

Analysis of Information Technology Implementation in the Audit Process and Its Impact on Audit Efficiency at the Public Accounting Firm (KAP) Adi and Deki

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This study explores the implementation of information technology in the audit process and its impact on audit efficiency at the Public Accounting Firm (KAP) Adi and Deki, with a focus on the use of ATLAS.

The findings reveal that the implementation of ATLAS brings significant benefits, particularly in accelerating audit data management and financial statement analysis. However, the use of this technology also faces several challenges, such as data privacy issues, system integration complexity, and the need for additional resources. Auditors also face challenges including data quality, resistance to change, and the need for specific skillsets. Moreover, data security concerns, the need for continuous technology updates, and high adoption costs are major barriers.

The study also identifies changes in the audit process, such as a shift towards data-driven audits, increased reliance on data analysis, and the development of more adaptive audit techniques utilizing ATLAS. Therefore, appropriate strategies are needed to overcome these challenges and improve audit effectiveness and efficiency.

1. Introduction

1.1 Background

The use of information technology (IT) has become a fundamental aspect in supporting the speed and accuracy of decision-making within organizations, including audit practices. IT not only serves as a data processing tool but also plays a role in detecting issues quickly and supporting more effective decision-making (Mulyadi, 2014). In practice, IT-based accounting information systems enable companies to present real-time financial information to stakeholders (Martusa et al., 2011).

Digital transformation in auditing creates opportunities to improve audit process efficiency and effectiveness through procedural automation and in-depth data analysis (Amani et al., 2017). One form of digital innovation in auditing is the use of the ATLAS (Audit Tool and Linked Archive System) application, developed by the Center for Financial Profession Development (PPPK) and the Indonesian Institute of Public

Accountants (IAPI). ATLAS aims to assist auditors in implementing Professional Standards of Public Accountants (SPAP) through a systematic and integrated working paper documentation system (Setyawan, 2018).

However, the adoption of ATLAS in non-Big Four firms in Indonesia still faces challenges such as limited IT infrastructure, low auditor understanding, and minimal training and regulatory support. These issues impact the effectiveness and efficiency of the application's use in audit processes (Pramudyastuti et al., 2022).

This study focuses on evaluating auditors' perceptions regarding the ease of use of the ATLAS application and its impact on audit efficiency at KAP Adi and Deki. Auditors' perception is a key factor in evaluating the success of audit technology implementation, where positive perceptions of ease and usefulness can enhance productivity and audit quality (Sri Murtini & Wijayanto, 2003). By understanding these perceptions, firms can better design strategies to support the ongoing digitalization of audit processes.

1.2 Problem Statement

Based on the background described above, the main research problem identified in this study is: How is the implementation of information technology carried out in the audit process, and what impact does it have on audit effectiveness and efficiency at the Public Accounting Firm (KAP) Adi and Deki?

This research aims to explore how the integration of information technology tools and systems influences the workflow, accuracy, and productivity of auditors within the firm. It also seeks to examine whether the adoption of such technologies has brought about significant changes in audit procedures, reduced human error, improved decision-making, or enhanced audit quality overall. Through this analysis, the study attempts to gain a comprehensive understanding of the role and contribution of information technology in modern auditing practices at KAP Adi and Deki.

1.3 Objectives and Scope

Based on the research problem outlined above, the primary objective of this study is to analyze and reveal the influence of information technology utilization on the efficiency and effectiveness of the audit process conducted at the Public Accounting Firm (KAP) Adi and Deki. This research seeks to understand how the implementation of technological tools, such as audit software, digital documentation systems, and data analytics, contributes to improving the quality, speed, and accuracy of audit procedures. Additionally, it aims to assess whether technology adoption supports auditors in meeting audit standards, enhancing decision-making, and reducing operational risks.

