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Factors Affecting ATLAS Acceptance By Auditors

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Abstract
Purpose: This study examines the factors influencing auditors' acceptance of the Audit Tool and Linked Archive System (ATLAS) application in Public Accounting Firms (KAPs) in Lampung Province, Indonesia, using the Technology Acceptance Model (TAM) framework.
Research Methodology: This study used a quantitative approach with multiple linear regression analyses. The sample consisted of public accountants using the ATLAS application in Lampung Province, Indonesia. Data were collected via online questionnaires, and SPSS was used for analysis to identify the factors affecting ATLAS usage.
Results: The results show that Perceived Ease of Use has a positive and significant effect on Actual Use ($p < 0.001$). Meanwhile, Perceived Usefulness ($p = 0.514$), Attitude Toward Using ($p = 0.119$), and Behavioral Intention ($p = 0.089$) did not significantly affect Actual Use. The regression model explains 55.5% of the variation in ATLAS acceptances.
Conclusions: The findings indicate that ease of use is the primary factor influencing auditors' acceptance of the ATLAS. Although auditors generally perceive ATLAS as useful and have positive intentions toward its use, these factors do not directly determine actual usage behavior in this study's context.
Limitations: This study focuses only on public accountants working at KAPs in Lampung Province, with a limited number of KAPs using ATLAS in their audit processes.
Contributions: This study provides valuable insights for PPPK and IAPI to enhance the ATLAS application for more effective use in auditing practices.

Keywords: *ATLAS Application, Behavioral Intention, Perceived Ease of Use, Technology Acceptance Model (TAM)*

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1. Introduction

Advancements in information technology have had a significant impact on accounting and auditing practices (Marangunić, & Granić, 2015;Venkatesh, Thong, & Xu, 2016). With the Fourth Industrial Revolution and the digitalization of various sectors, the need to enhance auditing efficiency and accuracy has become increasingly critical. One of the latest innovations supporting this process is the ATLAS application (Audit Tool and Linked Archive System), developed by the Center for Financial Professional Development/ *Pusat Pengembangan Profesional Keuangan* (PPPK) in collaboration with the Indonesian Institute of Public Accountants (IAPI). ATLAS is designed to assist Public Accounting

Firms or *Kantor Akuntan Publik* (KAP) in preparing Audit Working Papers or *Kertas Kerja Pemeriksaan* (KKP) electronically, which are essential documents containing audit evidence and findings of the audit.

Previously, the KKP was prepared manually using physical documents, which reduced efficiency and increased the risk of errors. ATLAS streamlines and automates this process, enhancing efficiency, structure, and compliance with higher audit standards in Indonesia (Appelbaum, Kogan, & Vasarhelyi, 2017;Haniifah, & Pramudyastuti, 2022). Recent studies have shown that digital transformation in auditing improves audit efficiency, documentation quality, and data reliability, particularly through integrated audit platforms and automated working paper systems (Asqolani, & Priyono, 2025; Ariyani, Ningsih, Santoso, & Zuliarso, 2024). It allows auditors to integrate various audit documents, facilitates filing and reporting, and improves consistency in KKP preparation, addressing challenges in conventional audit practices (Putra, Aprila, Marietza, & Hatta, 2020). Centralized real-time data storage reduces human error and allows auditors to perform their work more efficiently(Agoes, 2017).

The adoption of new technology in auditing presents challenges that can be analyzed using the Technology Acceptance Model (TAM), developed by (Davis, 1989). TAM identifies two main factors influencing the decision to use technology: Perceived Ease of Use (PEU) and Perceived Usefulness (PU), which have been shown to affect adoption in audit contexts, although results vary depending on the technology and organizational setting (Alvin, & Kurniawati, 2019;Ridwansyah, & Damayanti, 2018).

Although previous studies have examined technology acceptance in auditing environments, they have several limitations. First, existing research on ATLAS adoption is still relatively limited compared to studies focusing on Generalized Audit Software (GAS), audit data analytics, and other accounting information systems(Ajzen, 1991). Previous ATLAS-related studies have mainly investigated the effectiveness of ATLAS implementation or user perceptions in specific contexts (Haniifah and Pramudyastuti, 2022;Paramita, & Ariyanto, 2023). However, these studies have not comprehensively examined the behavioral mechanisms underlying auditors' acceptance of ATLAS by integrating key Technology Acceptance Model (TAM) constructs, including perceived ease of use, perceived usefulness, attitude toward use, behavioral intention, and actual system usage.

Second, previous technology adoption studies in auditing have produced inconsistent findings regarding the influence of TAM variables (Anggraeni, 2022). Some studies have found that perceived usefulness and perceived ease of use significantly influence technology acceptance, while others have reported that these relationships may vary depending on organizational conditions, user characteristics, technological readiness, and mandatory or voluntary usage environments(Alvin & Kurniawati, 2019). Therefore, further empirical investigation is needed to understand which factors primarily determine auditors' actual use of ATLAS, particularly in regional Public Accounting Firms (KAPs), where differences in technological capability, training exposure, and organizational support may affect adoption behavior (Erwinsyah, 2021).

This study addresses these gaps by applying the TAM framework to analyze the factors influencing ATLAS acceptance among public accountants in KAPs in Lampung Province. Theoretically, this study contributes to the technology acceptance literature by extending the application of TAM within the context of digital audit systems. Practically, the findings provide insights for PPPK and IAPI in improving ATLAS adoption through better training programs, system usability enhancement, and organizational support mechanisms

2. Literature Review and Hypotheses Development

2.1 Audit Tool and Linked Archive System (ATLAS)

ATLAS is crucial in accounting and auditing, particularly in Indonesian audit practices (Maisyarah, 2019). Built on Microsoft Excel, ATLAS is designed to assist Public Accounting Firms (KAP) in performing audit procedures more efficiently and in accordance with established standards. Supported

by the Center for Financial Professional Development (PPPK) and the Indonesian Institute of Public Accountants (IAPI), the launch of ATLAS aims to enable KAPs to remain competitive in a tightening market and perform audits in compliance with regulations and standards. Its use is expected to enhance the efficiency, accuracy, and reliability of audit processes, benefiting clients and stakeholders (Muhammad & Ulil, 2025). The Excel-based platform offers flexibility and accessibility because Excel is widely familiar to professionals in accounting and auditing (Raja & Ahmad, 2024).

2.2 Audit

An audit is the systematic and objective collection and examination of evidence regarding an entity's economic activities or assertions to determine their conformity with applicable criteria, and to communicate the results to relevant parties (Sofi & Al-Fattal, 2026)

2.3 Audit Working Papers (KKP) and Relevance to ATLAS Audit Working Papers

Kertas Kerja Pemeriksaan KKP are key audit documents containing systematic evidence and findings. ATLAS facilitates the electronic preparation of KKP, provides real-time access, and supports structured filing (Wardhana, 2021). This reduces manual errors, enhances audit efficiency, and aligns with the best modern auditing practices. Therefore, ATLAS usage is directly related to the research hypothesis assessing the impact of perceived ease of use and perceived usefulness on auditors' actual application use. According to Audit Standards (SA) Section 339, audit working papers are records created by auditors detailing the information obtained, procedures performed, and conclusions drawn (Zufiyardi, Yusmaniarti, Fraternesi, & Ibrahim, 2022). The components included confirmation letters, audit programs, company documents, memos, and analysis results. KKAs can also be stored electronically on magnetic tape or film, classified as Main (Top), Supporting, and Summary schedules

2.4 PPPK and Research Relevance the Center for Financial Professional

The (PPPK) plays a key role in establishing accounting and audit policies in Indonesia, including standardizing audit practices and promoting new technologies such as ATLAS. PPPK support includes regulation drafting, application socialization, and auditor training, facilitating the effective adoption of audit technology. In this study, PPPK's role is relevant as it influences the adoption level and actual use of ATLAS by auditors, focusing on the perceived ease of use and usefulness analysis. Source: PMK Number 118/PMK.01/2021 on the Organization and Work Procedures of the Ministry of Finance.

