SIMPOSIUM ILMIAH AKUNTANSI 7

Effectiveness Of Audit Tool And Linked Archived System (Atlas) In Preventing Fraud In Financial Statements

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A R T I C L E   I N F O

ABSTRACT

The development of digitization in information technology has had a significant impact on various aspects of life, one of which is in the field of auditing. As we know, the auditing process has been transformed into a computer-based system, one of which is through the use of the ATLAS application. This application was developed with the main objective of supporting the auditing process to comply with applicable auditing standards. This study was conducted to evaluate the effectiveness of the ATLAS application in analyzing potential fraud in financial statements. The method used was qualitative with a descriptive approach, based on theory and previous research results. The data obtained was analyzed systematically, and conclusions were drawn based on the analysis results. The results of the study show that the ATLAS application is considered effective in its use and is able to assist auditors in detecting or analyzing fraud in client financial statements. However, it should be emphasized that the handling of fraud found is not the responsibility of financial statement audits, but falls within the scope of investigative audits. Financial statement audits themselves focus on providing opinions or assessments regarding the fairness of the presentation of financial statements prepared by clients.

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INTRODUCTION

The development of science and technology in the modern era has progressed rapidly. Advances in information technology in the economic and financial sectors have also influenced the quality of information in financial reports. Technology serves as a means of rapid information delivery as well as a complex platform that facilitates access for users according to their needs. In this context, the need for high-quality audits has become increasingly important, not only to ensure the reliability of financial reports, but also to support good corporate governance. With the support of data analytics tools and artificial intelligence, auditors can identify risks and anomalies that are difficult to find manually, thereby increasing the reliability of audit findings. In addition, digital technology facilitates real-time audit documentation and tracking, which strengthens transparency and accountability. High-quality audits play a central role in creating market confidence, increasing accountability, and supporting economic stability.

In addition, the adoption of technologies such as artificial intelligence (AI), data analytics, and blockchain has transformed traditional auditing approaches

into more data-driven and real-time ones. This not only improves efficiency, but also enables auditors to detect anomalies and risks earlier. As explained by Hunt et al., 2021, digital auditing can facilitate more adaptive and proactive oversight, thereby supporting the success of digital transformation without compromising governance and compliance principles.

An audit is the process of collecting, assessing, and evaluating evidence related to the economic activities and statements of an entity. The purpose of an audit is to ensure that the information presented meets the applicable criteria. Auditors must have analytical skills, competence, and a good understanding of Financial Accounting Standards (FAS) in order to produce reliable opinions. According to Nurdiono & Kusuma (2020), audit quality is largely determined by the auditor's ability to apply appropriate procedures and utilize supporting technology during the audit. This shows that auditor professionalism plays an important role in maintaining the credibility of financial reports. The use of Computer-Assisted Audit Techniques (CAAT) is one of the strategic steps in improving audit effectiveness. This technology makes it easier for auditors to process data, save costs, and shorten work time. In addition, audit documentation becomes more efficient because it is done digitally. Research by Rahmawati et al. (2021) confirms that the application of audit technology can increase auditor productivity while minimizing the risk of errors in the examination.

One of the audit applications widely used by auditors today is ATLAS (Audit Tools and Associated Storage System). This application was developed by the Ministry of Finance's Financial Profession Development Center (PPPK) and implemented to support the preparation of audit working papers in accordance with Auditing Standards (SA) and International Standards on Auditing (ISA). ATLAS assists auditors in assessing risks, responding to risks, and compiling reports in a systematic and integrated manner. Observations show that ATLAS has several advantages, including systematic working paper organization, ease of audit data tracking, and information integration in a single system. However, there are also several weaknesses. This system is still limited in terms of team collaboration and is prone to data loss if users do not save regularly. According to Siregar & Agustina (2022), the successful use of audit applications is highly dependent on the competence of auditors and their diligence in managing digital data.

The use of ATLAS affects auditor performance, which can be seen from three main aspects: work quality, timeliness, and work quantity. In the last five years, Putri & Pratama (2023) stated that auditor work quality improves when supported by technology that enables more comprehensive analysis and minimizes errors. In addition, Hidayat & Amalia (2022) found that the auditor's workload also affects performance; the greater the workload, the higher the demand for professionalism in completing tasks in accordance with the responsibilities assigned. From a timeliness perspective, Wijaya & Setyawan (2020) revealed that the use of audit technology speeds up report preparation so that auditors can meet deadlines and enhance the credibility of their

profession. This timeliness is directly related to the level of public trust in the auditing profession.

