POSITIVE AND NEGATIVE IMPACTS OF USING THE ATLAS AUDIT APPLICATION IN SUPPORTING THE WORK OF AUDITORS IN KAP "X"

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Abstract: The influence of technological changes that exist today has an impact on various areas of human life. Until various terms are known, such as remote auditing and Computer-Aided Audit Techniques (CAAT). The ATLAS audit application is a type of digital transformation implementation in the auditing industry and serves as an illustration of the development of computer-aided audit methodologies. The purpose of this study was to ascertain the effects of employing the ATLAS program to assist auditors in KAP "X" work. Based on theoretical studies, interview findings, questionnaire distribution, and literacy studies, the study technique employed is descriptive with a qualitative approach. Following that, data on the outcomes of research, interviews, questionnaires, and studies on literacy are gathered, examined, assessed, and conclusions are drawn. This study obtained the results that the ATLAS audit application has a positive impact in the form of work efficiency, time effectiveness in providing the necessary information output and accuracy to audit procedures that are missed, as well as low cost and easy to use. The questionnaire measurement found that the impact of using the ATLAS audit application was 68.8%. However, there is a negative impact from the implementation of the ATLAS audit application, which is more temporal or temporary. Based on this discussion, it can be concluded that the ATLAS audit application can have a positive impact in supporting the work of auditors.

Keywords: Atlas Application, Auditor

1. Introduction

The Industrial Revolution 4.0 and Society 5.0 require us to utilize science and technology in overcoming social problems and solving various challenges today. One form of technological innovation is computer-based information technology. This technology has a very important role in human work today, especially for companies and other business entities. The important role of computer-based information technology by each company in obtaining information, business development processes, to assisting stakeholders in making strategic decisions for the company. However, the existence of this technology also provides the possibility of the emergence of new risks faced by a company or business entity, such as the occurrence of errors when carrying out data input, lack of competent human resources, errors in carrying out storage, system failures, cyberattack, and other errors. The application of computer-based information technology has penetrated the world of auditing. The application of technology in the world of auditing gave rise to a new term referred to as Computer-Aided Audit Engineering (CAAE). The form of realization of the CAAE is in the form of an ATLAS audit application. ATLAS application is an acronym for Audit Tool and Linked Archive System. The audit application was launched on December 5, 2018, by the Financial Professional Development

Center (FPDC) of the Ministry of Finance and in collaboration with the Indonesian Institute of Public Accountants (IAPI).

The launch of the ATLAS audit application was motivated by the discovery of problems related to the preparation of audit working papers, risk-based audit planning, complex risk-based audit methodologies, and the process of documenting audit procedures. This problem is urgent and encourages regulators, especially FPDC to create a tool to support the performance of auditors in the implementation of audits (Mira and Octavia, 2021). The efforts made by the Financial Professional Development Center (FPDC) of the Ministry of Finance in launching the ATLAS audit application, contributed to the development of information technology in the audit world. The ATLAS audit application is a means used by auditors to check the client's financial statements by the sequence of the audit cycle or procedure. The existing procedures in the ATLAS audit application were also adapted and guided by ISA (International Standards on Auditing). The procedure is divided into four stages, namely the pre-engagement stage, the risk assessment stage, the risk response stage, and the reporting stage (completing and reporting). With the ATLAS audit application, it can support the work of auditors, in terms of efficiency, operational aspects, and in terms of time. The ATLAS audit application plays an important role in obtaining audit evidence and supporting documents needed to carry out fast data processing and processing and analyzing how the output is produced, as well as being a data storage medium (documentation).

In addition, ATLAS audit applications can also provide faster uptime compared to conventional audits. One of the public accountants who have taken advantage of this computer-aided audit is the "X" KAP. KAP "X" began to use the application in conducting the audit process in 2021. This is because the ATLAS audit application has features that are easy to understand, the level of auditor work efficiency is higher and minimizes costs. Based on the background of the above problem, a formulation of the problem was compiled, namely the positive impact and negative impact of using the Audit Tools and Linked Archive System (ATLAS) application in supporting the work of auditors at KAP "X".

2. Literature Review

Audit Application

The Audit Tool and Linked Archive System application (commonly abbreviated as ATLAS) is a Microsoft Excel-based application developed by the Financial Professional Development Center (FPDC) of the Ministry of Finance of the Republic of Indonesia (FPDC Ministry of Finance RI) together with the Indonesian Institute of Public Accountants (IAPI). The most recent version of the ATLAS application is Version 2.1 which was released on July 1, 2021, and has a smaller size than the previous version so that its use will be lighter (Nugraha, 2021). ATLAS Application can improve audit quality because the ATLAS Application prepares working papers for each stage of the examination starting from pre-engagement, risk assessment, and risk response, to the stage of completion and reporting in an integrated manner so that it is every stage can support quality audit results (Margaret et al., 2023). The "ATLAS (Audit Tools and Link Filing System)" application continues to grow, and users of all levels, from accounting students taking audit internship courses to junior auditors, and senior auditors, from auditing frameworks to CPA partners, should use it (Sumanto & Rosdiana, 2023).

