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AUDIT TOOL AND LINKED ARCHIVE SYSTEM (ATLAS) IN IMPROVING AUDIT QUALITY

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Abstract: This study aims to determine the use of the Audit Tool and Linked Archive System (ATLAS) Application as a working paper in improving audit quality. The pop of this study is an auditor who works in a public accounting firm where the number is not known for certain so that from the results of calculations with a sample formula for an unlimited population, a minimum number of samples of 96 samples is obtained. In this study, the samples processed were 100 collected from the results of questionnaire answers that were distributed online to auditors working in public accountants with auditor criteria who had applied the use of the ATLAS Application in the audit process. The data analysis technique used is with PLS (*Partial Least Square*). The results of the study show that the ATLAS application plays an important role in improving the quality of audits. The auditor who was sampled in this study stated that the ATLAS Application provides a structured working paper that is very helpful for auditors in carrying out audit procedures starting from the planning stage, risk response to the audit reporting stage in accordance with audit standards as a basis for providing audit opinions where these stages help auditors in investigating. improve audit quality. Furthermore, the use of the ATLAS Application in the implementation of audit procedures makes the audit process more effective and efficient.

Keywords: *ATLAS Application, Working Papers, Audit Quality, Audit Procedures*

INTRODUCTION

Introduction

The quality of audit is the most important thing for users of the auditing report to pay attention to. In the implementation of the audit process, an auditor must have technical skills and the ability of auditors to maintain their mentality so as to be able to create quality audit results. One of the cases related to audit quality is the case conducted by Kasner Sirumapea who is an auditor of the Tanubrata Public Accounting Firm (KAP). The sanction of suspension of permits for 12 months against Public Accountant (AP) Kasner Sirumapea committed 3 violations, namely: first, it has not properly assessed the substance of transactions for accounting recording activities related to the recognition of receivables and miscellaneous income at once at the beginning. Secondly, it is said that it has not fully obtained sufficient and appropriate audit evidence to assess the accuracy of accounting treatment in accordance with the substance of the transaction from the agreement underlying the transaction. And the third, it has not considered the facts after the date of the report as a basis for consideration of the accuracy of treatment. (www.cnbcindonesia.com, 2019).

(Angelo, 1981) in (Mathius, 2016) defines audit quality as the possibility that an auditor will find a material misstatement in a client's financial statements and honestly report existing violations in his client's accounting system. (Devianti, NR Handiani, & 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 in an effort to improve and produce good audit quality. Meanwhile, (Wan, Syamsul, & Angelia, 2017) said that audit quality is a possibility that auditors will find and report

material misstatements in financial statements. Based on SA section 200 (SPAP, 2013) the audit carried out by the auditor is said to be of good quality, if it meets the auditing requirements or standards. From this understanding, it can be concluded that the quality of the audit is the level of good or bad or every possibility of the characteristics, practice picture, and results of audits carried out by auditors based on auditing standards and quality control standards which are a measure of the implementation of the duties and responsibilities of the profession of an auditor.

In a letter issued by the Ministry of Finance of the Republic of Indonesia, through the Indonesian Financial Professional Development Center (PPPK) No. S253 / PPPK / 2019, through the decision of the Board of Management (IAPI, No.4, 2018) explained that the quality of audits can be measured through the competence of the auditor, ethics and independence of auditors, the use of time of key personnel engagement in each engagement, quality control of engagement, range of control of organizational engagement and KAP governance, and finally the service reward policy. Audit quality is important because high quality will produce reliable and trustworthy financial statements as a basis for decision making for interested parties. Efforts to support the quality of audits in the era of information technology, tan and KAP accounts are also required to be able to implement information technology to be effective and efficient. One form of information technology in the field of audit is the ATLAS (*Audit Tool and Linked Archive system*) Application. The development of information technology in applications has an impact on accounting science and the accountant profession which can make it easier for auditors to carry out auditing. The rapid development of information technology which was previously from manual working paper and switched to electronic working paper which facilitates the audit process. The benefits derived from the use of electronic-based audit working papers accelerate the required audit time than with print media, with less time required making the audit process more concise while having less risk of error than using print media.

