

# Analysis Of The Implementation Of The ATLAS Application On The Audit Process At KAP RA In East Jakarta

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## ARTICLE INFO

## ABSTRACT

### Article history

Received : May 26, 2025  
Revised : June 04, 2025  
Accepted : June 25, 2025

### Keywords

ATLAS Application, Audit Working Paper, Audit Opinion

This research was conducted at a Public Accounting Firm with the aim of analyzing the impact of the application of tools on audit procedures. The Audit Tool and Linked Archive System (ATLAS) application affects the audit process. The research method used is a qualitative descriptive method by comparing with the theories and concepts obtained, making observations directly observing the company's activities in actual situations and conditions. The results showed that KAP RA has begun to implement ATLAS applications on several clients. This application can facilitate the work of auditors in preparing Examination Working Papers because of the completeness and systematics of the audit procedures available. This ATLAS application also produces audit opinions that can be used by auditors as a basis for providing audit opinions, so that the opinions given by auditors are more qualified and accountable. However, the obstacle is that completing paper work using the ATLAS application takes more time and longer to complete the audit compared to manual methods or using Excel and word

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## Introduction

Public Accountants are required to constantly keep up with business developments and existing standards. One of the consequences of implementing the Audit Standards based on the International Standard of Auditing (ISA) is that Public Accountants must understand these international standards and how to implement them in practice. This necessitates the existence of tools that can assist Public Accountants in understanding and applying these auditing standards in their professional services. And in the digital 4.0 era, auditors must keep up with the use of technology aided by information systems and computer assistance. Therefore, due to the many weaknesses related to the understanding of the application of ATLAS in the implementation of risk-based audit processes, an effective audit tool in accordance with Audit

Standards (SA) and Quality Control Systems (QCS) is needed as a fundamental challenge for auditors. Therefore, the Financial Professional Development Center initiated the creation of an application for the implementation of general audits to assist and facilitate the execution of audit procedures, namely the Audit Tool and Linked Archive System (ATLAS). This application is intended as a means to carry out audit procedures and document the results as a basis for providing opinions. ATLAS is an application for managing audit working papers that is highly needed by Public Accounting Offices. This application was developed by the Financial Professional Development Center of the Ministry of Finance of the Republic of Indonesia. This application is relatively easy to use because it is based on Ms Excel. ATLAS is the implementation of an audit usually carried out by competent auditors who are objective and impartial. In general, the purpose of the audit itself is to verify that the data evaluated by the audit has been conducted in accordance with applicable standards, regulations, and practices that apply.

ATLAS helps implement the Audit Standards for Public Accountant Professionals (SA-SPAP). As a result, the audit stages in the ATLAS application have been adjusted to audits based on the International Standards on Auditing (ISA), Analysis and Evaluation of Financial Statement Audit Planning to determine whether the audit planning for financial statements is in accordance with the Professional Standards for Public Accountants (SPAP) applied by the Indonesian Institute of Public Accountants (IAPI) and also to find out whether CPA firms adopt guidelines with audit planning worksheets based on the ATLAS application. The purpose of conducting audit services is to impartially assess evidence related to statements about economic activities and events, with the ultimate goal of ensuring that these statements align with the established criteria. In a broader sense, it is very important for auditors to conduct strict audits in accordance with the Public Accountant Professional Standards (SPAP) and the Quality Control System (SPM) in every Public Accounting Firm (KAP) so that they can serve as benchmarks for the quality of audit work.

The auditor discovers and reports on a violation in the client's accounting system. Meanwhile, the quality of the audit according to Ida Rosnidah (2010:9) is the execution of the audit conducted in accordance with standards so that the auditor is able to reveal and report any violations committed by the client. This research was conducted at KAP RA, which operates its business with a partnership concept that always prioritizes high professionalism and integrity (Professionalism & Integrity). Therefore, in providing services to clients/customers, the principles of emphasizing value and result become the main elements of KAP RA in delivering service.

During the audit process, there are several obstacles or issues faced by the auditor. The problems faced by auditors usually include issues of timeliness in completing audit reports, document completeness, neatness of working papers (KKP), and other matters that can affect the quality and timeliness of the independent auditor's report. To assist auditors in addressing these issues, the Financial Profession Development Center (PPPK) and the Indonesian Institute of Public Accountants (IAPI) launched the ATLAS application. The Audit Tool and Linked Archive System (ATLAS) is a collaborative effort between the Ministry of Finance and the Indonesian Institute of Public Accountants (IAPI), intended for Public Accountant offices in Indonesia.