The scope of this study is limited to examining the use of information technology within the context of audit activities at KAP Adi and Deki. It focuses on internal audit processes, including planning, execution, reporting, and monitoring phases. The research does not cover external factors such as client-side technology readiness or regulatory compliance systems outside the firm. Furthermore, the study emphasizes the

perspectives and experiences of auditors and relevant staff directly involved in the audit process, particularly regarding the perceived impact of technology on their daily work, performance, and audit outcomes. The findings are therefore contextual and specific to the environment of KAP Adi and Deki and may not be generalized across all accounting firms.

2. Literature Review

2.1 *Unified Theory of Acceptance and Use of Technology (UTAUT)*

The Unified Theory of Acceptance and Use of Technology (UTAUT), developed by Venkatesh et al. (2003), explains how users accept and use technology through four key factors: performance expectancy, effort expectancy, social influence, and facilitating conditions. These influence behavioral intention and actual use. While an extended version (UTAUT2) exists, this study applies the original UTAUT model due to its relevance to organizational contexts. The model also includes moderators like gender, age, experience, and voluntariness.

2.2 *Analysis*

Analysis is a process of examining, evaluating, and breaking down an object, concept, or phenomenon into smaller components to gain a deeper understanding of its structure, interrelations, and meaning. This process applies across various fields such as science, business, technology, and social studies, aiming to identify patterns, determine causes, or formulate solutions.

2.3 *Information Technology*

Information Technology (IT) is a combination of resources, including people and devices, designed to convert data—such as financial data—into usable information for decision-making. With advances in computer technology, IT has evolved to become computer-based, enabling faster and more accurate access to financial reports anytime.

Gafur (2016) noted that financial accounting information systems significantly affect the quality of financial reporting through internal audits. This is due to their ability to ensure the validity, accuracy, and timely availability of information for decision-makers.

According to Kieso et al. (2010), accounting involves three main activities: identification, recording, and communication. In the identification stage, relevant economic events are collected and sorted. Eveline (2017) adds that an accounting information system processes data and transactions to produce useful information for business planning, management, and operations.

2.4 *Audit*

Sugiharto (2020) defines audit as the examination or evaluation of a company's operations to determine whether they align with planned procedures. Agoes (2017)

describes it as a critical and systematic review by an independent party of financial statements prepared by management, including supporting documents, with the aim of forming an opinion on the fairness of the financial statements.

2.5 Public Accounting Firm (KAP)

A Public Accounting Firm (KAP) is a place where licensed public accountants provide professional services. These accountants must be certified by the Ministry of Finance or authorized institutions.

A public accountant must maintain independence to ensure unbiased assessments. To qualify, one must complete a professional accounting program from a recognized university and obtain a government license.

2.6 Research Gap

Information Technology and Professional Ethics, whereas this study focuses solely on Information Technology and the perceived ease of use in the implementation of the ATLAS application. Additionally, the informants in the previous study were broader, covering auditors in general across Indonesia, while this study specifically targets auditors working at Public Accounting Firms (KAP) in the city of Adi and Deki. Another difference lies in the year of the research; this study was conducted in 2024, while Putri Amelia Zaleha's research was conducted earlier

3. Research Method

This study employs a qualitative research method. Qualitative research is an approach that focuses on a deep understanding of phenomena, experiences, or viewpoints of individuals or groups. It is often used to explore social, behavioral, or cultural issues in specific contexts, aiming to understand the meanings or interpretations provided by participants regarding an event or situation.

4. Research Findings

Information technology plays a vital role in driving globalization by enabling individuals to access information instantly from all over the world. IT encompasses various technologies that support the processing, modification, storage, and distribution of information (Anami et al., 2017). Its rapid development has significantly affected both internal and external computer-based auditing processes. Active involvement in IT advancements enables audit tasks to be performed more optimally, making accounting activities more effective and efficient through the use of computers. Audit data processing can be automated and updated continuously, thereby improving audit efficiency. These findings are supported by research from Fadillah, Zulaikha, and Ilhami (2021). Transparency and accuracy in financial reports not only simplify audit procedures but also positively reflect a company's commitment to upholding best practices in corporate governance.

