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Analysis of Enthusiasm in Using Atlas Audit Software in Accounting Students Using the Technology Acceptance Model Approach

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A B S T R A C T
This study aims to examine the influence of Perceived Usefulness and Perceived Ease of Use on the Enthusiasm for Using ATLAS Audit Software in Auditing Practice Learning among undergraduate accounting students at public universities in Surabaya. The research employs a quantitative descriptive method, with a sample size of 321 students, drawn from the total population of undergraduate accounting students at these institutions. The findings of this study reveal: (1) Perceived Ease of Use does not significantly affect the Enthusiasm for Using ATLAS Audit Software; (2) Perceived Usefulness has a positive effect on the Enthusiasm for Using ATLAS Audit Software. These findings provide valuable insights for educators and software developers in improving the adoption and effectiveness of ATLAS Audit Software in auditing practice.

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INTRODUCTION

The flow of globalization has brought about millions of changes in all aspects of life. The use of technology has become the solution to many human problems. Like other countries, the impact of globalization can also be felt in Indonesia. Sectors such as industry, economy, and education in Indonesia have undergone modernization. These sectors have been integrated into a more advanced and structured information system. With a more systematic condition, Indonesia is expected to become more progressive (Anwas, 2013).

Data from the East Java Central Statistics Agency in 2022 shows that the city of Surabaya has the highest number of State Universities in East Java. With a large percentage of State Universities, Surabaya also has a high number of students. Data from 2022 shows that with a total of six State Universities, the city of Surabaya has at least 129 thousand students enrolled in these institutions. Of the six State Universities, four offer a Bachelor's Degree Program in Accounting, with the number of active students as of 2023 recorded in the Higher Education Database, as shown in:

Table 1. Number of Active Student

State University	Number of Active Undergraduate Accounting Students
Airlangga University	1.012
Surabaya State University	1.228
National Development University "Veteran" East Java	1.610
Sunan Ampel Islamic State University	587
Total	**4.437**

The Bachelor's Accounting Study Program at the 4 State Universities uses ATLAS Audit Software as a learning medium for the Auditing Practice course. This Auditing Practice course is only implemented in the pure Accounting Study Program, as it is not included in the lecture activities of a similar sub-program, namely the Accounting Education Study Program. This is because the Accounting Education Study Program focuses on preparing students to become educators, so the lecture process only covers courses that will later be taught to high school students.

Audit Tool And Linked Archive System or ATLAS Audit Software is one of the many applications of technology and information systems in the field of education in the bachelor's Accounting study program. This software was released by the Center for Financial Profession Development (PPPK), which is part of the Ministry of Finance of the Republic of Indonesia (Hanifah and Pramudyastuti, 2021). According to Prajanto (2020), ATLAS is software integrated with Microsoft Excel to carry out the audit process and document the audit results, accompanied by the provision of opinions. In handling their audits, auditors are required to comply with the audit standards set by the Association of Public Accountants (Ismail & Kurniawan, 2018). This software helps auditors

carry out the stages of audit procedures in accordance with applicable standards. The use of technology helps overcome limitations in the audit process. Auditors need to realize that the transformation from conventional methods to digital-based audit techniques with sophisticated technology is now increasingly inevitable (Satyawan, et al., 2021).

Based on this background, ATLAS Audit Software is applied as a learning medium in the Audit Practice / Audit Practicum / Audit Practicum or Audit Practice Course in the Accounting Bachelor's Study Program. The implementation of this software is intended to enable students to learn the non-manual audit process using an organized system and formulas that have been inputted into the Microsoft Excel-based system in ATLAS Audit Software. This software has been integrated with the Public Accounting Standards initiated by the Indonesian Institute of Accountants (IAI) in collaboration with the Indonesian Institute of Public Accountants (IAPI). The quality of audit work can also affect the auditor's sense of responsibility in completing audit tasks. So it is necessary to know the usefulness and ease of the software used (Wibawa & Kumalawati, 2025).

