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Enhancing Audit Quality through ATLAS *(Audit Tools and Linked Archive System)*: Evidence from Risk Assessment, Risk Response, and Reporting Processes

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ABSTRACT

This study aims to analyze the implementation of the Audit Tools and Linked Archive System (ATLAS) in risk assessment, risk response, and reporting procedures at KAP Supriadi Laupe. The study employed a qualitative, descriptive case study design to explore the implementation of technology-based auditing practices within a Public Accounting Firm. Data were collected through semi-structured interviews, observations, and supporting documentation involving a senior auditor directly engaged in audit activities using ATLAS. Data analysis was conducted using descriptive qualitative techniques through data reduction, data presentation, and conclusion drawing. The findings indicate that ATLAS supports the implementation of Risk-Based Audit procedures by improving audit systematization, documentation consistency, and audit traceability. In the risk assessment stage, ATLAS assists auditors in identifying risks of material misstatement and conducting structured audit planning in accordance with SA 315. In the risk response stage, the system facilitates the alignment between identified risks and audit procedures in accordance with SA 330. Meanwhile, in the reporting stage, ATLAS improves audit documentation and reporting consistency in accordance with SA 700. However, the effectiveness of ATLAS implementation remains dependent on auditor competence and professional judgment, particularly in complex audit areas such as going-concern evaluations. In addition, the Microsoft Excel-based structure of ATLAS creates operational limitations in collaborative audit work. This study contributes to the literature on audit digitalization and highlights the importance of auditor competency development in technology-based auditing practices.

1. Introduction

The rapid advancement of digital technology has transformed various aspects of the business world, including financial statement auditing. In today's environment, auditors are required to perform audit activities effectively, efficiently, and accurately to produce credible and reliable audit information (Bin-Nashwan et al., 2025; Nugrahanti et al., 2024; Rusli et al., 2025). One

technological innovation developed to support audit activities is the use of Computer-Assisted Audit Techniques (CAATs) (Samagaio & Diogo, 2022; Wassie, 2024). In Indonesia, one important innovation in the implementation of CAATs is the Audit Tools and Linked Archive System (ATLAS), developed collaboratively by the Financial Profession Development Center (PPPK) and the Indonesian Institute of Certified Public Accountants (IAPI) in 2018.

ATLAS was developed to assist auditors in conducting audit procedures systematically and in accordance with applicable auditing standards, particularly the International Standards on Auditing (ISA) (Saifudin et al., 2025). In addition, ATLAS is expected to improve audit quality through more structured audit documentation, risk identification, and audit reporting processes. The implementation of ATLAS is closely related to the application of Risk-Based Audit (RBA). Risk-Based Audit is an audit approach that emphasizes the identification, assessment, and response to risks that may affect the fairness of financial statements and the achievement of organizational objectives (Anugraheni et al., 2022; Dung, 2024). Through this approach, auditors can focus audit procedures on areas that have a higher risk of material misstatement. The Risk-Based Audit process consists of three main stages, namely risk assessment, risk response, and reporting (Anugraheni et al., 2022). In the risk assessment stage, auditors identify and assess risks of material misstatement in the financial statements. In the risk response stage, auditors design and implement audit procedures to address the identified risks. Meanwhile, the reporting stage involves evaluating audit evidence and preparing the auditor's report based on the audit conclusions obtained.

Previous studies have shown that ATLAS provides various benefits in audit implementation. Rahayu & Wilasittha (2023) found that implementing ATLAS in risk assessment procedures aligns with applicable auditing standards and helps auditors conduct audit procedures more systematically. The implementation of ATLAS improves documentation quality and systematizes the audit workflow. ATLAS has integrated auditing standards and possesses features that support the early detection of potential fraud. However, previous studies generally focused either on the implementation of ATLAS within general audit practices or on a single audit stage, particularly risk assessment procedures. Research discussing the implementation of ATLAS comprehensively across the three main stages of Risk-Based Audit, namely risk assessment, risk response, and reporting, is still limited.

KAP Supriadi Laupe is one of the Public Accounting Firms that has implemented ATLAS in conducting audit activities, particularly in risk assessment, risk response, and reporting procedures. Therefore, this study aims to analyze the implementation of ATLAS in these three audit stages at KAP Supriadi Laupe. In addition, this study seeks to identify the obstacles encountered during implementation. The results of this study are expected to provide empirical contributions to the development of technology-based audit practices and serve as evaluation material for Public Accounting Firms in optimizing the use of ATLAS to improve audit quality.

