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Implementation of The Atlas Application, Code of Ethics, Work Experience: Its Influence on Audit Quality

Penerapan Aplikasi Atlas, Penerapan Kode Etik, Pengalaman Kerja: Pengaruhnya Terhadap Kualitas Audit

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Abstract - This study aims to analyses the partial and simultaneous effects of the ATLAS application, code of ethics, and work experience on audit quality in Public Accounting Firms registered with IAPI. The sample was selected using a purposive sampling method, resulting in 25 firms for the 2023 period. Data were analyses using the Partial Least Squares (PLS) method, an alternative to Structural Equation Modelling (SEM), with the aid of Excel and Smart-PLS 4 software. The novelty of this research lies in the larger sample size compared to previous studies and the inclusion of the ATLAS application as a tested variable. The findings show that the ATLAS application, code of ethics, and work experience each have a significant effect on audit quality when analyses individually, and also exhibit a joint influence when analyses simultaneously. The ATLAS application supports auditors in performing their tasks in a more structured and efficient manner. A strong code of ethics is essential for maintaining auditor professionalism and ensuring client trust. Additionally, work experience contributes significantly to audit quality, as more experienced auditors tend to demonstrate higher levels of accuracy, judgment, and competence. These results provide practical implications for improving audit quality through technological adoption, ethical standards, and continuous professional development.

Keywords: ATLAS Application, Audit Quality, Code of Ethics, Work experience.

Abstrak *- Penelitian ini bertujuan untuk menganalisis pengaruh penerapan aplikasi ATLAS, kode etik, dan pengalaman kerja secara parsial dan simultan terhadap kualitas audit pada kantor akuntan publik yang terdaftar di IAPI. Sampel ditentukan dengan menggunakan metode purposive sampling. Populasi pada penelitian ini adalah kantor akuntan publik yang terdaftar di IAPI periode 2023.Metode pemilihan sampel berdasarkan purposive dan diperoleh 25 kantor akuntan publik sebagai sampel. Teknik analisis data menggunakan metode Partial Least Square (PLS) yang merupakan alternatif dari Structural Equation Model (SEM) dengan aplikasi SmartPLS 4. Data pada penelitian ini diolah menggunakan perangkat lunak program excel dan smart PLS. Hal ini merupakan keterbaruan dalam penelitian ini, selain keterbaruan lainnya yaitu menggunakan sampel yang lebih banyak dibandingkan dengan penelitian sbelumnya Berdasarkan hasil analisis secara parsial, disimpulkan bahwa hasil penelitian secara simultan menunjukan bahwa penerapan aplikasi ATLAS, kode etik dan pengalaman kerja terhadap kualitas audit berpengaruh secara bersama-sama terhadap kualitas audit.Hasil penelitian ini berimpilkasi kepada penggunaan aplikasi ATLAS untuk memudahkan pekerjaan lebih terstruktur dan efisien. Selanjutnya kode etik bagi auditor sangat dibutuhkan untuk menjaga profesionalisme seorang auditor agar dapat dipercaya oleh klien. Dan terakhir pengalaman kerja sangat penting bagi auditor karena semakin lama seorang auditor berkerja semakin baik juga kualitas audit yang dihasilkan.*

Kata Kunci*: Aplikasi ATLAS, Kualitas AuditKode Etik, Pengalaman Kerja.*

INTRODUCTION

In Law of the Republic of Indonesia Number 5 of 2011 concerning Public Accountants, it states that "A Public Accountant is a person who has obtained a license to provide services as regulated in this law". The law also explains that public accountants provide insurance services, which include audit services for historical financial information, review services for historical financial information, and other insurance services. In addition to insurance services, public accountants can also provide other services related to accounting, finance, and management by the provisions of laws and regulations. From the Public Accountant profession, the public expects a free and impartial assessment of the information presented by company management in the financial statements (IAPI, 2023).

The Public Accountant profession is where Auditors are highly demanded to be able to produce the right quality of audit results such as in providing opinions that are required to be able to fulfill their duties as auditors and can produce the right quality of audits, making it a reason for auditors to do their jobs correctly and accurately. While audit quality is also a factor in business failure, if the auditor is wrong and/or fails to provide audit results. Therefore, audit quality is very useful for assessing management, finding and preventing fraudulent actions by certain parties, so that it can hinder business continuity (Evia et al., 2022).

Audit quality is a very important part of presenting audit reports to reduce the misalignment of information between managers and shareholders. Audit quality is also one of the services that is difficult to measure objectively, and there is no definite definition of audit quality (Suhendri & Karina, 2021). Therefore, a third party (Public Accountant) is needed who can assure investors and creditors that the financial statements presented by management can be trusted.

