Department of Digital Business
Journal of Artificial Intelligence and Digital Business (RIGGS)
Homepage: https://journal.ilmudata.co.id/index.php/RIGGS
Vol. 4 No. 3 (2025) pp: 5029-5033
P-ISSN: 2963 9298, e-ISSN: 2963-914X

The Effect of the Implementation of Audit Tools and Linked Archives System (ATLAS), Independence, and Audit Fees on Audit Quality in Public Accounting Firms in Cirebon City

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Abstract

Audit quality is a crucial aspect in ensuring the credibility of financial statements, especially in the digital era where information technology plays an important role in supporting the audit process. One of the innovations used is the Audit Tools and Linked Archives System (ATLAS), which is designed to help auditors compile working papers efficiently and effectively. This study aims to analyze the effect of ATLAS implementation, auditor independence, and audit fees on audit quality at public accounting firms in Cirebon City. This study uses an explanatory quantitative approach with a Likert scale questionnaire as the instrument. The research population includes all auditors working at two active public accounting firms in Cirebon City, namely Indra Wiguna Marthanu, CPA and Kaslani, MM., CPA, so the census technique was used for sample selection. The data were analyzed using validity and reliability tests, classical assumption tests, and multiple linear regression to test the simultaneous and partial effects of independent variables on audit quality. The results showed that the implementation of ATLAS and audit fees had a positive and significant effect on audit quality, while auditor independence did not show a significant partial effect. Simultaneously, the three independent variables had a significant effect on audit quality. These findings emphasize the importance of integrating the application of audit technology, adequate compensation, and auditor professionalism in improving audit quality. This study provides practical implications for KAP management in making decisions related to technology, audit fees, and auditor development to improve the credibility of financial reports.

Keywords: Audit Tools, Audit Fees, Auditor Independence, Audit Quality, Information Technology

1. Background

Audit quality is an important aspect in ensuring the credibility of a company's financial statements. In the digital era, information technology plays a crucial role in supporting the audit process. One of the innovations introduced is the Audit Tools and Linked Archives System (ATLAS), an Excel and web-based application designed to assist auditors in compiling audit working papers efficiently and effectively (Qurba, 2020). The application of ATLAS is expected to improve audit quality by facilitating data documentation and analysis. However, the implementation of this technology requires auditors to have a high degree of independence and receive appropriate audit fees, as these two factors are also believed to influence the quality of audit results (Yulaeli, 2022; Resza, 2023).

Nevertheless, the implementation of ATLAS in Public Accounting Firms (KAP) in the city of Cirebon has shown mixed results. Some auditors report that the use of ATLAS has increased work efficiency, while others find it difficult to adapt to this new system (Junaid & Hartati, 2021). In addition, auditor independence is also an important issue, as pressure from clients can affect objectivity in providing audit opinions (Setiawan, 2022). Inadequate audit fees can add to the challenges for auditors in maintaining audit quality, as they can affect their motivation and commitment to professionalism (Yulaeli, 2022). Therefore, it is important to conduct an in-depth study of how the implementation of ATLAS, independence, and audit fees affect audit quality at KAP Kota Cirebon.

The purpose of this study is to analyze the effect of ATLAS implementation, auditor independence, and audit fees on audit quality at public accounting firms in Cirebon. This study is highly urgent because it can provide insights for auditors and public accounting firms in improving audit quality through the implementation of appropriate technology, maintaining independence, and setting appropriate audit fees. In addition, this study is expected to serve as a reference for further research in the field of accounting and auditing, particularly in relation to the application of technology in auditing practices. The novelty of this study lies in its focus on public accounting firms in Cirebon City, which has not been widely researched before, as well as the integration of ATLAS, independence, and audit fees in influencing audit quality.

2. Research Methodology

Type and Approach of Research

This research is quantitative research with an explanatory approach. Quantitative research aims to test previously formulated hypotheses through the collection and analysis of numerical data (Sugiyono, 2021). The explanatory approach is used to explain the cause-and-effect relationship between the variables studied, namely the application of the Audit Tools and Linked Archives System (ATLAS), auditor independence, and audit fees on audit quality at Public Accounting Firms in Cirebon City (Sudaryono, 2021). This approach allows researchers to identify and measure the influence of these variables objectively and systematically.

Instruments and Data Analysis Techniques

The main instrument in this study was a questionnaire designed based on indicators relevant to each variable studied. The questionnaire used a Likert scale with five answer choices, namely strongly agree, agree, neutral, disagree, and strongly disagree. This scale was used to measure respondents' perceptions of the implementation of ATLAS, auditor independence, audit fees, and audit quality. The validity and reliability of the instruments were tested beforehand to ensure that the data obtained was reliable and consistent (Emzir, 2021).