Ilham Setiawan, Atieq Amjadallah Alfie, Wulan Budi Astuti (2022) *The Application of the Atlas Application, Auditor Competence and Independence, and Audit Quality of Public Accountant Offices in Semarang* state that this research aims to examine whether the application of the ATLAS application, auditor competence, and independence affect audit quality. The research results show that the application of the ATLAS application does not affect audit quality, whereas auditor competence and independence positively affect audit quality at Public Accountant Offices in Semarang City.

Caesar Krismonanda, Shinta Widyastuti, Ranti Nugraheni (2021) *Analysis of the Implementation of the Audit Tools and Linked Archives System (ATLAS) on the Financial Statement Audit Process (Case Study at the Public Accountant Office Wisnu and Katili)*, the audit process with CAAT (Computer-Assisted Audit Techniques) usually uses software called the Audit Tools and Linked Archives System (ATLAS). Since 2019, the Public Accountant Office (KAP) Wisnu and Katili has periodically implemented the use of the Audit Tools and Linked Archives System (ATLAS) as one of the supporting tools that can assist auditors in carrying out their procedures. The use of the Audit Tools and Linked Archives System (ATLAS) in the financial statement audit process provides several benefits, as discussed in this study, including minimizing wasted audit time due to fieldwork, assisting auditors in performing all audit procedures based on Audit Standards (SA), enabling the collection of final examination working papers in a shorter time, improving the timeliness of submitting the Independent Accountant's Report in accordance with the audit engagement, providing a resource for auditors to draw conclusions, and serving as evidence that the audit has been conducted in accordance with applicable audit standards. With these benefits, The use of ATLAS can be considered a significant step in the audit techniques employed at the Public Accounting Firm (KAP) Wisnu and Katili, and can serve as a guide for other KAPs, especially those that have not yet implemented Computer-Assisted Audit Techniques (CAAT). The results of this study can be applied in audit practices at other Public Accounting Firms (KAP) by adopting the Audit Tools

and Linked Archives System (ATLAS) technology in the financial statement audit process, providing training and guidance to auditors so they can fill in each KKP index and understand the purpose and objectives of each KKP index, as all auditors will eventually participate in filling ATLAS. Adjusting audit procedures to the Audit Standards (SA) accommodated in ATLAS, minimizing wasted audit time due to fieldwork by using ATLAS, improving the timeliness of submitting the Independent Accountant's Report in accordance with the audit engagement by using ATLAS, by implementing ATLAS technology in the financial statement audit process, KAP can obtain the benefits as previously explained. Additionally, the use of ATLAS can also assist Public Accounting Firms (KAP) in meeting the Standards of Professional Public Accountants (SPAP) and enhancing the effectiveness of investigative audits in detecting fraud.

Dina Nur Aini, Endang Kartini Panggiarti, Chaidir Iswanaji concluded from the research that auditors always consider before issuing an audit report, resulting in high-quality audits, and auditors strongly agree with the existence of ATLAS because it is very efficient and automated, thereby improving audit quality.

The purpose of this research is to determine whether the application of the ATLAS application, Auditor Competence, and Auditor Independence affects audit quality. Public Accounting Firms throughout the City of Semarang are the subjects of this research. Data analysis used multiple linear regression. The research results show that the application of the ATLAS application does not affect audit quality, while the competence and independence of auditors positively affect audit quality at KAP in Semarang City. Financial statements are a means for companies to communicate with various stakeholders to convey facts related to the company that are useful in the decision-making process. The existence of financial statements is viewed as a guide for those parties in assessing the quality of a company. Financial statements must be presented accurately, as they are, in accordance with existing facts, and in compliance with applicable regulations to provide the best and most useful information. An auditor is essential to ensure this. They are entrusted to ensure that a financial report has been presented fairly so that the information users trust the quality and capacity of the company (Kusuma & Arini, 2020).

#### Audit

An audit is a systematic process to evaluate and verify financial, operational, or other information from an entity with the aim of providing adequate assurance regarding the reliability and fairness of that information. Audits can be conducted by internal parties (internal audit) or external parties (external audit) such as Public Accounting Firms (KAP) to ensure that the entity operates in accordance with applicable standards and meets legal and regulatory requirements. Audits can also help in detecting fraud, improving operational

efficiency, and providing assurance to stakeholders regarding the reliability of the presented information.

