

IMPLEMENTATION ANALYSIS OF TRIAL BALANCE WORKSHEET PREPARATION USING ATLAS AT KAP AGUS DEWANTO

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Abstract

The application of digital technology in the audit field has transformed the way auditors manage and prepare audit working papers, particularly the Trial Balance worksheet, which serves as the primary reference for subsequent audit stages. This study is a descriptive qualitative research based on internship activities conducted at a public accounting firm and aims to analyze the implementation of Trial Balance worksheet preparation using the ATLAS (Audit Tool and Linked Archive System) application at KAP Agus Dewanto. Data were collected through direct observation and informal discussions with auditors to understand the workflow, system utilization, and challenges encountered in practice. The results show that ATLAS assists auditors through automated data processing, standardized worksheet formats, and integration with other audit components such as lead schedules and adjustment journals, thereby reducing manual errors, improving documentation efficiency, and maintaining data consistency throughout the audit process. However, several challenges remain, particularly related to user adaptation and accuracy in initial data entry. Overall, the implementation of ATLAS improves the accuracy and efficiency of audit working paper preparation and supports more structured audit documentation.

Keywords: ATLAS, Trial Balance, Audit Working Papers, Audit Digitalization

1. INTRODUCTION

The rapid development of information technology has brought significant changes to various professional fields, including accounting and auditing. Digitalization has encouraged public accounting firms to adopt computerized systems to improve efficiency, accuracy, and consistency in audit engagements. As a result, auditors are increasingly required to adapt to technological developments in audit planning, execution, and documentation.

In the audit profession, the use of digital audit tools plays an important role in supporting systematic audit working paper preparation. Manual audit documentation using general spreadsheet software may increase the risk of calculation errors and inconsistencies across worksheets. Therefore, public accounting firms need audit applications that are specifically designed to comply with auditing standards and professional requirements.

The increasing complexity of business transactions has further emphasized the need for effective audit tools. Auditors are required to analyze diverse transactions, multiple accounts, and complex financial structures within limited time frames. Digital audit applications help auditors manage this complexity by organizing data systematically and reducing dependence on repetitive manual calculations.

One of the audit applications widely used in Indonesia is ATLAS (Audit Tool and Linked Archive System). ATLAS is an Excel-based audit application developed by the Financial Professional Development Center (Pusat Pembinaan Profesi Keuangan/PPPK). This

application is designed to assist auditors in conducting audit procedures and documenting audit evidence in accordance with Auditing Standards and Public Accountant Professional Standards.

The audit process in ATLAS is structured into three main stages, namely risk assessment, risk response, and completing and reporting. During the risk response stage, auditors prepare various electronic worksheets that function as tools for processing and analyzing audit data. One of the most important worksheets at this stage is the Trial Balance worksheet, as it serves as the primary reference for subsequent audit procedures.

The Trial Balance worksheet in ATLAS contains essential financial information, including opening balances, audit adjustments, and final balances after audit procedures. The preparation of this worksheet begins with the input of financial statement data and continues with the identification of audit adjustments. Accuracy at this stage is crucial because errors may affect the reliability of subsequent audit procedures and audit conclusions.

KAP Agus Dewanto is one of the public accounting firms that has implemented ATLAS in its audit engagements, including the preparation of Trial Balance worksheets. Based on research observations conducted during internship activities, ATLAS is used to support auditors in processing financial data and organizing audit documentation. However, challenges are still encountered, particularly related to auditor familiarity with the system and accuracy during initial data entry.

In addition, the transition from manual or semi-digital audit methods to fully integrated audit applications requires adjustments in auditor work patterns. Auditors must not only understand accounting principles but also be proficient in using audit software. This condition highlights the importance of evaluating how ATLAS is implemented in actual audit practice.

Based on the background described above, this research aims to analyze the implementation of Trial Balance worksheet preparation using the ATLAS application at KAP Agus Dewanto. This study focuses on understanding the workflow of Trial Balance preparation, identifying the benefits of ATLAS implementation, and examining challenges faced by auditors. The results of this research are expected to provide practical and academic insights regarding the application of digital audit tools in public accounting firms.

2. METHODS

This research was conducted at KAP Agus Dewanto, a public accounting firm that provides audit and assurance services to various entities. The selection of this research location was based on its relevance to the Accounting study program and its consistent use of the ATLAS application in audit engagements. The firm's audit environment provided practical exposure to the application of digital audit tools.

This study employs a descriptive qualitative research approach based on internship activities carried out by the author. The qualitative approach was chosen to obtain an in-depth understanding of audit practices, particularly the preparation of Trial Balance worksheets using ATLAS. This approach allows the researcher to analyze audit workflows and system implementation in real audit engagements.

