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Implementation Of Public Accountant Professional Standards (SPAP) Through Excel-Based Atlas Audit Application At Public Accounting Firms

Hanna Nurul Fadilah[1], Bambang Setyobudi Irianto[2], Siti Maghfiroh[3]
Faculty of Economics and Business, Jenderal Soedirman University
Corresponding Author: hanna.fadilah@mhs.unsoed.ac.id

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ABSTRACT

The rapid development of digitalization in the era of technology and information has brought changes in the implementation of audit procedures in Public Accounting Firms. The application of audit technology is not only aimed at improving the efficiency of auditors' work, but also to ensure compliance with the Public Accounting Professional Standards (SPAP). This study aims to analyze the implementation of SPAP through the use of Excel-based ATLAS audit applications in the financial statement audit process. The research method used is qualitative descriptive with data collection techniques in the form of theoretical studies, field observations, and analysis of audit working paper documentation. The results of the study show that the ATLAS application not only makes it easier for auditors to compile and document audit working papers, but also helps ensure that each stage of the audit is in accordance with the applicable SPAP provisions in Indonesia. The use of ATLAS not only improves the efficiency and accuracy of the audit process, but also supports the improvement of the overall quality of audit results. Thus, it can be concluded that the Excel-based ATLAS audit application plays an important role as a supporting tool in the implementation of SPAP and in improving the quality of auditing financial statements at Public Accounting Firms.

Keywords: SPAP, ATLAS, Audit, Public Accounting Firm

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INTRODUCTION

The implementation of the Public Accountant Professional Standards (SPAP) has an important role in maintaining the quality and independence of audits conducted by auditors at Public Accounting Firms. SPAP is a guideline for auditors in carrying out all stages of audit, starting from planning, implementing audit procedures, to preparing audit reports. Compliance with SPAP is required so that the resulting audits are of adequate quality and can be trusted by financial statement users (IAPI, 2011). Therefore, a consistent implementation of SPAP is very necessary to ensure that audits are carried out in accordance with the principles of professionalism and applicable standards.

In addition to functioning as a technical guideline, the Public Accountant Professional Standards (SPAP) also play a role in maintaining public trust in the public accountant profession. Audited financial statements are the basis for decision-making for various parties, such as investors, creditors, and regulators. Therefore, auditors are required to conduct an objective, independent, and in accordance with applicable professional standards so that the audit results can provide adequate confidence for users of financial statements.

In practice, the manual implementation of SPAP still faces various challenges in Public Accounting Firms. The process of manually drafting and documenting audit working papers takes a relatively long time and has the potential to lead to documentation inconsistencies and the risk of recording errors. Audit documents that are not systematically compiled can make it difficult for

auditors to prove that audit procedures have been carried out in accordance with applicable audit standards.

Digital transformation in the audit field is also in line with regulatory developments and increasingly stringent supervisory demands. Auditors are not only required to produce quality audit reports, but must also be able to show evidence of adequate audit implementation through audit documents. With a structured audit application, auditors can more easily ensure that the entire audit process has been carried out in accordance with the provisions of SPAP.

Along with the development of audit technology, the use of information technology has begun to be applied to support the implementation of audits. The Indonesian Institute of Public Accountants (IAPI) in collaboration with the Center for Financial Professional Development (PPPK) developed the Audit Tool and Linked Archive System (ATLAS) application as a means of supporting the implementation of technology-based audits. Excel-based ATLAS is designed to assist auditors in compiling audit documents in a structured manner in accordance with the audit stages and SPAP provisions applicable in Indonesia.

The use of audit applications in the preparation of audit working papers has an important role because audit workpapers are evidence of audit implementation and are the basis for auditors to draw conclusions and provide audit opinions. A well-prepared audit working paper reflects that the audit has been conducted in accordance with the standards of the public accountant profession. Therefore, the use of Excel-based ATLAS applications is expected to support the consistent implementation of SPAP in audit practices at Public Accounting Firms.

Based on this description, it is important to examine how to implement SPAP through the use of Excel-based ATLAS audit applications in Public Accounting Firms and the extent to which ATLAS applications can assist auditors in fulfilling the provisions of SPAP in each stage of financial statement auditing. This paper aims to analyze the application of SPAP through the use of Excel-based ATLAS and explain the role of ATLAS in increasing audit effectiveness and compliance with applicable standards. This paper is expected to provide benefits both theoretically and practically. Theoretically, this paper is expected to contribute to the development of audit science, especially related to the application of technology-based audit standards. Practically, this paper is expected to be a reference for auditors and Public Accounting Firms in optimizing the ATLAS application as a tool to support the implementation of audits in accordance with the Public Accountant Professional Standards.