2.5 The Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) The Technology Acceptance Model (TAM) is widely used to understand individual technology adoption (Dhir & Torsheim, 2016). Initially developed by (Davis, 1989), the model emphasizes two main constructs: Perceived Usefulness (PU) and Perceived Ease of Use (PEU). TAM is based on the Belief–Attitude–Intention–Behavior theoryBosnjak, Ajzen, and Schmidt (2020), explaining how beliefs influence attitudes, intentions, and ultimately behavior. According to (Davis, 1989), PEU measures the degree to which a person believes using a system requires minimal effort, whereas PU assesses the extent to which that using a system enhances work performance.

Early studies have indicated that PEU directly affects PU and user attitudes. Subsequent research by Szajna (1994), Venkatesh, Morris, Davis, and Davis (2003), Alvin and Kurniawati (2019), Thompson, Higgins, and Howell (1991), Katsumata, Ichikohji, Nakano, Yamaguchi, and Ikuine (2022), Putra, Aprila, Marietza, and Hatta (2020), Geasela, Hartono, Sesilia, Winarto, and Pratiwi (2022), and Ariyani, Ningsih, Santoso, and Zuliarso (2024) demonstrated PU and PEU relevance to intentions and technology use across various contexts, including audit applications, e-audit, digital information systems, and hospital management software. By understanding PEU and PU constructs, this study assesses how auditors' perceptions of ATLAS ease of use and usefulness influence attitudes, behavioral intentions, and actual use within Public Accounting Firms in Lampung.

The relationship between TAM variables and actual technology usage is based on the assumption that users' beliefs about a system influence their behavioral responses and ultimately determine their adoption behavior(Davis, 1989). In the context of audit technology, auditors are more likely to use

ATLAS when they perceive that the system improves audit performance and reduces operational complexity. Perceived Ease of Use (PEU) represents users' beliefs that a technology requires minimal effort, which can reduce resistance toward adoption and encourage continuous system usage. Previous empirical studies have demonstrated that PEU significantly influences technology acceptance, particularly when users interact with new digital audit systems that require adaptation and learning processes (Alvin and Kurniawati, 2019; Salloum, Al-Emran, & Shaalan, 2019).

Perceived Usefulness (PU) explains the extent to which auditors believe that ATLAS provides practical benefits, such as improving audit working paper preparation, increasing documentation quality, and supporting compliance with the audit standards. According to TAM, users tend to adopt technology when they perceive that the system provides meaningful improvements to their job performance. Previous studies on accounting information systems have shown that PU is an important predictor of technology acceptance because users evaluate whether the benefits obtained from the system outweigh the effort required to use it (Putra et al., 2020; Asqolani, & Priyono, 2025).

Attitude Toward Using reflects auditors' positive or negative evaluation of ATLAS's usage. A favorable attitude toward technology is expected to increase the willingness to use the system because users who perceive technology positively are more likely to integrate it into their work processes. Previous TAM-based research indicates that attitude plays an important role in translating users' perceptions into actual technology usage behaviors (Salloum et al., 2019; Geasela et al., 2022).

Furthermore, Behavioral Intention represents users' willingness and commitment to use technology in the future. According to TAM, behavioral intention is a direct antecedent of actual system usage because users with stronger intentions are more likely to perform technology-related behaviors. However, empirical findings suggest that the relationship between behavioral intention and actual usage may vary depending on organizational factors, user experience, and mandatory system environments (Turner, Kitchenham, Brereton, Charters, & Budgen, 2010; Asqolani and Priyono, 2025). Therefore, examining these relationships in the context of ATLAS adoption among auditors is important because actual usage may be influenced not only by individual perceptions but also by the characteristics of the audit organizations.

2.6 Research Hypotheses

The research hypotheses are as follows:

2.6.1 Perceived Ease of Use (PEU)

Perceived Ease of Use refers to the extent to which individuals believe that using a technology requires minimal effort (Davis, 1989). Within the Technology Acceptance Model (TAM), ease of use is considered an important determinant of technology acceptance because systems that are perceived as simple and understandable reduce users' cognitive effort and resistance to adoption. In the context of audit technology, auditors are more likely to utilize ATLAS when they perceive that the application can be operated efficiently without requiring excessive technical skill. As audit activities involve complex documentation procedures, an easy-to-use system can support auditors in preparing audit working papers more effectively and encourage continuous utilization.

Previous empirical studies have confirmed that the perceived ease of use influences technology adoption in accounting and digital audit environments. Alvin and Kurniawati (2019) found that TAM variables, particularly ease of use, play an important role in determining auditors' acceptance of audit software. Similarly, Asqolani and Priyono (2025) demonstrated that technology readiness and ease of use perceptions influence digital adoption by tax auditors. Therefore, auditors who perceive ATLAS as easy to operate are expected to demonstrate higher actual usage rates.

H_1: The perceived ease of use of ATLAS positively affects its application.

2.6.2 Attitude Toward Using

Attitude toward use refers to an individual's positive or negative evaluation of using a particular technology (Davis, 1989). TAM explains that users who develop positive perceptions of a system are more likely to accept and integrate the technology into their routine activities. In the auditing context,

a positive attitude toward ATLAS reflects auditors' acceptance of digital audit practices and willingness to replace conventional manual documentation processes. Previous empirical studies have indicated that attitudes play a role in explaining technology adoption behavior. Salloum, Al-Emran, and Shaalan (2019) showed that attitude contributes to users' acceptance of information systems by influencing their willingness to engage with the technology. Similarly(Geasela, Hartono, Sesilia, Winarto, & Pratiwi, 2022) found that attitude is an important factor in explaining technology acceptance using the TAM. Therefore, auditors with positive attitudes toward ATLAS are expected to demonstrate higher levels of actual system usage.

H_2: The perceived usefulness of ATLAS positively affects its actual use.

2.6.3 Perceived Usefulness (PU)

Perceived Usefulness represents the degree to which users believe that a technology improves their work performance (Davis, 1989). According to TAM, users adopt a system when they recognize that the technology provides functional benefits and contributes to task effectiveness. In auditing practices, ATLAS is designed to improve audit working paper preparation, standardize documentation processes, and support compliance with the audit standards. Therefore, auditors who perceive greater benefits from ATLAS are expected to be more motivated to use the application in their audit activities.

