

Analysis of the Acceptance and Usage of the Audit Tools and Linked Archive System (ATLAS) Using the Technology Acceptance Model (TAM) Among Taxation Accounting Students at the Islamic University of Indonesia

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Abstract

The development of information technology has driven digital transformation in the audit profession, making mastery of audit applications a necessary competency for prospective auditors. One application developed to support the implementation of risk-based audits in Indonesia is the Audit Tools and Linked Archive System (ATLAS). However, the success of implementing this application in an educational environment is influenced by the level of user acceptance of the technology used. This study aims to analyze the acceptance of ATLAS among Tax Accounting students at the Islamic University of Indonesia using the Technology Acceptance Model (TAM) focusing on the constructs of Perceived Ease of Use (PEOU), Perceived Usefulness (PU), and Behavioral Intention to Use (BI). The study used a quantitative approach with a survey method of 128 students who had taken the Auditing course. Data were collected through a questionnaire using a five-point Likert scale and analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS). The results of the study indicate that Perceived Ease of Use has a positive and significant effect on Perceived Usefulness and Behavioral Intention to Use, while Perceived Usefulness also has a positive and significant effect on Behavioral Intention to Use. These findings indicate that students' perceptions of the ease and usefulness of ATLAS are the main factors driving their intention to use the application in audit learning. This study concludes that the implementation of ATLAS has the potential to support the development of technology-based audit learning and improve students' readiness to face digital transformation in the audit profession.

Keywords

Audit Tools and Linked Archive System (ATLAS), Technology Acceptance Model (TAM), Perceived Ease of Use, Perceived Usefulness, Behavioral Intention to Use, Audit Education.



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INTRODUCTION

The development of information and communication technology has driven digital transformation in various sectors, including the accounting and auditing professions. The use of technologies such as Artificial Intelligence (AI), Big Data Analytics, Cloud Computing, and audit software has transformed auditors' approaches to obtaining audit evidence, conducting data analysis, compiling audit

documentation, and producing more effective and efficient audit reports (Appelbaum, Kogan, & Vasarhelyi, 2017; Kokina & Davenport, 2017). This transformation requires auditors to possess not only technical competence in accounting and auditing, but also the ability to utilize digital technology as part of their professional competencies in the Industry 4.0 era (Janvrin & Weidenmier Watson, 2017; Sutton, Holt, & Arnold, 2016).

These changes have also impacted the world of accounting education. Universities are no longer sufficient to simply equip students with audit theory; they must also prepare them to utilize technology commonly used in professional audit practice. The gap between graduate competencies and industry needs remains a challenge in accounting education. Many graduates possess a strong conceptual understanding but lack experience using audit applications that are standard in professional practice (Rizki & Wahdah, 2022). Therefore, integrating audit technology into the learning process is one strategy to improve graduates' readiness to enter the workforce.

In Indonesia, one innovation developed to support the digital transformation of the audit profession is the Audit Tools and Linked Archive System (ATLAS). This application was developed by the Center for Financial Profession Development (PPPK) of the Ministry of Finance of the Republic of Indonesia in collaboration with the Indonesian Institute of Certified Public Accountants (IAPI) as a tool for preparing risk-based audit working papers that refer to Indonesian Auditing Standards. ATLAS is designed to help auditors systematically carry out each audit stage, from audit planning, risk assessment, control testing, substantive testing, to the preparation of the independent auditor's report. The presence of ATLAS is expected to increase the consistency of the application of audit standards while improving the quality of audit documentation (PPPK Ministry of Finance, 2023).

In addition to its use by Public Accounting Firms, ATLAS has begun to be introduced as a learning tool at various universities offering Accounting Study Programs. The use of ATLAS in the learning process provides students with the opportunity to gain practical experience using audit applications aligned with professional practice. Through simulations of preparing risk-based audit workpapers, students are expected to understand the relationship between audit concepts learned in class and their implementation in the workplace. Thus, learning is no longer purely theoretical but also oriented towards developing professional competencies.

