filled. But if you get used to it, it will actually be faster and very helpful. The point is that it depends on the auditor's flight hours."*

The use of ATLAS also makes it easier for auditors to make direct observations at the client's location, the ATLAS deep cycle feature also helps auditors in conducting field audits, especially to document client transaction flows quickly.

Manager (MA) explains:

> *"So at ATLAS there is a filling cycle part on the client's condition. It explains how the cycle occurs, for example the payroll cycle, the debt cycle, and the cash cycle. It makes it easier for us to match conditions in the field with documentation in the system, so recording is more efficient."*

Senior Auditor 1 (AS1) AS1 conveyed that:

> *"In the field, we still keep it manual, we first record it using forms or working papers, especially if we have to check the goods or physical documents directly. After that, we input data from the field into ATLAS."*

The Senior Auditor (AS2) supports that although data collection is still carried out manually, the existence of the system structure accelerates the preparation of the final report.

Through the triangulation of the sources of the three informants, it can be concluded that ATLAS significantly supports timeliness in audits, although its success is highly dependent on external factors such as the readiness of client data and the auditor's experience in operating the system.

4. Conclusion

Based on the results of research conducted at KAP Budiandru and Partners in Pekanbaru, it can be concluded that the use of the ATLAS application contributes positively to auditor performance, especially in terms of work quality, work quantity, and punctuality. This application facilitates auditors in compiling audit documents in a more organized and systematic manner, simplifies the process of identification and risk assessment through available features, and supports the implementation of audits that refer to the Public Accountant Professional Standards (SPAP). With the help of ATLAS, auditors can get more work done efficiently. However, its implementation still needs to be adjusted to the characteristics of clients, especially for clients who are small-scale or have not been digitized. In terms of time, ATLAS can speed up the implementation of audits, especially at the planning and reporting stages, although its

effectiveness is still influenced by the readiness of data from clients and the need to collect audit evidence directly. Overall, ATLAS has proven to support improving auditor performance, but auditors are still required to adapt the use of this application to the audit conditions and situations faced in the field. This research was only conducted on one KAP with a limited number of informants, namely one audit manager and two senior auditors, so the findings cannot be generalized to all KAPs in Indonesia. In addition, this study has not explored quantitatively how much ATLAS contributes to improving auditor performance. Therefore, follow-up research with a wider sample count and quantitative approach is recommended to obtain more comprehensive results.

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