### ATLAS Application

The Excel-based ATLAS application is an audit tool designed to assist auditors in the execution of general audit procedures on financial statements using computer assistance with the Excel application, serving as a tool in the preparation of integrated working paper documentation, from the pre-engagement stage to reporting

Tabel 1 : Analysis Plan



Table source: PPPK

### Working Papers for Audit

In conducting an audit (General audit), public accounting firms must adhere to the Code of Ethics for Public Accountants and Audit Standards. All audit findings must be documented in the audit working papers. The audit working papers (KKP) are all the documents collected by the auditor in conducting the audit, originating from the client, from the analysis made by the auditor, and from third parties. The KKP, which serves as the auditor's documentation of the audit procedures performed, tests conducted, information obtained, and conclusions drawn from the examination, analysis, memoranda, confirmation letters and representations, summaries of company documents, details of financial position and comprehensive income statement items, as well as comments made or obtained by the auditor, has several purposes. Working papers serve as comprehensive documentation of various audit procedures that have been carried out, the diverse audit evidence that has been collected, and the careful allocation of responsibilities among the audit team members. Therefore, it can be concluded that audit working papers embody various documents and tangible evidence that have been diligently

accumulated and meticulously maintained by the auditor during the audit assignment. According to Sukrisno Agoes, the Audit Working Papers are all the documents collected by the auditor during the examination, which originate from:

1. The Client: Trial Balance, Bank Reconciliation, Accounts Receivable Aging Schedule, Final Inventory List, Accounts Payable Details, General and Administrative Expense Details, Sales Expense Details, and Subscription Confirmation Letters.
2. Analyses made by the Auditor: Cash Count Sheet, Understanding and Evaluation of Internal Control including Internal Control Questionnaires, Fixed Asset Disposal Analysis, analysis of the adequacy of the allowance for bad debts, Working Balance Sheet (WBS), Working Profit Loss (WPL), Top Schedule, Supporting Schedule, Audit Report Draft, and Management Letter.
3. Third Parties: For example, confirmation responses for Receivables, Payables, from Banks, and from the company's legal advisors.

#### Audit Opinion

Audit Standard (SA) 700 regulates the auditor's responsibility in formulating an opinion on the financial statements. This SA also governs the form and content of the auditor's report issued as a result of an audit on the financial statements. The auditor's objective is to formulate an opinion on the financial statements based on an evaluation of the conclusions drawn from the audit evidence obtained and to express an opinion clearly through a written report. Auditors must express an unmodified opinion when they conclude that the financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework. When the auditor concludes that, based on audit evidence obtained, the financial statements as a whole are not free from material misstatement; or cannot obtain sufficient and appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement, the auditor must modify their opinion in the auditor's report based on SA 705.

The auditor must formulate an opinion on whether the financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework. To formulate this opinion, the auditor must conclude whether they have obtained sufficient and appropriate audit evidence to determine whether the financial statements as a whole are free from material misstatement, whether caused by fraud or error. The conclusion must consider the auditor's conclusion, based on SA 330 (Revised 2021), whether sufficient and appropriate audit evidence has been obtained, the auditor's conclusion, based on SA 450 (Revised 2021), whether the uncorrected misstatements are material, both individually and in aggregate; and the required evaluation. The auditor must evaluate whether the financial

statements are prepared, in all material respects, in accordance with the applicable financial reporting framework. The evaluation must include consideration of the qualitative aspects of the entity's accounting practices, including indicators of potential bias in management's judgments. Specifically, the auditor must evaluate whether, from the perspective of the applicable financial reporting framework provisions, the financial statements appropriately disclose significant accounting policies that have been selected and applied. In making this evaluation, the auditor must consider the relevance of the accounting policies to the entity and whether these accounting policies have been presented in an understandable manner. The accounting policies chosen and applied do not conflict with the applicable financial reporting framework and are appropriate. The accounting estimates made by management are reasonable. To formulate that opinion, the auditor must conclude whether the auditor has obtained sufficient assurance that the financial statements as a whole are free from material misstatement, whether due to fraud or error. This conclusion must consider:

The auditor's conclusion, based on SA 330 (Revised 2021), whether sufficient and appropriate audit evidence has been obtained, the auditor's conclusion, based on SA 450 (Revised 2021), whether uncorrected misstatements are material, both individually and in aggregate, and the required evaluation. The auditor must evaluate whether the financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework. The evaluation must include consideration of the qualitative aspects of the entity's accounting practices, including indicators of potential bias in management's judgments. Specifically, the auditor must evaluate whether, from the perspective of the applicable financial reporting framework provisions, the financial statements disclose significant accounting policies that have been appropriately selected and applied. In making this evaluation, the auditor must consider the relevance of the accounting policies to the entity, and whether the accounting policies have been presented in a comprehensible manner. The accounting policies chosen and applied do not conflict with the applicable financial reporting framework and are appropriate. The accounting estimates made by management are reasonable. The auditor must evaluate whether the financial statements adequately refer to, or explain, the applicable financial reporting framework. The auditor must evaluate whether the financial statements adequately refer to, or explain, the applicable financial reporting framework.