The success of a technology implementation is not only determined by the

sophistication of the system used, but also by the level of user acceptance of the technology. One of the most widely used models to explain technology acceptance is the Technology Acceptance Model (TAM) developed by Davis (1989). This model explains that a person will accept and use a technology if the technology is perceived as easy to use (Perceived Ease of Use) and provides benefits (Perceived Usefulness). These two perceptions will shape the behavioral intention to use the technology (Behavioral Intention to Use), which in turn influences the actual use of the technology (Davis, 1989; Venkatesh & Davis, 2000). To date, TAM has been widely applied to explain the acceptance of various information systems in education, health, government, and business because it has good predictive capabilities regarding user behavior (Marangunić & Granić, 2015).

Various previous studies have shown that Perceived Ease of Use and Perceived Usefulness are key determinants in increasing user acceptance of technology. Research by Venkatesh and Davis (2000) demonstrated that perceived ease of use can increase the perceived usefulness of a system, which ultimately increases user intention to adopt the technology. Similar results were also found by Marangunić and Granić (2015) through a systematic review of various TAM studies, which showed that these two constructs consistently served as key predictors of Behavioral Intention to Use. In the educational context, research by Rizki and Wahdah (2022) also showed that ease of use of digital learning applications positively influences students' perceived usefulness and interest in using technology as a learning medium.

In the context of digital auditing, several studies have examined the implementation of ATLAS by auditors and public accounting firms. The results indicate that ATLAS use can improve the effectiveness of audit documentation preparation, facilitate the implementation of risk-based auditing, and enhance the quality of audit implementation. However, most of these studies focus on professional auditors as respondents, while research examining ATLAS acceptance from the perspective of students as prospective auditors is relatively limited. Students are potential users who will become professional auditors in the future. Their perceptions of ATLAS's ease of use and benefits may influence their readiness to adopt audit technology when entering the workforce.

Furthermore, there are differing findings in several studies regarding the relationship between Perceived Ease of Use and Behavioral Intention to Use. Some studies show that ease of use has a direct effect on intention to use technology (Venkatesh & Davis, 2000), while other studies find that this influence is more

dominant through the mediation of Perceived Usefulness so that the direct relationship is weaker or even insignificant (Marangunić & Granić, 2015). These different results indicate that the relationship between constructs in TAM is still interesting to test in various contexts, including the use of audit applications in higher education environments.

Based on the above description, there are research gaps that form the basis of this study. First, research on the acceptance of ATLAS in higher education settings is still very limited compared to research on professional auditors. Second, there are not many studies that specifically test the Technology Acceptance Model (TAM) to explain the acceptance of ATLAS by students in the Tax Accounting Study Program. Third, there are still inconsistencies in research results regarding the effect of Perceived Ease of Use on Behavioral Intention to Use, so further testing is needed in the context of technology-based audit learning.

Therefore, this study aims to analyze the acceptance of the use of Audit Tools and Linked Archive System (ATLAS) using the Technology Acceptance Model (TAM) among Tax Accounting students at the Islamic University of Indonesia. Specifically, this study examines the influence of Perceived Ease of Use on Perceived Usefulness, the influence of Perceived Ease of Use on Behavioral Intention to Use, and the influence of Perceived Usefulness on Behavioral Intention to Use. The results of the study are expected to provide theoretical contributions in expanding the application of the Technology Acceptance Model in the context of audit education and provide practical contributions for universities in developing technology-based auditing learning. The research findings indicate that perceptions regarding the ease of use and benefits of ATLAS are important factors that encourage students' intention to use the application as a medium for audit learning, so that the integration of ATLAS in the curriculum can be a strategy to improve graduates' readiness to face the digital transformation of the audit profession.

METHODS

This study uses a quantitative approach with an explanatory research type to analyze the factors that influence the acceptance of the use of Audit Tools and Linked Archive System (ATLAS) among Tax Accounting students at the Islamic University of Indonesia based on the Technology Acceptance Model (TAM) framework developed by Davis (1989). The quantitative approach was chosen because it is able to measure the relationship between variables objectively through hypothesis testing using numerical data. This study uses a cross-sectional design, namely data collection is carried out over a certain period to obtain an overview of student

perceptions of the use of the ATLAS application as a technology-based audit learning medium.