Previous studies have provided empirical support for the relationship between perceived usefulness and technology usage. Putra et al. (2020) found that perceived usefulness influences user acceptance of accounting software because users tend to adopt systems that improve efficiency and quality of work. Furthermore, Paramita and Ariyanto (2023) emphasized that the perception of usefulness is an important consideration in auditors' acceptance of ATLAS, although its influence may vary depending on user characteristics and organizational conditions. Based on these theoretical and empirical arguments, perceived usefulness is expected to positively influence actual ATLAS use.

H_3: Attitude toward using ATLAS positively affects its Actual Use of the ATLAS application.

2.6.4 Behavioral Intention to Use

Behavioral Intention represents an individual's willingness or plan to use a technology in the future. According to TAM, behavioral intention serves as a direct predictor of actual system usage because users with stronger intentions are more likely to engage in technology-related behaviors (Davis, 1989). In the case of ATLAS, auditors who intend to continue using the application are expected to demonstrate higher actual usage in their audit activities.

However, previous research indicates that the relationship between behavioral intention and actual usage may depend on contextual factors, including organizational support, technological readiness, and mandatory system implementation. Turner et al. (2010) highlighted that intention does not always translate directly into actual usage because external factors can influence the user's behavior. Recent evidence from Asqolani and Priyono (2025) suggests that technology adoption is shaped by both individual perceptions and organizational readiness. Therefore, this study examines whether behavioral intention significantly influences actual ATLAS usage by auditors.

H_4: Behavioral intention to use ATLAS positively affects the Actual Use of the ATLAS application.

3. Research Methodology

3.1 Research Design

3.1.1 Type of Research

This study was quantitative, as it required statistical testing. Quantitative research focuses on testing theories by measuring research variables using numerical data and analyzing data using statistical procedures (Handika, Santoso, & Ismaya, 2021). This research is also descriptive, meaning it aims to determine the value of independent variables, whether one or more (independent), without making comparisons or establishing relationships between variables(Purnia, Adiwisastra, Muhajir, & Supriadi, 2020).

3.1.2 Data Sources
This study uses primary data collected directly from respondents without intermediaries. Data was gathered through questionnaires containing questions relevant to the focus of the study, allowing for accurate measurement of auditors' perceptions and experiences in using the ATLAS application (Handika, Santoso, & Ismaya, 2021).

3.2 Population and Sampling Techniques
The population for this study consisted of all public accountants in Lampung who used the ATLAS application in the audit process. Incidental sampling was used. Public accountants were chosen as the sample because they are the direct and final users of ATLAS. The population of this study consists of public accountants working in Public Accounting Firms (KAPs) registered in Lampung Province who have experience using the Audit Tool and Linked Archive System (ATLAS) in auditing activities. The population was selected because auditors represent the primary users who directly interact with ATLAS during the preparation of audit working papers (KKP), documentation management, and auditing procedures.

The characteristics of the population vary in terms of professional experience, educational background, technological familiarity, and organizational environments. These differences may influence auditors' perceptions of the usefulness and ease of use of ATLAS. Therefore, examining auditors from different KAP environments provides a more comprehensive understanding of the factors influencing ATLAS acceptance. The sampling technique used in this study was incidental sampling. This approach was selected because the number of auditors actively using ATLAS in Lampung Province is relatively limited, and access to respondents depends on auditor availability and their willingness to participate.

Respondents were selected based on specific criteria, namely: (1) working as public accountants or audit staff in registered KAPs, (2) having experience using ATLAS during the audit processes, and (3) being willing to complete the research questionnaire. A total of 31 questionnaires were distributed, and 30 valid responses were obtained and analyzed. Although the sample size is relatively limited, it represents auditors who have direct experience with ATLAS implementation, making the responses relevant for evaluating technology acceptance behavior.

3.3 Data Collection Method
Data were collected by distributing questionnaires to public accountants using ATLAS. The questionnaires were sent both online and offline to each respondent, and a deadline for completing the questionnaire was established.

3.3.1 Questionnaire Development
The questionnaire was developed based on the Technology Acceptance Model (TAM) introduced by Davis (1989). The constructs measured in this study included Perceived Ease of Use (PEU), Perceived Usefulness (PU), Attitude Toward Using, Behavioral Intention to Use, and Actual System Usage.

The measurement items were adapted from previous TAM-based studies and adjusted to the context of ATLAS implementation in auditing. The adaptation process involved modifying general technology acceptance statements into statements specifically related to auditors' experience using ATLAS for audit working paper preparation and documentation.

For example, items measuring Perceived Ease of Use were adapted to evaluate whether auditors consider ATLAS easy to operate, understand, and require minimal effort. Meanwhile, Perceived Usefulness items assessed whether ATLAS improves audit efficiency, documentation quality, and auditor performance. The behavioral Intention and Actual Use items measured auditors' willingness and actual experience in continuously using ATLAS. Before distribution, the questionnaire was reviewed to ensure that each statement was understandable and relevant to the audit technology usage.

3.4 Measurement Scale

This study uses a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) to measure respondents' perceptions toward ATLAS adoption. The Likert scale was selected because it is widely used in behavioral and technology acceptance research to measure users' attitudes, perceptions, and behavioral intentions.

The five-point scale enables respondents to express different levels of agreement regarding their experience using ATLAS, while maintaining simplicity and reducing respondent burden. Previous TAM-based studies have widely applied Likert scales to measure perceived usefulness, perceived ease of use, attitude, behavioral intention, and actual technology use (Davis, 1989; Salloum et al., 2019; Almaiah et al., 2020).

3.5 Operational Definitions and Research Variables

The research variables and their operational definitions used in this study are as follows:

3.5.1 Perception of "Ease of Use"

Perceived "Ease of Use" is defined as the degree to which a person believes that using a particular system would be free of effort . This dependent variable examines the impact of usage experience and complexity on the "ease of use."

This variable was measured using the following indicators : (1) Able to operate the ATLAS application, (2) Easy to use, (3) Not confusing, (4)Facilitates the assessment of fairness. The measurement instrument used four items on a Likert scale, with scores ranging from 1 to 5 (strongly disagree to strongly agree) .

3.5.2 Perception of "Usefulness"

Perceived Usefulness is defined as the degree to which a person believes that using a particular system will enhance their work performance or effectiveness . In other words, PU reflects the belief that technology can provide real benefits when performing daily tasks. In this study, perceived usefulness relates to how auditors feel that ATLAS can improve the quality, efficiency, and effectiveness of preparing audit working papers (KKA) . PU plays an important role in forming a positive attitude toward system use and the behavioral intention to continue using the technology. This variable is dependent for observing the effects of usage experience, complexity, job fit, and "ease of use" on "usefulness."

This variable is measured with the following indicators : (1) ATLAS can improve performance, (2) ATLAS can improve the quality of audit reports, (3) ATLAS can improve performance effectiveness and efficiency, (4)ATLAS is useful for revealing fairness. The measurement instrument used four items on a Likert scale, with scores ranging from 1 to 5 (strongly disagree to strongly agree) .

3.5.3 Perception of "Attitude" Toward Use

Attitude toward use is an individual evaluation of how attractive and enjoyable a technology . This attitude reflects a person's positive or negative evaluation toward using a specific technology ; . This variable is dependent for examining the influence of "usefulness" and "ease of use" on "attitude toward use."