The development of the digital era has forced all aspects of life to adapt. This development reflects changes in human civilization in conveying and receiving information. The advancement of information technology certainly has an impact on various lines, including both groups, business entities, and other organizations that are inseparable from the need for information technology. Audit quality is considered not only to be influenced by the Application of Technology or e-audit. However, competence and independence also play an important role in producing quality audits (Qurba, 2020). As happened in 2019, Public Accounting Firm (hereinafter abbreviated as KAP) KAP Purwanto, Sungkoro, and Surja (Member of Ernst and Young Global Limited/EY) were proven to have violated the Capital Market Law and the code of ethics of the public accountant profession in the case of inflating the income of the financial report of PT Hanson International Tbk for the 2016 period and the sanctions given were that the relevant Registered Certificate (STTD) was frozen for 1 full year. Not only KAP Purwanto, Sungkoro, and Surja, the Ministry of Finance through the Financial Profession Development Center (P2PK) also imposed sanctions in the form of a license freeze for 12 months on Public Accountants (AP) Kasner Sirumpea and KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan who were responsible for the 2018 annual financial report of PT Garuda Indonesia Tbk. The sanctions were given due to errors in the annual financial report related to the cooperation agreement for the provision of connectivity services with PT Mahata Aero Teknologi (CNBC Indonesia, 2019). To reduce the occurrence of violations as previously occurred, IAPI updated the Code of Ethics and Audit Standards by current developments. IAPI, in collaboration with the Center for Financial Professional Development (PPPK), developed the ATLAS (Audit Tool Linked and Archive System) software application, an application that supports auditors in carrying out audits. One of them is to reduce the risks that occur when conducting audits or when creating working papers and to increase audit quality (Setiawan et al., 2022). Previous research relevant to the implementation of the ATLAS application was conducted by Damayanti & Hastuti (2022) in 2022 using a sample of public accounting firms in the Semarang area, stating that there is a positive relationship between the implementation of the ATLAS application and audit quality. Likewise, research by Qurba (2020) using a sample of public accounting firms in the city of Bandung and Satria Wardhana (2019) using a sample of public accounting firms in the Malang city area concluded the same thing. A different thing was shown by Setiawan et al. (2022) using a sample of public accounting offices in the Semarang city area, concluding that the implementation of the ATLAS application did not affect audit quality. The influence of an auditor's code of ethics is an important thing and needs to be considered. The low independence attitude possessed by the auditor will affect the auditor in implementing the code of ethics of the public accounting profession that which can reduce the quality of the audit produced. According to research by Valen Sudarno (2018), the conformity of audit implementation with professional standards and codes of ethics is important because auditors are often faced with ethical dilemmas involving choices with conflicting values. To face this dilemma, auditors must adhere to their commitment to the code of ethics and professional ethics. Previous research relevant to the code of ethics was conducted by Yulianti et al. (2022) using a sample of public accounting firms registered with IAPI in 2021, stating that there is a positive relationship between the code of ethics and audit quality. Likewise, Kadek Listawan et al. (2021) used a sample of public accounting firms in Bali, Suhendri & Karina (2021) who used a sample of public accounting firms in South Jakarta, Valen (2018) used a

sample of public accounting firms in Jakarta, Juhara (2017) who used a sample of public accounting firms in Bandung, and Tresnawaty & Ginting (2017) who used a sample of public accounting firms in South Jakarta, concluded the same thing. Different things are shown by research by Dewi et al. (2023) using a sample of auditors working at the Banten City Inspectorate and research by Ardillah & Chandra (2022) using a sample of public accounting firms in Tangerang City, concluding that the code of ethics does not affect audit quality. The influence of work experience in an audit process is one of the important things that auditors need to know. According to research by Setyana et al. (2021), auditor work experience is an important factor for an auditor to have. Auditors who audit financial statements are expected to have sufficient experience to meet the qualifications as an auditor and have knowledge of their client's business industry. Previous research relevant to work experience was conducted by Evia et al. (2022) with a sample of public accounting firms in Semarang City, stating that there is a positive relationship between work experience and audit quality. Likewise, research by Musyassaroh (2019) using a sample of public accounting firms in Central Jakarta and Adisti & Setyohadi (2019) using a sample of public accounting firms in the Jakarta area concluded the same thing. A different thing was shown by research by Setyana et al. (2021) using a sample of public accounting firms in Surabaya City, concluding that work experience did not affect audit quality. Likewise, research by Napitupulu et al. (2021) with a sample of public accounting firms in Central Jakarta and Fietoria & Manalu (2016) with a sample of public accounting firms in Bandung City concluded the same thing. Based on the description of the empirical evidence found, it shows that several factors influence the results of audit quality, but there are still changing results, and there are differences in research conducted by previous researchers. The differences in this study are in different years and periods. This study uses 2023, where the research period follows the Indonesian Public Accountant Directory Book regarding the list of active Public Accounting Firms. The novelty of this study is that it uses a larger sample, namely 25 KAPs. The problem in this study is whether there is an influence of the implementation of the ATLAS application, code of ethics, and work experience on audit quality. The results of this study are expected to contribute as input for auditors to improve audit quality and become input for auditors in preparing Audit Standards. The results of this study are also expected to be a reference and for further development, especially for other parties who are researching the same topic.

LITERATURE REVIEW

Agency Theory

Agency Theory was initiated by Jensen and Meckling in 1976, describing the relationship between one person or principal and another person or agent to carry out several services on behalf of the principal, which involves delegating decision-making authority to the agent. This theory can cause information asymmetry, namely when the parties do not receive balanced or equal information (Firdausya & Parasetya, 2021).