Automated data processing has a positive impact on financial statement audit activities to be directed and clear (Mira & Octavia, 2021). (Caesar, Shinta, & Ranti, 2021), said that the implementation of electronic-based audit working papers is not new, but the use of the ATLAS Application is new for auditors. One of the *Technology Acceptance Model* (TAM) is an information technology system encoding model that deals with behaviors related to the acceptance, use, and continued use of information technology that will be used by system users. (A. Akbar, 2019) explains that TAM was developed by Davis 19 89 which was adopted from the *Theory of Reasoned Action* (TRA), which is a reasoned theory of action developed by Fishbein and Ajzen 1975. Thus, the use of the ATLAS Application minimizes audit time wasted due to the work in the future. The use of the ATLAS Application correlates with timeliness in the timely submission of independent accountant reports in accordance with approved audit agreements. In this process, it starts with the acceptance of the agreement in which the assignment and independence of team personnel is carried out, then there is the planning stage in which there is a risk assessment. The final stage of an audit process is to respond to risks marked by the reporting of Independent Accountants in which there is an opinion issued by a Public Accountant (Caesar, Shinta, & Ranti, 2021).

Furthermore, (Tatsuya & Bambang, 2020) said that the accuracy of technology with tasks and perception of usability has a positive effect on the attitude of auditors in using the ATLAS application. (Zaleha & Novita, 2020) mentioned that the impact of Information Technology, Professional Ethics has a significant effect in improving auditor performance. (Caesar, Shinta, & Ranti, 2021) mentioned that the ATLAS Application is a supporting tool that assists auditors in carrying out financial statement audit procedures. (Mira & Octavia, 2021) said that the ATLAS Application is very effective in supporting the financial statement audit process. Similar to the research (Muhayoca & Ariana, 2017) which explains that computer-aided audit techniques, auditor competence, independence and work experience together affect the quality of audits. (Sari & Kurniawati, 2021) Professional skepticism,

computer-aided auditing techniques have a significant and positive influence on audit quality, and while the complexity of the task has no significant effect on audit quality. The difference between this study and previous research is to see the impact of using the ATLAS Application in the audit process on audit quality where the quality of the audit used is based on audit quality indicators issued by IAPI in 2018. The results of this study are expected to convince public accountants and of course auditors to be able to take advantage of technological developments in the audit process, one of which is with ATLAS as a way to improve the quality of audits which is reflected in the audit reports that will be used by stakeholders in decision making.

LITERATURE REVIEW

Quality Audit

(Arens, 2012) explains that audit quality is how to tell an audit to detect material misstatements in financial statements, the detection aspect is a reflection of the auditor's competence, while reporting is a reflection of the auditor's integrity, especially the independence of the auditor. Meanwhile, (IAPI, 2016) states that audit quality is a basic indicator that allows a quality audit to be carried out consistently through public accounting firms in accordance with professional standards and applicable legal provisions. Audit quality is one of the services that is difficult to measure objectively, there is no definite definition of audit quality.

Furthermore, audit quality indicators are a key indicator that allows quality audits to be carried out consistently by public accountants through public accountants in accordance with the code of ethics and professional standards as well as applicable legal provisions (IAPI, 2018). Audit quality indicators are as follows:

Auditor Competence, Competence is in carrying out audits to arrive at a statement of opinion, the auditor must always act as an expert in the field of accounting and the field of auditing (Al Haryono, 2014). Meanwhile, (IAPI, 2016) explains that competence is the professional ability of individual auditors in applying knowledge to complete an agreement either jointly in a team or independently based on the Professional Standards of Public Accountants, codes of ethics and legal provisions that are in practice. The first general standard (SA section 210, 2016), states that the audit must be carried out by a person or who has sufficient technical expertise and training as an auditor, while the third general standard (SA section 230, 2016) in SPAP, 2016) mentions that in the implementation of the audit for the preparation of its reports, the auditor is obliged to use his professional skills carefully and carefully, therefore every auditor must have professionalism and expertise in carrying out his task as an auditor.

Ethics and Independence of Auditors, Auditor ethics can be defined as behavioral values or rules of behavior that are accepted and used by a certain group of individuals (Sukamto, 1991) in (Alfiati, 2017). In addition, the code of ethics establishes five basic principles that all Accountants must adhere to; 1) integrity, 2) objectivity, 3) professional competence and prudence, 4) confidentiality, 5) professional conduct (SA section 100, 2021). The code of conduct includes a conceptual framework that sets out the approach to be taken to identify, evaluate and address threats of compliance with those basic principles as well as, threats to independence for audits, and other insurance engagements. In faithfulness, the auditor must maintain his independence in every thought (independent *of mind*) and appearance (*independent in appearance*). Compliance with ethical and independence provisions in an audit agreement requires adequate understanding of each auditor's provisions of ethics and independence, as well as commitment and support from the leadership (IAPI, 2021).