This variable is measured using the following indicators: (1) Using ATLAS was enjoyable, (2) They feel comfortable using ATLAS, (3) Users do not get bored when using ATLAS. The measurement instrument used three items on a Likert scale, with scores ranging from 1 to 5 (strongly disagree to strongly agree) .

3.5.4 Perception of Behavioral Intention to Use

Behavioral Intention to Use is the tendency of an individual to take certain actions in using technology in the future . This intention reflects the user's readiness and willingness to continue adopting the system based on experience, perceived usefulness, and ease of use. In the case of ATLAS, behavioral intention refers to the auditor's desire to continue using the application in audit activities, which is

directly influenced by perceived usefulness and perceived ease of use ; . This research variable is dependent on the TAM model to observe the effects of "attitude" and "usefulness" on behavioral intention.

This variable is measured using the following indicators: (1) We will try using ATLAS for the audit process, (2) Plans to use ATLAS in the future, (3) Interested in using ATLAS for the audit process, (4) We will continue to use ATLAS in the future. The measurement instrument had four items on a Likert scale, with scores ranging from 1 to 5 (strongly disagree to strongly agree) .

3.5.5 Actual System Usage
in define actual system usage as the real usage of a system. It is conceptualized in terms of measuring the frequency and duration of the technology use. This variable is dependent on the TAM model to observe the impact of behavioral intention on actual use.

This variable is measured using the following indicators: (1) Has used ATLAS and (2) Always uses ATLAS. The measurement instrument used two items on a Likert scale, with scores ranging from 1 to 5 (strongly disagree to strongly agree). The Likert scale was used to measure the extent to which respondents agreed with each statement related to ease of use, usefulness, attitude, and behavioral intention.

3.6 Data Analysis Method
The data analysis method used in this study was multiple linear regression analysis. The regression equation for this study is formulated as follows (Equation 1):

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + e \quad (1)$$

Keterangan :
Y = Actual Use
α = Constant value
β1 = Regression coefficient for "Ease of Use" perception
β2 = Regression coefficient for "Usefulness" perception
β3 = Regression coefficient for "Attitude" toward using ATLAS
β4 = Regression coefficient for "Intention" to use ATLAS
X1 = Perception of "Ease of Use"
X2 = Perception of "Usefulness"
X3 = Perception of "Attitude" toward Technology Use
X4 = Perception of "Attitude" toward Technology Use
e = error term

The tests conducted include the normality, multicollinearity, and heteroscedasticity tests, descriptive statistics, model feasibility test (F test), coefficient of determination test, and hypothesis testing (t test).

The testing criteria with a significance level (α) of 0.05 are as follows:

- If t calculated > t table, then H0 is rejected, and Ha is accepted.
- If t calculated < t table, then H0 is accepted, and Ha is rejected.

The t-test was used to test the significance of the effect of each independent variable on the dependent variable. The F test was used to test the significance of the overall model to determine whether the regression model could explain the variation in the dependent variable.

3.7 Validity and Reliability Testing

3.7.1 Validity Testing

A validity test was conducted to ensure that each questionnaire item accurately measured the intended construct. In this study, validity testing was performed using an item-total correlation analysis. An instrument item is considered valid when the correlation coefficient exceeds the minimum acceptable value and demonstrates a significant relationship with its corresponding variables. The validity assessment was conducted for all TAM constructs, including Perceived Ease of Use, Perceived Usefulness, Attitude Toward Using, Behavioral Intention, and Actual Use. Valid items were retained for further analysis, while items that did not meet the validity criteria were excluded.

3.7.2 Reliability Testing

Reliability testing was conducted using Cronbach alpha coefficient to evaluate the internal consistency of the questionnaire items. A construct is considered reliable when the Cronbach alpha value exceeds 0.70, indicating that the measurement items consistently represent the same underlying construct. Reliability testing is important because TAM research relies on perceptual measurements obtained through questionnaires. Therefore, ensuring consistency among the measurement items increases confidence that the instrument accurately captures auditors' acceptance behavior toward ATLAS.

4. Results and Discussions

4.1 Respondent Evaluation

Table 1. Respondent demographics

Variables	Indicators	Quantity
Gender Gender	Male	12
	Female	18
Age Age Age	20 - 30 Years	24
	30 - 40 Years	4
	Above 50	2
Education Education Education	Diploma	7
	Bachelor Degree	17
	Master Degree	6

The questionnaires were sent via e-mail and manually to public accountants working in Public Accounting Firms (KAP) in Lampung Province. A total of 31 questionnaires were returned, of which 30 were usable for analysis. The respondents' demographics included gender, age, education level, and occupation. The demographic data are presented in the following Table 1 above:

Table 2. Accountant evaluation of perception of "Ease of Use”

Response	Perception of Ease of Use	Perception of Ease of Use	Perception of Ease of Use	Perception of Ease of Use
Response	I can operate the ATLAS application according to the standards	It is easy for me to operate the ATLAS application proficiently	I rarely experience confusion when using the ATLAS application.	The ATLAS application makes it easier to assess the fairness of the auditee's financial reports.
Strongly Agree	26.67%	13.33%	6.67%	26.67%
Agree	53.33%	46.67%	30.00%	56.67%
Neutral	20.00%	36.67%	40.00%	16.67%
Disagree	0.00%	3.33%	20.00%	0.00%
Strongly Disagree	0.00%	0.00%	3.33%	
Total	100.00%	100.00%	100.00%	100.00%

Table 2 shows the results for the question regarding the perception of "Ease of Use" in using the ATLAS application by public accountants. The majority of respondents stated "Agree" at a rate of 30.00% to 56.57%, followed by "Neutral" or "Undecided" responses ranging from 16.67% to 40.00%, then "Strongly Agree" at 6.67% to 26.67%, followed by "Disagree" responses ranging from 0.0% to 20.00%, and lastly, "Strongly Disagree" responses at 0.0% to 3.3%.

Table 3. Accountants' assessment of Perceived Usefulness

Response	**Perceived Usefulness**			
The ATLAS application can improve my performance in auditing financial statements.	The use of the ATLAS application enhances the quality of audit reports.	Using the ATLAS application enabled me to improve the effectiveness and efficiency of my performance.	Overall, the ATLAS application is useful for revealing the fairness of the auditee's financial statements.	
Strongly Agree	33.33%	50.00%	33.33%	43.33%
Agree	63.33%	40.00%	50.00%	43.33%
Neutral	3.33%	10.00%	16.67%	13.33%
Disagree	0.00%	0.00%	0.00%	0.00%
Strongly Disagree	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%

Table 3 presents a summary of the respondents' answers regarding the perceived usefulness of the ATLAS application. From the four statements, the majority of respondents selected "Agree," ranging from 40.0% to 63.33%, followed by "Strongly Agree," ranging from 33.3% to 50.0%, and "Neutral/Undecided," ranging from 3.33% to 16.67%. Meanwhile, no respondents selected "Disagree" or "Strongly Disagree." These results indicate that the respondents generally perceived the ATLAS application as useful.