The data analysis technique used was multiple linear regression analysis. This analysis was used to test the simultaneous and partial effects of the independent variables (ATLAS implementation, auditor independence, and audit fees) on the dependent variable (audit quality). Before performing regression analysis, classical assumption tests were conducted, including normality tests, multicollinearity tests, and heteroscedasticity tests to ensure that the data met the requirements for regression analysis (Creswell, 2021).

Population and Sample

The population in this study was auditors working at public accounting firms registered in the city of Cirebon. Based on data from the Financial Profession Development Center (P2PK, 2025), there are two public accounting firms active in Cirebon City, namely KAP Indra Wiguna Marthanu, CPA and KAP Kaslani, MM., CPA. The number of auditors working in these two public accounting firms is 60 people. Therefore, the sample in this study consists of all auditors working at these two PAs, using the census technique. The census technique was chosen because the population size is relatively small and the researcher wanted to obtain representative data from all members of the population (Sugiyono, 2021).

Research Procedure

The research procedure began with the preparation stage, which included drafting the research proposal, creating the research instrument (questionnaire), and submitting the research permit to the relevant parties. After the permit was obtained, the next stage was to distribute the questionnaire to the auditors who were the research respondents. The questionnaire was distributed directly to auditors who were willing to fill it out and return it within a specified time.

After the data was collected, data processing and analysis were carried out using SPSS version 26 statistical software. The analysis began with testing the validity and reliability of the instruments, continued with testing the classical assumptions, and ended with multiple linear regression analysis to test the formulated hypotheses. The analysis results were then presented in tables and narratives to facilitate understanding and interpretation.

DOI: https://doi.org/10.31004/riggs.v4i3.2731

3. Results and Discussion

Table 1. Classical Assumption Test

Classical Assumption Test	Method	Results	Requirements	Description
Normality	*Kolmogorov-Smirnov*	0.200	Sig > 0.05	Normally distributed
Multicollinearity	VIF and Tolerance		VIF < 10	No multicollinearity
	ATLAS	1.570 & 0.637	Tolerance >	
	Independence	1,547 & 0.646	0.10	
	Fee audit	1,037 & 0.965		
Heteroscedasticity	*Significance*		>0.05	No
	ATLAS	0.785		heteroscedasticity
	Independence	0.698		
	Fee audit	0.729		

A normality test was conducted to determine whether the variables used to test the hypothesis were normally distributed or not (Sihombing, 2021). Based on the table above, the normality test results showed a Sig value of 0.200. This indicates that the data used in this study was normally distributed.
The multicollinearity test aims to test whether there is a correlation between independent variables in the regression model (Sihombing et al., 2021). Variables are declared free from inflation factor (VIF) below 10 and multicollinearity if the variance tolerance value is above 0.10. The table above shows that the data is free from multicollinearity.
According to Ghozali (2016; 134), the heteroscedasticity test is a condition where there is a difference in the variance of the residuals for all studies from the regression model. The variable is declared free from heteroscedasticity if the value is greater than α (0.05%). The table above shows that the data is free from heteroscedasticity.

The validity test results in this study show that all statements for each variable—namely excellent service quality (X1), food quality (X2), restaurant atmosphere (X3), and customer satisfaction (Y)—are valid. This is evidenced by the calculated r value for each statement being greater than the table r value.
The following are the results of the instrument test administered to 100 respondents at Haidilao Hot Pot Restaurant, Pakuwon Trade Center, Surabaya:

Table 2. Regression Test Results T Test

	Unstandardized B	Coefficients Std. Error	Standardized Beta Coefficients	T	Sig.
Constant	7.414	4.493		1,650	0.105
ATLAS	0.425	0.160	0.353	2.650	0.010
Independence	0.052	0.127	0.055	1.414	0.680
Audit Fee	0.417	0.103	0.437	4,040	0.000

The t-test was conducted to determine whether each independent variable used in the study had an effect on the dependent variable. If the probability value was <0.05, H0 was rejected, whereas if the probability value was >0.05, H0 was accepted. The results of the t-test analysis from the table above show that, partially, the Atlas variable had an effect on audit quality. This can be seen from the ATLAS Sig value of 0.010, which is less than 0.05. Meanwhile, for the Independence variable, the Sig value obtained is 0.680, which is greater than 0.05, so it can be said that Independence does not affect audit quality. And the sig value of the audit fee variable is 0.000, which is less than 0.05.

Table 2 F-Test Results

	Sum of Squares	df	Mean Square	F	Sig.
Regression	94.188	3	31,396	11,172	0.000b
Residual	154,558	55	2,810		
Total	248,746	58			

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The F statistical test was conducted to determine whether there was a simultaneous or overall effect of the independent variables on the dependent variable. If the probability value obtained was <0.05, then H0 was rejected or the hypothesis was accepted. Meanwhile, if the probability value obtained was >0.05, then H0 was accepted or the hypothesis was accepted.
The Atlas variable affects audit quality. This can be seen from the ATLAS Sig value of 0.010, which is less than 0.05. Meanwhile, for the Independence variable, the Sig value obtained is 0.680, which is greater than 0.05, so it can be said that Independence does not affect audit quality. And the sig value of the audit fee variable is 0.000, which is less than 0.05.
From the table above, the Sig result for the regression variable is 0.00. Since this value is less than 0.05, it can be said that ATLAS, Independence, and Audit Fee affect audit quality.