The form of the Auditor's opinion is that this Audit Standard (SA) regulates the auditor's responsibility to issue an appropriate report in situations where, in forming an opinion based on SA 700 (Revised 2021), the auditor concludes that a modification to the auditor's opinion on the financial statements is necessary. This SA also regulates how the form and content of

the auditor's report are affected when the auditor expresses a modified opinion. The auditor's objective is to clearly express a modified opinion on the financial statements when the auditor concludes, based on the audit evidence obtained, that the financial statements as a whole are not free from material misstatement; or the auditor is unable to obtain sufficient and appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement. This SA establishes three types of modified opinions, namely a qualified opinion, an adverse opinion, and a disclaimer of opinion. The decision on the appropriateness of using a modified opinion type depends on the nature of the matters causing the modification, whether the financial statements contain material misstatements or, in the case of an inability to obtain sufficient and appropriate audit evidence, are likely to contain material misstatements; and the auditor's consideration of how pervasive the effects or the likelihood of the effects of those matters on the financial statements are.

### **Method**

The research method used is the descriptive qualitative method. According to Sugiyono (2019), qualitative research methods are often referred to as naturalistic research methods because the research is conducted in natural conditions, and qualitative data is non-numeric or non-quantitative data. This data usually contains an analysis of the current conditions within the organization, thereby assisting the researcher in identifying problems. In this research, interviews are used as a tool to obtain data from the RA Public Accounting Firm. This approach is chosen to gain an understanding of the extent to which the application of ATLAS affects the audit process. The qualitative approach allows researchers to observe practices and understand and describe how the application affects the audit process. Additionally, qualitative research also provides the opportunity to directly describe how the ATLAS application is currently being implemented. Case study is the chosen research design. This design is selected so that the researcher can explore a problem with detailed boundaries, in-depth data collection, and include various necessary sources of information. The researcher chose KAP RA in Jakarta as the case study because KAP RA is one of the firms that has started implementing the ATLAS application in its audit process.

In this study, the researcher collected primary data. Primary data is data obtained by the author through interviews and observations. Esterberg (2002) in Sugiyono (2009) mentions that there are several types of interviews that can be conducted, such as structured, semi-structured, and unstructured interviews. In a structured interview, the researcher knows exactly what information will be obtained, so the researcher prepares a research instrument in the form of written questions with alternative answers already provided. Next, for the implementation of semi-structured interviews, they are more flexible and aim to discover

issues in a more open manner. Furthermore, unstructured interviews are free-form interviews where the researcher does not use a guideline. Thematic analysis is the method that the researcher will use in analyzing the data. Thematic analysis is a way to identify patterned themes within a phenomenon. These themes can be identified and coded inductively from raw qualitative data (interview transcripts, voice recordings, chat screenshots, etc.) or deductively (theory-driven) based on theories or previous research findings (Boyatzis, 1998 in Hendriani, 2012).

### **Results and Discussion**

Based on the results of interviews with auditors, review managers, and partners, the implementation of the ATLAS application greatly assists auditors in completing their working papers. In addition, this application also improves the quality of the audit, making it better and more accountable. And the ease of using Excel in this application can be seen from the ease of calculations or the significance of the inputted numbers. The significant ease is that by entering numbers, the auditor directly obtains the materiality percentage result for their risk-based audit, unlike manual input where determining materiality is somewhat difficult. Therefore, it is important to update the client's financial statements with the Atlas application. To meet the quality of a good audit, auditors must adhere to the accountant's code of ethics, professional standards, and financial accounting standards applicable in Indonesia in carrying out their profession. Every audit must maintain integrity and objectivity in carrying out its duties by acting honestly, firmly, without pretense, so that it can act fairly without being influenced by specific requests to serve personal interests. With the existence of this application, auditors can work more professionally and systematically in carrying out their duties. To enhance the professionalism of auditors, good auditor skills are certainly also needed. This application also requires auditors to continuously deepen their knowledge regarding the rules related to the audit process. For the discipline and caution of auditors in carrying out their work, these are also highly demanded in the application of this app. Because if auditors are not careful and cannot complete their work within the specified time, they may lose their jobs. With a structured and systematic audit process, this can help reduce fraudulent actions and the unprofessionalism of auditors during the audit process. Thus, this application is very suitable or very helpful for dealing with companies or clients who attempt to commit fraud such as forgery, deliberately failing to record transactions, or intentionally misrepresenting to the auditor. With the presence of the Atlas application, it can also illustrate what the actual audit process is like.