Time Usage of Engagement Key personnel. In each engagement, the time allocated and used by key engagement personnel greatly determines the quality of the audit. The lack of time spent by key engagement personnel can result in audit work being completed inadequately. The

more adequate the amount of time allocated and used by key engagement personnel will allow the auditor to have time to compile, conduct and review, and/or approve significant procedures for an audit engagement. Time use key engagement personnel is a form of leadership commitment Public Accountant Firm on quality (IAPI, 2021).

Quality Control of Engagement. Each public accountant is responsible for establishing and implementing a quality control system in each engagement. The quality control system in a KAP aims to provide confidence that the KAP has established policies and procedures that allow Each personnel and public accountant complies with the requirements of the Public Accountant professional standards, code of ethics, and applicable regulatory provisions in carrying out each engagement. The engagement report is published exactly according to its conditions Quality control indicators for the effectiveness of the KAP quality control system have established adequate guidelines and documentation for: 1) client acceptance and evaluation of ongoing relationships, 2) audit planning including risk assessment and assessment of responses to assessed risks, 3) evaluation of misrepresentation, 4) formulation of engagement reports, and 5) communicating to management and parties responsible for governance (IAPI, 2021).

Results of external and internal party reviews or inspections. The Law on Public Accountants authorizes the Ministry of Finance (PPPK) of the Center for Financial Professional Development to carry out inspections to the AP/KAP periodically or according to the Minister's consideration, it is stated that IAPI is authorized to conduct quality reviews of members. Periodically, both PPPK and IAPI have conducted quality checks or reviews to AP / KAP. In addition, there are several other regulatory agencies that also sometimes conduct inspections of AP / KAP such as OJK and BPK.

Engagement control range, Quality control for audits of financial statements stipulates that engagement partners must be responsible for the main activities of the audit agreement on financial statements where to carry out these responsibilities, engagement partners can be assisted by key engagement personnel and other members of the engagement team (IAPI, 2021).

Organization and governance of public accountants. Adequate organization and governance of the KAP allows the implementation of audits and internal activities of the KAP that are fundamental in order to improve the quality of audits can be managed and organized clearly. Each KAP can determine the minimum standard of indicators in paragraphs on an annual basis (IAPI, 2018).

Service rewards policy, The Law on Public Accountants gives Public Accountants the right to obtain service rewards. Public Accountants can determine the amount of service rewards freely based on their needs and professionals. In addition, IAPI has also issued a provision that regulates guidelines for determining service rewards for a KAP. Each KAP is required to establish an adequate *billing rate* policy that applies to the internal KAP to carry out the engagement. The Law on Public Accountants gives Public Accountants the right to obtain service rewards. Public Accountants must carry out engagements in accordance with the code of ethics, professional standards and applicable legal provisions (IAPI, 2018).

Audit Tools and Linked Archive System (ATLAS)

The ATLAS application is an accounting application used by auditors to input client data. The ATLAS application stands for *Audit Tools and Linked Archive System*, which is a Microsoft Excel-based auditing application. The ATLAS application is one of the audit tools, namely working papers used to help auditors' work. The existence of the ATLAS Application is motivated by the many weaknesses related to understanding the implementation of risk-based audits and the need for effective audit facilities in accordance with audit standards. The ATLAS application was created as a means of carrying out audit procedures, documenting the results