Risk-Based Audit

Risk-Based Audit (RBA) is an audit methodology that emphasizes detecting and assessing significant risks that could impede the achievement of organizational objectives. This method has emerged in response to the urgent need to conduct audit activities that not only evaluate the performance of internal control systems but also demonstrate that all risks faced by the organization are managed effectively in accordance with the level of risk that can be tolerated (Dewandaru et al., 2021).

Prajanto (2020) describes the risk-based audit process as involving several stages, namely: Risk Assessment, the initial step in which events that have the potential to misstate the financial statements materially are evaluated. Risk Response is the step where responses are given to events that actually occur and become the cause of material misstatement in the financial statements. Reporting is the final stage in which the auditor conveys professional judgments and provides conclusions based on audit information that has been comprehensively combined, and prepares

accurate and relevant reports as a foundation for decision-making for stakeholders who use the financial statements.

ATLAS

ATLAS (Audit Tool and Linked Archive System) was developed by PPPK in collaboration with IAPI on December 5, 2018. This application is developed in Microsoft Excel format. It is systematically built with the main purpose of minimizing risk in the implementation of audit activities and in the preparation of working papers (Prajanto, 2020). This software was developed in response to various audit failure issues experienced by the Public Accounting Firm. To date, ATLAS has undergone continuous development, reaching version 2.1, which includes additional worksheets and is more efficient. ATLAS is Microsoft Excel-based software developed as a tool to carry out audit procedures and document their implementation results in the form of an audit opinion. In addition, ATLAS uses three financial accounting standards, namely IFRS, SAK EMKM, and SAK ETAP, which can be adjusted to the characteristics and conditions of each client (Rahayu & Wilasittha, 2023).

Risk Assessment

Risk Assessment is an audit identification procedure that aims to test the financial statements to ensure that material misstatements do not occur. Auditors are required to understand the client's business when assessing business risks and the client's internal controls (Wardani, 2019). According to Standard Audit 315, the objective of risk assessment is to understand the entity and its environment, and the client's internal control, to assess the risk of material misstatement at the financial statement level. According to Ariani (2025), the initial risk assessment stage in ATLAS can be carried out by establishing initial materiality, conducting initial analytical techniques, and preparing an initial strategy memorandum, understanding the entity and its environment, inherent risk, control risk, communication with TCWG, and SPI).

Risk Responses

Swari & Darma (2024) disclose responses to risks by carrying out a more comprehensive investigation into the level of conformity between the client's accounting practices and generally accepted accounting standards. In this context, auditors are required to conduct an in-depth analysis of various aspects, including transactions with related parties, events occurring after the financial reporting date, the going-concern status of the audited entity, and representations and obligations provided by management. If auditors encounter complex considerations or findings during the implementation of audit procedures, the public accounting firm has the authority to involve audit and management experts in the examination process. According to Standard Audit 330, an auditor has the duty to respond to all results of the assessment of the risk of misstatement arising from fraud at the financial statement level. Febyyanti & Praptoyo (2019) state that risk response procedures aim to obtain accurate audit information related to the assessed risk.

Reporting Process

The reporting stage is the phase in which the auditor formulates conclusions and summarizes the audit results in depth to produce audit evidence regarding the fairness of the presentation of the client's financial statements (Prajanto, 2020). Widodo (2018) presents the reporting stage in risk-based audit procedures. In this process, the audit includes the presentation of professional assessments and analytical responses to the evidence collected, as well as the preparation of a complete report based on the conclusions reached. The purpose of this stage is to facilitate the decision-making process for users of financial statements by providing relevant and reliable information. According to Standar Audit 700, Reporting is the final stage of the audit process that focuses on the preparation and delivery of the audit report. The audit report contains the auditor's opinion on the fairness of the financial statement presentation in accordance with the applicable accounting standards.

2. Methods

This research applied a descriptive case study approach, aiming to systematically and comprehensively describe how ATLAS is implemented in audit procedures and to identify challenges encountered during its implementation. The study focused on understanding the actual audit practices auditors use ATLAS for in the audit process. Data were collected through direct observation and semi-structured interviews with a senior auditor who was directly involved in implementing ATLAS in audit activities at KAP Supriadi Laupe. Semi-structured interviews were chosen to allow flexibility in exploring the informant's experiences, perceptions, and understanding regarding the implementation of ATLAS in audit procedures. Observations were conducted to gather contextual information on audit practices and the use of ATLAS during audit activities. Supporting data were also obtained from relevant literature, auditing standards, previous studies, and documentation related to ATLAS and risk-based auditing. The selection of the informant was purposive, as the selected auditor had direct experience and understanding of the implementation of ATLAS in risk assessment, risk response, and reporting procedures.