Discussion

The Effect of the Implementation of the Audit Tool and Linked Archive System (ATLAS) on Audit Quality.
The results of this study support the first hypothesis, which states that the implementation of the Audit Tool and Linked Archive System (ATLAS) has an effect on audit quality at public accounting firms in Cirebon City. Therefore, it can be concluded that the first hypothesis is accepted because there is a positive and significant effect of the implementation of the Audit Tool and Linked Archive System (ATLAS) on audit quality. This means that with the implementation of the Audit Tool and Linked Archive System (ATLAS), auditors will use the technology effectively and appropriately in their auditing activities. The application of information technology by auditors will facilitate and accelerate the audit process. These results are supported by research from (Qurba, 2020), (Asriani Junaid & Sitti Hartati, 2021) and (Earl, 2017), where the results show that ATLAS has an effect on audit quality.

The Effect of Independence on Audit Quality.
The results of this study indicate that independence does not have a positive and significant effect on audit quality at Public Accounting Firms in Cirebon City, so it can be concluded that the hypothesis is rejected. This means that an increase or decrease in independence has no significant relationship with audit quality. The results of this study contradict the statement in the general auditing standards which states that "In all matters related to the engagement, independence of mind must be maintained by the auditor" (Widiya, 2020). The results of this study are in line with research conducted by (Mohamed & Habib, 2013), (Mardijuwono & Subianto, 2018), (Siti Mutmainah & Iwan, 2020), (Maharany & Yuli Widi, 2016), (Wita Widiya & Efrizal, 2020), which show that independence does not affect audit quality.

The Effect of Audit Fees on Audit Quality.
The results of this study indicate that audit fees have a positive and significant effect on audit quality at public accounting firms in Cirebon. Therefore, it can be concluded that the hypothesis is accepted because there is a positive and significant effect of audit fees on audit quality. This means that public accounting firms with higher fees will improve audit quality, and if audit fees increase, audit quality will also increase. High audit fees indicate that the public accounting firm has a good reputation and sufficient experience. With these capabilities, it can improve audit quality in detecting material misstatements. A high audit fee can also be interpreted as a positive signal or good news, indicating that the auditor is capable of providing an audit opinion that reflects the actual condition of the company. The results of this study are in line with those of (Yulaeli, 2022), Resza, 2023) and Merani, 2024), which show that audit fees affect audit quality.

The Effect of ATLAS, Independence, and Audit Fees on Audit Quality at Public Accounting Firms in Cirebon City.
The results of this study indicate that the joint implementation of ATLAS, independence, and audit fees affects audit quality. Therefore, it can be concluded that the hypothesis is accepted. This means that the higher the implementation of ATLAS, the more auditors maintain their independence, and the higher the audit fees, the higher the audit quality at public accounting firms in Cirebon City. Conversely, if there is a lack of ATLAS implementation and a lack of auditor independence, as well as a small audit fee, audit quality will decline. These results are supported by research from (Qurba, 2020), which shows that ATLAS, independence, and audit fees affect audit quality.

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4. Conclusion

Based on the results of the research that has been conducted, it can be concluded that the implementation of the Audit Tools and Linked Archives System (ATLAS) and the determination of audit fees have a positive and significant effect on audit quality at Public Accounting Firms in Cirebon City. The implementation of ATLAS helps auditors compile working papers more efficiently and effectively, thereby improving the accuracy and reliability of audit results. Adequate audit fees also contribute to improving audit quality because they affect the motivation, commitment, and professionalism of auditors in carrying out their duties. Conversely, auditor independence in this study did not show a significant effect on audit quality, even though in theory independence remains a fundamental principle in professional auditing practice. Overall, the implementation of ATLAS ( ), auditor independence, and audit fees together have a significant effect on audit quality, emphasizing the importance of integration between technology, the professional attitude of auditors, and adequate compensation in improving audit results. This study has limitations, including a limited sample size of auditors at two Public Accounting Firms in Cirebon City, so the results may not be generalizable to other PAFs in different regions. In addition, this study only used a quantitative questionnaire-based method, so the qualitative perspective related to the auditors' experiences and perceptions of ATLAS implementation was not accommodated. For further research, it is recommended to expand the population and sample, integrate a qualitative approach, and consider additional variables such as auditor work experience, client complexity, and organizational culture. Practically, the findings of this study have implications for KAP management to improve audit quality through the application of appropriate audit technology, the determination of appropriate audit fees, and the development of auditor professionalism, so that the credibility of the financial reports produced can be better guaranteed and public trust in audit services can be increased.

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DOI: https://doi.org/10.31004/riggs.v4i3.2731