as well as the results of the process as a basis for providing opinions. The ATLAS application was created by the Center for Financial Professional Development (PPPK) of the Secretariat General of the Ministry of Finance of the Republic of Indonesia together with the Indonesian Institute of Public Accountants (IAPI). It was first published in November 2017 and phased improvements until the last version in March 2019. This ATLAS application is designed to assist auditors in implementing Audit Standards. Presence (Tatsuya & Bambang, 2020). The stages in using ATLAS area follows (IAPI, 2019) First, Pre-engagement. In the Pre-Engagement section, the working paper analyzes and documents the procedures carried out by the auditor in receiving/continuing the agreement with the client. Second, Risk Assessment. Based on SA 350 (IAPI, 2021) auditors in the risk assessment process are identifying and assessing material misstatements, due to fraud or errors, at the level of financial statements and assertions, through an understanding of the entity and its environment, including internal control of the entity, which provides the basis for designing and implementing responses to assessed risks (material misstatements). Third, Risk Response. At this stage the auditor will carry out further audit procedures to respond to the risks that have been identified and assessed at the risk assessment stage. Fourth, Completing and Reporting. At this stage, the final stage of the audit will be carried out including the evaluation of the audit evidence obtained and other procedures as a complement to the main procedures that have been carried out at the risk response stage until the issuance of an Independent Auditor's Report is carried out.

The Role of U.S. ATL Applications on Audit Quality

To meet the needs of KAP, PPPK launched an ATLAS-based application to help carry out audit procedures and correct deficiencies and weaknesses in the previous system. The ATLAS application assists auditors in documenting client inspection working papers so that they can be stored easily and securely. ATLAS is one of the working papers to improve the quality of audits. In improving the quality of audits, it is necessary to improve so that the quality of audited financial statements is high, thereby increasing the trust of users of financial statements and the public. Audit quality (*Quality audit*) is interpreted as the probability of an auditor in finding and reporting an error or misappropriation that occurs in a client accounting system. Audit quality is measured using balanced financial and non-financial quality indicators (Mathius, 2016).

In the study (Tatsuya & Bambang, 2020) said that the accuracy of technology, perception of use on the influence of ATLAS Applications, technological accuracy can affect the attitude of auditors so as to increase effectiveness and positively affect auditor performance where the research is aimed at students who have completed internships at KAP East Java. (Zaleha & Novita, 2020) In the application of Information Technology, with the benefits of *artificial intelligence* and *cloud computing* so that the impact of information technology, Professional ethics has a significant effect in improving the work of auditors in the DKI Jakarta area. (Caesar, Shinta, & Ranti, 2021) said that the application of the ATLAS application for auditing financial statements, TABK (Computer-Aided Audit Technique) to the financial statement process showed significant changes in the application of the ATLAS application to the financial statement process experienced an increase in both advances in information technology in the financial sector which also affected the audit of financial statements applied by public accountants Wisnu and Katili. (Riski & Nita, 2017) It is stated partially or collectively that computer-aided audit techniques, competence, independence, and work experience of auditors affect the quality of audits on variables. Researchers use questionnaires as a means of sampling to auditor who works at the BPK RI Banda Aceh office. This suggests that the quality of the audit will be high if the auditor follows suit. (I Gusti & Made Wira, 2016) Stating Computer-Aided Audit Techniques, Professional Training, Professional Ethics and Auditor Performance shows that it is positive on auditor performance. This shows that auditors working in the Bali

provincial public accounting firm are increasing, with the application of the use of TABK and auditors who often attend professional training and auditors who adhere to professional ethics, the auditor's performance will be better. And meanwhile, according to (Yuliana & Kurniawati, 2021) that the combination of the skill elements in the auditor, namely professional skepticism and the use of computer-aided audit techniques, produce a quality audit achievement in the DKI Jakarta regional public accountant. This suggests that professional skepticism and computer-aided auditing techniques have a significantly positive influence on audit quality, whereas complexity does not significantly affect audit quality.

RESEARCH METHODOLOGY

Population and Sample

According to (Sugiyono, 2018) Population is a generalized area consisting of objects or subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions. While the sample is part of the number and characteristics possessed by the population. The population in this study were auditors who worked in Public Accounting Firms (KAP). Meanwhile, the sample is part of the number of populations selected in this study are auditors in public accountants who have been registered with the Indonesian Institute of Public Accountants (IAPI) and who have used the ATLAS application in carrying out the auditing process. In this study, the sample technique used was *purposive sampling*, which is to determine the sample with the provisions of the researcher (Sugiyono, 2018). This sample selection method is selected based on data relating to the names and positions of auditors working on each KAP, and relating to ATLAS applications. The technique of determining the number of l using the formula *Unknown Populations* (number of samples unknown) Wibisono in (Akdon & Riduwan, 2013):