Atlas audit applications are 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 storage area (Valsafah et al., 2021). The Microsoft Excel specification that can be used is at least Microsoft EExcel2013 to minimize operating system failures or illegible formulas in the application. The ATLAS audit application, which was first released in November 2017, aims to support the audit process

carried out by auditors. The purpose of the ATLAS audit application is as a means to carry out audit procedures and document the results in providing opinions (Prajanto, 2020). With the audit application, it is hoped that it will be able to become a tool for auditors to carry out audit procedures more efficiently. Based on the obstacles from number one to five, the solution offered is the periodic renewal and development of the ATLAS application. Currently, the Indonesian Institute of Certified Public Accountants (IAPI) has updated the ATLAS application, which is based on Microsoft Excel, which differs from version 2.0, ATLAS version 2.1 has more features and a smaller size (Kumalasari et al., 2022).

Computer-Assisted Audit (CAAT)

Computer Audit Technique Tools (CAATT) is any use of information technology as a tool in audit activities (Binus, 2020). It can be said that in carrying out audit procedures, auditors can use computer-based applications to help test and process the data that has been received, to be able to produce relevant and accurate information. CAATs can aid in improving the quality of financial statements within the firms because they are effective techniques in detecting fraud and misappropriation of assets. Hence, firms can utilize the factors identified in our study to encourage the acceptance and usage of such techniques (Al-Hiyari et al., 2019). revealed that CAATTs are used to automate audit tasks, and allow the auditor to analyze accounting data electronically when it is not quite possible to do so manually (Wadesango & Nyakurera, 2020). The audit technique has been regulated in PSA No. 59 (SA Section 327) (IAPI, 2011) concerning Computer-Aided Audit Techniques (CAAT). The standard describes the benefits, overview, considerations in use, how to use, documentation of the use of Computer-Aided Audit Techniques in a small business computing en environment, and the effective date. International Education Guideline 11 Information Technology for Professional Accountants, a precursor for IEPS 2 requires the professional development of evaluators/auditors of information systems to use CAATs in the planning phase: to design effective and efficient verification procedures to meet evaluation objectives; and during system evaluation when performing planned procedures (IFAC, 2003). Influences an audit to use CAATTs are time efficiency, work effectiveness, auditor confidence, company partners, processing accuracy, techniques and services, purchase costs, understanding of using CAATTs, a background of the audit itself, motivation to learn, performance expectations, characteristics of the audit team, support or coercion, and facilities (Nasrah et al., 2023). y the compatibility affects CAATT adoption by the IA departments. For organizational factors, organizational readiness, top management support, auditors' information technology competency, and entity size were found to be significant factors. From the environmental factors, both government regulation and audit task complexity influence the CAATT adoption. Besides, entity size moderates the influence of top management support on the CAATT adoption in the public sector (Al-Okaily et al., 2022).

Curtis and Payne (2008), found that audit firms influence the implementation of new technology by using long-term budgets and by communicating their support and encouragement to auditors. Hermanson et al (2000) investigated the extent to which internal audit departments are using CAATs for system analysis and documentation; program testing or data integrity testing. Javrin et al. (2008a) reported that financial auditors use extensively CAATs for analytical procedures, audit report writing, work paper management, and sampling. Also, auditors perceived other audit applications as being important for audit planning, internal control evaluation, and risk assessment, but used them less. Hunton et al. (2004) examined the extent to which financial auditors can recognize higher risks associated with ERP systems in comparison to non-ERP systems and assessed financial auditors' tendency to consult with specialists when assessing ERP and non-ERP system risks during the planning stage of the audit. They observed that financial auditors "do not indicate a greater need to consult with IT

audit specialists when auditing an ERP versus non-ERP system and they are equally confident in the ability of financial audit teams to assess risks in both computing environments".

Independent Audit Report and Audit Opinion

By implementing computer-aided audits and conventional audits, the final result received is information in the form of an independent audit report regarding the fairness of the audited client's financial statements. An independent audit report is an official opinion as the final result of the examination process carried out by the auditor (Hasan, 2020). This report can later be used by stakeholders regarding the company concerned.

According to Arens et al. (2012:12), an auditor is a person who expresses an opinion of reasonableness in all material respects, the financial position of the results of business, and cash flows by generally accepted accounting principles. In summary, it is the auditor who conducts the entire audit process from beginning to end (the issuance of an opinion). The final result of the audit process is the issuance of an official opinion of the auditor contained in the report of the independent auditor.(Harahap et al., 2017) explained that audit quality has an important role because it can be used as a basis for decision-making by user information to improve and produce good audit quality.