The collected data were analyzed using descriptive qualitative analysis techniques. The analysis process followed several stages, namely data reduction, data presentation, and conclusion drawing. Data reduction involved selecting, simplifying, and categorizing interview and observation data relevant to the research objectives. Data presentation was descriptive to facilitate the interpretation of findings related to the implementation of ATLAS in audit procedures. Finally, conclusions were drawn based on recurring patterns, relationships, and findings obtained during the research process.

To enhance the credibility and validity of the data, the researcher compared interview findings with relevant literature, applicable auditing standards, and supporting documentation. In addition, triangulation of sources was conducted by comparing information obtained from interviews, observations, and secondary references to ensure consistency of findings. The researcher also maintained research objectivity by focusing the analysis on the actual implementation of ATLAS procedures based on empirical findings obtained during the research process. The study does not aim to generalize findings to all Public Accounting Firms, but rather to provide an in-depth understanding of the implementation of ATLAS within the context of KAP Supriadi Laupe.

3. Results

3.1 Implementation of ATLAS in Risk Assessment Procedures

The findings indicate that implementing ATLAS significantly supports auditors in conducting risk assessment procedures in a more structured and systematic manner. The use of ATLAS enables auditors to identify risks of material misstatement more efficiently through integrated audit workflows and standardized documentation.

Based on interviews with the senior auditor at KAP Supriadi Laupe, the implementation of ATLAS helps auditors focus on high-risk accounts and improves the consistency of risk evaluation procedures. Interview Excerpt:

> *"ATLAS helps auditors identify material risks more systematically because the procedures are already integrated with applicable auditing standards. We become more focused in determining which accounts require deeper examination." (Senior Auditor, Interview Result)*

The findings further reveal that ATLAS not only functions as a documentation tool but also acts as a decision-support system during audit planning. Auditors stated that the automatic materiality calculation and analytical review features help them determine audit priorities more effectively. In practice, auditors used comparative financial analysis and ratio analysis within ATLAS to identify unusual account fluctuations and potential misstatements. This process allowed auditors to identify early risks before performing substantive audit procedures.

The study also found that implementing ATLAS improved audit documentation consistency. The integration of risk assessment procedures into standardized working papers reduced the risk of incomplete documentation and facilitated supervisory review. Interview Excerpt:

> *"Previously, documentation depended heavily on each auditor's working style. After using ATLAS, the audit process became more organized because every stage already has its own structure and guidance." (Senior Auditor, Interview Result)*

Another important finding is that ATLAS strengthened auditors' understanding of the client's business environment through structured evaluation procedures. Auditors assessed operational activities, internal controls, fraud risk factors, and organizational governance more comprehensively during the risk assessment stage. However, the findings also revealed operational limitations during implementation. Since ATLAS is Microsoft Excel-based, it can be operated by only one auditor at a time, creating coordination challenges during team-based audit activities. These findings suggest that implementing ATLAS contributes not only to procedural compliance with SA 315 but also to improving audit systematization and risk-focused audit planning.

3.2 Implementation of ATLAS in Risk Response Procedures

The findings demonstrate that ATLAS assists auditors in implementing risk response procedures more systematically and consistently with identified audit risks. Auditors indicated that the system supports the execution of audit procedures by providing integrated worksheets and structured audit documentation.

Based on interview findings, auditors perceived that ATLAS facilitated alignment between identified risks and the audit responses developed during the audit engagement. Interview Excerpt:

> *"The risk response stage becomes clearer because the audit procedures have already been connected to the risks identified previously. This helps us ensure that the audit work performed is relevant to the assessed risks." (Senior Auditor, Interview Result)*

The findings also show that ATLAS supports auditors in evaluating accounting estimates, related-party transactions, and subsequent events more systematically. Auditors explained that the integrated documentation structure made it easier to trace audit evidence and review audit findings.