The internship-based research method enables the researcher to directly observe audit practices in a professional working environment. Through this method, the researcher is able to understand the practical application of audit theories learned in academic courses. This approach also provides insights into how auditors interact with digital audit tools in daily audit activities.

Data collection was conducted through direct observation and informal discussions with auditors involved in audit assignments. Observations focused on the process of preparing Trial Balance worksheets using ATLAS, including financial data input, adjustment journals, and worksheet integration. Informal discussions were conducted to gain insights into auditor experiences, system utilization, and challenges faced during implementation.

In addition, documentation related to audit working papers was reviewed to support observation results. This documentation review helped the researcher understand how Trial Balance worksheets are linked to other audit components. The combination of observation, discussion, and documentation review strengthened the validity of the research findings.

The collected data were analyzed descriptively to provide a comprehensive overview of ATLAS implementation. Data analysis focused on identifying patterns related to efficiency, accuracy, and documentation quality. The analysis results were then interpreted to explain the role of ATLAS in supporting Trial Balance worksheet preparation during audit engagements.

3. RESULT AND DISCUSSION

The implementation of the ATLAS application at KAP Agus Dewanto demonstrates the importance of digital audit tools in supporting Trial Balance worksheet preparation. Based on observations during the internship period, ATLAS functions as an integrated system that supports auditors throughout the audit process. Its use is particularly significant during the risk response stage, where Trial Balance worksheets become the main reference for subsequent audit procedures.

The preparation of the Trial Balance worksheet using ATLAS begins with the input of the client's financial statement data. Auditors enter account balances based on the client's initial trial balance through the available input menu in the application. Once the data are entered, ATLAS automatically processes and links the information to related audit worksheets, which helps reduce repetitive manual work and improve calculation accuracy.

Before the Trial Balance worksheet is fully utilized in the audit process, auditors must ensure that the initial financial data input is complete and accurate. This initial stage involves verifying the consistency between the client's financial statements and the supporting documents provided. Proper verification is important because the Trial Balance serves as the main reference for further audit procedures and worksheet integration within ATLAS.

The use of ATLAS in Trial Balance preparation also supports better control over audit data completeness. By requiring auditors to follow predefined worksheet structures, the application helps ensure that all relevant accounts are included in the audit process. This control mechanism reduces the risk of omitted accounts that may affect audit conclusions.

The Trial Balance worksheet presents comprehensive financial information, including opening balances, audit adjustments, and final balances after audit procedures. One important feature of ATLAS is the integration of Client Adjustment Journal Entries (CAJE) and Proposed Adjustment Journal Entries (PAJE) into the worksheet. These adjustments are automatically reflected in the Trial Balance and other linked audit worksheets.

The integration of adjustment journals ensures consistency of audit data and reduces discrepancies between worksheets. Auditors can trace the impact of each adjustment on account balances and financial statements more effectively. This traceability supports audit transparency and strengthens the reliability of audit conclusions.

In practice, auditors at KAP Agus Dewanto combine system automation with professional

judgment when using ATLAS. Although the application performs automated calculations and worksheet linkages, auditors remain responsible for evaluating the reasonableness and materiality of audit adjustments. This approach allows auditors to focus more on analytical and evaluative procedures rather than administrative tasks.

Compared to manual spreadsheet-based approaches, ATLAS offers standardized worksheet formats that are aligned with applicable auditing standards. These standardized formats help reduce errors caused by manual formula management and inconsistent worksheet design. This feature is particularly beneficial when multiple auditors are involved in a single audit engagement.

The use of ATLAS also improves audit efficiency and coordination within audit teams. Standardized documentation simplifies review and supervision processes conducted by senior auditors or supervisors. As a result, audit quality can be maintained consistently across different audit engagements.

Furthermore, the implementation of ATLAS has broader implications for audit effectiveness. Automated calculations and integrated documentation reduce the time spent on routine administrative tasks. This allows auditors to allocate more time to risk analysis, audit planning, and evaluation of audit findings.

Despite its benefits, several challenges remain in the implementation of ATLAS at KAP Agus Dewanto. Auditor familiarity with the system affects the efficiency of Trial Balance preparation, particularly for new users. Limited understanding of system workflows may slow down the audit process during the initial stages of implementation.

Accuracy during initial data entry is another critical challenge identified in this research. Errors made at the data input stage may affect subsequent audit outputs, including lead schedules and financial statements. Therefore, careful data entry and adequate system understanding are essential to ensure optimal use of ATLAS in audit engagements.