METHOD

This research was conducted on one of the Public Accounting Firms in Banyumas that has implemented the *Excel-based Audit Tool and Linked Archive System* (ATLAS) application in the implementation of audits. The main focus of this study is to analyze the implementation of the Public Accountant Professional Standards (SPAP) through the use of Excel-based ATLAS audit applications in the financial statement audit process.

The type of research used is qualitative research with a descriptive approach. This approach was chosen to provide an in-depth overview of the practice of implementing SPAP supported by the ATLAS application in audit activities at Public Accounting Firms. The data used in this study came from primary data and secondary data. Primary data was obtained through direct observation of the audit process and the use of the ATLAS application, as well as interviews with auditors involved in the implementation of the audit. Secondary data was obtained through documentation studies in the form of audit working papers, guidelines for the use of ATLAS, and related standards and regulations, especially the Public Accountant Professional Standards (SPAP).

FINDING AND DISCUSSION

This research uses a descriptive qualitative approach with the aim of in-depth thrilling the implementation of the Public Accountant Professional Standards (SPAP) through the use of applications *Audit Tools and Linked Archive Systems* (ATLAS) based on Excel at a Public Accounting Firm. This approach was chosen because the research focuses on the process, practice, and meaning of applying audit standards in financial statement auditing activities. Data was obtained through

direct observation of the use of ATLAS, interviews with auditors involved in the implementation of audits, and analysis of documentation in the form of audit working papers produced through the ATLAS application. The results and discussions are prepared by associating field findings with the provisions of the Audit Standards (SA) applicable in SPAP (PPPK, 2019).

Based on the observations, it is known that ATLAS is used as the main tool in documenting all stages of financial statement audits. The structure of ATLAS which is divided into pre-engagement stages, risk assessment, risk response, audit completion and reporting, and management of supporting documents shows compatibility with the audit flow as stipulated in the Audit Standards. Auditors use ATLAS as an integrated work guide, so that each stage of the audit can be carried out and documented systematically. These findings show that ATLAS functions as a supporting tool in the implementation of SPAP at the audit operational level.

In the pre-engagement and audit planning stages, ATLAS is used by auditors to document client onboarding and sustainability processes, audit assignments, and auditor independence fulfillment. Based on the results of the interview, the auditor stated that documentation at this early stage is an important basis in ensuring that audit involvement is carried out in accordance with applicable professional and ethical principles.

This is in line with the provisions of SA 220 on audit quality control which regulates the responsibility of auditors in ensuring that audit attachments are accepted and carried out appropriately. Pre-engagement documentation at ATLAS helps auditors to demonstrate that the client onboarding process has been carried out systematically and in accordance with standards.

In addition, ATLAS is used to document audit planning that includes resource allocation, audit scheduling, and audit strategy development. The auditor records the audit plan in the format of the available working paper, so that the plan can be traced and re-evaluated at a later stage. These findings reflect the implementation of SA 300 on financial statement audit planning, which emphasizes the importance of adequate planning to ensure audits are conducted effectively. Based on the analysis of the documentation, the audit planning documented in ATLAS provides a clear picture of the scope of the audit and the audit approach used.

At the risk assessment stage, ATLAS is used to document the determination of materiality, understanding of entities and their environment, and identification and risk assessment of materially incorrect presentation. The auditor records the results of the initial analysis, including an understanding of the entity's operational activities, internal control systems and external factors affecting the entity. This process is in accordance with the provisions of SA 315 which requires the auditor to obtain understand entities and their environments as a basis for identifying audit risks. Based on the observations, the ATLAS structure assists auditors in compiling documentation of entity understanding in a sequential and organized manner.

The risk assessment conducted by the auditor is then documented in ATLAS by associating the identified risks with relevant financial statements and statements. The auditor notes the inherent risks, control risks, and the risk of material misrepresentation in a structured manner. Based on the results of the interview, the auditor said that the use of ATLAS helps in maintaining the consistency of risk assessment in ATLAS to support the design of audit procedures in accordance with the level of risk that has been set, so that the audit process can be directed to areas with higher risks.

The risk response stage in ATLAS includes the application of audit procedures in response to the risks that have been assessed. The auditor documents the control testing and substantive testing in accordance with the audit program that has been prepared. Based on the results of the documentation analysis, each audit procedure is recorded in detail, including the purpose of the procedure, the steps taken, and the results obtained. This documentation reflects the application of SA 330 to auditors' responses to the risks assessed. The auditor stated that the paperwork format in ATLAS helps ensure that audit procedures are carried out according to plan and adequately documented.