The research population was all students of the Tax Accounting Study Program at the Islamic University of Indonesia who had taken the Auditing or Audit Practicum course. Students in this group were selected because they already had an understanding of the financial statement audit process and had gained an introduction to the use of the ATLAS application in the learning process. The sampling technique used purposive sampling, namely selecting respondents based on certain criteria to suit the research objectives. The respondent criteria included: (1) active students of the Tax Accounting Study Program at the Islamic University of Indonesia; (2) having taken the Auditing course; and (3) having participated in a practicum or training that introduced the use of the ATLAS application. Based on these criteria, 128 respondents were obtained who met the requirements as research samples.

The data used are primary data obtained through the distribution of online questionnaires using Google Forms. The preparation of the research instrument refers to the constructs in the Technology Acceptance Model (TAM), namely Perceived Ease of Use (PEOU), Perceived Usefulness (PU), and Behavioral Intention to Use (BI). All question items are measured using a five-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). The Perceived Ease of Use variable is measured through five indicators, namely ease of learning the application, ease of operation, ease of understanding the application's functions, ease of interacting with the system, and overall ease of use. The Perceived Usefulness variable is measured through five indicators that reflect the application's benefits in improving audit understanding, learning efficiency, the quality of audit workpaper preparation, understanding of risk-based audits, and readiness to face the world of work. Meanwhile, the Behavioral Intention to Use variable is measured through five indicators that describe students' intention to reuse ATLAS, the desire to use ATLAS in subsequent learning, recommend ATLAS to other students, use ATLAS when working as an auditor, and learn ATLAS features in more depth.

Prior to analysis, the quality of the research instruments was tested through validity and reliability tests. Convergent validity was evaluated using an outer loading value with a minimum limit of 0.70 and an Average Variance Extracted (AVE) of more than 0.50. Construct reliability was tested using Composite Reliability and Cronbach's Alpha, with a minimum accepted value of 0.70. Furthermore, the analysis of relationships between variables was conducted using the Structural

Equation Modeling–Partial Least Squares (SEM-PLS) method using SmartPLS software version 4.0. The SEM-PLS method was chosen because it is suitable for testing theory-based research models, is able to analyze relationships between latent variables simultaneously, does not require normal data distribution, and is effective for use with relatively limited sample sizes.

Data analysis was conducted in two main stages, namely evaluation of the measurement model (outer model) and the structural model (inner model). The outer model evaluation aims to test the validity and reliability of the construct through the outer loading value, Average Variance Extracted (AVE), Composite Reliability, Cronbach's Alpha, and Heterotrait-Monotrait Ratio (HTMT) as a test of discriminant validity. Furthermore, the inner model evaluation was carried out by analyzing the R-Square (R^2), Effect Size (f^2), Predictive Relevance (Q^2), and Standardized Root Mean Square Residual (SRMR) values as indicators of model suitability. Hypothesis testing was conducted using a bootstrapping procedure with 5,000 subsamples at a significance level of 5%. The hypothesis is declared accepted if the t-statistic value is greater than 1.96 and the p-value is less than 0.05.

This study develops a conceptual model based on the Technology Acceptance Model (TAM), which explains that perceptions of a technology's ease of use will increase perceptions of its benefits. Furthermore, perceptions of both ease of use and benefits will drive behavioral intention to use the technology. In the context of this study, students who perceive the ATLAS application as easy to use and beneficial are expected to have a higher intention to utilize the application as a learning tool for auditing and as preparation for entering the audit profession.

FINDINGS AND DISCUSSION

This study involved 128 students of the Tax Accounting Study Program at the Islamic University of Indonesia who had taken the Auditing course and received an introduction to the Audit Tools and Linked Archive System (ATLAS) application.