$$n = \left(\frac{Z_{\frac{\alpha}{2}} \times \sigma}{e} \right)^2$$

Information:
n = number of samples
Z_{α} = Value from the table Z with α a certain = 0.05
σ = standard deviation of the population
e = estimated *error* used
Thus the samples taken in this study are:

$$N = \frac{(1{,}96) \times (0{,}25)^2}{0{,}05} N = 96{,}04$$

Data Sources

In this study, the data source used was primary data, which is a source of data obtained directly by researchers from individuals or individuals such as interview results or filling out questionnaires. Questionnaires are distributed using a list of closed statements made in writing and structured for the purpose of obtaining information from the auditors concerned. Respondents are auditors in each KAP who use the ATLAS application. To obtain this data, researchers will distribute questionnaires with *google from* where the questionnaire use a *likert* scale from 1 (strongly disagree) to 4 (agree t) for each indicator related to variables.

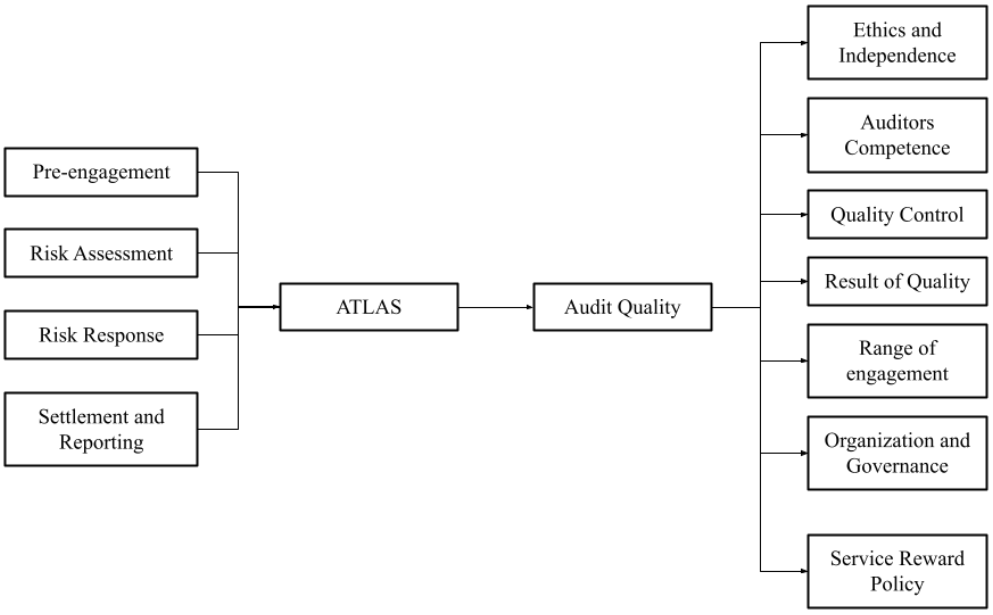
Operational Variables

This study used two variables, consisting of one independent variable, namely ATLAS, and one dependent variable, namely Audit Quality, with the following operational variables.

Table 2
Research Variables, Indicators and Measurement Scales

Variable 1	Sub Variables	Indicators	Scale
ATLAS (IAPI, 2019)	Pre-engagement	• Analysis of acceptance and ongoing relationship with clients • Management integrity and past reporting issues • Competence and availability of time, and independence of KAP personnel • Communication with Predecessor Auditors. • Communication of the pre-engagement stage • Independence Statement • First-year engagement	*Likert*
	Risk Assessment	• Determination of Materiality • Identifying risks • Assessing Risk • Planning an Audit approach	
	Risk Response	• Worksheet • Determination of the number of samples to be tested • Journal of corrections from both management and auditors • Special testing procedures and the use of experts	
	Settlement and Reporting	• Materiality assessment and final analytical procedures • Review of financial statement disclosures • Quality study • Evaluation of audit evidence • Final audit of the Independent Auditor's memorandum and report	
Audit Quality (IAPI, 2018)	Ethics and Independence of Auditors	• Integrity, objectivity, confidentiality, and professional conduct • Relationships, pressures, review and delivery of non-auditing Services	*Likert*
	Time use of key personnel engagement	• Time usage ratio, and time amount ratio	
	Quality control of engagement	• Acceptance and evaluation • Planning • Error evaluation • Formulation of engagement report	
	Results of quality reviews or inspections of external and internal parties	• Sanctions in the form of: warnings, suspensions, fines, and license revocations	

Variable 1	Sub Variables	Indicators	Scale
	Range of engagement constraints	• Quality Control of engagement	
	Organization and governance of public accountants	• Organize and assign organizations within the KAP	
	Service rewards policy	• Interest in obtaining engagement and reward rate policies	



Picture 1. Frame of Mind
Source: Data processed, 2022.