Another significant finding concerns the implementation of going concern assessments. Auditors acknowledged that although ATLAS provides procedural guidance, evaluating business continuity still requires substantial professional judgment and analytical capability. Interview Excerpt:

> *"Going concern analysis is one of the most difficult areas because auditors must understand not only financial conditions but also operational and business sustainability factors." (Senior Auditor, Interview Result)*

This finding indicates that technology-based audit systems cannot fully replace auditor expertise and professional judgment in complex audit areas. The effectiveness of ATLAS implementation remains dependent on auditor competence and practical experience.

The study further found that ATLAS improved the efficiency of documenting audit evidence. Auditors were able to document management representations, commitments, and contingent liabilities more consistently through standardized audit working papers. From a qualitative perspective, the implementation of ATLAS in risk response procedures reflects a transition from conventional audit practices toward more technology-supported audit processes. The findings suggest that ATLAS enhances audit consistency, audit traceability, and procedural integration within audit engagements.

3.3 Implementation of ATLAS in Reporting Procedures

The findings indicate that ATLAS supports auditors in conducting reporting procedures more systematically and consistently with applicable auditing standards. Auditors explained that the reporting features within ATLAS facilitate the evaluation of audit findings and the preparation of audit conclusions.

According to interview results, ATLAS assists auditors in reviewing financial statement disclosures and ensuring that reporting components comply with applicable standards. Interview Excerpt:

> *"The reporting process becomes easier because ATLAS already provides structured guidance for disclosure review and audit reporting preparation." (Senior Auditor, Interview Result)*

The study also found that ATLAS improved the consistency of audit documentation during the reporting stage. Auditors stated that the system facilitated quality review procedures and helped ensure that sufficient audit evidence had been obtained before issuing the auditor's opinion.

Another important finding is that ATLAS contributed to improving audit traceability. The integration between risk assessment, risk response, and reporting stages enabled auditors to review audit findings more comprehensively before finalizing the audit report.

However, auditors also experienced challenges in adjusting financial statement disclosures to different client characteristics and accounting standards. This indicates that, although ATLAS provides structured templates, auditors still need professional judgment to evaluate disclosure adequacy appropriately. Interview Excerpt:

> *"Every client has different characteristics and accounting standards, so auditors still need to perform professional judgment even though ATLAS already provides reporting guidance." (Senior Auditor, Interview Result)*

These findings demonstrate that implementing ATLAS improves reporting consistency and documentation quality while simultaneously highlighting the continuing importance of auditor competence in interpreting audit findings and preparing audit conclusions.

3.4 Challenges in the Implementation of ATLAS

The findings reveal that implementing ATLAS is not free of operational and competency-related challenges. One of the primary obstacles identified is the technical limitation of the Microsoft Excel-based system, which restricts simultaneous use by multiple audit team members.

This condition affects audit coordination and creates inefficiencies during collaborative audit work. Interview Excerpt:

> *"Because ATLAS is still Excel-based, usually only one person can work on certain sections at a time, so coordination among team members becomes very important." (Senior Auditor, Interview Result)*

Another major challenge concerns auditor competency, particularly in conducting complex analyses, such as going-concern evaluations. Auditors acknowledged that implementing ATLAS effectively requires not only technical understanding of the software but also adequate audit knowledge and analytical capability.

The findings indicate that successful implementation of technology-based audit systems depends not only on system availability but also on human resource readiness, audit experience, and continuous professional training. From a broader perspective, this study contributes to the understanding that the digitalization of audit does not eliminate the role of professional judgment in auditing. Instead, technology such as ATLAS serves as a supporting mechanism that enhances audit structure, documentation quality, and procedural consistency while still requiring auditor expertise in decision-making.

4. Discussion

4.1 Implementation of ATLAS in the Risk Assessment Procedure

The findings indicate that the implementation of ATLAS at KAP Supriadi Laupe supports the application of Risk-Based Audit principles by facilitating more structured and systematic audit procedures across risk assessment, risk response, and reporting stages. This finding suggests that technology-based audit systems can improve procedural consistency and documentation quality in audit engagements. Similar findings were also reported by Mock et al. (2018), who propose formal evidential reasoning technology to provide better-documented, more precise, consistent, and rigorous audit quality assessments.

The implementation of ATLAS in risk assessment procedures aligns with the provisions of SA 315 concerning the identification and assessment of risks of material misstatement. The findings support previous studies conducted by Rahayu & Wilasittha (2023), which found that ATLAS assists auditors in conducting more systematic and focused audit procedures. However, this study extends previous research by not only examining risk assessment procedures but also integrating analysis across risk response and reporting stages. Therefore, the novelty of this study lies in its comprehensive examination of the implementation of ATLAS across the three major stages of Risk-Based Audit within the context of a Public Accounting Firm in Indonesia.