There are various models used by researchers as a basis for research to calculate the acceptance of an information system by users. These models include the Unified Theory of Acceptance and Use of Technology (UTAUT), the Motivational Model (MM), the Theory of Planned Behavior (TPB), and several other model developments. In this research opportunity, the researcher used the Technology Acceptance Model (TAM) method with supporting reasons, namely because TAM is an approach model that has validity for testing the acceptance of a system/information system (Oktapiani, 2020). TAM (Technology Acceptance Model) is known as a theory pioneered by Davis in 1986 (Davis, 1989), adopting the previous theory, namely the Theory of Reasoned Action. This theory functions as a tool to examine the scale of respondent use in accepting information technology. Therefore, TAM is one of the schools of thought that applies the behavioral theory approach, which is often used to study how information technology is accepted and adopted. TAM was adapted by Davis et al. (1989) based on the TRA approach. TAM provides two additional core elements to the TRA model approach. The two core elements are perceived usefulness, which plays a role in measuring the extent to which a user believes that using a specific system can improve their performance, and perceived ease of use, which refers to the degree to which a user believes that using the system would be free of effort.

Based on the details above, the researcher is interested in knowing more, so the researcher conducted a study entitled "Analysis of Enthusiasm in Using Atlas Audit Software in Accounting Students Using the Technology Acceptance Model Approach." The purpose of this study is to determine whether Perceived Usefulness and Perceived Ease of Use have an impact on the interest in using ATLAS Audit Software in learning Audit Practice / Audit Practicum in Accounting Bachelor's Study Program students at State Universities in Surabaya.

LITERATURE REVIEW

Technology Acceptance Model

TAM (Technology Acceptance Model) is a theory designed by Davis in 1986 by citing the previous theory, namely the Theory of Reasoned Action, where this theory is useful for examining the scale of respondent use in accepting information technology. Therefore, TAM is used as one type of theory that is widely used to examine and understand the process of adopting information technology (Davis F., 1993). Through the TAM idea, it can be concluded that the concept of perceived ease and perceived benefits of technology can have an impact on the interest in using a technology (Humairoh, Negara, & Immawati, 2020).

Perceived Usefulness is also a measure of users' belief that the technology will improve their efficiency. System usage is directly determined by the interest in using which is influenced by the user's attitude and perception towards the usefulness of the system Perceived utility, as defined above, is a theory about the choice-making procedure (Agustina& Al Rahmat, 2024). Consequently, if users have confidence in the usefulness of an information system, then they will use it. If a user considers an information system to have no benefits, they are unlikely to use it. Therefore, the perception of usefulness can be defined as a measure of an individual's belief that the use of a system or technology can improve efficiency and productivity in their work (Mahardika & Suhari, 2023). The level of ease of use of technology reflects the measure of an individual's feeling that the technology can be operated without difficulty. This concept is also related to the decision-making process. If users believe that a system or information technology has an intuitive and uncomplicated interface, then they are likely to use it. Conversely, if the system is considered complex and difficult to access, users tend to be reluctant to use it (Mahardika & Suhari, 2023).

Davis (1986) stated that a person's enthusiasm or drive reflects the decision taken regarding whether or not they will carry out an action. This decision is formed through a series of thought processes, internal debates, and attachments that can occur over a fairly long period of time (Rauniar, 2014). Enthusiasm for use or intention to use computer technology by individuals can be estimated based on the user's positive attitude towards the technology, such as enthusiasm for adding additional devices that encourage use, motivation to continue using it, and the drive to influence others to use it (Hanggono A., 2015).

ATLAS Audit Software

The ATLAS (Audit Tool and Linked Archive System) application is software that was directly developed by the Financial Profession Development Center (PPPK) under the Ministry of Finance. This application is designed to support the supervision of the public accounting profession specifically. ATLAS functions as an audit tool that can replace manual processes, thereby increasing efficiency in conducting audits. The storage system of ATLAS is significantly different from conventional work file storage. While work files are often stored in folders that may be mixed with various other files, ATLAS storage is done directly on the computer, with each KAP having its own storage location. In other words, ATLAS has a more organized and focused storage system, where data

and information are stored clearly on computer devices without the need to combine them in a folder with other files (Haniifah & Pramudyastuti, 2021).