One form of IT application in auditing is the use of the ATLAS application, developed by the Financial Profession Development Center (P2PK) to improve audit quality in Indonesia. ATLAS, formatted in Microsoft Excel, is mandatory for public accountants. This policy aims to support auditors in conducting audits and help them comply with generally accepted auditing standards (Keumalsari & Mulyawan, 2018).

Interviews conducted with auditors at KAP Adi and Deki revealed that audit data processing using ATLAS is fast, helping auditors analyze financial reports more efficiently. In addition to supporting technological development, auditors also collect audit evidence, identify recording errors, and transform findings into working papers and audit reports. They also conduct regular monitoring of internal control systems.

Interview data provides in-depth insights into how ATLAS is applied in the audit process. Findings show that careful planning, effective data integration, and staff training significantly impact the audit process. Nonetheless, several challenges persist, including data quality, resistance to change, and the need for specific skills.

Qualitative data gathered by the researchers highlighted various benefits and limitations of using ATLAS. Benefits include improved audit quality, faster data analysis, and better client service. On the other hand, limitations involve data privacy issues, integration complexity, and the need for additional resources.

Respondents also shared their experiences during implementation. Positive experiences include increased audit efficiency and more accurate risk assessments. However, they also faced challenges such as data security concerns, the need for continuous technology updates, and high costs of technology adoption. Respondents also observed changes in audit practices and procedures due to ATLAS implementation, including a shift to data-driven auditing, increased reliance on data analysis, and the development of new audit techniques to optimize ATLAS use.

According to Mr. Fadlan, the quality of the ATLAS system significantly influences audit efficiency at KAP Adi and Deki, as ATLAS has been integrated into every audit procedure.

The implementation of ATLAS can be analyzed using the Unified Theory of Acceptance and Use of Technology (UTAUT) framework to understand factors influencing auditors' acceptance and use of technology. This theory identifies four main elements in technology adoption: performance expectancy, effort expectancy, social influence, and facilitating conditions.

Performance expectancy is reflected in the benefits experienced by auditors at KAP Adi and Deki, such as accelerated audit processes, improved data processing efficiency, and enhanced audit quality. Auditors assume that ATLAS supports their performance,

increasing technology acceptance. Effort expectancy also plays a role—although the application is based on the familiar Microsoft Excel, there are challenges in integration and the need for specialized skills.

Social influence is evident through policies by P2PK mandating ATLAS use for public accountants, creating normative pressure to adopt the technology. Additionally, the positive experiences of other auditors encourage broader adoption. Facilitating conditions such as employee training, thorough implementation planning, and sufficient infrastructure are essential for successful ATLAS use. However, barriers such as resistance to change, suboptimal data quality, and additional resource requirements still need to be addressed to ensure more effective adoption.

Thus, the UTAUT-based analysis shows that successful ATLAS implementation depends heavily on performance expectancy, ease of use, social influence, and support conditions. To enhance ATLAS's effectiveness, KAPs must ensure adequate training, strong policy support, and change management strategies to overcome challenges.

5. Conclusion and Recommendation

Conclusion

Based on the findings of this study on IT implementation in the audit process at KAP Adi and Deki, it can be concluded that the ATLAS application significantly enhances audit efficiency. It enables fast and accurate audit data processing, facilitating financial report analysis by auditors.

However, the use of this technology also presents challenges related to data privacy, system integration complexity, technical skill requirements, and high adoption and maintenance costs. Auditors must also adapt to substantial changes in their working approach, including greater reliance on data analysis and the need for modernized audit techniques.

Recommendations

In response to these findings, KAP Adi and Deki are advised to take strategic steps to optimize ATLAS use, including:

- Strengthening data security systems to reduce the risk of information breaches.
- Providing training and enhancing auditors' competencies, especially in digital data management and technology use.
- Allocating sufficient resources in both infrastructure and technical support to sustain system operations.
- Conducting periodic evaluations of ATLAS effectiveness to ensure continued benefits without compromising audit security, accuracy, and quality.

With the right strategies, it is expected that the use of IT, particularly ATLAS, can be further enhanced to support the ongoing effectiveness and efficiency of audit processes.

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