Agency theory, or what is commonly called agency theory, is where a relationship called agency arises when one or more people employ another person (agent) to do or provide a service, and decision-making is also carried out by the agent (Daun & Rachmawati, 2022).

Agency theory is that the auditor, as an independent third party, plays a role in resolving agency conflicts between managers and owners/shareholders through the audit process. Audit quality is very important because audit quality will determine the level of trust in the audit report submitted by the auditor. To realize a quality audit, the auditor must be competent and independent. This theory is used to obtain maximum profit by using fast-moving investment values, so that the amount of profit obtained can affect the proportion of dividends that investors will obtain. This theory also has a relationship between the principal and the agent in line where both parties have the same information (Dewi et al., 2023).

Attribution Theory

The originator of the attribution theory was Fritz Heider in 1958. Attribution theory is a theory that explains a person's behavior. Attribution theory explains the process of how we determine the causes and motives of a person's behavior (Suhendri & Karina, 2021).

This theory refers to how someone explains the causes of the behavior of others or themselves, which will be determined by whether from internal, for example, nature, character, or attitude. Or external, for

example, the pressure of certain situations or circumstances that will influence individual behavior (Luthans, 2005).

In this study, attribution theory is used because this study was conducted to determine the factors that influence auditor performance, such as internal factors originating from the auditors themselves, namely the application of the ATLAS application, code of ethics, and work experience. These factors are the variables of this study, namely the education level variable, work experience variable, and independence variable. As with the internal factors of the attribution theory above, it can influence auditors in their behavior and in determining the quality of the audit.

Audit Quality

According to De Angelo (1981), audit quality is the probability that an auditor finds and reports a violation in his client's accounting system. A quality audit can be used as a reference for users of financial statements to make decisions. This means that auditors have an important role in validating a company's financial statements and reducing disharmony between owners and management.

According to Suhendri & Karina (2021), the quality of an audit needs to be measured by a criterion. This auditor's standard is one measure of audit quality. The auditing standard in this case is the Public Accounting Professional Standards (SPAP), which have been approved and established by the Indonesian Institute of Accountants (IAI).

Audit quality is the auditor's probability of finding errors in the client's financial statements and reporting them in the audit report. The indicators used to measure audit quality are reporting all client errors, understanding the client's accounting information system, a strong commitment to completing the audit, adhering to auditing principles and accounting principles in conducting field work, not simply believing the client's statements, and being careful in decision making (Setiawan et al., 2022).

The quality of the audit carried out by the auditor is said to be of high quality if it meets auditing standards and control standards. When carrying out their duties, it will be questioned whether the auditor is guided by relevant auditing standards and accounting codes of ethics or not (Dewi et al., 2023).

From the definition of audit quality above, the report is required by parties interested in the company to provide an opinion on the fairness of the financial reporting presented by the company's management (Napitupulu et al., 2021).

Audit Tool and Linked Archive System (ATLAS)

The ATLAS application is an abbreviation of Audit Tool and Linked Archive System. This application was developed by the Center for Financial Profession Development of the Ministry of Finance, which functions as a supervisor and fosterer of the public accounting profession. ATLAS is an audit software that can replace manual files, but ATLAS storage is different from functional files. (Damayanti & Hastuti, 2022).

According to Krismonanda et al. (2021), ATLAS is a tool that helps audit work to run better and according to procedures. Almost everything is done by the audit manager, and the auditor only carries out the procedures contained in ATLAS. The ATLAS filling process is carried out in four stages starting from the pre-engagement stage, the risk assessment stage, the risk response stage, and the reporting stage. At each stage of implementation, ATLAS assists auditors in carrying out all audit procedures based on Auditing Standards. This application is created as a medium for carrying out audit procedures, documenting findings during the audit process, and the results of the process are used as a reference in providing opinions. ATLAS was created by the Financial Profession Development Center (PPPK) of the Secretariat General of the Ministry of Finance of the Republic of Indonesia together with gan Indonesian Public Accountants Association (IAPI). Quoted from the PPPK page, this audit tool is the first step and can be used as a guide for KAPs that have not prepared audit working papers properly. The purpose of creating this application is to become a tool for KAPs in Indonesia to improve the quality of services provided. (Satria Wardhana, 2019).

Code of Ethics

A professional code of ethics is a norm of behavior that is considered correct or established, and of course, it is more effective if the norm of behavior is formulated so well that it satisfies interested parties. A professional code of ethics is a crystallization of behavior that is considered correct according to public opinion because it is based on considerations of the interests of the profession concerned. Thus,

a professional code of ethics can prevent misunderstandings or conflicts, and vice versa, and is useful as a reflection of the good name of the profession.

A set of ethical rules and policies regulated in the code of ethics is used to bind a profession. These rules include credibility, honesty, integrity, loyalty, respect and responsibility, prudence, fairness, and compliance with laws and regulations (Valen, 2018). Auditors as a profession need the above rules in carrying out their work because the audit results will affect many parties, so a commitment to the ethical rules and code of ethics that have been established is needed. According to Tresnawaty & Ginting (2017), the code of ethics influences the quality of the audit in its application so that public accountants can carry out their work according to the relevant rules.