Table 4. Accountants' assessment of Perceived Attitude

Response	**Perceived Attitude Toward**		
I feel that using ATLAS is enjoyable for me	I feel comfortable when using the ATLAS application	I do not feel bored when using the ATLAS application	
Strongly Agree	10.00%	13.33%	10.00%
Agree	73.33%	60.00%	50.00%
Neutral	16.67%	26.67%	36.67%
Disagree	0.00%	0.00%	3.33%
Strongly Disagree	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%

Table 4 presents the results of respondents' perceptions based on the "Attitude" factor toward using the ATLAS application. The summary of responses indicates that "Agree" and "Neutral" received the highest proportions, respectively. The "Agree" responses range from 50.0% to 73.3%, while "Neutral" responses ranged from 16.67% to 36.67%. This was followed by "Strongly Agree" responses ranging from 10.0% to 13.3%, and "Disagree" responses ranging from 0.0% to 3.33%. Meanwhile, no respondents selected "Strongly Disagree" (0%).

Table 5. Accountants' assessment of behavioral intention to use the ATLAS application

Response	Perceived Behavioral Intention to Use Information Technology Perceived Behavioral			
I attempted to use ATLAS to carry out the audit process.	I plan to use ATLAS in future studies.	I am interested in using ATLAS for the auditing process.	I will continue to use ATLAS in the future.	
Strongly Agree	26.67%	30.00%	30.00%	33.33%
Agree	53.33%	43.33%	56.67%	43.33%
Neutral	20.00%	23.33%	13.33%	20.00%
Disagree	0.00%	3.33%	0.00%	3.33%
Strongly Disagree	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%

Table 5 presents the results of respondents' answers regarding the "Behavioral Intention to Use" the ATLAS application in the audit process. It can be observed that the majority of respondents selected "Agree" (43.3%–56.67%), followed by "Strongly Agree" (26.67%–33.3%), "Neutral/Undecided" (13.33%–23.33%), and "Disagree" (0%–3.33%). Meanwhile, no respondents selected "Strongly Disagree" (0%).

Table 6. Accountants' assessment of "Actual Use"

Response	Perceived Actual Use (Acceptance of Information Technology)	
I have used ATLAS	I always use ATLAS	
Strongly Agree	33.33%	23.33%
Agree	46.67%	46.67%
Neutral	20.00%	23.33%
Disagree	0.00%	6.67%
Strongly Disagree	0.00%	0.00%
Total	100.00%	100.00%

Table 6 presents the results of respondents' answers regarding the "Actual Use" of the ATLAS application in the audit process. It can be observed that the majority of respondents selected "Agree" (46.67%), followed by "Strongly Agree" (23.33%–33.33%), "Neutral/Undecided" (20.00%–23.33%), and "Disagree" (0%–6.67%). Meanwhile, no respondents selected "Strongly Disagree" (0%).

Tables 2 through 6 present auditors' perceptions of various aspects of ATLAS usage, namely, Perceived Ease of Use, Perceived Usefulness, Attitude, Behavioral Intention, and Actual Use. The data indicate that most respondents selected "Agree" for almost all statements, suggesting that auditors generally perceive ATLAS as a useful and easy-to-use application.

Neutral responses were also reported by some respondents, indicating uncertainty or differences in the user experience. This may be attributed to variations in auditors' familiarity with technology or differing levels of adaptation across Public Accounting Firms (KAP). The implication of these findings is that positive perceptions of ease of use and usefulness encourage more consistent usage, supporting the research hypothesis that Perceived Ease of Use (PEU) and Perceived Usefulness (PU) contribute to the actual use of the application. Meanwhile, the presence of neutral responses indicates the need for further socialization, training, and support from PPPK to enhance the overall adoption of technology in Public Accounting Firms.

4.2 Classical Assumption Test

4.2.1 Multikolinieritas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,216	,894		,241	,811		
	X1	,892	,208	,698	4,295	,000	,580	1,725
	X2	,147	,222	,100	,662	,514	,674	1,485
	X3	-,388	,240	-,258	-1,616	,119	,603	1,660
	X4	,315	,178	,269	1,767	,089	,661	1,512

a. Dependent Variable: Y

Figure 1. Coeffients table

The results of the multicollinearity test are presented in the last two columns of the coefficients table in Figure 1 above.

The VIF values for the variables “Ease of Use,” “Usefulness,” “Attitude,” and “Intention” are 1.725, 1.485, 1.660, and 1.512, respectively, while their tolerance values are 0.580, 0.674, 0.603, and 0.661, respectively. Since none of the VIF values exceeded 10, it can be concluded that multicollinearity was not present among the independent variables. According to the classical assumption requirements for linear regression with OLS, a good regression model is one that is free from multicollinearity. Therefore, the model is free from multicollinearity.

4.2.2 Autocorrelation

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,785[a]	,617	,555	,49522	2,159

a. Predictors: (Constant), X4, X3, X2, X1

b. Dependent Variable: Y

Figure 2. The Durbin-Watson table (DW)

The data used to estimate the linear regression model were time-series data, which required a test to ensure that they were free from autocorrelation. The dL and dU values can be seen in the Durbin-Watson Table (DW) at a 5% significance level (α = 0.05) in Figure 2 .
Number of independent variables: k = 4
Sample size: n = 30

Figure 3. Autocorrelation

The Durbin–Watson Table shows that the of dL = 1.1426 and dU = 1.7386, allowing the determination of the criteria for the presence or absence of autocorrelation, as in Figure 3. The calculated Durbin–Watson (DW) value is 2.159, which is greater than 1.7386 and less than 2.2614, indicating that it falls within the region of no autocorrelation. Therefore, it can be concluded that there is no autocorrelation in the linear regression model.

4.2.3 Heteroskedasticity

A heteroskedasticity test was conducted Formula 3by creating a scatterplot showing the distribution between the residuals and predicted values of the standardized dependent variable. The results of the heteroskedasticity test can be observed in the scatterplot shown below:

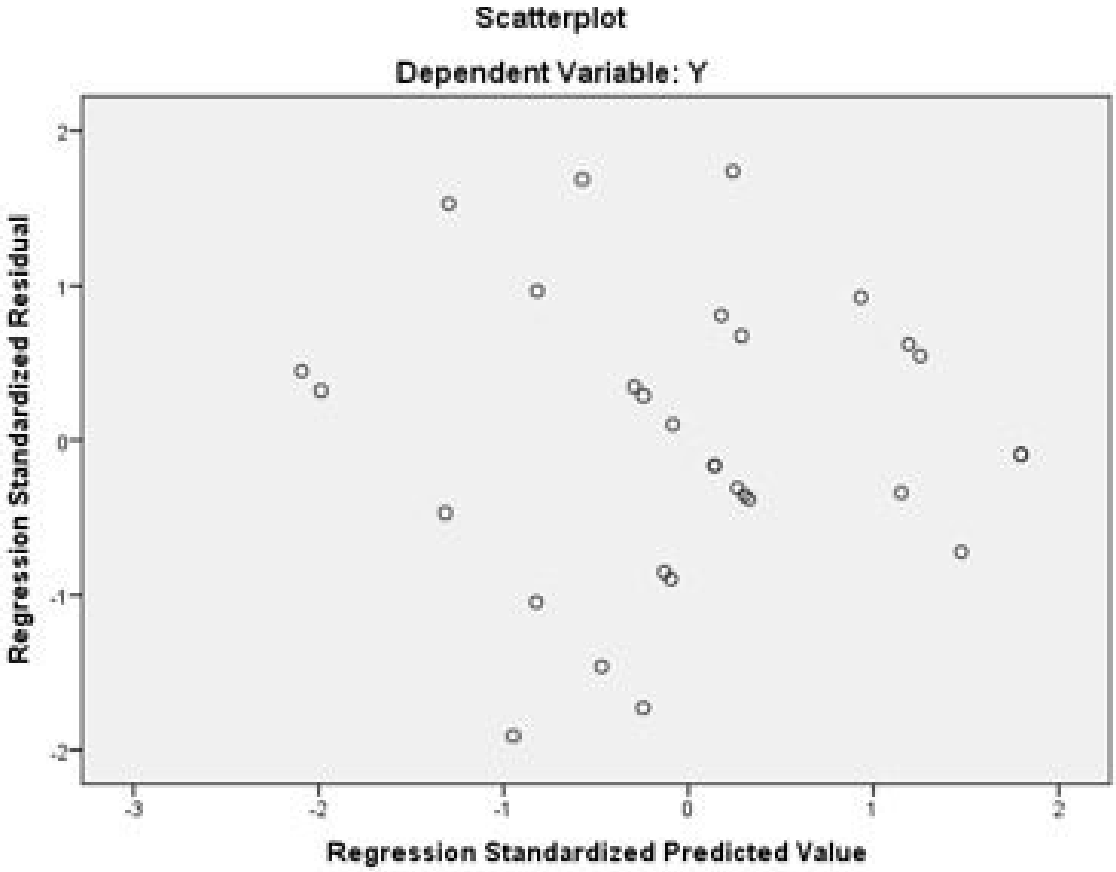

Figure 4. The scatterplot

From the Figure 4 above, it can be observed that the spread of points does not form any specific pattern, indicating that heteroscedasticity is not present. In other words, homoscedasticity was observed. The classical assumption regarding heteroskedasticity is met in this model, indicating that the model is free from heteroskedasticity.

4.2.4 Normality

The results of the normality test can be observed in the Normal P-P Plot shown below. The criterion for determining whether the residuals followed a normal distribution was based on the Normal P-P Plot.

If the points in the plot closely follow a straight line (diagonal), it indicates that the residuals are normally distributed. Conversely, if the points deviate from the line, it indicates that the residuals are not normally distributed.

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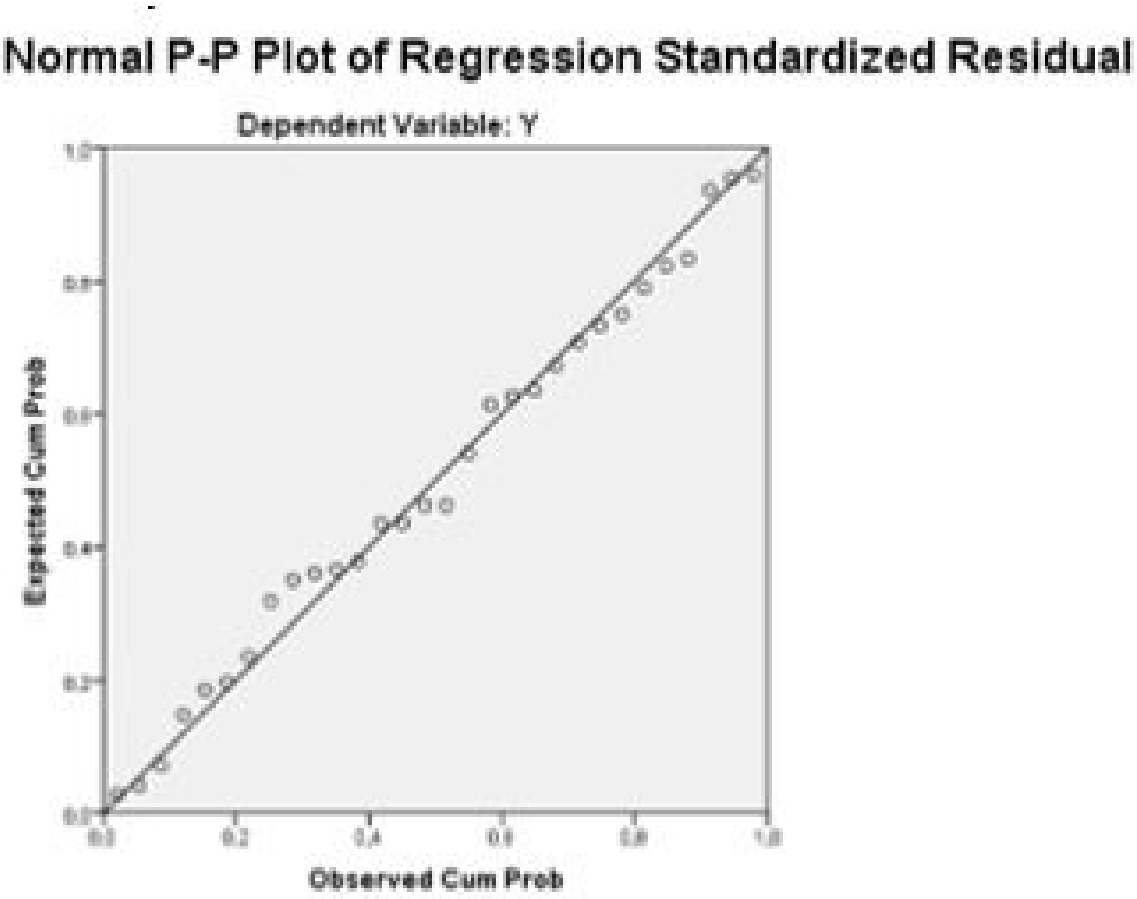

Figure 5. Normal P-P Plot

The spread of points in the **Normal P-P Plot** above (Figure 5) closely follows a straight line, indicating that the **residuals are normally distributed**.

4.3 Model Reliability Test (F Test)

4.3.1 Model Reliability Test (F Test)

In this study, a model feasibility test was conducted using both the F and t tests. The F-test assesses whether the model is suitable for explaining the dependent variable. A significant F value indicates that the regression model can effectively explain the variation in ATLAS usage, making it applicable for further analysis. This test is called the F-test because it follows the F distribution, and its criteria are similar to those used in One-Way Anova.

If the calculated p-value (prob. F) (from the SPSS output in the sig. column) is less than the error level (alpha) of 0.05 (the predetermined significance level), then it can be concluded that the estimated regression model is feasible. However, if the calculated p-value is greater than 0.05, the model is deemed infeasible.

The results of the F-test are presented Formula 4in the ANOVA Table below. The prob. The F value is shown in the last column (sig.).

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9,869	4	2,467	10,060	,000[b]
	Residual	6,131	25	,245		
	Total	16,000	29			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X3, X2, X1

Figure 6. ANOVA

The calculated probability value of F (sig.) in the table above (Figure 6) is 0.000, which is smaller than the significance level of 0.05. Therefore, it can be concluded that the estimated linear regression model is feasible and can be used to explain the effects of Ease of Use, Usefulness, Attitude, and Intention on the dependent variable, namely, the Actual Use of the ATLAS application.

