THE ROLE OF ATLAS APPLICATION IN MODERATING THE INFLUENCE OF DUE PROFESSIONAL CARE AND ACCOUNTABILITY ON AUDIT RISK ASSESSMENT (EMPIRICAL STUDY ON KAP IN BALI PROVINCE)

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Abstract:

This study examines the role of the ATLAS application in moderating the influence of due professional care and accountability on audit risk assessment in public accounting firms (KAP) in Bali Province. This study uses a quantitative approach with the purposive sampling method to determine respondents, and data analysis is carried out using Moderated Regression Analysis (MRA). This study uses the COSO ERM theory to help understand and explain the research results related to risk management in the audit process. The study results show that due professional care has a positive and significant effect on audit risk assessment in Bali Province, which indicates that auditors who perform their duties with professional prudence tend to produce more accurate risk assessments. On the other hand, accountability had a positive but insignificant effect on audit risk assessment, suggesting that although there is a positive relationship, the influence is not strong enough to be considered statistically significant. The role of ATLAS cannot moderate the influence of due professional care or accountability on audit risk assessment, which indicates that ATLAS, although designed to support the audit process, has yet to be effective in strengthening the relationship. This study provides insights into the importance of due professional care in audit risk assessment and optimizing the use of ATLAS in implementing audits.

Keywords: ATLAS, Due Professional Care, Accountability, Audit Risk Assessment, Audit Tools

INTRODUCTION

In order to support the professionalism of public accountants, efficient coaching and supervision efforts from the Government are needed. The Minister of Finance is responsible for the guidance and supervision of public accountants and public accounting firms by the regulations stipulated in the Undang-Undang Nomor 5 Tahun 2011 tentang Akuntan Publik, Peraturan Pemerintah Nomor 20 Tahun 2015 about the Practice of Public Accountants, Peraturan Menteri Keuangan Nomor 154/PMK.01/2017 about the Guidance and Supervision of Public Accountants, as well as other relevant laws and regulations. According to the provisions of the Minister of Finance, the Center for Financial Professional Development (PPPK) is responsible for the implementation of coaching and supervision of public accountants and public accounting firms. In carrying out its duties, PPPK routinely and suddenly conducts audits of public accountants and public accounting firms to evaluate their level of compliance with Undang-Undang Nomor 5 Tahun 2011 about Public Accountants, their derivative regulations, and Standard Profesional Akuntan Publik.

The audit conducted during the assignment carried out by the auditor to the suitable stage of giving opinions by public accountants, PPPK found that some public accounting firms still need an

adequate system to document audit evidence collected during the audit process. In response, PPPK carried out its coaching task by introducing the ATLAS application, which is expected to be used by public accountants to audit financial statements. The ATLAS application itself is designed with a risk-based audit system. Audit tools are essential in modern audit practices, supporting data extraction and analysis and ensuring compliance with standards. These tools can be broadly categorized into Computer-Assisted Audit Tools and Techniques (CAATTs), Generalized Audit Software (GAS), and specialized AI-based audit tools. CAATTs help auditors identify irregularities in data files, perform statistical analysis, and handle large data sets efficiently. (Pesapane et al., 2018). Audit tools can also perform comprehensive data analysis, reduce the risk of errors, and improve audit efficiency. (Pesapane et al., 2018). GAS can automate audit assignment procedures, including complete population analysis, fraud risk evaluation, and control effectiveness testing (Lutfi & Alqudah, 2023). AI audit tools can significantly improve audit efficiency and accuracy, as demonstrated by a 92% increase in efficiency and 95% effectiveness in one study (Khan et al., 2021). Experienced and certified auditors prefer advanced audit tools (Dias & Marques, 2018). Audit firms with mature technology readiness and high IT knowledge, their auditors tend to adopt and use audit tools effectively (Katamba et al., 2017). Audit tools significantly reduce the time required for data analysis and increase audit coverage by allowing the analysis of entire datasets rather than samples (Mrsic et al., 2020).