According to Mulyadi (2013:19) said that the Auditor's Opinion is an opinion issued by the auditor regarding the fairness of the audited financial statements, in all material respects, which is based on the conformity of the preparation of the financial statements with generally accepted accounting principles. In auditing, five types of audit opinions can be given by auditors regarding the level of reasonableness of a client's financial condition with what has been presented in his financial statements. The five types of audit opinions are:

a. Unqualified Opinion
    The opinion given by the auditor if no material errors are found from all account components in the client's financial statements and financial statements have been prepared by applicable accounting standards, as well as complete required audit evidence.

b. Reasonable Opinion with Exceptions (Qualified Opinion)
    The opinion is given by the auditor if a material but not a pervasive misrepresentation of the client's financial statements is found and there is no sufficient and relevant audit evidence.

c. Unqualified Opinion with Explanatory Paragraphs (Modified Unqualified Opinion)
    The opinion is given by the auditor if no significant material errors are found in the client's financial statements, but there are doubts from the auditor regarding the client's business continuity and the company's lack of consistency in applying applicable accounting standards.

d. Unnatural Opinion (Adverse Opinion)
    The opinion given by the auditor is based on sufficient and relevant audit evidence, then material and pervasive errors are found in the client's financial statements so that it will have a widespread impact.

e. Opinion Does Not Express Opinion (Dis-claimer of Opinion)
    The opinion was given by the auditor if the above does not obtain sufficient and relevant audit evidence so that the auditor cannot conclude mate-rial and pervasive errors in the client's financial statements.

Work Efficiency

The application of ATLAS audit application at the Public Accounting Firm (PAF) can have an impact on the work of auditors. Supported based on PSA No. 59 (SA Section 327) (IAPI, 2011), it explains how the impact of Computer-Aided Audit Techniques, which are implemented in the ATLAS audit application in supporting the work of auditors to be able to provide effectiveness efficiency, as well as time optimization. According to PSA No. 59 (SA Section

327) paragraph 13 (IAPI, 2011) the effectiveness and efficiency of audit procedures can be improved through the use of TABK in obtaining and evaluating audit evidence, such as:

a. Multiple transactions can be tested more effectively for the same cost level by using a computer to check all or more transactions when compared to if executed manually.

b. In the implementation of the analytical procedure, transactions or account balances can be reviewed, and their reports for unusual posts in a more efficient way by using a computer when compared to manual means.

The use of TABK can make additional substantive testing procedures more efficient than if the auditor puts confidence in the control and testing of the control in question. PSA No. 59 (SA Section 327) paragraph 15 (IAPI, 2011), explains the impact of implementing TABK in terms of the time required. Certain computer files, such as detailed transaction files, are often held for only a short period, and may not be provided in a machine-readable form at the time of need by the auditor. So, the auditor will need settings to retain the data he needs or can change when his work requires that data.

Auditors and Audit Evidence

According to Arens et al. (2012:12), an auditor is someone who expresses an opinion of reasonableness in all material matters, the financial position of business results and cash flows by generally accepted accounting principles. In summary, it is the auditor who conducts the entire audit process from beginning to end (the issuance of an opinion).

According to Hery (2015:51), audit evidence is information that will be used by an auditor to determine the suitability between the audited and certain criteria that have been set. Audit evidence that is said to be competent is sufficient and relevant evidence. Audit evidence is used by auditors to determine whether the audited information has been declared by established criteria (UPI, 2019). In other words, the reasonableness of the financial statements is supported by the audit evidence received by the auditor. Audit evidence has been regulated in Audit Standards (SA) section 500 (IAPI, 2013) regarding Audit Evidence.

Audit Risk

According to SA Section 312 (IAPI, 2013) on Au-dit Risk and Materiality in auditing it states that "Audit risk is a risk that occurs if an auditor, unwittingly, does not modify his opinion as appropriate, on a financial statement containing material misstatements". Audit risk (Mulyadi, 2001) can be classified into 3 types, namely:

a. Inherent Risk

Inherent risk is the susceptibility of an account balance or class of transactions to a material misstatement, assuming that there are no related internal control policies and procedures. The risk of misstatement is greater in certain accounts or classes of transactions than in others.

b. Control Risk

Control risk is the risk that a material misstatement in an assertion cannot be prevented or detected on a timely basis by the entity's internal control. This risk is determined by the effectiveness of internal control policies and procedures to achieve the general objectives of internal control relevant to the audit of the entity's financial statements.

c. Detection Risk

Detection risk is the risk that the auditor may not detect a material misstatement contained in an assertion. Risk is determined by the effectiveness of audit procedures and their implementation by the auditor. This risk arises partly because of the uncertainty that exists when the auditor does not examine 100% of the account balance or class of transactions, and partly because of other uncertainties that exist, even if the account balance or class of transactions is fully examined.