Work Experience

According to Hasibuan (2010) in Fietoria & Manalu (2016), auditor experience is the level of auditor knowledge obtained over a long period and adds to and expands his knowledge in dealing with material matters. A person's experience is indicated by having done various jobs or the length of time a person has worked to gain real knowledge apart from formal education. The longer the work period and the experience the auditor has, the better and the better the quality of the audit produced. Experienced auditors have better accuracy and good ability in completing their work.

According to Napitupulu et al. (2021), work experience is the knowledge, skills, and abilities possessed by employees to carry out the responsibilities of their previous jobs. Work experience is a basis or reference for an employee in placing themselves appropriately in a position, daring to take risks, being able to face challenges with full responsibility, and being able to communicate well with various parties to maintain productivity, performance, and produce competent individuals in their fields.

Work experience is seen as an important factor in predicting and assessing auditor performance in conducting audits. The experience possessed by the auditor in conducting audits can be used as a consideration for quality auditors. More experienced auditors will be more responsive in detecting errors that occur. Increasing the auditor's work experience will also increase accuracy in conducting audits. Audits carried out with a high level of accuracy will produce quality audit reports (Widhiati, 2005 in Adisti & Setyohadi, 2019).

An auditor's work experience will be a foundation for an internal auditor in their work. With work experience, an auditor will use their experience to solve audit problems encountered in the audit process (Musyassaroh, 2019).

The Impact of ATLAS Application Implementation on Audit Quality

Based on the theoretical study that has been explained in the theoretical basis, the ATLAS Application is an abbreviation of Audit Tool and Linked Archive System. This application was created as a medium for carrying out audit procedures, documenting findings during the audit process, and the results of the process are used as a reference in providing opinions. This application was developed by the Ministry of Finance's Financial Profession Development Center, which functions as a supervisor and mentor for the public accounting profession. ATLAS is audit software that can replace manual files, but ATLAS storage is different from working files. Working files are stored in folders that are sometimes stacked with other files. While ATLAS is stored in the ATLAS application itself, making it easier for the Public Accounting Firm in terms of file storage management.

In the attribution theory that has been explained in the theoretical basis, ATLAS is one of the internal factors in carrying out audit procedures and refers to aspects of developing the quality of human resources. This, of course, affects the quality of an auditor in carrying out their duties as RTA becomes a determining factor in its quality.

Attribution theory will determine how much influence internal and external factors have on auditor performance (Damayanti & Hastuti, 2022). This shows that the implementation of the ATLAS application helps auditors in carrying out a quality audit process. The same thing can also be seen from the research of Qurba (2020) and Satria (2019), that there is a positive influence of the implementation of the ATLAS application on audit quality.

The Effect of the Implementation of the Code of Ethics on Audit Quality

The code of ethics has an influence on audit quality in its application so that public accountants can carry out their work by relevant regulations (Tresnawaty & Ginting, 2017). The code of ethics has an

influence on audit quality in its application so that public accountants can carry out their work by relevant regulations. If the public accounting profession applies high-quality standards to carrying out audits. Integrity is where an auditor is required to be honest, brave, wise, and responsible. According to research by Yulianti et al. (2022), Kadek et al. (2021), Suhendri & Karina (2021), Valen (2018), Juhara (2017), and Tresnawaty & Ginting (2017), there is a positive influence of the application of the code of ethics on audit quality. This shows that the influence of the code of ethics in improving audit quality is very important because for the auditor himself, it is a guide to becoming a professional auditor and being able to face any temptations that occur during the audit process.

The Influence of Work Experience on Audit Quality

Work experience is the knowledge, skills, and abilities possessed by employees to carry out the responsibilities of previous jobs (Napitupulu et al., 2021). When associated with audit quality, an auditor's work experience will affect their quality. Likewise, with the internal factors of attribution theory, namely factors that refer to aspects of individual behavior and come from within a person. In this case, work experience is an internal factor that affects audit quality. The more experienced an auditor is, the more knowledge he or she gains, and this knowledge is very useful in solving problems faced while on duty.

According to research by Evia et al. (2022), Musyassaroh (2019), and Adisti & Setyohadi (2019), work experience has a positive effect on audit quality. This indicates that inexperienced auditors will make greater mistakes than experienced auditors.

The Effect of ATLAS Application Implementation, Code of Ethics Implementation, and Work Experience on Audit Quality

Based on the data collected and the tests that have been carried out, it can be concluded that the Effect of ATLAS Application Implementation, Code of Ethics Implementation, and Work Experience has a simultaneous and partial effect on audit quality. The results of this study indicate that the effects of ATLAS Application Implementation, Code of Ethics Implementation, and Work Experience are predictors that can affect financial reporting. ATLAS affects financial reporting. The existence of ATLAS is motivated by the many weaknesses related to understanding the implementation of risk-based audits and the need for effective audit facilities by audit standards, the better the financial reporting provided. The code of ethics that must be followed by the auditor and the audit procedures carried out have a moderating effect on audit quality. Auditors who have experience will be able to improve their ability to make decisions. Work experience is also a determinant of audit quality, where the more experienced an auditor is, the more knowledge is obtained, and this knowledge is very useful in solving problems faced while on duty.