Data Analysis Techniques

Descriptive Analysis

Descriptive analysis is statistics used to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalization (Sugiyono, 2018). Descriptive analysis can be displayed in the form of frequency distribution tables, histogram tables, graphs, diagrams, pictograms, mean values, medians, modes, deciles, percentiles and standard deviation values. Descriptive analysis has the purpose to describe the results of the response analysis from the questionnaire results.

Verified Analysis

(Sugiyono, 2018) explained that verifiable analysis is a study carried out on a certain population or sample with the aim of test in predetermined hypothesis. Hypothesis testing in this study used the *Partial Least Square* (PLS) method.

The measurement model or *outer model* is useful for defining how each indicator block relates to its latent variables. A concept and research model cannot be tested in a model of prediction of relational and causal relationships if it has not passed the purification stage in the model measurement (Hartono and Willy, 2014) in (Ali, 2020) The measurement model is also useful for testing the Validity of constructs and the reliability of instruments. Validity Test is carried out to measure the ability of research instruments. In *Partial Least Square*, the truck cons

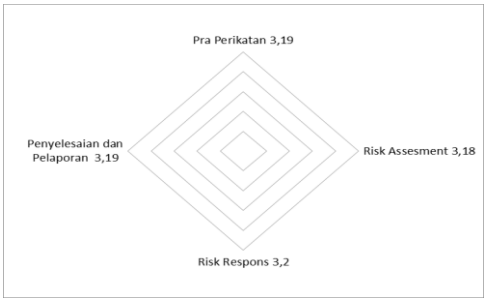
test can be done by conducting several tests, namely Convergent Validity, Discriminant Validity, and Average Variance Extracted. Convergent Validity is the convergent validity test is said to be good if the outer loading is above 0.70. However, at the stage of developing a loading scale of 0.50 to 0.60 is still acceptable (Ghozali & Latan, 2015). Discriminant Validity is the test is said to meet if the cross loading value between the indicator and its construct has a correlation value above 0.70 (> 0.7) in the variable p faithful (Ghozali & Latan, 2015). Average Variance, This AVE test can be said to be good if it has a value above 0.50 (>0.5) (Ghozali & Latan, 2015).

The inner model is useful for describing the relationship between latent variables and constructs based on substantive theory. The analysis is carried out using *R-Square.* The *R-square* model is said to be strong using a size of 0.75, a moderate model of 0.5, and a weak model with a value of 0.25. Structural models are evaluated by using *R-Square* for dependent constructs. Furthermore, it conducted a hypothesis test to see the influence between independent variables and dependent variables with a confidence level of 95% or *alpha* of 5% where the t-table was 1.96.

RESULT AND ANALYSIS

The respondents in this study are Auditors who work in Public Accounting Firms (KAP) with predetermined criteria, namely auditors who have implemented the use of the ATLAS *(Audit Tool and Linked Archive System)* Application as a tool to carry out audit procedures. Based on the results of the questionnaire that has been distributed, the 100 auditors who are respondents can be grouped based on the area of the KAP auditor consisting of Jakarta, Bogor, Depok, Tangerang, and Bekasi region at 46%, Java at 25%, Sumatra at 20%, Bali at 4%, and for other regions there are 5%. In addition, it was grouped by gender that the respondents studied turned out to be 47% male and while female was 53%. Furthermore, based on Formal Education, it was produced that respondents with the last education of Diploma (D3) were 13 people or 13%, Strata-1 (S1) as many as 73 people or 73%, Strata-2 (S2) as many as 13 people or 13%, and Strata-3 (S3) as many as 1 person or 1%, then in Professional Education as much as 32% and audits or who were non-professional or who did not take professional education were as many as 68% with the length of time working in the office Public accountants choose <3 years as much as 50%, for a period between 3-5 years as much as 32%, 6-10 years as much as 16%, and the lowest one that works for a long time is >10 years as much as 2%. Finally, based on the position, it is known that the position of the auditor respondents who work in public accounting firms is dominated by the position of Junior auditor where the number of respondents is 52 people or 52%, senior auditor as many as 30 people or 30%, Supervisor as many as 13 people or 13% and for manager positions as many as 5 people or 5%.