Auditing

According to Arens (2015), an audit is an activity that involves collecting and evaluating evidence to assess the extent to which financial statements meet predetermined standards before being submitted in an official report. This process is carried out by individuals who have expertise, are independent, honest, and objective. In addition, auditors must follow professional policies in planning and conducting financial statement audits, as stipulated in ISA 200 (Hayes, Wallage, & Gortemaker, 2017). The audit aims to provide insights or evaluation results that help managers make more effective decisions in managing the company. As an auditor, the job is to examine the company's operations, provide analysis, assessment, input, and follow-up on the management control system (Permana & Puspitadewi, 2023).

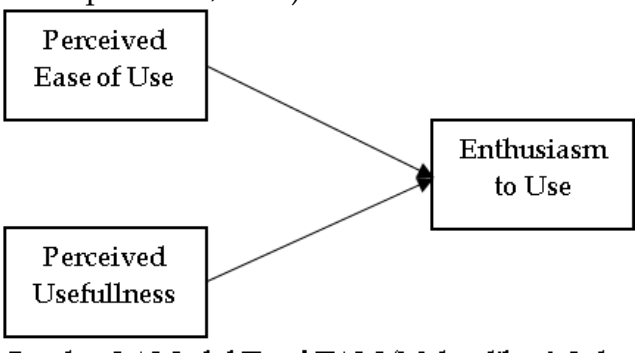


Figure 1. Conceptual Framework

Perceived Ease of Use refers to the belief that technology can help users complete tasks more easily. When a person finds technology easy to use, useful, and creates positive feelings, it increases their enthusiasm to use it. Conversely, if the technology feels difficult, unhelpful, and causes negative emotions, the intention to reuse it decreases. Based on this construct, the first hypothesis is formed.

H1: Perceived ease of use has an effect on the enthusiasm for using ATLAS Audit Software.

When a person feels that a technology helps with their work, they tend to be enthusiastic about using it in the future. Conversely, if the technology seems useless, it will likely be abandoned. This cause-and-effect relationship forms the basis for the second hypothesis. The hypothesis is as follows:

H2: Perceived usefulness has an effect on the enthusiasm for using ATLAS Audit Software.

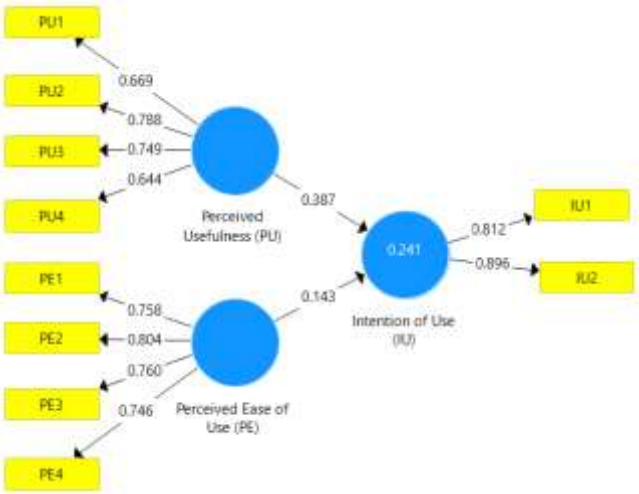
METHODOLOGY

This study applies a quantitative research approach with the aim of examining the relationship between variable assumptions. The population in this study consists of active students of the Accounting Bachelor's Degree Program at all State Universities in Surabaya, totaling 1,703 students, with the following criteria: (1) Active students of the Accounting Bachelor's Degree Program at all

State Universities in Surabaya who have taken or are currently taking the Auditing Practice/ Audit Practicum/ Audit Practicum or Audit Practice Course. (2) Using ATLAS Audit Software in learning the Auditing Practice/ Audit Practicum/ Audit Practicum or Audit Practice Course. (3) Attending the Auditing Practice/ Audit Practicum/ Audit Practicum or Audit Practice Course for at least 8 meetings. As a result, a sample of 321 respondents was obtained based on the Slovin formula. Measurement was conducted using a Likert scale. The analysis using Structural Equation Model Partial Least Square.

RESEARCH RESULT

This study applies the Structural Equation Modeling-Partial Least Squares (SEM-PLS) method as a data analysis technique, using SmartPLS statistical software version 3 to process and interpret the results. This software is used to test both the outer and inner models. Below is a schematic of the PLS model that was tested:



Outer Model

Evaluation of the outer model, often referred to as the measurement model, aims to explore the relationship between latent variables and their indicators comprehensively. In this process, there are two main types of testing, namely validity testing to assess the accuracy of indicators in measuring latent variables and reliability testing to ensure the consistency of measurement results.