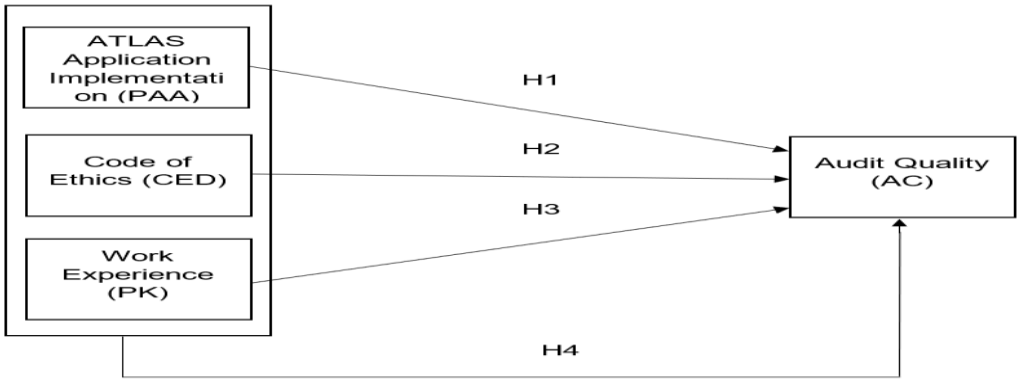

Figure 1: Research Framework

Research Hypothesis

Based on the framework of thought, the following hypotheses can be obtained:

H_1: There is an influence of the Application of ATLAS on Audit Quality.

H_2: There is an influence of the Code of Ethics on Audit Quality

H_3: There is an influence of Work Experience on Audit Quality.

H_4: The Application of ATLAS, Code of Ethics, and Work Experience has a simultaneous effect on audit quality.

RESEARCH METHOD

Operationalization of Variables

The variables are rationalized and measured as stated in Table 1 below:

Table 1. Operational Variables

Variable	Operational Definition of Variables	Dimensions	Indicator
ATLAS Application Implementation (PAA)	Audit Tools and Link Archive System, namely the Excel-based audit application "ATLAS" developed by IAPI and P2PK Ministry of Finance to carry out audit procedures and document the results as a basis for providing opinions.	• Data	Working Paper Grouping (PAA1) Data Testing (PAA2) Analytical Review (PAA3)
		• Efficiency	Efficiency (PAA4)
		• Implementation of Application use	Productivity (PAA5)
			Application of Information Technology (PAA6)
			Use of ATLAS Application (PAA7)
Code of Ethics (CED)	A professional code of ethics is a guideline for individual or corporate behavior that must be followed by those engaged in professional activities.	• Honesty and adherence to the code of ethics	Code of Ethics Compliance (KE1)
			Public Interest (KE2)
			Code of Ethics Compliance (KE3)
			IAPI Regulations (KE4)
		• Independent	Independent Nature (KE 5)
			Auditor's Neutral Attitude (KE 6)
		• Professional Behavior	Performing Professional Services (KE 7)
			Business Understanding (KE 8)
			Auditor's Objective Nature (KE9)
Work Experience (PK)	A process of forming knowledge obtained from an auditor's workplace, based on the length of time worked and the number of audit tasks that have been carried out.	• Length of work	Audit Experience (PK1)
			Length of work as an auditor (PK2)
			Audit procedure compliance (PK3)
		• Level of education	Knowledge acquired (PK4)
			Formal Education (PK5)
			Training (PK6)
			Implementation of training results (PK7)
		• The number of inspection tasks performed	Reducing errors (PK8)
			Knowledge of audit procedures (PK9)
Audit Quality (AC)	Audit quality is the auditor's probability of finding errors in the client's financial statements and reporting them in the audit report.	• Compliance with audit procedures	Assignment (KA1)
			Review of audit results (KA2)
			Audit evidence collection process (KA3)
			Preparation of documents (KA4)
		• Quality of Audit Report Results	Report of findings (KA5)
			Accuracy of report (KA6)
			Explanation of report results (KA7)
			Disclosure (KA8)

Population and Sample

The population in this study was auditors working in Public Accounting Firms that were actively registered with IAPI in the DKI JAKARTA area, which were registered in the Directory Book published by the Indonesian Institute of Public Accountants in 2023, all of which were located in DKI JAKARTA. 269 Public Accounting Firms in DKI Jakarta were selected to avoid the similarity of research locations in previous studies. The sampling technique used was the purposive sampling method, namely, a sampling technique based on the criteria of the object that was to be used as a specific research source. The criteria determined in sampling are as follows: (1) Public Accounting Firms domiciled in the DKI JAKARTA Region; (2) Public Accounting Firms in the DKI JAKARTA Region registered with the Indonesian Institute of Public Accountants in 2023; (3) Public Accounting Firms that have ≥ 3 active auditors consisting of junior auditors, senior auditors, managers, and partners; (4) Public Accounting Firms that are willing to be surveyed. Based on these criteria, 25 Public Accounting Firms are used as samples.