3. Method

The study method used in this research is a descriptive study with a qualitative approach. The use of this method is because the research subject relates to humans who fundamentally depend on observation. According to Arikunto (2019:3) "Descriptive Research, is research that is intended to investigate the circumstances, conditions or other things that have been mentioned, the results of which are presented in the form of a research report". According to Sugiyono (2019: 18) "Qualitative Research, a research method based on the philosophy of postpositivism, is used to examine the condition of natural objects, (as opposed to experiments) where the author is the key instrument, the data collection technique is done by triangulation (combined), data analysis is inductive/qualitative, and the results of qualitative research emphasize the meaning of generalizations". Based on the explanation above, it can be concluded that the descriptive qualitative method is research that describes a condition (social) or an event experienced by the object of research without any manipulation or influence from the author, where the method of data collection can be done with separate or combined techniques.

Sources of data used in conducting this research are primary data, secondary data, and ordinal statistical data. Sugiyono (2018: 456) revealed that "Primary data is a data source that directly provides data to data collectors". According to Sugiyono (2012:141), secondary data is "Secondary Sources are sources of data obtained by reading, studying and understanding through other media sourced from literature, books, and documents". According to Sugiyono (2017:7), ordinal statistical data is "A measurement scale that not only states categories but also states construct ratings which are measured to provide information in the form of values in answers.

Data collection techniques used in this study were observation, interviews, questionnaires, and literature study. According to Sugiyono (2014:145) observation is a complex process, a process composed of various biological and psychological processes. This observation technique also involves reading, listening, and touching activities. The purpose of using observation as a research method is to find out the impact of using the ATLAS audit application while using the application to perform a computer-assisted audit process.

According to Sugiyono (2017: 194), interviewing is used as a data collection technique if the author wants to carry out a preliminary study to find the problems to be studied, and if the author also wants to know things from respondents who are more in-depth and the number of respondents is small. Based on the description above, it can be concluded that interviews are a way of collecting data by interacting and communicating with respondents to understand more deeply about the object under study.

According to Sugiyono (2017:142), a questionnaire or questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer. Questionnaires can be classified into three types, according to Arikunto (2016:103) the types of questionnaires are as follows:

- An open questionnaire is a questionnaire that is presented in such a way that the respondent can provide information according to their wishes and circumstances.
- The closed questionnaire is a questionnaire that is presented in such a form that the respondent is asked to choose one answer that is by the choice that has been determined by the author.
- The mixed questionnaire, is a combination of open and closed questionnaires that have the advantage that respondents can provide answers according to what has been provided along with providing explanations.

The type of questionnaire used in this study is a closed questionnaire, which is a questionnaire that is presented in such a form that respondents can choose one answer that is by the choice

that has been determined by the author. In addition, in making questionnaires, they must pay attention to determining the measurement scale to determine the general picture of the characteristics of the respondent and the assessment of each variable in the questionnaire that has been answered by the respondent. The author uses the Likert scale, which according to Sugiyono (2012:93) reveals that "The Likert scale is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena. For each answer choice is scored, then the respondent must describe, support the statement (positive) or not support the statement (negative)". Based on these indicators, it can be used as a benchmark in the preparation of instrument items, either in the form of statements or questions. The closed questionnaire that has been compiled by the author is filled by the respondent by only giving a checklist mark (√) in the available column according to the respondent's condition or perception. As needed to determine the rating scale, the authors used the Likert Scale. The Likert scale is a scale in research that can be used to measure respondents' opinions about an event according to predetermined statements.

Sugiyono (2017: 291) revealed that "literature studies are related to theoretical studies and other references related to values, cultures, and norms that develop in the social situation under study". In qualitative research, data are obtained from various sources using diverse data collection techniques. According to Sugiyono (2018: 246) explained data analysis techniques in qualitative research of general patterns of analysis by following an interactive model as follows:

1. Analysis before in the field
2. Data analysis in the field
3. Conclusion drawing and validation
4. Descriptive statistics

Impact Measurement of Use of ATLAS Audit Application
To assess how high the impact of using the AT-LAS application is in supporting the work of auditors in the Public Accounting Firm "X", the author distributed a questionnaire to ten auditors at the Public Accounting Firm. The questionnaire is divided into two parts, namely the first part about the respondent's identity and the second part about the impact felt by the auditor while using the ATLAS audit application.

1. Likert Scale
   The Likert scale is a scale in research that can be used to measure respondents' opinions about an event according to predetermined statements.

Table 1 Calculation of Scale Values

Scale Answer	Value Scale
Strongly Agree	5
Agree	4
Neutral	3
Disagree	2
Strongly Disagree	1

Source: Processed Data, 2022.

2. Questionnaire Processing Techniques
   After the questionnaire has been distributed to respondents, the next stage is to process the questionnaire based on the Likert Scale. Thus, the calculation carried out is using the Likert Scale method, not SPSS (Statistical Program for Social Science).