Audit challenges are increasingly complex as companies face a rapidly changing environment, stringent regulations, and technological innovations. Auditors need to identify and evaluate the effectiveness of internal control systems to determine the risk of material misstatement (O'Leary et al., 2006). Auditing in sophisticated IT environments presents unique challenges, requiring adaptation in audit risk models to address the complexity of such settings (Messabia & Elbekkali, 2009). Therefore, research on audit risk assessment is essential to understand how audit practitioners can identify, measure, and manage risks associated with financial audits. A deep understanding of these factors allows auditors to develop a more adaptive and responsive risk assessment approach to changing business conditions. Audit risk assessment can improve the understanding and assessment of internal controls, making the audit process more efficient (Strecker et al., 2010). The importance of conducting this research is in response to the demand for accuracy and reliability of financial statements, which is crucial in maintaining the trust of shareholders, investors, and other related parties. A careful and practical audit risk assessment is the foundation for successful audit planning and execution, thus positively contributing to the quality of financial reporting.

Auditors' professional care and accountability are critical in ensuring the audit process is carried out carefully and professionally. Professional care and auditor accountability are fundamental principles in audit practice that help ensure the reliability of financial statements and the integrity of an entity's financial information. In addition to identifying problems, professional prudence means providing constructive solutions that add value to clients.

Electronic checklists and data analytics can facilitate more effective and efficient audits, assess levels, and maintain the security of client data (Patne & Kanyal, 2024). The audit risk assessment process involves identifying potential errors or non-compliance in financial statements. Professional care requires the auditor to carefully evaluate these risks to determine the appropriate scope of the audit. Additionally, technological advancements can affect how entities manage and report financial information. Auditors need to understand the impact of technology and innovation on business processes and ensure that their audit methods are up-to-date and relevant. Auditors have accountability responsibilities to stakeholders, including external and internal stakeholders. A

practical risk assessment helps ensure that the auditor carries out this responsibility by understanding the potential consequences of failure to detect errors or non-compliance. Auditors can carry out their duties responsibly, minimize audit risks, and maintain the integrity of the audit profession.

PPPK's findings related to the fact that there are still public accounting firms that do not have an adequate system to document audit evidence are responded to through the formation of the ATLAS application, which is expected to be standardized and used as an auditor's working paper by public accountants in carrying out the audit process on financial statements. Due professional care encourages auditors to assess risks related to audited entities carefully. In conducting a risk assessment, the auditor also ensures that the level of risk identifies the selected audit actions and procedures. It reflects the auditor's accountability responsibility for the quality of audit results. Because currently, there have been applications that support the implementation of audits, it is important to examine the extent to which the ATLAS application with risk-based audits can affect due professional care and auditor accountability in audit risk assessment.

Definition of Audit Risk Assessment. Audit risk assessment is a process by auditors to identify and evaluate risks that can affect material errors in an entity's financial statements. Auditors use specific methodologies to understand the business environment, identify potential risks, and design appropriate audit programs. The following are some important points that explain the audit risk assessment explained by Jusup 201: (1.) Understanding of Business and Environment; (2.) Risk Identification (3.) Risk Evaluation, (4.) Understanding Internal Control, (5.) Determination of Audit Strategy, (6.) Communication with Management and Board of Directors (7.) Continuous Monitoring and Revision. Audit risk assessment is an integral part of the audit process that assists auditors in designing effective, efficient, and responsive audits to the risks faced by the audited entity.