Data Collection Method

The data source used in this study is primary data. The data collection technique in this study is the distribution of questionnaires online using Google Forms (https://forms.gle/dYzfR8Li5JpUZWHT7). The scale used in taking the questionnaire is the "Likert" scale to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena. The Likert scale used in this study is a five-point Likert scale.

Data Analysis Method

The data will be analyzed in stages: (1) Descriptive Statistics; (2) Outer Model Analysis consisting of Convergent Validity Test, Discriminant Validity Test (Cross Loading), Average Variance Extracted (AVE), Composite Reliability and Cronbach's Alpha; (3) Inner Model Analysis; (4) Hypothesis Testing.

FINDINGS AND DISCUSSION

Outer Model Analysis

Reliability Test

Reliability evaluation is assessed based on Cronbach's alpha and composite reliability, both composite reliability (rho_a) and composite reliability (rho_c). From table 4, it shows that the Cronbach's alpha and composite reliability values for all constructs are > 0.7; it can be concluded that all construct indicators are reliable.

Outer Model Evaluation (Measurement Model)

After meeting the outer model criteria, the next step is to test the inner model. The following are the R-squared values for the constructs:

Table 2. R-square values

	R-square	R-square adjusted
KA	0,707	0,698

Source: Data processing results with Smart-PLS 4.

Based on table 2 above, the R-squared value in the Audit Quality variable is 0.707. The acquisition of this value can be explained by the large percentage of Audit Quality is 70.7%, which is strong because it is above 0.67, which means that the implementation of the ATLAS application, code of ethics, and work experience has an effect or contributes to audit quality. The remaining 29.3% is explained by other variables outside this research model.

Validity Test

Discriminant Validity (Loading Factor)

Discriminant Validity Test is assessed by comparing the root of AVE for each construct with the correlation between the construct and other constructs in the model.

From table 3 above, each variable has an indicator whose cross-loading value is > loading factor value between variables, then a comparison of the cross-loading indicator value with the loading factor between existing variables is carried out. Example: in indicator PAA 1 has a cross-loading value of 0.843, then a comparison is made with the variables KE, PK and KA which are in indicator PAA 1 and so on, then the cross-loading value of the PAA variable is obtained > loading factor value of the KE, PK

and KA variables in the PAA indicator. It can be concluded that all items are declared capable of being valid variables for their constructs.

Table 3. Cross-Loading Value

Indicator	PAA (X_1)	KE (X_2)	PK (X_3)	KA (Y)
PAA1	0.843	0.194	0.434	0.243
PAA2	0.886	0.295	0.543	0.297
PAA3	0.855	0.272	0.572	0.238
PAA4	0.856	0.227	0.512	0.276
PAA5	0.715	0.154	0.416	0.150
PAA6	0.780	0.394	0.562	0.394
PAA7	0.707	0.310	0.724	0.175
KE1	0.188	0.866	0.177	0.736
KE2	0.391	0.855	0.397	0.781
KE3	0.270	0.896	0.308	0.729
KE4	0.375	0.774	0.366	0.730
KE5	0.256	0.855	0.293	0.642
KE6	0.352	0.857	0.433	0.670
KE7	0.223	0.719	0.450	0.470
KE8	0.181	0.721	0.334	0.471
KE9	0.196	0.758	0.457	0.392
PK1	0.549	0.274	0.756	0.130
PK2	0.538	0.350	0.785	0.086
PK3	0.528	0.330	0.757	0.094
PK4	0.434	0.312	0.781	0.131
PK5	0.399	0.206	0.716	0.083
PK6	0.418	0.258	0.705	0.120
PK8	0.634	0.236	0.745	0.137
PK9	0.517	0.484	0.835	0.231
KA1	0.260	0.587	0.116	0.777
KA2	0.302	0.761	0.280	0.813
KA3	0.339	0.758	0.223	0.919
KA4	0.290	0.751	0.182	0.870
KA5	0.328	0.638	0.232	0.858
KA6	0.240	0.653	0.094	0.818
KA7	0.271	0.664	0.146	0.834
KA8	0.235	0.494	-0.078	0.842

Source: Data processing results with Smart-PLS 4.

Average Variance Extracted (AVE)

Table 4. Construct reliability and Validity

Indicator	Cronbach's alpha	Composite reliability (-rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)	Information
PAA	0,913	0,949	0,929	0,654	Valid
KE	0,936	0,949	0,946	0,662	Valid
PK	0,899	0,956	0,917	0,579	Valid
KA	0,941	0,945	0,951	0,710	Valid

Source: Data processing results with Smart-PLS 4.

Based on table 4 shows that all discriminant validity values have been met. Because the average variance extracted is higher than the correlation involving the latent variable. For discriminant validity testing, the recommended AVE value is 0.5. Based on table 4.10, it is known that all AVE values are > 0.5.