Table 2 List of Questionnaires

Statement	SA	A	N	D	SD
The Audit Tool and Linked Archive System (ATLAS) application is very helpful in supporting the work of auditors during the audit process					
The Audit Tool and Linked Archive System (ATLAS) application has a direct impact on the level of auditor work efficiency					
The time used to execute audit procedures using the Audit Tool and Linked Archive System (ATLAS) application becomes faster					
The level of output produced by performing a computer-aided audit process using the Audit Tool and Linked Archive System (ATLAS) application is faster than a manual audit					
The Audit Tool and Linked Archive System (ATLAS) application provides a high level of efficiency at the pre-engagement stage of the audit					
The Audit Tool and Linked Archive System (ATLAS) application can identify and minimize existing audit risks quickly					
The level of efficiency of the Audit Tool and Linked Archive System (ATLAS) application helps in the process of responding to existing audit risks					
The ability of the Audit Tool and Linked Archive System (ATLAS) application to produce independent auditor reports and final financial statements is very high					
In my opinion, the Audit Tool and Linked Archive System (ATLAS) application is highly recommended to be used in audit practice directly					
In addition to providing a level of work efficiency, the Audit Tool and Linked Archive System (ATLAS) application is very user-friendly					

Source: Processed Data, 2022

3. Data Processing

Data processing is data generated from questionnaires that have been distributed to respondents in print. There were five respondents, with a total of 50 responses. There are ten statements contained in the second part of the questionnaire, namely regarding the impact felt by auditors while using the ATLAS audit application.

4. Interplay for Calculation Score

Y = the highest scale found on the Likert Scale x the number of all respondents.

X = the lowest scale found on the Likert Scale x the number of all respondents. Based on the above statement, the highest scale count for the item "Strongly Agree (SS)" is 5 x 50 = 250, while the lowest number of scales for the item "Strongly Disagree (STS)" is 1 x 50 = 50.

5. Index Formula

In this study, the data collection technique used questionnaires by analyzing the data using the following formula:

P = F/Y x 100%

Information:

P = Percentage

F = The frequency of each answer that the respondent chose

Y = number of respondents

6. Interval Formula

The interval formula is as follows:

I = 100 : total score (Likert scale) i = 100 : 5 (Likert scale)

= 20

(i) = 20, meaning that the interval of each score (Likert scale) is 20 basis points. With the interval the distance from the lowest is 0% and the highest is 100%. Thus, the result of the interval is obtained as follows:

a. 80% - 100% = Strongly Agree (SS).

b. 60% - 79.99% = Agree (S).

c. 40% - 59.99% = Neutral (N).

d. 20% - 39.99% = Disagree (TS).

e. 0% - 19.99% = Strongly Disagree (STS).

4. Result and Discussion

Company Data Description

Public Accounting Firm "X" is one of the many public accounting firms in the city of Surabaya, East Java. A Registered Public Accounting Firm received a Business License for a Public Accounting Firm based on Decree Number: 18 / KM.1 / 2017 issued by the Center for Financial Professional Development of the Ministry of Finance of the Republic of Indonesia (FPDC-MINISTRY OF FINANCE-RI) dated December 1, 2017. The Registered Public Accounting Firm is headed by Nur Shodiq, SE., Ak., M.Ak., CA., CPI., CPA, and Drs, Maroeto, Ak., and Drs. Firdaus Agus Wiwoho, Ak., CA., CPA as partners.

Advances in information technology in financial statement audits have forced auditors to develop their abilities and competencies in the field of information technology (Valsafah et al., 2021). In response to this, the Public Accounting Firm "X" has taken advantage of existing technology. Since 2021, the Public Accounting Firm "X" has begun to implement Computer-Aided Audit Techniques (TABK) by utilizing the Audit Tools and Linked Archive System (ATLAS) application. The ATLAS audit application has a significant impact on its use to support the work of auditors in the Public Accounting Firm "X". The impact felt by auditors while using the ATLAS audit application to support work is an increase in work efficiency, the level of time effectiveness needed, and application features that are easy for anyone to operate. ATLAS audit application has a positive impact or advantages in supporting the work of auditors, but there are also negative impacts or shortcomings in its implementation. The negative impact is more felt temporally or temporarily because the problem will arise in one condition only. The negative impacts are the lack of features that are compatible for use in all types of business sectors, unreadability or damage to formulas, and external factors that affect the operation of the ATLAS audit application, namely the competence of the auditor as a user of the application that requires readjustment from conventional audits to computer-aided audits. Regarding the application of technology in the world of auditing for auditors (especially in the Public Accounting Firm "X", there are several things that need to be considered. Research by Ekananda, et al. (2021) revealed that new understandings that should be studied by auditors in the IT field include:

a. Expertise in understanding computer system design.

b. Ability to identify and minimize new risks to the use of information technology

c. Expertise in the use of computers in the audit process.