LITERATURE REVIEW

Literally, fraud means an act of deception. The term is commonly used to describe individuals or groups who commit violations or actions that are against the law for personal or collective gain, which ultimately cause harm to others (Prayoga & Sudarmaji, 2019). In addition, the Center for Education and Training of Supervision (Pusdiklatwas) of the Financial and Development Supervisory Agency (BPKP) explains that fraud refers to an unlawful act committed within an entity or organization. Such fraudulent acts may be carried out by internal or external parties of a company with the aim of obtaining personal or collective benefits, either directly or indirectly. One of the most common forms of fraud is irregularities in a company's financial statements. These irregularities represent earnings management practices performed by agents as a result of conflicts of interest and information asymmetry between agents and owners. Consequently, agency problems arise, which may lead to financial losses for owners (Prayoga & Sudarmaji, 2019). Therefore, company owners, as parties with an interest in financial reporting, must understand that the company's operations are directed toward achieving its predetermined objectives.

Theoretically, the occurrence of fraud can be explained through the Fraud Triangle Theory proposed by Cressey (1953). This theory explains that fraud arises due to three main elements, namely pressure, opportunity, and rationalization. Pressure represents the motivation or incentive to commit fraud, such as financial difficulties or high performance targets. Opportunity occurs when internal control systems are weak, allowing individuals to manipulate financial data. Rationalization refers to the justification of unethical behavior by the perpetrator. Furthermore, Wolfe and Hermanson (2004) extended this concept into the Fraud Diamond Theory by adding a fourth element, capability, which refers to an individual's ability to exploit system weaknesses and carry out fraudulent acts.

In modern organizations, technological advancement plays a crucial role in minimizing the potential for fraud, particularly in reducing the element of "opportunity." One of its applications is through audit analytics, which is a data-driven approach used by auditors to identify patterns, trends, and anomalies in financial and operational data (Romney & Steinbart, 2021). This approach allows the detection of potential fraud more quickly and accurately compared to traditional audit methods. According to Zhang et al. (2020), the use of data mining and machine learning in auditing can assist auditors in identifying unusual patterns and improving the effectiveness of risk-based audits. The implementation of technology in supervision also aligns with the concept of e-audit and digital monitoring systems, where oversight is carried out through

cross-unit data integration, report transparency, and online access to information.

Moreover, several studies have shown that digital transformation in the auditing field has reshaped how auditors perform their tasks. According to Brown-Liburd, Issa, and Lombardi (2015), the integration of advanced technologies such as artificial intelligence (AI) and big data analytics into the auditing process enhances fraud detection efficiency and the quality of audit evidence. Similarly, Alles and Gray (2020) emphasize that technology-based audit systems support the concept of predictive auditing, enabling auditors to identify potential fraud at an early stage before it actually occurs.

As a result, internal auditors can focus more on strategic tasks. The use of technologically advanced data analytics also provides deeper insights for auditors and management in making decisions related to risk management and fraud prevention. Through more effective risk identification and mitigation, organizations can reduce the financial impact of fraudulent practices and noncompliance, resulting in long-term cost savings. The Audit Tools and Linked Archive System (ATLAS) is one example of audit analytics implementation in the Indonesian public sector, designed to support accountability and efficiency in financial oversight.

The implementation of the Audit Tools and Linked Archive System (ATLAS) has significant relevance in supporting efforts to prevent fraud. This system enables the audit process to be carried out automatically and in an integrated manner, from data collection to audit evidence storage, thereby reducing the potential for data manipulation. The ATLAS system also supports risk-based auditing by providing comprehensive historical data and digital archives. Through these features, auditors can identify unusual transaction patterns and assess fraud risks more accurately. The integration of audit technologies such as linked archiving systems and data analytics strengthens internal control and organizational transparency. Therefore, the implementation of ATLAS contributes to improving transparency, accountability, and supervisory effectiveness, which collectively strengthen fraud prevention mechanisms within organizations.

Based on theoretical perspectives and previous research findings, it can be concluded that the implementation of technology-based audit systems such as ATLAS can reduce opportunities for fraud, improve the reliability of financial data, and enhance the effectiveness of audit processes.
Formulation hypothesis written down with format as follows:

H 1 :   The implementation of the Audit Tools and Linked Archive System (ATLAS) has a significant effect on the prevention of fraud in financial statements.

RESEARCH METHODS

The method used in this study is a qualitative descriptive method with a literature study approach. This method aims to explore the research topic so that a more detailed and comprehensive explanation can be obtained (Creswell, 2014). Through this approach, the researcher hopes to obtain information that can explain the variables and conditions that are the focus of the study. The research data used is secondary data obtained through a literature review. Data collection was carried out by searching sources through Google Scholar. This literature study was used to collect theories, research data, and findings from previous studies relevant to the various topics being researched.

RESEARCH RESULTS AND DISCUSSION

1. Effectiveness of ATLAS Implementation in the Audit Process

The effectiveness of implementing the Audit Tool and Linked Archive System (ATLAS) is not only measured by its success in facilitating the audit process but also by its ability to enhance the quality of supervision and the integrity of financial reporting. This system represents a paradigm shift in auditing from manual methods to digital and analytics-based auditing. The implementation of ATLAS enables auditors to manage audit data in an integrated manner, ensuring that every stage of the audit process, from planning and execution to reporting, is carried out systematically and properly documented.