In addition, the implementation of ATLAS supports better audit control and monitoring throughout the engagement. The structured workflow within the application enables auditors to track progress in Trial Balance preparation and identify issues at an early stage. This feature is particularly useful in ensuring that audit procedures are conducted in accordance with planned audit programs and applicable auditing standards, thereby enhancing overall audit reliability.

In addition to improving efficiency, the implementation of ATLAS also strengthens audit control throughout the Trial Balance preparation process. The structured workflow within the application enables auditors to monitor the completeness of working papers and identify potential issues at an early stage. This monitoring capability supports auditors in ensuring that all required procedures related to Trial Balance preparation have been performed in accordance with the audit plan and applicable auditing standards.

Furthermore, the use of ATLAS encourages better discipline in audit documentation practices. The interconnected nature of Trial Balance worksheets, adjustment journals, and supporting schedules requires auditors to complete each step systematically. This structured approach reduces the likelihood of incomplete or inconsistent working papers and enhances the organization of audit evidence, which is particularly important during review, supervision, and audit quality control processes.

Overall, the findings of this research indicate that ATLAS has a positive impact on the efficiency, accuracy, and consistency of Trial Balance worksheet preparation at KAP Agus Dewanto. The application supports auditors through automation, standardization, and

integrated documentation. However, continuous training and system familiarization are necessary to maximize its benefits and ensure sustainable audit quality.

4. CONCLUSION

This study concludes that the implementation of the ATLAS application in the preparation of Trial Balance worksheets at KAP Agus Dewanto has a positive impact on audit accuracy and workflow efficiency. Based on the research findings, ATLAS supports auditors through automated data processing and integrated worksheet systems. These features help reduce manual errors and improve consistency in audit documentation.

The preparation of Trial Balance worksheets using ATLAS allows auditors to perform audit procedures in a more structured and systematic manner. Integrated linkages between Trial Balance, adjustment journals, and financial statements reduce repetitive data entry. As a result, auditors can allocate more time to analytical procedures and professional judgment.

In addition to improving efficiency, the use of ATLAS also enhances the quality of audit documentation. Each account balance recorded in the Trial Balance is systematically linked to supporting worksheets and audit evidence. This linkage improves traceability and supports audit transparency during review and supervision processes.

The implementation of ATLAS also contributes to audit standardization within public accounting firms. Standardized worksheet formats ensure consistency in audit working paper preparation across different audit engagements. This consistency helps maintain compliance with applicable auditing standards and reduces the risk of incomplete documentation.

However, the effectiveness of ATLAS implementation depends on auditor understanding of the system and accuracy during initial data entry. Errors made at the initial input stage may affect subsequent audit outputs and conclusions. Therefore, adequate training and continuous system familiarization are essential to ensure optimal utilization of ATLAS.

The findings of this study also indicate that the successful implementation of digital audit tools such as ATLAS requires organizational readiness. Support from audit firm management, clear implementation guidelines, and adequate training programs play an important role in maximizing system benefits. Without these supporting factors, the use of ATLAS may not fully achieve its potential in improving audit efficiency and documentation quality.

Overall, this research highlights the importance of aligning digital audit tools with auditor competence. While ATLAS provides strong technological support, optimal results can only be achieved when auditors apply professional judgment appropriately. With continuous training and system optimization, ATLAS can further support high-quality audit documentation and reliable audit outcomes in public accounting firms.

5. ACKNOWLEDGEMENT

The author expresses sincere gratitude to Allah SWT for His blessings, guidance, and mercy, which enabled the internship activities and the completion of this article to be carried out smoothly. Without His grace, the author would not have been able to complete the internship program and academic writing process properly. Therefore, all achievements presented in this article are dedicated as a form of gratitude to Allah SWT.

The author would like to extend sincere appreciation to KAP Agus Dewanto for providing the opportunity to conduct the internship and gain direct experience in audit practices. Through this internship, the author was able to understand the practical application of the ATLAS

application, particularly in the preparation of Trial Balance worksheets. The author also thanks the auditors and staff of KAP Agus Dewanto for their guidance, cooperation, and willingness to share professional knowledge during the internship period.

Furthermore, the author expresses gratitude to Dr. Uswatun Hasanah, S.E., M.Si., Ak., CA., CPIA., as the academic supervisor, for her continuous guidance, constructive suggestions, and support throughout the internship and article preparation process. Appreciation is also conveyed to the Accounting Study Program, Faculty of Economics and Business, Universitas Jenderal Soedirman, for the academic support provided. In addition, heartfelt thanks are extended to the author's family and close companions for their encouragement, prayers, and moral support during the completion of this article.

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