Validity Test

Data validity can be tested through convergent validity and discriminant validity:

1. Convergent Validity

Convergent validity is analyzed through factor loading and average variance extracted (AVE). A construct is considered to meet convergent validity if the factor loading exceeds 0.7 and AVE exceeds 0.5. However, according to Hair et al. (2014), factor loading with a value of more than 0.5 can still be accepted as an indicator of validity.

Table 2. Factor Loading and AVE Value

Factor Loadings		**AVE**
EU1	0,812	0,731
EU2	0,896	
PE1	0,758	0,589
PE2	0,804	
PE3	0,760	
PE4	0,746	
PU1	0,669	0,511
PU2	0,788	
PU3	0,749	
PU4	0,644	

Based on the data presented in Table 3, it can be observed that all indicators in this study show factor loading and AVE values above 0.5. This indicates that the research model has met the convergent validity requirements according to the established standards.

2. Discriminant Validity

Discriminant validity plays an important role in ensuring that each construct in the latent model has unique characteristics and does not overlap with other variables. Based on research by Hair et al. (2014), this validity assessment can be done through the application of the Fornell-Larcker criteria and analysis of cross-loading values.

Table 3. Fornell-Larcker Criteria

	EU	**PE**	**PU**
EU	**0,855**		
PE	0,389	**0,767**	
PU	0,479	0,635	**0,715**

Referring to the Fornell-Larcker criteria listed in Table 3, the analysis shows that each construct has a higher AVE root value compared to the correlation between the construct and other constructs.

Table 4. Cross Loadings Values

	EU	**PE**	**PU**
EU1	**0,812**	0,294	0,357
EU2	**0,896**	0,366	0,462
PE1	0,292	**0,758**	0,464
PE2	0,316	**0,804**	0,511
PE3	0,279	**0,760**	0,471
PE4	0,306	**0,746**	0,502
PU1	0,324	0,394	**0,669**
PU2	0,400	0,492	**0,788**
PU3	0,322	0,471	**0,749**
PU4	0,303	0,457	**0,644**

Referring to Table 4, it can be observed that each indicator shows a stronger relationship with its main construct compared to other constructs. Therefore, it can be concluded that this research model has met the criteria of discriminant validity.

Reliability Test

Analysis of the level of reliability or reliability of the research instrument is carried out through the analysis of the Cronbach's Alpha and Composite Reliability indices. A construct is classified as reliable if the Cronbach's alpha score exceeds 0.7 and the Composite Reliability reaches a value above 0.6. This threshold is determined as an indicator of optimal internal consistency based on methodological guidelines (Hair et al.. 2014).

Table 5. Cronbach's Alpha and Composite Reliability Values

Variable	Cronbach's Alpha	Composite Reliability
EU	0,869	0,844
PE	0,767	0,851
PU	0,822	0,806

Table 5 shows that the Cronbach's alpha coefficient and composite reliability values of each variable have reached the specified threshold, indicating that the reliability of the research model has been met. The statistical evaluation indicates that the measurement instrument has adequate internal consistency, providing a solid basis for further analysis.

Inner Model Test

Structural model analysis plays a role in predicting the existence of a causal relationship between variables tested in the study framework. This causal relationship analysis process not only detects correlation patterns, but also reveals the mechanisms underlying the observed phenomena. The R-Square test is applied to assess the proportion of variability that can be explained by the model, while the t-statistic and p-value are used to confirm the strength and statistical significance of the influence between variables.

Table 6. R-Square Test

	R-Square	R-Square Adjusted
Y (EU)	0,241	0,237

The R-Square coefficient analysis shows an Adjusted R Square value of 0.241. which indicates that the combination of variables X1 (Perceived Ease of Use) and X2 (Perceived Usefulness) is only able to explain about 24.1% of the variability of the Y variable (Enthusiasm for Use). The remaining 75.9% is influenced by other factors not covered in the analysis framework. This finding indicates a relatively low (weak) predictive power of the model.