COSO Enterprise Risk Management - Integrated Framework (COSO ERM). The Committee of Sponsoring Organizations of the Treadway Commission (COSO) publishes public exposure to the Enterprise Risk Management Integrated Framework with the concept that every aspect of business activities is constantly faced with uncertainties that can result in the emergence of risks. Therefore, a comprehensive and integrated approach to risk management involves effective coordination between risk management and each other. COSO 2013 (Committee of Sponsoring Organization of The Treadway Commission) states that an internal control system is a process involving the board of commissioners, management, and other personnel, which is designed to provide adequate confidence in the achievement of the following three objectives according to (Biandari & Harahap, 2021), namely: 1) Effectiveness and efficiency of operations; 2) Reliability of financial reporting; 3) Compliance with applicable laws and regulations. The importance of Enterprise Risk Management is becoming more and more apparent. The primary function of Enterprise Risk Management is to forecast potential risks that the company may face in the future. Four main objectives will be achieved through the implementation of the COSO ERM Integrated Framework, namely: 1) Strategic, 2) Operations, 3) Reporting, and 4) Compliance (Soetedjo & Sugianto, 2018). Some of the elements include the integration between the eight components of internal control and Enterprise Risk Management (ERM), namely: 1) Internal Environment, 2) Objective setting, 3) Event identification, 4) Risk assessment), 5) Risk response, 6) Control activities, 7) Information and communication, and 8) Monitoring (Soetedjo & Sugianto, 2018).

The Role of ATLAS. ATLAS (Audit Tool and Linked Archive System) is a working paper tool designed by P2PK (Pusat Pengembangan Operasi Keuangan) under the Ministry of Finance and used by Public Accounting Firms (KAP) in Indonesia. Based on Microsoft Excel, ATLAS provides

standardized working papers to facilitate inspection by P2PK. The tool was developed with Ikatan Akuntan Publik Indonesia (IAPI) and supports auditors in carrying out audits of financial statements, from pre-engagement to reporting. ATLAS helps meet audit standards and comply with Standard Profesional Akuntan Publik (SA-SPAP). Overall, the design of the ATLAS application has been adjusted to an audit based on International Standards on Auditing (ISA), which consists of four stages, namely: 1). Pre-engagement, 2) Risk assessment, 3) Risk response, and 4) reporting. The basis for designing the ATLAS application is that there are still many things that need to be improved in understanding the implementation of risk-based audits, and audit standards need efficient audit facilities. ATLAS is designed to carry out audit procedures and record the results as a basis for providing opinions.

METHODS

This study uses a quantitative approach to examine the role of the ATLAS application in moderating the influence of Due Professional Care and Accountability on Audit Risk Assessment in Public Accounting Firms in Bali Province. The location of this study is in the Province of Bali, with samples taken from KAP registered in the KAP and Public Accountant (AP) directory data published by the Indonesian Institute of Public Accountants (IAPI) in 2024. Based on this data, 20 firms are registered in Bali Province. The data collection technique was carried out through a questionnaire distributed to auditors. Respondents were selected using the purposive sampling technique with the following criteria: auditors who have experience in field audits and those who have used the ATLAS application to implement audit assignments. This study involved 39 respondents who met these criteria. After the data was collected, data analysis was carried out using Moderated Regression Analysis (MRA) to test the relationship between Due Professional Care, Accountability, and Audit Risk Assessment and determine the role of ATLAS in moderating these relationships. The conceptual framework in this research is presented in Figure 1 as follows:
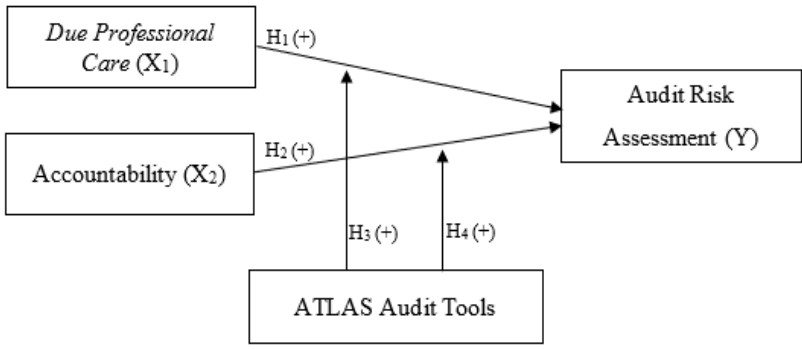