Positive Impact of Using ATLAS App

Based on the results of interviews conducted directly by the author with informants at the Public Accounting Firm "X", the ATLAS audit application has the following positive impact:

a. Work Efficiency

The ATLAS audit application provides a level of efficiency to the auditor's work. The work efficiency in question is the fulfillment of the completeness of the required audit evidence, notification of missed audit procedures, accuracy and automation of information, and decision-making. In the ATLAS audit application, four stages need to be carried out and can automatically provide the desired results. The preengagement stage contains several questions used by auditors to complement issues related to the client company. By filling in these questions, the ATLAS audit application is automatically able to provide a decision on whether the engagement will be continued (approved) or not continued (approved). For Public Accounting Firm "X", the ATLAS audit application is efficient in decision-making for the continuity of audit engagement with clients. This is reinforced based on the results of the interview as follows: "Yes, in the ATLAS application, there is a pre-engagement stage of the audit. Some questions are used by us to complement the issues that are related to the client and we can be the points of our own how we respond to the engagement, whether it is advanced or not". (Mrs. Alima, Senior Auditor at KAP "X").

The audit risk identification stage (risk assessment) is a stage that is carried out to identify and assess the audit risk that occurs. By utilizing this ATLAS audit application, after the auditor inputs data based on existing audit evidence, it can automatically receive information about how much the level of audit risk occurred. The ATLAS audit application will raise the level of audit risk for material misstatements contained in financial statements, ranging from high, medium, and low (no or low). After that, the auditor can also provide conclusions and responses in the available columns. This is reinforced based on the results of the interview as follows: "Yes, so he immediately appears approximately the account is high or low risk or medium (moderate)". (Mrs. Alima, Senior Auditor at KAP "X").

"Yes, so he immediately appeared as if the account was high or low risk or medium (moderate)". (Mrs. Alima, Senior Auditor at KAP "X").

The stages of audit risk response (risk response) are the steps taken to carry out audit actions or procedures that need to be carried out, how many samples are needed, and special tests related to the audit risks faced. According to the Public Accounting Firm "X", the ATLAS application provides direction for developing audit procedures that need to be carried out by auditors. After that, the auditor can also provide conclusions and responses in the columns provided. This is reinforced based on the results of the interview as follows: "There are steps or descriptions that we can use to investigate the existing audit risks more deeply". (Mrs. Alima, Senior Auditor at KAP "X").

The stages of reporting (completing and reporting) by utilizing the ATLAS audit application, final financial statements and opinions can be received quite efficiently. With an automated and systematic system, the risk of irregularities and errors or omissions can be minimized (even avoided). This ATLAS audit application makes it easier for auditors to make judgments on opinions that are already available on the application. In addition, audit data storage becomes more practical and does not take up much storage space. This is reinforced based on the results of the interview as follows: "If the ATLAS application is called an application, yes, you still have to use the judgment of the auditor as well. If it is high enough, it can be said yes, it is quite efficient." (Mrs. Alima, Senior Auditor at KAP "X").

This is also disclosed in PSA No. 59 (SA Section 327), where computer-assisted audit techniques provide effectiveness and efficiency of audit procedures, thereby obtaining and evaluating the required audit evidence. Therefore, the ATLAS audit application is considered capable of providing a fairly high level of work efficiency.

b. Time Effectiveness

The output generated from the audit process is the auditor's opinion. According to (Mulyadi, 2013: 19) said that: "The auditor's opinion is the opinion issued by the auditor regarding the

fairness of the audited financial statements, in all material respects, which is based on the conformity of the preparation of the financial statements with generally accepted accounting principles". The ATLAS application can assist and increase the speed for auditors to generate these opinions. In addition, because the ATLAS audit application contains audit procedures that are carried out, it can automatically provide an overview of what kind of opinion will be given to the client. This is reinforced based on the results of the interview as follows: "Our output is an opinion, yes, it is quite helpful and increases the speed of output. Because there when we fill in information based on circumstances or conditions and audit procedures are carried out, ATLAS can provide what kind of opinion is given". (Mrs. Alima, Senior Auditor at KAP "X").

c. User Friendly

The ATLAS audit application can be said to be easy to use by auditors or anyone who uses the application. Applications are based on Microsoft Excel and some formulas have been provided systematically, so the level of complexity is not too high. Auditors and users only need to enter data by audit procedures and automatically the information that is needed will be available.

d. Cost Efficiency

The ATLAS audit application is a free and open-source application, that auditors and users can download through the official website of the Financial Professional Development Center or FPDC. In addition, the ATLAS application is also capable of being a media for data storage and audit evidence documentation, so that the Public Accounting Firm can minimize storage costs.

e. Improve Accuracy

Computer-assisted audit procedures by utilizing the ATLAS audit application can provide a fairly high level of accuracy. Automatically, if there is an error entering data, there will be cells that cannot work or there will be a notification in Microsoft Excel. This is reinforced based on the results of the interview as follows: "The impact is easier because there are procedures that sometimes we don't think of but whose name is the system has been designed, so roughly what is missed can appear in ATLAS". (Mrs. Alima, Senior Auditor at KAP "X").