The findings also indicate that ATLAS contributes to strengthening audit traceability through integrated working papers and standardized documentation. The findings of this study reinforce the argument proposed by Salsabila & Sari (2025) who documented that ATLAS implements digital audit trails (audit trail) that enhance transparency and traceability. This result also confirmed previous study of Vica & Budiwitjaksono (2025) that ATLAS maintains data integrity by ensuring data remains “accurate, complete, and consistent.

This occurs because ATLAS embeds audit procedures within predefined workflows, reducing inconsistencies in audit documentation among auditors (Niswa et al., 2025; Vica & Budiwitjaksono, 2025). From a theoretical perspective, these findings reinforce the relationship between audit digitalization and Risk-Based Audit implementation (Betti et al., 2021), where digital audit tools function not merely as administrative support systems but also as mechanisms that shape audit planning and risk evaluation processes.

Nevertheless, the findings reveal that the effectiveness of ATLAS implementation remains highly dependent on auditor competence and professional judgment. Although the system provides procedural guidance, auditors still play a central role in interpreting risk conditions, evaluating materiality, and determining appropriate audit responses. This finding suggests that digitalization of audits does not eliminate the importance of professional skepticism in auditing practices.

4.2 Implementation ATLAS in the Risk Responses procedure

The findings demonstrate that ATLAS assists auditors in designing and implementing audit responses that correspond to identified risks, in accordance with SA 330. The integrated structure of ATLAS enables auditors to more systematically connect assessed risks with relevant audit procedures. Similar findings were also reported by Dewi & Wilasittha (2024), who demonstrated that ATLAS can help auditors conduct the audit process in a more structured and orderly manner, thereby increasing the effectiveness and efficiency of risk assessment. This finding occurs because ATLAS standardizes audit workflows and organizes audit evidence within integrated documentation systems (Haniifah & Pramudyastuti, 2022). As a result, auditors can conduct substantive procedures, evaluate accounting estimates, and review related-party transactions more efficiently and consistently.

From a practical perspective, implementing ATLAS improves audit efficiency by simplifying audit documentation processes and facilitating supervisory review procedures. The system also enhances audit traceability by linking audit evidence and procedures across audit stages. However, the study also found that complex audit areas, particularly going-concern assessments, remain

highly dependent on auditors' analytical capabilities and professional judgment. This finding is important because it demonstrates that technology-based audit systems cannot fully replace auditors' interpretative and evaluative functions in dealing with complex business uncertainties.

This finding partially supports existing theories regarding audit digitalization while simultaneously highlighting its limitations. Although digital audit systems improve procedural standardization (Umbet et al., 2025), over-reliance on system-generated procedures may reduce auditors' critical analytical thinking if not accompanied by adequate professional skepticism and technical competence. In addition, the findings reveal potential risks associated with technology dependency in auditing. Auditors may become excessively reliant on automated workflows and predefined templates, potentially limiting flexibility in responding to unique client conditions. Therefore, the implementation of ATLAS should be viewed as a supporting mechanism rather than a substitute for auditor judgment. These findings contribute theoretically by demonstrating that the relationship between audit technology and audit quality is mediated by auditor competence. Technology alone is insufficient to ensure audit effectiveness without adequate human expertise and professional judgment.

4.3 Implementation ATLAS in the Reporting procedure

The findings indicate that ATLAS supports auditors in preparing audit reports and evaluating audit evidence more systematically in accordance with SA 700. The use of integrated reporting features facilitates disclosure review procedures and improves consistency in audit documentation. This finding suggests that ATLAS contributes to improving reporting standardization and reducing procedural inconsistencies during the reporting stage. The structured reporting format within ATLAS enables auditors to evaluate audit findings more comprehensively before issuing audit opinions. Similar findings were reported by Abu Huson et al. (2025), who found that cloud-based artificial intelligence led to streamlined audit processes and increased overall efficiency, while improving the accuracy and reliability of audit reports.

The implementation of ATLAS helps Public Accounting Firms improve the quality and completeness of audit documentation. This is particularly important in maintaining compliance with auditing standards and facilitating quality control reviews within audit firms (Alzeban, 2019). However, the findings also indicate that auditors continue to experience challenges in adapting disclosure reviews to varying client characteristics and accounting standards. This occurs because accounting disclosures often require contextual interpretation that cannot be fully standardized through automated systems.