Figure 1. Conceptual Framework

The stages of analysis in this research are as follows: Research Instrument Testing, classical assumption testing, Moderated Regression Analysis (MRA), Coefficient of Determination Analysis, Model Fit Testing (F Test), and Hypothesis Testing (Uji t). The regression equation in this study is as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \beta_4 X_1 * Z + \beta_5 X_2 * Z + \varepsilon$$

Information;
Y: Audit Risk Assessment
α: Constanta
X1: Due Professional Care
X2   : Accountability
Z: ATLAS's role
β_{12345}: Coefficients of Regression
ε: Error Term

RESULT AND DISCUSSION

During the data collection process, as many as 200 questionnaires were sent to 20 Public Accounting Firms in Bali Province. However, the questionnaires returned and completed were only 39, or 20% of the targeted sample. So, the number of participants in this study is 39. Based on gender, as many as 13 respondents were male (33%), and 26 respondents were female (67%). Second, regarding age, most respondents were in the age range over 26 years old, namely 25 people (64%), followed by respondents aged 26-35 years, as many as 14 people (36%). Third, based on the length of service, it is dominated by 29 people (74%) who have worked for 1-5 years, five people (13%) who have worked for 5-10 years, 4 people (10%) who have worked for less than 1 year, and only 1 person (3%) who have worked for more than 10 years. In terms of field audit assignments, as many as 5 people (13%) have carried out assignments 1-5 times, while 16 people (41%) have been assigned more than 5 times. 15 respondents (38%) have conducted audits 10 times, and 3 respondents (8%) have completed more than 20 assignments. Based on the latest education, the majority of respondents have an S1 degree, namely 33 people (85%), followed by 4 people (10%) with a Diploma (D3) and 2 people (5%) who have a Master (S2) degree. Based on the position or position in the KAP structure of the respondents, most of the respondents were junior auditors, namely 27 people (69%), followed by 10 people (26%) as senior auditors, and 2 people (5%) who served as supervisors.

Table 1. Test Research Instruments

Variable	Correlation Coefficient (r) Question Each Variable							Cronbach Alpha
	1	**2**	**3**	**4**	**5**	**6**	**7**	
Due Professional Care (X1)	0,654	0,574	0,798	0,838	0,838	0,71	-	0,824
Accountability (X2)	0,714	0,834	0,738	0,677	0,789	0,845	-	0,85
ATLAS (Z)	0,528	0,872	0,815	0,75	0,871	0,75	-	0,844
Audit Risk Assessment(Y)	0,834	0,885	0,863	0,831	0,758	0,527	0,58	0,871

Based on Table 1, it can be seen that the results of the validity test of all correlations between the factor score and the total score have a positive value and a value greater than 0.30 (r > 0.30). Therefore, all questionnaire questions in this study can measure the research object validly and consistently. In Table 3, it can also be seen that all variables used in the study have a Cronbach Alpha

value greater than 0.70. This condition also means these variables can be trusted and used in subsequent analysis.

This study uses Moderate Regression Analysis (MRA), so a classical assumption test must be conducted. The classic assumption tests carried out are the normality and heteroscedasticity tests. The results of the normality test in this study are presented in Table 2.

Table 2. Normality Test

	Unstandardised Residual	
	1st Equation	2nd Equation
N	39	39
Asymp. Sig. (2-tailed)	0,072	0,077

The normality test results in Table 2 show the value of Asymp. Sig. The first is 0.072, and the second is 0.077, more significant than α = 0.05. Therefore, it can be concluded that the data used has been distributed normally.

The heteroscedasticity test was carried out by regressing the absolute residual value of the estimated model to the independent variable. It is hoped that no single independent variable has a significant effect on the absolute residual value. Heteroscedasticity testing was carried out on both regression equations used in this study. The heteroscedasticity test is presented in Table 5 as follows.