It can be concluded that the positive impact of using the ATLAS audit application to support the work of the auditor is being able to provide work efficiency, the effectiveness of the time needed for auditors to produce audit outputs, being flexible or easy to use, and being cost-effective.

Negative Impacts of Using the ATLAS Application

Although it has a positive impact, there are also some negative impacts of the shift from conventional audits to computer-aided audits carried out by the Public Accounting Firm "X" by utilizing the ATLAS audit application. However, the negative impact is temporary or temporary, because after the problem is resolved or an update appears, the negative impact can be overcome. The negative impacts of using the ATLAS audit application during the audit process at the "X" Public Accounting Firm are as follows:

a. The ability or competence of the auditor in operating the application

The negative impact of the application of the ATLAS audit application is more likely to be categorized as an external factor, which discusses the ability or competence of the auditor who operates the ATLAS audit application. This AT-LAS application is indeed easy to use by anyone, but it all depends on the level of user understanding of computer-assisted audit procedures, applicable auditing standards, and required audit evidence. If the auditor or user does not understand these competencies, the ATLAS audit application will assume that the audit procedures that have been carried out are deemed appropriate and will detect data input errors. Not to mention if the auditor has never previously used the application, it will take time and a deeper understanding to use it. This is reinforced based on the results of the interview as

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follows: "The criteria are minimal for personnel, the auditor must understand roughly what the audit procedure looks like. Then, what is the output like? So, in ATLAS it can be supported by all audit evidence. So, if the personal auditor doesn't understand, then that's it." (Mrs. Alima, Senior Auditor at KAP "X")

b. Features that are not yet compatible

The ATLAS application does not yet have compatible features to perform calculations on the entire scope of the business sector in Indonesia. The scope of the business sector in Indonesia can be said to be quite diverse, ranging from the financial services industry, the trade industry, the automotive industry, the textile industry, and so on. The formulas contained in the ATLAS audit application cannot be fully used for all types of business sectors. This is reinforced based on the results of the interview as follows: "In the ATLAS application, there are still no calculations that are still not compatible if we use it in several industries in Indonesia. Well, like other types of industries in Indonesia, there are clients such as banking, PT, BLU, BUMD, and others. Also, the calculation is not yet compatible with the Indonesian economy because it is still based on the foreign economy. Meanwhile, the Indonesian and foreign economies are different, right?" (Mrs. Alima, Senior Auditor at KAP "X").

Results from the study are discussed, explained, and interpreted in the Discussion part. This part should explore the significance of the results of the study, not repeat them. A combined Results and Discussion section is often appropriate. Avoid extensive citations and discussion of published literature. The results are examined to determine whether the study's hypotheses were confirmed. This section allows you to offer your interpretation and explain the meaning of your results. If the findings are different from those that were predicted by the hypotheses, you have to provide tentative explanations for those discrepancies. For example, some common explanations for unexpected results in a study are that the sample size was too small, the study was too short, directions given to participants were not followed properly, the instruments were not valid or reliable, or the survey response rate was too low. Or, in some studies, one may speculate that the responses given by the participants were contrary to what was expected because people were dishonest in their responses or were reluctant to share certain sensitive information with others.

The results of the questionnaire regarding the impact felt by the auditor while using the AT-LAS audit application, where there are ten statements. Overall this section managed to collect five respondents. Details of respondents' answers to each statement are in Table 5.1 Results of Questionnaire Data Processing.

Table 3. Results of Questionnaire Data Processing

Statement	SS	S	N	TS	STS
Application Audit Tool and Linked Archive System (ATLAS) are very helpful in supporting the work of the auditor during the audit process	0	5	0	0	0
Application *Audit Tools and Linked Archive Systems* (ATLAS) have a direct impact on the level of work efficiency of the auditor	0	3	1	1	0
The time used to carry out audit procedures using the Audit Tool and Linked Archive System (ATLAS) application becomes faster	0	0	4	1	0
The level of output generated by performing computer-assisted audit procedures using the Audit Tool and Linked Archive System (ATLAS) application is faster than manual audits	0	2	3	0	0
The Audit Tool and Linked Archive System (ATLAS) application provides ahigh level of efficiency at the pre-audit engagement stage	4	1	0	0	0
The Audit Tool and Linked Archive System (ATLAS) application canidentify and minimize existing audit risks quickly	1	3	1	0	0

Statement	SS	S	N	TS	STS
The level of efficiency of the Audit Tool and Linked Archive System (ATLAS) application helps in the process of responding to the existing audit risks	1	1	2	1	0
The ability of the Audit Tool and Linked Archive System (ATLAS) application to produce independent auditor reports and final financial reports is very high	0	1	3	1	0
In my opinion, the Audit Tool and Linked Archive System (ATLAS) application is highly recommended to be used in the direct audit practice	0	2	3	0	0
In addition to providing a level of work efficiency, the Audit Tool and Linked Archive System (ATLAS) application is very user-friendly.	0	2	2	1	0