The findings therefore imply that audit technology remains limited in addressing judgment-intensive audit areas. While ATLAS improves procedural consistency, the interpretation of disclosure adequacy and financial reporting quality still depends on auditor expertise and understanding of client-specific conditions. Another important issue identified in this study concerns the possibility of procedural rigidity resulting from excessive standardization. The use of predefined templates may encourage auditors to focus primarily on compliance with procedural checklists rather than developing deeper analytical understanding of client risks and financial conditions. This condition may potentially reduce the depth of professional judgment if auditors rely excessively on the system structure.

These findings extend the literature on technology-based auditing by demonstrating that digital audit systems simultaneously create both opportunities and risks. On one hand, they improve efficiency and documentation quality; on the other hand, they may encourage mechanical audit behavior if not balanced with professional skepticism and critical analysis.

4.4 Challenges and Limitations of ATLAS Implementation

The findings identified several operational and structural limitations in the implementation of ATLAS. One major issue concerns the technical limitation of the Microsoft Excel-based system,

which restricts simultaneous access by multiple auditors. This condition reduces efficiency in collaborative audit work and creates dependency on coordination among audit team members.

This finding indicates that although ATLAS contributes positively to audit systematization, its technological infrastructure remains relatively limited compared to cloud-based or integrated audit software systems used by larger audit firms. Therefore, the implementation of ATLAS may be more suitable for small and medium-sized Public Accounting Firms but may face scalability challenges in larger audit environments. Another critical finding concerns auditor competency in conducting complex audit analyses, particularly in going-concern evaluations. The study found that auditors still require substantial analytical capability, business understanding, and professional experience despite the availability of structured audit systems.

This finding has important implications for auditor education and professional development. The successful implementation of audit technology depends not only on software availability but also on the readiness of human resources to interpret audit information critically and professionally. From a practical perspective, these findings imply that Public Accounting Firms need to strengthen their auditor training programs in technology-based auditing, analytical review procedures, going-concern analysis, and professional judgment development. The findings also provide implications for regulators and professional associations. Institutions responsible for auditing standards and professional certification should consider developing competency frameworks that integrate technological capability with auditor professional judgment skills.

Furthermore, the study highlights the importance of future development of audit software systems. ATLAS developers may need to consider transitioning to more collaborative, integrated platforms to address operational limitations of Excel-based systems.

5. Conclusion

This study concludes that the implementation of the Audit Tools and Linked Archive System (ATLAS) at KAP Supriadi Laupe has generally supported the application of Risk-Based Audit procedures across the risk assessment, risk response, and reporting stages, in accordance with SA 315, SA 330, and SA 700. The findings indicate that ATLAS assists auditors in conducting audit procedures more systematically through integrated working papers, structured documentation, and standardized audit workflows. The implementation of ATLAS also improves audit traceability, documentation consistency, and procedural efficiency during audit engagements.

In the risk assessment stage, ATLAS facilitates auditors in identifying risks of material misstatement and conducting more focused audit planning. In the risk response stage, the system supports the alignment between identified risks and audit procedures performed, thereby improving the consistency of audit evidence collection and evaluation. Meanwhile, in the reporting stage, ATLAS assists auditors in reviewing audit evidence and preparing audit reports more systematically in accordance with applicable auditing standards. However, the findings also reveal that the effectiveness of ATLAS implementation is not solely determined by system capability. Auditor competence, professional judgment, and analytical skills remain essential for evaluating complex audit areas, particularly the going-concern assessment and financial statement disclosure review. This finding suggests that audit digitalization functions as a supporting mechanism rather than a substitute for auditor professional skepticism and judgment.

This study contributes to the theoretical literature by extending previous studies on ATLAS implementation, which mainly focused on specific audit stages, particularly risk assessment. The study provides a more comprehensive understanding of the integration of audit digitalization within the three interconnected stages of Risk-Based Audit in the context of a Public Accounting Firm in Indonesia. In practice, the findings imply that Public Accounting Firms need to strengthen auditor competency through continuous training in technology-based auditing, analytical review, and the development of professional judgment. In addition, the study highlights the need to further develop ATLAS, particularly its collaborative system capabilities, given the operational limitations of the current Microsoft Excel-based platform. Future studies are recommended to involve multiple Public

Accounting Firms and broader informants to provide a more comprehensive understanding of the implementation of technology-based audit.

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