Convergent Validity (Loading Factor)

The loading factor value must be greater than 0.7 (> 0.7), so that when the loading factor value is found to be less than 0.7, the indicator will be removed from the construct. The output of this validity test uses Smart-PLS 4, and the loading factor results are as follows:

Table 5. Loading Factor Table

Variable	Indicator	Loadings	Description
ATLAS Application Implementation	PAA1	0,843	Valid
	PAA2	0,886	Valid
	PAA3	0,855	Valid
	PAA4	0,856	Valid
	PAA5	0,715	Valid
	PAA6	0,780	Valid
	PAA7	0,707	Valid
Code of Ethics	KE1	0,866	Valid
	KE2	0,855	Valid
	KE3	0,896	Valid
	KE4	0,774	Valid
	KE5	0,855	Valid
	KE6	0,857	Valid
	KE7	0,719	Valid
	KE8	0,721	Valid
	KE9	0,758	Valid
Work experience	PK1	0,758	Valid
	PK2	0,773	Valid
	PK3	0,753	Valid
	PK4	0,775	Valid
	PK5	0,726	Valid
	PK6	0,728	Valid
	PK7	0,665	Invalid
	PK8	0,757	Valid
	PK9	0,813	Valid
Audit Quality	KA1	0,777	Valid
	KA2	0,813	Valid
	KA3	0,919	Valid
	KA4	0,870	Valid
	KA5	0,858	Valid
	KA6	0,818	Valid
	KA7	0,834	Valid
	KA8	0,842	Valid

Source: Data processing results with Smart-PLS 4.

Table 5 above is the result of respondent data that has been processed through Smart-PLS 4, where in the measurement (outer loading), there is an indicator that does not meet the criteria. The indicator is PK7. To fix this data according to the instructions, the indicator will be deleted. The following shows that all loading values of the indicators from each latent variable are > 0.7. Because these indicators are correlated with each other, the author will delete the indicator with the smallest value, namely PK7, with a value of 0.655. So that the loading factor value that is <0.7 must be eliminated or dropped, and then deleted from the model. To meet the convergent validity required for the Convergent Validity testing stage, it has been met. The following is the Loading Factor table after elimination:

Table 6. Loading Factor table after elimination

Variable	Indicator	Loadings	Description
ATLAS Application Implementation	PAA1	0,843	Valid
	PAA2	0,886	Valid
	PAA3	0,855	Valid
	PAA4	0,856	Valid
	PAA5	0,715	Valid
	PAA6	0,780	Valid
	PAA7	0,707	Valid
Code of Ethics	KE1	0,866	Valid
	KE2	0,855	Valid
	KE3	0,896	Valid
	KE4	0,774	Valid
	KE5	0,855	Valid
	KE6	0,857	Valid
	KE7	0,719	Valid
	KE8	0,721	Valid
	KE9	0,758	Valid
Work experience	PK1	0,756	Valid
	PK2	0,785	Valid
	PK3	0,757	Valid
	PK4	0,781	Valid
	PK5	0,716	Valid
	PK6	0,705	Valid
	PK8	0,745	Valid
	PK9	0,835	Valid
Audit Quality	KA1	0,777	Valid
	KA2	0,813	Valid
	KA3	0,919	Valid
	KA4	0,870	Valid
	KA5	0,858	Valid
	KA6	0,818	Valid
	KA7	0,834	Valid
	KA8	0,842	Valid

Hypothesis Testing

To find out whether a hypothesis is accepted or rejected, it can be done by considering the significance value between constructs, t-statistics, and p-values. By using this method, the estimation of measurement measurements and standard errors is no longer calculated with statistical assumptions, but is based on empirical observations. In the bootstrap resampling method in this study, the hypothesis is accepted if the significance value of t-values> 1.96 and/or p-values <0.05,

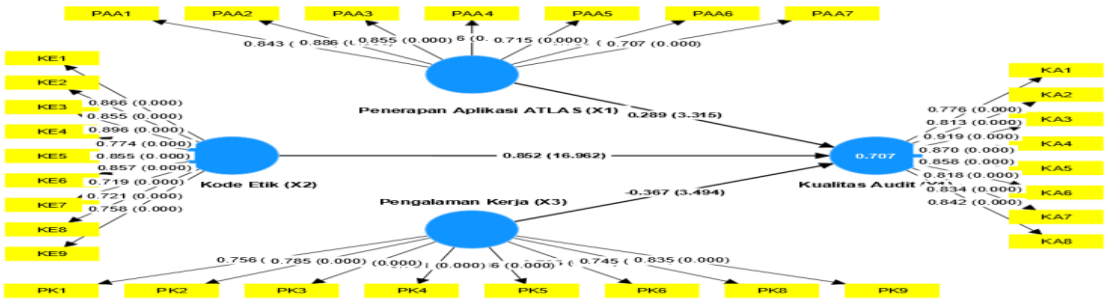

Figure 2. Bootstraping Output Values

Source: Data processing results with Smart-PLS 4.

Table 7. Path Coefficients Table (Mean, Stdev, T-Values)

Description	T Statistics	P Value	Conclusion
PAA-> KE	3,315	0,001	Supported
KE -> KE	16,962	0,000	Supported
PK -> KE	3,494	0,000	Supported

Source: Data processing results with Smart-PLS.