4.3.2 Regression Coefficient Test (t-test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,216	,894		,241	,811		
	X1	,892	,208	,698	4,295	,000	,580	1,725
	X2	,147	,222	,100	,662	,514	,674	1,485
	X3	-,388	,240	-,258	-1,616	,119	,603	1,660
	X4	,315	,178	,269	1,767	,089	,661	1,512

a. Dependent Variable: Y

Figure 7. Regression coefficient test (t-test)

A t-test was used to evaluate the significance of each independent variable in influencing the dependent variable. A significant t-value indicates which variables have the strongest influence on ATLAS actual use. The results of the test can be seen in the **Coefficients Table**, as shown in the figure Figure 7 ABOVE:

The calculated probability value of t for the independent variable “Ease of Use” is 0.000, which is less than 0.05, indicating that the “Ease of Use” variable significantly affects the dependent variable, Actual Use, at the 5% alpha level. In other words, the ease of use of the ATLAS application by respondents significantly influenced the actual use (acceptance) of the ATLAS application. Therefore, Hypothesis 1, which states that the perception of ease of use of the ATLAS system positively and significantly affects the acceptance of the ATLAS application, is accepted.

Next, for the influence of the independent variable “Usefulness” on the dependent variable Actual Use, since the calculated p-value is 0.514, which is greater than 0.05, it can be concluded that the “Usefulness” variable does not significantly affect the dependent variable Actual Use (acceptance of the ATLAS application). Therefore, Hypothesis 2, which states that the perception of the usefulness of the ATLAS system positively and significantly affects the acceptance of the ATLAS application, is rejected.

Furthermore, for the influence of the independent variable “Attitude” on the dependent variable Actual Use, since the calculated p-value is 0.119, which is greater than 0.05, it can be concluded that

the “Attitude” variable does not significantly affect the dependent variable Actual Use (acceptance of the ATLAS application) at the 5% significance level. Hypothesis 3, which states that the perception of attitude toward using the ATLAS system positively and significantly affects the acceptance of the ATLAS application, was rejected.

Finally, for the influence of the independent variable “Intention” on the dependent variable Actual Use, since the calculated p-value is 0.089, which is greater than 0.05, it can be concluded that the “Intention” variable does not significantly affect the dependent variable Actual Use (acceptance of the ATLAS application) at the 5% alpha level. Hypothesis 4, which states that the behavioral intention to use the ATLAS system positively and significantly affects the acceptance of the ATLAS application, was rejected.

4.3.3 Coefficient of Determination

The coefficient of determination explainFormula 5s the variation in the influence of independent variables on the dependent variable. In other words, it represents the proportion of the influence that all independent variables have on the dependent variable. The value of the coefficient of determination can be measured by R-Square or Adjusted R-Square. R-squared is used when there is only one independent variable (commonly referred to as Simple Linear Regression), while adjusted R-squared is used when there is more than one independent variable.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,785[a]	,617	,555	,49522	2,159

a. Predictors: (Constant), X4, X3, X2, X1

b. Dependent Variable: Y

Figure 8. R-Square

Based on the R-squared (Figure 8) value of 0.555, the proportion of influence of the variables Ease of Use, Usefulness, Attitude, and Intention on the Actual Use variable was 55.5%. This means that respondents' **ease of use, perceived usefulness, attitude,** and **intention** contributed **55.5%** to the **actual use** (acceptance of the ATLAS application). The remaining **44.5%** (100% – 55.5%) was influenced by other variables not included in the linear regression model.

4.4 Model Interpretation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,216	,894		,241	,811		
	X1	,892	,208	,698	4,295	,000	,580	1,725
	X2	,147	,222	,100	,662	,514	,674	1,485
	X3	-,388	,240	-,258	-1,616	,119	,603	1,660
	X4	,315	,178	,269	1,767	,089	,661	1,512

a. Dependent Variable: Y

Figure 9. Regression coefficient

The regression coefficient Figure 9 for the variable “Ease of Use” is 0.892, for “Usefulness” is 0.147, for “Attitude” is −0.388, and for “Intention” it is 0.315. The regression coefficient for “Ease of Use” is positive, meaning that when the level of ease in using the ATLAS application increases, the level of Actual Use of the ATLAS application will also increase, and vice versa. An increase of

one unit in Ease of Use will increase the Actual Use of the ATLAS application by 0.892, and vice versa.

The regression coefficient for "Usefulness" was also positive, meaning that when the perceived usefulness of the ATLAS application increased, the level of Actual Use also increased, and vice versa. An increase of one unit in Usefulness will increase the Actual Use of the ATLAS application by 0.147, and vice versa. The regression coefficient for "Attitude" is negative, meaning that when the level of attitude toward the ATLAS application increases, the level of Actual Use decreases, and vice versa. An increase of one unit in attitude decreased the Actual Use of the ATLAS application by 0.388, and vice versa.

The regression coefficient for "Intention" is positive, meaning that when the level of intention to use the ATLAS application increases, the level of Actual Use will also increase, and vice versa. An increase of one unit in intention will increase the Actual Use of the ATLAS application by 0.315, and vice versa. Based on the Coefficients Table, the regression equation is as follows :

$$Y = 0,216 + 0,892X1 + 0,147X2 - 0,388X3 + 0,315X4 + \mathcal{E} \quad (2)$$

4.5 Discussion

4.5.1 The Effect of Perceived "Ease of Use" on the "Actual Use" of the ATLAS Application

The analysis using SPSS shows that the p-value is 0.000, which is smaller than 0.05, indicating that the perceived ease of use significantly affects the actual use of ATLAS by auditors in Public Accounting Firms (KAP) in Lampung Province. This finding aligns with the research by Paramita and Ariyanto (2023), which also found a significant influence of perceived ease of use on the usage of ATLAS. The difference in context explains the variation in the findings: this research emphasizes the conditions of auditors in Lampung with varying levels of technological readiness and experience, while (Erwinsyah, Ningsih, & Anjelita, 2023)found no significant effect due to a more homogeneous sample. This explanation highlights that the perceived ease of use remains a primary factor in driving the adoption and use of ATLAS, while also providing insight into the differences across various KAPs.

4.5.2 The Effect of Perceived "Usefulness" on the Level of "Actual Use" of the ATLAS Application

Based on the SPSS analysis, the significance value of Perceived Usefulness (PU) was 0.514, which was greater than 0.05. This indicates that perceived usefulness does not significantly influence the actual use of ATLAS among auditors in Public Accounting Firms (KAPs) in Lampung Province. This finding suggests that although auditors recognize the potential benefits of ATLAS, such as improving audit documentation quality and supporting standardized audit working papers, these perceptions are not sufficient to directly determine their actual usage behavior.

From the perspective of the Technology Acceptance Model (TAM), perceived usefulness is expected to influence technology adoption because users tend to use systems that provide performance benefits (Davis, 1989). However, in the ATLAS adoption context, an insignificant relationship may occur because ATLAS implementation is closely related to professional audit requirements and organizational procedures rather than individual preferences. Auditors may continue using ATLAS because of regulatory expectations and professional standards, even when they do not perceive substantial additional benefits compared with previous audit documentation methods.