Table 3. Heteroscedasticity Test

Variable	Significance of Absolute Residual	
	Equation I	Equation II
Due Professional Care (X1)	0,890	0,913
Accountability (X2)	0,138	0,879
Due Professional Care (X1) * ATLAS (Z)	-	0,904
Accountability (X2) * ATLAS (Z)	-	0,945

The results of the heteroscedasticity test in Table 3 show that the significance value of the absolute residual obtained by each variable from Equation I and Equation II is greater than α = 0.05. Therefore, it can be concluded that the data used do not show symptoms of heteroscedasticity.

Moderated Regression Analysis (MRA). This study formulates two regression equations, namely multiple linear regression equations and Moderated Regression Analysis (MRA). Moderated Regression Analysis (MRA) is a testing technique that maintains the sample's integrity and provides a basis for controlling the influence of moderator variables (Ghozali, 2016). Liana (2009) stated that MRA is a unique application of multiple linear regression in its regression equation containing an element of interaction (multiplication of two or more independent variables). This study formulates two regression equations, namely multiple linear regression equations and Moderated Regression Analysis (MRA). The first Equation is a multiple linear regression analysis used to test the H1 and H2 hypotheses. The first equation test is presented in Table 4 as follows:

Table 4. Multiple Linear Regression Test Results Equation I

Model	Unstandardised Coefficients		Standardised Coefficients	p-value	Information
	B	Std. Error	Beta		
(Constant)	4,744	2,731		0,091	
Due Professional Care (X1)	0,760	0,189	0,669	0,000	Significant
Accountability (X2)	0,151	0,186	0,135	0,423	Not Significant
Adjusted R Square					0,584
Sig. F					0,000

The first Equation is a multiple linear regression analysis used to test hypotheses H1 and H2. Table 5 presents the testing of the first Equation.

Table 5. Moderated Regression Analysis Test Results in Equation II

Model	Unstandardised Coefficients		Standardised Coefficients	p-value	Information
	B	Std. Error	Beta		
(Constant)	-9,719	36,770		0,793	
Due Professional Care (X1)	0,344	1,601	0,303	0,831	-
Accountability (X2)	1,363	2,069	1,216	0,515	-
ATLAS (Z)	0,611	1,926	0,571	0,753	-
Due Professional Care (X1) * ATLAS (Z)	0,025	0,079	0,876	0,758	Not Significant
Accountability (X2) * ATLAS (Z)	-0,058	0,109	-2,131	0,597	Not Significant
Adjusted R Square					0,562
Sig. F					0,000

1. Hypothesis Testing 1. Based on Table 6, the significance value of the t-test from the Due Professional Care variable of 0.000 was obtained, less than $\alpha = 0.05$ (0.000 < 0.05), which means significant. A regression coefficient value of 0.760 was obtained. It shows that the probability of Due Professional Care has a positive and significant effect on audit risk assessment, so the first hypothesis in this study is accepted.
2. Hypothesis Testing 2. Based on Table 6, the significance value of the t-test from the Accountability variable of 0.423 was obtained, which was greater than $\alpha = 0.05$ (0.423 < 0.05), which means it is insignificant. A regression coefficient value of 0.151 was obtained. It shows that the probability of accountability has a positive and insignificant effect on audit risk assessment, so the second hypothesis in this study is rejected.
3. Hypothesis Testing 3. Based on Table 7, the significance value of the t-test of the Due Professional Care*ATLAS variable is a test of the role variable of ATLAS in moderating the influence of Due Professional Care on audit risk assessment. A regression coefficient value of 0.025 and a p-value of 0.758 were obtained, which was greater than $\alpha = 0.05$ (0.758> 0.05), which means it was insignificant. Because it is a test of moderation's influence, the results must be combined with

the significance value of the Due Professional Care variable. The Due Professional Care variable obtained a regression coefficient value of 0.344 and a p-value of 0.390, greater than α = 0.05 (0.831 < 0.05), which means it is insignificant. Because the Due Professional Care*ATLAS variable has a positive value of not significant and the Due Professional Care variable has a positive value of not significant, the ATLAS variable is a type of potential moderation (moderator horologist). It shows that the ATLAS variable cannot moderate the effect of Due Professional Care on audit risk assessment, so the third hypothesis in this study is rejected.