Descriptive Analysis of Audit Stages in ATLAS Application



Picture 2.
Descriptive Analysis of ATLAS Application Audit Stages
Source: Questionnaire data, processed 2022

In Figure 2, it can be seen that the values for each variable of the Audit Stage, namely Pre-Engagement, Settlement and Reporting, Risk Response, and Risk Assessment in the US ATL Application show a value above 3.0 so it can be said that the auditor agrees that the ATLAS Application provides work from the pre-engagement stage to the reporting stage which can provide convenience for auditors in completing the inspection has carried out each part of the ATLAS Application section. ATLAS provides automated stages of data input for each stage of the check. The auditor responded that the ATLAS Application requires the auditor to perform audit duties effectively and to improve the quality of the audit.

Descriptive Analysis of Audit Quality

Picture 3
Descriptive Analysis of Audit Quality
Source: Questionnaire data, processed 2022

Figure 3 describes an average response above three which means that respondents who are auditors agree that the quality of the audit that the quality of the audit in an examination is measured by the auditor's competence, ethics and independence, the use of personnel time, quality assessment, review results, range of control, governance organization, and service rewards.

Verified Analysis

Table 3
Average Variance

	Cronbach's Alpha	rho_A	Composite Reliability	**Average Variance Extracted**
X. ATLAS	0,991	0,992	0,992	0,847
Y. Quality Audit	0,990	0,991	0,991	0,807

Source: Data processed with SmartPLS

Based on Table 3 it can be seen that all variables have an AVE value of more than 0.5 which means that each indicator between constructs has a low degree of correlation and the indicators in the construct have a higher correlation. The ATLAS application has an AVE value of 0.847 and Audit Quality of 0.807, it can be concluded that all constructs have a fairly high degree of validity discrimination or are valid, and they have met the criteria.

Table 4
Reliability Test

	Cronbach's Alpha	Composite Reliability
X. ATLAS	0,991	0,992
Y. Audit Quality	0,99	0,991

Source: Data processed with SmartPLS

Based on Table 4, it can be seen that the ATLAS variable shows *Cronbach's Alpha* at 0.991, and *Composite Reliability* at 0.992. Meanwhile, the Cronbach's Alpha Audit Quality variable is 0.990 and Composite Reliability is 0.991. That can be concluded that each variable in this study will have met the reliability test with the overall value of *Cronbach Alpha* and *Composite Reliability* having exceeded 0.7.

Table 5
R-Square

Constructs	R Square	R square Adjusted
Y. Audit Quality	0,958	0,958

Source: Data processed with SmartPLS

From Table 5, it can be seen that the *R-Square* value of the audit quality variable is 95.8%. This indicates that there is a contribution or relationship to the variable use of ATLAS. A value of 0.958 can also show a strong and valid relationship because it has an *R-Square* value of more than 0.67.

TheApplication of ATLAS to Audit Quality

Table 6
Path Coefficient

Hypothesis	Original Sample	Sample Mean	Standard Deviation	T-Statistics	P-Value	Result
Use of ATLAS App -> Audit Quality	0,974	0,980	0,007	143,674	0,000	**Accepted**

Source: Data Processed with SmartPLS

Based on Table67, it can be seen that the use of the ATLAS Application has a significant positive effect on audit quality because the t-statistics value (143,674) is greater than the *table* t value (1.96) and the *p-value* of 0.000 is smaller than the alpha of 5% (or 0.05). These results support research conducted by (Tatsuya & Bambang, 2020) which shows that the accuracy of technology with tasks can affect auditors' attitudes, perceptions of usefulness, and subjective norms. because the ATLAS Application used is right for its audit work so that it can increase effectiveness and accelerate auditor performance. And also continued by research (Mira & Octavia, 2021) that the use of the ATLAS Application can improve the quality of auditing because the audit procedures have been systematic and automated so that the audit process becomes faster.

