

PERSEPSI DAN TINGKAT KEPUASAN AUDITOR ATAS PENGUNAAN ATLAS DALAM MENDUKUNG EFEKTIVITAS PROSES AUDIT

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ABSTRAK

Penggunaan *Audit Tool and Linked Archive System* (ATLAS) sebagai alat bantu penyusunan dan pen-dokumentasian kertas kerja audit di Kantor Akuntan Publik perlu dikaji dari sisi persepsi dan kepuasan auditor sebagai penggunanya. Tujuan penelitian ini adalah menganalisis persepsi dan tingkat kepuasan auditor atas penggunaan ATLAS serta mengidentifikasi aspek yang perlu ditingkatkan dalam mendukung efektivitas proses audit. Penelitian menggunakan metode deskriptif kuantitatif dengan menyebarkan kuesioner kepada 85 auditor berdasarkan lima dimensi *End User Computing Satisfaction* (EUCS), yaitu *content*, *accuracy*, *format*, *ease of use*, dan *timeliness*. Hasil penelitian menunjukkan seluruh dimensi berada pada kategori Sangat Puas dengan rata-rata persentase jawaban positif sebesar 92,6%. Kesimpulannya, ATLAS dinilai efektif dalam mendukung proses audit, meskipun aspek kestabilan sistem dan kesesuaian fitur dengan kebutuhan audit yang lebih kompleks masih perlu ditingkatkan.

Kata Kunci: *Audit Tool and Linked Archive System* (ATLAS), Persepsi Auditor, Kepuasan Auditor, Efektivitas Proses Audit, *End User Computing Satisfaction* (EUCS), Deskriptif Kuantitatif.

PERCEPTIONS AND SATISFACTION LEVELS OF AUDITORS ON THE USE OF ATLAS IN SUPPORTING THE EFFECTIVENESS OF THE AUDIT PROCESS

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ABSTRACT

The use of the Audit Tool and Linked Archive System (ATLAS) as a tool for preparing and documenting audit working papers in Public Accounting Firms needs to be examined in terms of auditors' perceptions and satisfaction as its users. This study aims to analyze auditors' perceptions and satisfaction levels regarding the use of ATLAS and to identify aspects that need improvement in supporting the effectiveness of the audit process. The study employed a quantitative descriptive method by distributing questionnaires to 85 auditors based on five dimensions of End User Computing Satisfaction (EUCS), namely content, accuracy, format, ease of use, and timeliness. The results indicate that all dimensions fall within the Very Satisfied category, with an average positive response rate of 92.6%. In conclusion, ATLAS is considered effective in supporting the audit process, although aspects of system stability and feature compatibility with more complex audit needs still require improvement.

Keywords: *Audit Tool and Linked Archive System (ATLAS), Auditor Perception, Auditor Satisfaction, Audit Process Effectiveness, End User Computing Satisfaction (EUCS).*