Table 1. Characteristics of Respondents

Characteristics	Category	Frequency	Percentage (%)
Gender	Male	46	36
	Female	82	64
Academic Year	2021	29	64
	2022	44	22
	2023	55	34
Experience Using ATLAS	Yes	101	79
	No	27	21

Total	128	100
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Table 1 shows that the majority of respondents were female students (64%). Seventy-nine percent of respondents had used ATLAS during audit practicums, indicating that most respondents had direct experience using the application.

Table 2. Descriptive Statistics

Variable	Mean	Standard Deviation	Interpretation
Perceived Ease of Use (PEOU)	4.18	0.56	High
Perceived Usefulness (PU)	4.31	0.48	Very High
Behavioral Intention to Use (BIU)	4.27	0.51	High

The average value of all variables was above 4.00, indicating that students had a positive perception of the use of the ATLAS application. The Perceived Usefulness variable obtained the highest average value, indicating that students viewed ATLAS as providing real benefits in understanding the risk-based audit process.

Measurement Model Evaluation (Outer Model)

Evaluation of the measurement model was carried out through testing convergent validity, discriminant validity, and construct reliability.

Table 3 Outer Loading

Indicator	Loading
PEOU1	0.842
PEOU2	0.861
PEOU3	0.853
PEOU4	0.827
PEOU5	0.844
PU1	0.884
PU2	0.892
PU3	0.878
PU4	0.901
PU5	0.887
BIU1	0.891
BIU2	0.903
BIU3	0.887
BIU4	0.881
BIU5	0.896

All indicators have outer loading values above 0.70, thus fulfilling the convergent validity criteria.

Table 4. Construct Reliability and Validity

Variable	AVE	Composite Reliability	Cronbach Alpha
PEOU	0.726	0.930	0.905
Public Works	0.785	0.948	0.932

BI	0.798	0.952	0.937
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All constructs meet the reliability requirements because they have Composite Reliability and Cronbach's Alpha values greater than 0.70 and AVE values exceeding 0.50.

Structural Model Evaluation (Inner Model)

Table 5. Coefficient of Determination (R²)

Endogenous Variable	R ²	Category
Perceived Usefulness	0.561	Moderate
Behavioral Intention to Use	0.697	Strong

The R² value of 0.561 indicates that **56.1% of** the variation in Perceived Usefulness is explained by Perceived Ease of Use. Furthermore, **69.7%** of the variation in Behavioral Intention to Use is explained by the combination of Perceived Ease of Use and Perceived Usefulness.

Table 6. Hypothesis Testing Results

Relationship	Original Sample	t-value	p-value	Decision
PEOU → PU	0.749	14,281	0.001	Accepted
PEOU → BIU	0.296	3,182	0.002	Accepted
PU → BIU	0.571	6,918	0.001	Accepted

The three hypotheses were accepted because the t-statistic value was > 1.96 and the p-value was < 0.05.

Effect of Perceived Ease of Use on Perceived Usefulness

The findings demonstrate that Perceived Ease of Use (PEOU) exerts a positive and statistically significant effect on Perceived Usefulness (PU), with a path coefficient of 0.749 ($t = 14.281$; $p < 0.001$). This coefficient represents the strongest relationship within the proposed structural model, indicating that students' perceptions regarding the ease of operating the ATLAS application substantially shape their beliefs about its usefulness in supporting audit learning. Moreover, the coefficient of determination ($R^2 = 0.561$) indicates that approximately 56.1% of the variance in Perceived Usefulness is explained by Perceived Ease of Use, suggesting that ease of use constitutes a major determinant of perceived benefits among students.

From the perspective of the Technology Acceptance Model (TAM), these findings reinforce Davis's (1989) proposition that technologies requiring minimal effort to learn and operate are more likely to be perceived as useful because users can concentrate on accomplishing their tasks rather than overcoming technical

difficulties. When students can easily navigate menus, understand the sequence of audit procedures, and complete audit documentation without excessive cognitive effort, they allocate more attention to understanding audit concepts and applying professional judgment. Consequently, the application is perceived not merely as a digital tool but as an effective learning medium that enhances academic performance.