Source: Processed Data, 2022

Based on the data in Table 5.1, the total number of respondents totaling 5 respondents regarding statement number 1 has the opinion of "Agree". This shows that the ATLAS audit application helps in supporting the work of the auditor during the audit process. For statement number 2 having the opinion of "Agree" totaling 3 out of 5 respondents. This shows that the AT-LAS audit application has a direct impact on the level of work efficiency of the auditor. Meanwhile, 1 respondent who stated "Disagree" argued that the level of auditor work efficiency could not be measured with certainty because there were audit procedures carried out conventionally. For statement number 3, 4 out of 5 respondents have a "neutral" opinion. This shows that the application of ATLAS audit and conventional audit has almost the same level. It's just in terms of producing output to be faster. Meanwhile, 1 respondent who stated "Disagree," thought that computer-assisted audits and conventional audits had the same period. For statement number 4, 3 out of 5 respondents have a "neutral" opinion. This shows that the level of output produced by using the ATLAS application can be said to be almost the same. Meanwhile, 2 respondents stated "Agree" in the opinion that the ATLAS audit application can provide audit output faster than manual audits. For statement number 5 having the opinion of "Strongly Agree" totaling 4 out of 5 respondents. This shows that the ATLAS audit application is very capable of providing high efficiency at the pre-audit engagement stage. For statement number 6, the opinion of "Agree" is 3 out of 5 respondents. This shows that the ATLAS audit application can identify and minimize audit risk quickly. For statement number 7, 2 out of 5 respondents have a "neutral" opinion. This shows that the level of efficiency measurement at the risk assessment stage cannot be determined with certainty because the ATLAS audit application only provides a reference and not a judgment. However, there was 1 respondent who stated "Strongly Agree" and 1 respondent who stated, "Agree". This shows that the ATLAS audit application can help in responding to existing audit risks. For 1 respondent who stated "DIY AGREE" argued that the ATLAS audit application did not provide information regarding the response or identification of risks with certainty. For statement number 8, 3 out of 5 respondents have a "neutral" opinion. This shows that there are parameters between yes and no in the context of the ATLAS audit application that can produce independent auditor reports and final financial statements. However, the ATLAS audit application can provide such information systematically. For statement number 9, there are 3 out of 5 respondents who have a "neutral" opinion. This shows that determining the indications for the use of the ATLAS audit application for practice directly depends on the competence of the user. Then there are 2 out of 5 respondents who stated: "Agree". This shows that the ATLAS audit application can be recommended for use in direct audit practice, especially for interns, students, and junior auditors. For statement number 10 having an "Agree" opinion, 2 out of 5 respondents and 2 out of 5 respondents have a "Neutral" opinion. This shows that the features in the ATLAS audit application are quite easy to understand and general because it is based on Microsoft Excel.

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However, measuring the level of convenience depends again on the user. Meanwhile, 1 respondent stated "Disa-gree" because the feature to be easy to understand depends on the understanding and skills of the user.

So, the total response is 50. There are 2 responses Strongly Agree (SS), 23 responses Agree (S), 20 responses Neutral (N), 5 responses Disa-gree (TS), and 0 responses Strongly Disagree (STS). From these points, it can be determined how big the level of impact of the use of the AT-LAS audit application is to support the work of auditors at the Public Accounting Firm "X" as a whole (general).

Table 4 Questionnaire Processing Part Two

Answers	T x Pn	Total
Strongly Agree (SA)	2 x 5	10
Agree (A)	23 x 4	92
Neutral (N)	20 x 3	60
Disagree (D)	5 x 2	10
Strongly Disagree (SD)	0 x 1	0

Source: Processed Data, 2022

Information:
T = Total score of respondents who chose
Pn = Score (Likert scale)
Final calculation:
Based on the list of questionnaires above, the total calculation is obtained as follows:
Formula Index (%)   : (Total Score)/Y x 100
            : ((10+92+60+10+0))/250 x 100
            : 172/250 x 100 = 68,8%

Based on these calculations, it was found that the impact of using the ATLAS audit application in supporting the work of auditors at the "X" Public Accounting Firm was 68.8% (AGREE), whereas the interval "AGREE" was 60% - 79.9%. This means that the ATLAS audit application has a high positive direct impact on auditors at the "X" Public Accounting Firm.

5. Conclusions

The use of Computer Assisted Audit Techniques (TABK) using the ATLAS audit application at the Maroeto & Nur Shodiq Public Accounting Firm has a very impact on supporting the work of auditors, namely:

- The positive impact of using the ATLAS audit application to support the work of auditors is in the form of work efficiency, time effectiveness in completing audit procedures and providing the required outputs, and accuracy for missed audit procedures, as well as low-cost and easy-to-use.
- Regarding the negative impact of the ATLAS audit application, it is temporary or temporary. These problems can be overcome by taking steps to anticipate or resolve them. The perceived negative impact is on the competence of auditors and the system used so the transition from conventional auditing to computer-assisted auditing needs to be adapted.

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