The auditor's caution in carrying out their work is highly emphasized here, because caution the auditor becomes one of the most important aspects in the audit execution process.

To produce a quality audit opinion, there needs to be caution and complete evidence related to the audit execution carried out. With clear rules and an audit system that must be implemented, it can certainly enhance the professional attitude of auditors. This professional attitude will automatically emerge due to the demands placed on auditors to work in a structured and systematic manner. In addition, auditors must have the ability to understand and operate the ATLAS Application so that the audit can be conducted according to the established standards. Therefore, the benefits of implementing the ATLAS Application on the systematics and work discipline of Auditors at KAP RRR.

The implementation of the audit using ATLAS, based on observational analysis, shows that the auditor's workload has increased with the introduction of the ATLAS application. Another difficulty is that auditors must understand this technology, and the software must also become more sophisticated. Additionally, it is necessary to upgrade the laptops or computers used for the ATLAS application. And the hardware must have a large RAM of 8GB with a minimum iCore 5 processor to ensure fast processing because Excel formulas need to be readable and calculations must be hyperlinked to be processed quickly. Auditors must possess the necessary skills to understand and operate the ATLAS Application so that the audit can be conducted according to the established standards. In this application, auditors require more time compared to the manual method to complete the independent auditor's report. The time taken to complete the independent auditor's report or conduct the audit using the application will be longer than the manual method, because using the application necessitates truly complete data and information, as well as audit procedures that must be thoroughly performed, such as visits.

The development of information technology has had a significant impact on the financial statement audit process, as discussed in the research on the use of electronic audits. The use of information technology in the form of Electronic Audit allows auditors to work in accordance with professional standards and implement risk-based audits in accordance with the International Standard on Auditing, thereby enhancing the effectiveness of auditors in the financial statement audit process and the application of Computer-Assisted Audit Techniques (CAATs). The use of CAATs, such as ATLAS as audit working papers, simplifies the audit process and can increase efficiency, but it also requires training for auditors to maximize the benefits and efficiency of using CAATs and minimize wasted time. The use of information technology in audits, such as the Audit Tools and Linked Archives System (ATLAS), can minimize the time wasted on fieldwork. Thus, the development of information technology has brought changes to the financial statement audit process, enhancing efficiency, effectiveness, and timeliness in the execution of audits.

## **Conclusion**

Based on the problem formulation outlined above regarding the implementation of the ATLAS application, the purpose of the research is to determine the impact of the implementation of ATLAS on the systematics and work discipline of auditors, the time taken to complete audits by auditors, and the formulation of opinions by auditors at KAP RA. Every auditor's work result must be included in the Audit Working Paper (KKP) as evidence or documentation that the audit has been conducted in accordance with SPAP and SPM. The quality of the audit according to the Standards of Professional Public Accountants (SPAP) states that an audit conducted by an auditor is considered of high quality if it meets auditing standards and standards. The implementation of the ATLAS application greatly assists auditors in completing their working papers. In addition, this application also improves the quality of the audit, making it better and more accountable. The ease of using Excel in this application can be seen from the simplicity of calculations or the significance of the inputted numbers. With the presence of this application, auditors can work more professionally and systematically in carrying out their tasks. With clear rules and an audit system that must be implemented, it can certainly enhance the professional attitude of auditors. This professional attitude will automatically emerge due to the demands placed on auditors to work in a structured and systematic manner. With the presence of this application, the audit procedures become more structured and compliant with the established audit regulations, thereby improving the quality of the resulting audit. The improvement in audit quality will certainly also have a positive impact on the audit opinion that will be produced. The higher the audit quality, the higher the quality of the opinion that the auditor will produce. In processing the audit working papers, it is necessary to handle them correctly so that the financial statement audit can be carried out properly, such as account codes and account names, financial data being input correctly, and thus the audit results can be read and analyzed accurately and balanced.

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