Furthermore, the effectiveness of technology adoption depends not only on perceived benefits but also on users' technological experience, training, and organizational support. Previous research indicates that perceived usefulness may have different effects depending on the implementation environment and user characteristics (Turner et al., 2010) ; (Asqolani & Priyono, 2025) . Therefore, the findings of this study suggest that the perception of usefulness alone is not the primary determinant of ATLAS usage among auditors in Lampung. Instead, practical factors such as ease of operation, familiarity with the

system, and organizational encouragement may play a stronger role in determining actual usage behaviors.

This finding is consistent with that of Paramita and Ariyanto (2023) who found that perceived usefulness did not significantly influence ATLAS usage among auditors. However, this finding differs from that of , who reported that perceived usefulness significantly affected the acceptance of accounting software. This difference may be explained by variations in technology characteristics, user environments, and the mandatory nature of audit applications.

4.5.3 The Effect of "Attitude" on the Level of "Actual Use" of the ATLAS Application
The statistical analysis shows that Attitude Toward Using has a significance value of 0.119, which exceeds the 0.05 significance level. Therefore, attitude does not significantly influence the actual use of ATLAS by auditors in KAPs in Lampung Province. According to TAM, attitude represents users' positive or negative evaluation of technology, which theoretically affects their intention and subsequent usage behavior (Davis, 1989) . However, the insignificant result indicates that auditors' feelings or evaluations of ATLAS may not directly determine whether they use the application. This may be because ATLAS adoption is not entirely voluntary but is associated with standardized audit procedures and institutional expectations.

In mandatory technology environments, users may continue using a system regardless of their personal attitudes because usage is driven by organizational requirements rather than individual preferences. Previous studies have shown that the relationship between attitude and actual usage can weaken when technology implementation is influenced by external factors such as organizational policy, regulation, and professional obligations(Turner, Kitchenham, Brereton, Charters, & Budgen, 2010).

In the context of ATLAS, auditors may perceive the application positively but still experience practical challenges, such as adjusting to digital workflows, differences in previous audit practices, or limited training opportunities. Therefore, positive attitudes alone may not be sufficient to increase actual usage unless supported by adequate organizational resources and technical assistance. This finding differs from those ofGeasela, Hartono, Sesilia, Winarto, and Pratiwi (2022) and Salloum, Al-Emran, and Shaalan (2019) , who found that attitudes significantly influenced technology acceptance in other information system contexts. This difference highlights the fact that the influence of attitude depends strongly on the adoption environment and whether technology usage is voluntary or required.

4.5.4 The Effect of "Intention" on the Level of "Actual Use" of the ATLAS Application.
The results show that the Behavioral Intention has a significance value of 0.089, which is higher than 0.05. Therefore, behavioral intention does not significantly influence actual ATLAS usage by auditors in Lampung Province. According to TAM, behavioral intention is expected to be a direct predictor of actual system usage because users who intend to use technology are more likely to engage in usage behavior (Davis, 1989) . However, the insignificant relationship found in this study indicates the existence of an intention–behavior gap, where auditors' willingness to use ATLAS does not automatically translate into its actual utilization.

This phenomenon can be explained by the contextual factors in audit technology adoption. Although auditors may express willingness to use ATLAS, actual usage can be influenced by other conditions, such as the availability of organizational support, required audit procedures, workload, technical competence, and system familiarity. (Turner, Kitchenham, Brereton, Charters, & Budgen, 2010) emphasized that behavioral intention does not always lead to actual behavior when external factors intervene in the process.

Furthermore, ATLAS represents a professional audit application whose use is influenced by institutional requirements. Therefore, actual usage may depend more strongly on operational factors, particularly whether auditors perceive the system as easy to integrate into their audit workflows. This explanation is consistent with the current finding that Perceived Ease of Use significantly influences

Actual Use, indicating that practical usability is a stronger determinant of ATLAS adoption than intention alone.

This finding is consistent with research showing that intention–usage relationships may vary across technological contexts Turner et al., 2010 Asqolani, & Priyono, 2025 . Therefore, improving ATLAS adoption requires not only increasing auditors' intention but also ensuring continuous technical support, training, and system usability improvements.

5. Conclusions

5.1 Conclusion

This study provides empirical evidence regarding the factors influencing auditors' acceptance of the Audit Tool and Linked Archive System (ATLAS) using the Technology Acceptance Model (TAM) framework. The findings indicate that Perceived Ease of Use (PEU) significantly and positively influences the Actual Use of ATLAS among public accountants in Public Accounting Firms (KAPs) in Lampung Province. This finding demonstrates that usability and operational simplicity are critical factors in encouraging auditors to integrate ATLAS into their audit work. As audit processes involve complex documentation and compliance requirements, an application perceived as easy to operate can reduce user resistance and facilitate continuous utilization.

In contrast, Perceived Usefulness, Attitude Toward Using, and Behavioral Intention did not significantly influence the Actual Use of ATLAS. These findings provide important theoretical insights into the application of TAM in a professional and semi-mandatory technology environment. Unlike voluntary technology adoption, ATLAS usage is influenced by audit procedures, professional standards, and organizational expectations. Therefore, positive perceptions of usefulness, attitude, or intention may not always directly translate into actual usage behavior. This study extends previous TAM research by demonstrating that usability factors may have a stronger influence than motivational perceptions on the adoption of digital audit systems.

Theoretically, this study contributes to the technology acceptance literature by expanding the application of TAM in the context of audit technology adoption, particularly ATLAS, an electronic audit working paper system in Indonesia. The findings highlight the importance of considering organizational and contextual characteristics when applying TAM, because technology adoption behavior may differ between voluntary consumer technologies and professional systems implemented within regulated environments.

Practically, this study provides implications for audit regulators, particularly the Center for Financial Professional Development (PPPK) and the Indonesian Institute of Public Accountants (IAPI), to improve ATLAS implementation strategies. Because ease of use is identified as the strongest determinant of actual usage, efforts to enhance adoption should prioritize improving system usability, providing continuous technical training, and developing user support mechanisms. These initiatives can help auditors adapt to digital audit processes and maximize the benefits of ATLAS use.

For Public Accounting Firms, the findings emphasize that successful ATLAS adoption requires more than simply providing access to the system. Organizations should support auditors through adequate training, technological assistance, and internal policies that encourage effective utilization of AI tools. By strengthening these factors, ATLAS has the potential to improve audit documentation quality, standardize working paper preparation, increase audit efficiency, and support higher audit quality in the country.

5.2 Research Limitations

This study is limited to auditors working in KAPs registered in Lampung Province and does not represent all Indonesian auditors.

5.3 Suggestions and Directions for Future Research

For future research, it is recommended to expand the sample to include auditors registered in KAPs across Indonesia to provide a more representative and comprehensive view.

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Author Contributions
ER contributed to the conceptualization, study design, data collection, data analysis, manuscript drafting, and revision process. UK contributed to the conceptualization, study design, manuscript preparation, and final approval of the manuscript. UNA was responsible for data collection, data analysis, manuscript revision, and supervision throughout the research process. DD contributed to the data analysis, manuscript drafting, and final approval of the manuscript. RR contributed to the data collection, research supervision, and manuscript revision. All authors participated in the research process and approved the final manuscript. Each author participated in various stages of the research process, ensuring that their individual contributions were aligned with their expertise and responsibilities throughout the study.

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