Table 7. Hypothesis Test

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values
PE -> EU	**0,143**	1,934	0,054
PU -> EU	0,387	**5,536**	0,000

Based on the results of the hypothesis testing, the first hypothesis was rejected, indicating that there is no significant relationship between the perceived ease of use and the continued use of the technology. However, the second hypothesis was accepted, showing that perceived usefulness has a significant positive effect on the intention to continue using the technology. This suggests that users are more likely to adopt and keep using a technology when they believe it provides real value or benefits to their work. Therefore, usefulness plays a more critical role than ease of use in influencing user behavior.

DISCUSSION

Hypothesis testing on the influence of Perceived Ease of Use (X1) on Enthusiasm of Use (Y) produces a t-statistics value of 1.934 and p-values of 0.054. Referring to these results, which do not meet the criteria for accepting the hypothesis, then the H1 hypothesis is rejected. The test results are contrary to the technology acceptance construct in the Technology Acceptance Model theory which states that Perceived Ease of Use or Perception of Ease is a factor in accepting a technology (Davis, 1989).

This is understandable because there are other factors such as the habit of using learning with books or manuals that make students feel that manual learning is more comfortable compared to ATLAS Audit Software-based learning. This is because in several universities, learning Audit Practice / Audit Practicum / Audit Practicum or Audit Practice begins with learning using physical modules so that students are used to it and feel comfortable. On the other hand, ease does not necessarily increase student enthusiasm for using it in learning audit practice. Another factor that has a greater influence on enthusiasm for use is the perception of the usefulness or benefits of the software in helping to understand and apply audit concepts practically. Students tend to be more interested in using a technology if they feel that the technology really provides added value or benefits in their learning process

The process of testing the Perceived Usefulness (X2) hypothesis on Enthusiasm of Use (Y) shows a t-statistics result of 5.536 and a p-value of 0.000. Based on the results of the t-statistics and p-values that meet the criteria for testing the hypothesis, then H2 is accepted.

The test results are in line with the construct of technology acceptance in the Technology Acceptance theory. This model emphasizes that Perceived Usefulness plays a major role in technology acceptance (Davis, 1989). The Loading Factor results show that the PU2 indicator, namely "ATLAS Audit Software is able to improve students' abilities in the Auditing Practice course" gets the highest results compared to other PU indicators. This shows that the usefulness of ATLAS Audit Software to improve students' abilities in the

Auditing Practice / Audit Practice / Audit Practice or Audit Practice course is the main reason for the enthusiasm for using the software. By using this software, students can develop the technical and analytical skills needed in the world of work, increasing their readiness for a career in accounting and auditing. ATLAS Audit Software also allows students to work on various audit procedures systematically, such as transaction testing, preparing audit working papers, and analyzing financial data, all of which are important aspects of audit practice.

CONCLUSIONS AND RECOMMENDATIONS

Based on the formulation of the problem that has been presented and the analysis and discussion that has been explained in the previous section, the following can be concluded:

1. Perceived Ease of Use does not have a significant effect on Enthusiasm for Using ATLAS Audit Software. The ease of using a software does not affect the enthusiasm of users to use the software.
2. Perceived Usefulness has a positive effect on Enthusiasm for Using ATLAS Audit Software. The greater the usefulness or benefits of ATLAS Audit Software, the higher the level of enthusiasm of students in using it.

State universities are expected to adopt an approach that emphasizes the practical benefits of using ATLAS Audit Software in Audit Practice courses to enhance student engagement and enthusiasm in its use within the Accounting undergraduate program.

ADVANCED RESEARCH

This study focuses on specific factors influencing the variable Enthusiasm for Use and does not consider other potential factors such as attitudes toward technology, user experience, and available facilities. Additionally, the research is limited to the use of ATLAS Audit Software without comparing it to other audit software commonly used in learning, such as Audit Command Language and Audithink. Future studies are encouraged to explore additional factors that may influence Enthusiasm for Use, such as attitudes toward technology, user experience, and the availability of facilities. Furthermore, comparative studies between ATLAS Audit Software and other audit software, such as Audit Command Language and Audithink, should be conducted to identify the strengths and weaknesses of ATLAS Audit Software in relation to available alternatives.

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