Characteristics of Respondents

The identity of respondents consists of Gender, Age, Education Level, Position, and Length of Work of Respondents as auditors. The following are the characteristics of respondents:

Table 8. Characteristics of Respondents' Identity

No.	Identity	Information	Quantity	Percentage (%)
1.	Gender	Men	53	53
		Women	47	47
		Total	100	100,00
2.	Age	17 – 26	51	51
		27 – 36	32	32
		37 – 46	6	6
		≥ 47	11	11
		Total	100	100,00
3.	Educational level	SMA/K equivalent	0	0,00
		Diploma/DIII	3	3
		Bachelor degree	87	87
		Masters/S2	10	10
		Doctoral/S3	0	0,00
		Total	100	100,00
4.	Position	Junior Auditor	51	51
		Senior Auditor	34	34
		Supervisor	1	1
		Manager	7	7
		Partner	7	7
		Total	100	100,00
5.	Length of Service as an Auditor	6 months – 1 year	21	21
		1 – 5 years	42	42
		5 – 10 years	19	19
		10 – 15 years	8	8
		> 15 years	10	10
		Total	100	100,00

Discussion

ATLAS application implementation affects audit quality

The results of this study state that the relationship between ATLAS application implementation and audit quality is influential, with a t-statistic of 3.315> 1.96. It is also known that the probability or p-values of the ATLAS application implementation variable are 0.001 <0.05. Thus, in this study, which states that "ATLAS application implementation affects audit quality," is accepted. The results of this study provide some evidence that KAP, especially KAP registered with IAPI, has implemented the ATLAS application well. The results of this study provide some evidence that the ATLAS application can help with problems faced by auditors at KAP in making audit working papers. This ATLAS application is expected to be able to improve future audit quality, and the procedures in it can be understood by auditors. In addition, the ATLAS application can help auditors detect fraud committed by clients that have been integrated with applicable audit procedures. The results of this study are in line with the research of Damayanti &

Hastuti (2022), Qurba (2020), and Satria (2019), which states that the implementation of the ATLAS application affects audit quality.

The Code of Ethics affects audit quality.

The results of this study state that the relationship between the code of ethics and audit quality is influential, with a t-statistic of 3.494 <1.96. It is also known that the probability or p-values of the code of ethics variable are 0.000 <0.05. Thus, in this study, which states that "The code of ethics affects audit quality," is accepted. The results of this study provide some evidence that KAP, especially KAP registered with IAPI, has implemented the code of ethics properly. The results of this study provide some evidence that, by upholding the code of ethics, it is hoped that there will be no fraud between auditors, so that they can provide audit opinions that are truly based on the financial statements presented by the client company. These results can be understood that to improve audit quality, an auditor must have good ethics. The results of this study are in line with the research of Yulianti et al. (2022), Kadek et al. (2021), Suhendri & Karina (2021), Valen (2018), Juhara (2017), and Tresnawaty & Ginting (2017), which stated that the code of ethics affects audit quality.

Work experience affects audit quality.

The results of this study state that the relationship between work experience and audit quality is influential, with a t-statistic of 3.494> 1.96. It is also known that the probability or p-values of the code of ethics variable are 0.000 <0.05. Thus, in this study, which states that "Work experience affects audit quality," is accepted. The results of this study provide some evidence that KAP, especially KAP registered with IAPI, already have good work experience. The results of this study provide some evidence that work experience is a learning process and the development of self-potential while carrying out tasks within a certain period. The more experienced an auditor is, the easier it is to find the cause of errors and provide solutions to minimize errors, thereby improving audit quality. The results of this study are in line with the research of Evia et al. (2022), Musyassaroh (2019), and Adisti & Setyohadi (2019), which states that work experience affects audit quality.

CONCLUSION

The implication of the ATLAS application affects audit quality. The ATLAS application helps auditors in preparing audit working papers, so the quality of the audit produced will also be better. The code of ethics affects audit quality. Most auditors have upheld the applicable code of ethics, so the audit quality will be better. Work experience has a significant effect on audit quality. Length of work, number of audit tasks, and number of companies that have been audited trigger good audit quality. The implication of the ATLAS application, code of ethics, and work experience simultaneously affect audit quality. Theoretical implications of the results of this study are that they can provide guidance to public accounting firms to be able to improve audit quality represented by the independent variables used in this study. So that with these results, auditors can be able to increase their knowledge, insight, and understanding of audits by focusing on the effect of the implementation of the ATLAS application, code of ethics, and work experience on audit quality. Practical implications in the future, auditors can use the ATLAS application to facilitate more structured and efficient work. Furthermore, a code of ethics for auditors is needed to maintain the professionalism of an auditor so that they can be trusted by clients. And finally, work experience is very important for auditors because the longer an auditor works, the better the quality of the audit produced. This study still has limitations, namely that this study limits the criteria for the area of the public accounting office, so that there may be differences in results and conclusions if the study is conducted on different area criteria and sample sizes. The factors studied that affect audit quality are limited to 3 factors. The questions asked of respondents are only closed questions. The suggestion for further researchers is to be able to increase the scope of the study by taking samples from KAP outside the DKI Jakarta area, so that it can be generalized widely and compared between KAP and other KAP. Further researchers are advised to examine other factors related to audit quality, which are not studied by researchers, such as audit delay, audit procedures, and so on. Further researchers are expected to have closed and open questions not only through questionnaires but also by conducting direct interviews with several respondents.

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