Various efforts have been made by PPPK and IAPI to promote the use of ATLAS working papers from the central office in Jakarta to various regional branches. However, its effectiveness remains relative to the level of auditors' competence in operating the system. The successful implementation of audit technology, including ATLAS, is largely influenced by organizational support particularly from top management and the availability of adequate training.

Based on the analysis of relevant literature and theories, the effectiveness of ATLAS implementation can be explained through the improvement of audit process efficiency and the reduction of human error risk. This integrated system assists auditors in obtaining more accurate, timely, and well-documented audit evidence, minimizing the potential for data loss and manual input errors. Thus, ATLAS addresses the research question regarding how audit technology can strengthen audit effectiveness and enhance public accountability.

Furthermore, from the perspective of agency theory, the implementation of ATLAS also functions to reduce information asymmetry between auditors, management, and stakeholders. With greater data transparency, financial reports become more reliable, and the risk of information manipulation is reduced. This demonstrates that audit technologies such as ATLAS not only accelerate processes but also reinforce data integrity and financial oversight.

2. ATLAS as an Early Detection and Fraud Risk Mitigation Tool

Existing auditing standards have not been fully capable of detecting fraud in financial statements. Therefore, in its role, the Audit Tool and Linked Archive System (ATLAS) support auditors in performing early detection of potential fraud in financial reporting. The integrated risk assessment feature within the system is specifically designed to help auditors identify fraud risk factors based on the framework of pressure, opportunity, and rationalization, as stipulated in SA 240. Through this mechanism, auditors not only assess the formal consistency of data but can also trace transaction patterns, managerial behavior, and systemic irregularities within the audited entity.

Research by Darmayasa and Putrayasa (2019) emphasizes that ATLAS demonstrates high effectiveness when used in conjunction with professional skepticism during risk assessment interpretation. This underscores that audit technologies such as ATLAS are not intended to replace auditors' professional judgment but rather to strengthen it through structured data and evidence. In other words, the system functions optimally when users critically and reflectively utilize analytical results, rather than merely following mechanical procedures. Professional skepticism, as regulated in the IAPI Code of Ethics, highlights the importance of maintaining a professional attitude when examining and identifying inconsistencies in financial reports with applicable accounting standards. By evaluating significant risks of material misstatement through the A230 index, auditors are believed to be able to prevent fraud more effectively.

Moreover, the ability of ATLAS to automatically link each audit phase such as between risk assessment and risk response fosters a more logical and well-directed audit process. The interconnection among these stages allows auditors to trace the root causes of risks and develop more targeted audit strategies. Thus, ATLAS functions not merely as an administrative tool but as an analytical instrument that enhances auditors' capacity to identify, evaluate, and mitigate fraud risks more proactively and effectively.

These findings address the research question concerning how ATLAS functions as a fraud prevention system. Conceptually, the effectiveness of this system lies in its ability to manage large audit data (big data) comprehensively to detect transaction anomalies. In practice, auditors can trace irregularities in real-time, allowing corrective actions to be taken immediately.

Overall, the findings of this study reinforce the results of prior literature, indicating that the implementation of audit analytics, including ATLAS, directly contributes to improving transparency, accountability, and the effectiveness of financial oversight. With its in-depth analytical capabilities and connected archiving system, ATLAS not only helps auditors identify fraud indicators but also explains why fraud may occur and how such risks can be minimized through the strengthening of internal control systems.

CONCLUSION

The results indicate that the Audit Tool and Linked Archive System (ATLAS) is an effective digital auditing innovation that enhances the efficiency, accuracy, and transparency of the audit process. The system's integration across various audit stages planning, execution, and reporting provides auditors with structured data and systematic documentation, thereby strengthening audit quality and accountability.

ATLAS contributes significantly to early fraud detection and financial statement reliability. Through its embedded risk assessment features, the system enables auditors to identify potential fraud indicators based on the pressure–opportunity rationalization framework in SA 240. The use of ATLAS promotes a data-driven audit approach that supports professional skepticism and reduces dependence on manual audit procedures, resulting in better fraud risk evaluation and mitigation.

Moreover, from the perspective of agency theory, the use of ATLAS helps minimize information asymmetry between auditors, management, and stakeholders by ensuring greater transparency and traceability of financial data. Consequently, the system does not merely serve as an administrative convenience but as a strategic instrument that reinforces integrity and trust in financial reporting.

The limitation of this study lies in its reliance on literature-based analysis and conceptual interpretation rather than empirical testing. Future research could empirically examine the impact of ATLAS implementation on fraud detection effectiveness using case studies or quantitative data analysis within audit firms or government audit institutions.

In terms of implications, this research highlights the importance of strengthening digital audit competencies among auditors and promoting consistent organizational support for technology adoption. The findings suggest that the integration of audit analytics tools such as ATLAS can substantially improve audit quality, prevent fraud, and uphold public accountability in financial reporting practices.

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