The ATLAS application is a form of innovation to improve the quality of audits and can add facilities and knowledge for implementers in the field of audits and non-implementers to make it easier to understand risk-based audits based on international standards that have been obtained. Auditors can also detect possible misstatements that indicate fraud during audits of clients' financial statements with such automated systems. Storing audit data on the ATLAS Application that is more practical and does not take up much space will provide efficiency dalam conducting the audit process. The use of the ATLAS Application which is automated and storage efficiency is expected to be able to meet the needs of auditors in carrying out audit procedures in accordance with audit standards. (Caesar, Shinta, & Ranti, Application Analysis

Audit Tools and Linked Archives System (ATLAS) On Financial Statement Audit Process, 2021) also explained that the ATLAS Application assists auditors in carrying out all audit procedures based on Audit Standards (SA)

In using the ATLAS Application, auditors are required to first understand the stages in the ATLAS Application. The auditing process carried out by the auditor team has several stages, namely, pre-engagement, starting with analyzing the receipt and sustainability of the relationship with the client regarding whether the client is acceptable or not. The second stage is the risk assessment stage which begins with conducting an assessment of the inherent risks, control risks, the risk of material misstatements, the third stage of assessing the risks there is a stage of responding to risks carried out by further exploring the suitability of the client's accounting application with applicable accounting standards. And the last stage is that reporting begins with conducting a final materiality assessment and final analytical procedures. Then the partner will review the disclosure of financial statements, quality review, evaluation of audit evidence. (Mira & Octavia, 2021) says that when compared to atlas non-application work such as the use of Microsoft Excel, auditors have to adjust themselves manually because it does not yet cover the audit cycle. Therefore, the process of documenting the stages that have been carried out on the audit work becomes irregular. The documenting process using Microsoft Excel has no activity logs or logs that can be used as a reference for the next stage of the audit. The use of Microsoft Excel has also not implemented audit standards so auditors need to apply it manually. Therefore the work of auditors is less effective and takes quite a long time.

The ATLAS application can improve the quality of audits because in the ATLAS Application, a working paper has been prepared that is needed by the auditor to detect misstatements starting and one of the things that must be filled out by the KAP at this stage is about the number of personnel to be lowered, the allocation of time, and the knowledge of personnel. Where in the quality of audit quality it has been stated that auditors must have the ability, ability to cooperate, formal education and training in the field of auditing. In line with the research conducted by (Rizka, Linjte, & Priscillia, 2021) that the competence of the auditor has an effect positive on audit quality which means the auditor is more competent, auditor ethics has a positive effect on audit quality, which means that the attitude of an auditor is getting better, and auditor independence has a positive effect on audit quality which means more good and independent in carrying out audits as well as competence, ethics, and independence auditors simultaneously have a significant effect on audit quality.

Another factor that influences the quality of the audit is the materiality that exists in the *risk assessment* indicator, that the calculations and considerations are made to identify and assess the level of risk of material misstatements in the client's financial statements, this is the same in the quality of the audit where in carrying out the task of the auditor to plan the materiality of the financial statements based on standards applicable auditing, conducting an assessment of inherent risks, control risks, risks of material misstatements. In the ATLAS Application, auditors can determine audit risk, understand environmental and industrial entities, carry out adjustment journals and conduct reporting comparisons. This can be a control for auditors to ensure that the contents and completeness made are in accordance with applicable standards. So that auditors can focus on analysis and develop their professional skills. With the stages automatically available on the ATLAS Application, auditors can present more neatly and can pay attention to audit progress in a more conducive manner. So it can be concluded that the use of ATLAS is in accordance with the needs of n auditors because of its structured use and efficient storage. Supported by research (Mira & Octavia, 2021) that through the use of ATLAS auditors can improve the quality of auditing, because audit procedures have been systematic and automated, so that the audit process becomes faster. More practical and less space-consuming storage of audit data will provide efficiency in conducting the audit process.

CONCLUSION

The conclusion of this study explains that the 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, risk response*, to the stage of completion and reporting in an integrated manner so that it is every stages can support quality audit results. The results of the study are expected to provide confidence for both public accountants and auditors to take advantage of the ATLAS Application in addition to making the audit process more effective and can also support the quality of audit. For further research, you can conduct a direct interview with the KAP who has implemented the ATLAS Application to find out things that still need improvement from this application to be able to support audit quality indicators.

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