4. Hypothesis Testing 4. Based on Table 7, the significance value of the t-test of the Accountability*ATLAS variable, which is a test of the role of ATLAS in moderating the influence of accountability on audit risk assessment, obtained a regression coefficient value of -0.058 and a p-value of 0.597, the value is greater than α = 0.05 (0.597 < 0.05) which means it is not significant. Because it is a test of the influence of moderation, the results need to be combined with the significance value of the Accountability variable. The Accountability variable obtained a regression coefficient value of 1.363 and a p-value of 0.515, greater than α = 0.05 (0.515< 0.05), which means insignificant. Because the Accountability*ATLAS variable has a negative value that is insignificant and the Accountability variable has a positive value that is insignificant, the ATLAS variable is a type of potential moderation (moderator homologs). It shows that the ATLAS variable cannot moderate the influence of accountability on audit risk assessment, so the fourth hypothesis in this study is rejected.

Influences of Due Professional Care on Audit Risk Assessment. The first hypothesis in this study is that Due Professional Care positively influences audit risk assessment. Based on the results of hypothesis testing, it was obtained that Due Professional Care had a positive and significant effect on Audit Risk Assessment in Bali Province. This result means that the higher the implementation of Due Professional Care by the auditor, the more it will improve the audit risk assessment. Applying Due Professional Care in audit assignments is important in improving audit risk assessment. In audit assignments, professional prudence is important for auditors to ensure that a reasonable report is free from material misstatements (Fatima et al., 2022). With this attitude, auditors maintain integrity, audit quality, and public trust and minimize risks. Based on the COSO Enterprise Risk Management (ERM) theory - the Integrated Framework emphasizes the importance of comprehensive risk management in the organization, including in the audit process (Setiawan et al., 2024). In auditing, the auditor's professional prudence is closely related to risk assessment, one of COSO ERM's main principles. Auditors must exercise professional caution when assessing risks by identifying, evaluating, and mitigating risks that can potentially affect financial statements. Within the framework of COSO ERM, auditors must understand strategic, operational, reporting, and compliance risks that can affect the organization. Professional caution is required to ensure that auditors can evaluate these risks objectively and thoroughly. By integrating the risk management principles of COSO ERM, auditors can conduct a more comprehensive audit risk assessment, ensuring that potential material errors or irregularities can be effectively identified and anticipated. Professional care positively influences audit quality, as shown by auditors who exercise professional prudence to produce more appropriate audit opinions (A, Febriansyah R R, 2022). Research shows that professional care significantly influences audit quality, highlighting its important role in risk assessment (Sitorus & Pramudianti, 2022).

Influences of Accountability on Audit Risk Assessment. The second hypothesis in this study is that accountability has a positive effect on audit risk assessment. Based on the results of hypothesis testing, it was obtained that accountability had a non-significant positive effect on Audit Risk

Assessment in Bali Province. These results mean that although there is a tendency for increased accountability to align with increased audit risk assessments, the influence is not statistically strong enough to be considered significant in the Province of Bali. The COSO ERM underscores the importance of accountability as part of integrated risk management (Arif et al., 2023). Although auditor accountability was positively related to audit risk assessment in this study, the effect was insignificant due to the possibility of other more substantial factors or local contexts influencing the results. Auditors need to ensure that their accountability is supported by the broader and comprehensive implementation of risk management by the principles of COSO ERM.

The Role of ATLAS in Moderating the Influence of Due Professional Care on Audit Risk Assessment. The third hypothesis in this study is ATLAS's role in strengthening Due Professional Care's positive influence on audit risk assessment. Based on the results of hypothesis testing, it was found that the role of ATLAS could not moderate the influence of Due Professional Care on Audit Risk Assessment in Bali Province. It means that although the role of ATLAS has adopted a risk-based audit working paper, its implementation has not affected the relationship of Due Professional Care to Audit Risk Assessment in the Province of Bali. Conceptually, the application of ATLAS audit tools as an audit tool is expected to strengthen the application of Due Professional Care in the risk assessment process. In the context of Bali Province, its existence has yet to have a significant impact on strengthening the relationship. Other factors, such as the auditor's understanding of the use of technology or the level of adoption of ATLAS in the field, may be why this moderation is ineffective.