In the implementation of audit procedures, auditors also document audit evidence obtained, such as supporting documents, confirmation results, reconciliation, and other test results. This process is in accordance with the provisions of SA 500 on audit evidence, which emphasizes the importance of obtaining adequate and appropriate audit evidence. Based on the research findings,

ATLAS assists auditors in managing and storing audit evidence systematically, so that audit evidence can be easily tracked during the evaluation and audit review process.

At the stage of evaluating audit results, auditors use ATLAS to record audit findings and evaluate their impact on financial statements. The auditor documents the misrepresentations found as well as the professional considerations used in assessing the materiality of misrepresentations. This process reflects the implementation of SA 450 on the evaluation of misrepresentations found during audits. Based on the results of the interview, the auditor said that the documentation of the evaluation of misrepresentations in ATLAS helps in compiling audit conclusions in a more structured and transparent manner.

The stages of audit completion and reporting at ATLAS include the preparation of audit conclusions, evaluation of the adequacy of audit evidence, and the preparation of audit reports. The auditor summarizes the audit results and draws conclusions about the fairness of the financial statements based on the audit evidence that has been obtained. This documentation supports the implementation of SA 700 on the formulation of opinions and reporting of financial statements. Based on the observations, ATLAS makes it easier for auditors to ensure that audit conclusions are supported by adequate and consistent documentation of working papers (Institut Akuntan Publik Indonesia, 2021)

In addition, ATLAS also supports the audit review process and audit quality control. Systematically structured audit documents facilitate *Reviewers* in reviewing the implementation of the audit and ensuring that the audit has been carried out in accordance with the provisions of SPAP. These findings are in line with the provisions of SA 220 which emphasizes the importance of quality control in auditing financial statements. Based on the results of the interview, the auditor stated that the use of ATLAS simplifies the internal review process and improves the regularity of audit documentation.

Overall, the results of the study show that the use of Excel-based ATLAS applications supports the implementation of Public Accountant Professional Standards (SPAP) in audit practices at Public Accounting Firms. ATLAS assists auditors in documenting each stage of the audit systematically and in accordance with the provisions of the Audit Standards. The findings of this study show that the use of ATLAS contributes to the regularity of the audit process, the consistency of audit document documentation, and auditors' compliance with applicable professional standards.

Using a descriptive qualitative approach, this study provides an overview of how SPAP is implemented through the application of ATLAS in daily audit practices. The results and discussion show that ATLAS plays a relevant supporting role in helping auditors audit financial statements in accordance with the Audit Standards. Therefore, the use of Excel-based ATLAS can be seen as part of the Public Accounting Firm's efforts to improve the quality of audit implementation and maintain compliance with the Public Accountant Professional Standards.



Image 1. Content ATLAS

CONCLUSIONS

Based on the results of the research and discussions that have been conducted, it can be concluded that the implementation of the Public Accountant Professional Standards (SPAP) through the use of Excel-based Audit Tool and Linked Archive System (ATLAS) applications has been carried out systematically at Public Accounting Firms. The ATLAS application is used as

a supporting tool in documenting all stages of financial statement audits in accordance with the audit flow regulated in the Audit Standards (SA), starting from the pre-engagement stage, audit planning, risk assessment, risk response, to audit completion and reporting.

The results of the study show that the use of ATLAS helps auditors in compiling and managing audit working papers in a well-structured and well-documented manner. The structure of ATLAS that is aligned with the audit stages makes it easier for auditors to implement the provisions of the Audit Standards, especially related to audit planning, risk assessment of material mispresentation, implementation of audit procedures, collection of audit evidence, and preparation of audit conclusions. The audit working paper documentation produced through ATLAS reflects the auditor's compliance with the applicable SPAP provisions in Indonesia.

In addition, the use of Excel-based ATLAS supports the regularity and consistency of audit documentation, thus facilitating the process of evaluation, audit review, and audit quality control at Public Accounting Firms. Systematic documentation assists the auditor in ensuring that any planned audit procedures have been implemented and supported by adequate audit evidence. This contributes to improving the quality of the implementation of audits of financial statements.

Thus, it can be concluded that the Excel-based ATLAS audit application acts as a supporting tool in the implementation of the Public Accountant Professional Standards (SPAP) at Public Accounting Firms. The use of ATLAS supports auditors in auditing financial statements in accordance with applicable Audit Standards and maintaining the quality and accountability of the audit process.

However, this research has limitations because it is only conducted on one Public Accounting Firm. Therefore, the results of this study cannot be generalized to all Indonesian Public Accounting Firms. This research is further expected to be conducted on more Public Accounting Firms with different characteristics and use a more diverse research approach to obtain more comprehensive results.

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