The role of ATLAS in supporting the professional prudence of auditors is significant and should be considered in every audit assignment. ATLAS, designed by the Financial Profession Development Center (PK) of the Ministry of Finance, is an audit tool designed to be auditors' standardized working paper. This tool facilitates the smooth audit process and serves as a risk-based paperwork that assists auditors in assessing audit risks in a more structured and thorough manner.

As a tool adapted to modern audit standards, ATLAS is designed to improve the accuracy and effectiveness of risk assessments. In implementing audits, ATLAS allows auditors to systematically document findings and ensure the entire audit process is carried out professionally. Given the importance of risk assessment in audits, the optimal use of ATLAS will help auditors identify potential risks more clearly so that the audit results produced can be trusted and meet strict accountability standards.

Therefore, auditors need to pay special attention to using ATLAS as a tool that supports every assignment stage. By optimizing their functions, auditors can better mitigate existing risks and ensure that audit risk assessments are carried out effectively, accurately, and by professional prudence principles.

The Role of ATLAS in Moderating the Influence of Due Professional Care on Audit Risk Assessment. The fourth hypothesis in this study is the role of ATLAS in strengthening the positive influence of accountability on audit risk assessment. The results of hypothesis testing show that the role of ATLAS cannot moderate the influence of accountability on audit risk assessment in Bali Province. While ATLAS is designed to assist in audit risk assessment, it has yet to be proven to strengthen or clarify the relationship between accountability and audit risk assessment in the region. It may be due to several factors, such as the low adoption rate of ATLAS among auditors, lack of training or understanding of how to use it optimally, or even other factors that are more dominant in influencing audit risk assessment, such as auditors' experience or understanding of the risk environment in Bali. Accountability continues to play an important role, but ATLAS, although designed to support the audit process, has yet to succeed in significantly improving or moderating

the relationship. Auditors need to pay more attention to the role of ATLAS in improving accountability in the implementation of audit assignments. ATLAS, designed by the Financial Profession Development Center (PPPK) of the Ministry of Finance, is an audit tool standardized working paper used by auditors throughout Indonesia. This tool has a crucial function as a risk-based working paper, which can assist auditors in conducting audit risk assessments more systematically and structured. The role of audit tools is that by using ATLAS, auditors not only follow the standards set but can also ensure that every step in the audit process is carried out with full responsibility and accountability. ATLAS provides clear guidance in documenting audit findings and decisions, which is critical to maintaining transparency and reliability of audit results. Thus, using ATLAS can strengthen the auditor's professional prudence and ensure that risk assessments are carried out carefully, in-depth and accountable. Therefore, auditors must be more optimal in utilizing ATLAS to ensure high audit quality and increase accountability in the entire audit assignment process.

CONCLUSION

The study results show that Due Professional Care has a positive and significant effect on Audit Risk Assessment, which means that auditors who are careful in their work tend to make more accurate assessments. Accountability has a positive but insignificant effect on audit risk assessment, suggesting that the effect needs to be stronger. In addition, ATLAS has yet to succeed in moderating the effect of Due Professional Care and Accountability on Audit Risk Assessment. It means that this tool has yet to be effective in strengthening the relationship between these two factors and audit risk assessment.

Suggestions for further research are that data collection be carried out over a longer duration and involve more respondents so that more comprehensive, in-depth, and representative results can be obtained. The advice to auditors is to use ATLAS in audit risk assessment, primarily related to due professional care and accountability. ATLAS, designed as a risk-based tool, assists auditors in conducting risk assessments more thoroughly and in a structured manner. By using ATLAS, auditors can increase professional prudence in the audit process and ensure that every decision can be accounted for clearly. It is important to ensure the quality and integrity of the audit reports.

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