The strong relationship identified in this study is also consistent with the extension of TAM proposed by Venkatesh and Davis (2000), which argues that ease of use indirectly improves technology acceptance by increasing users' perceptions of usefulness. In educational settings, ease of learning is particularly important because students are still developing both technical and conceptual competencies. If educational software is perceived as complicated, students may experience cognitive overload, causing them to focus on understanding the system rather than mastering the learning content. Conversely, an intuitive application such as ATLAS allows students to devote greater cognitive resources to analyzing audit evidence, understanding risk assessment procedures, and preparing audit working papers, thereby increasing the educational value of the application.

These findings are also supported by the descriptive statistics of this study, where Perceived Ease of Use obtained a high mean score (4.18) and Perceived Usefulness achieved the highest mean score among all constructs (4.31). This pattern suggests that students generally perceive ATLAS as both easy to operate and highly beneficial. The consistency between descriptive statistics and structural model results strengthens the conclusion that students' positive experiences while interacting with the application contribute directly to their evaluation of its usefulness. In the context of audit education, these findings have important pedagogical implications. ATLAS was developed to support risk-based auditing through standardized audit documentation and structured workpaper preparation. When students perceive these features as easy to understand and implement, they become more capable of linking theoretical auditing concepts with practical audit procedures. This experiential learning process reduces the gap between classroom instruction and professional auditing practice, ultimately improving students' readiness to meet the competency requirements of the digital auditing profession.

Furthermore, the findings suggest that educational institutions should prioritize user-friendly implementation strategies when integrating professional audit software into the curriculum. Providing systematic training sessions, guided practicum modules, video tutorials, and continuous technical support can strengthen

students' perceptions of ease of use, which subsequently enhances their perceptions of usefulness. Therefore, improving system usability should not merely be viewed as a technical issue but as a strategic educational approach for maximizing learning outcomes and encouraging broader acceptance of digital audit technology. Overall, this study provides robust empirical evidence supporting the central proposition of the Technology Acceptance Model that ease of use serves as a fundamental antecedent of perceived usefulness. Within the context of audit education in Indonesia, students' acceptance of ATLAS is primarily driven by their ability to interact comfortably with the application, enabling them to recognize its practical value in improving audit competence and preparing for professional careers in an increasingly digitalized auditing environment.

Effect of Perceived Ease of Use on Behavioral Intention to Use

The findings indicate that Perceived Ease of Use (PEOU) has a positive and significant effect on Behavioral Intention to Use (BIU), with a path coefficient of 0.296 ($t = 3.182$; $p = 0.002$). These results demonstrate that students who perceive the ATLAS application as easy to learn and operate exhibit a stronger intention to continue using the application during audit courses and in their future professional careers. Although the magnitude of this relationship is lower than the effect of Perceived Usefulness on Behavioral Intention to Use, the statistical significance confirms that ease of use remains an important determinant of technology acceptance within the audit education context.

Students generally develop favorable attitudes toward technology when they can complete learning activities without experiencing technical difficulties or excessive effort. An intuitive interface, clear navigation, and well-organized audit procedures reduce the cognitive burden associated with learning a new application. Reduced operational complexity enables students to devote greater attention to understanding auditing concepts, completing audit documentation, and practicing risk-based audit procedures rather than focusing on the mechanics of operating the system.

These findings support the Technology Acceptance Model proposed by Davis (1989), which explains that technologies perceived as easy to use are more likely to encourage users to adopt and continuously utilize them. The results are also consistent with Venkatesh and Davis (2000), who argue that ease of use directly influences behavioral intention while simultaneously strengthening users' perceptions of technology usefulness. Positive experiences during the initial stages of technology use increase users' confidence and reduce resistance toward continued

adoption, particularly in educational environments where students are still adapting to professional software applications.

The descriptive statistics further reinforce these findings, as the Perceived Ease of Use construct obtained a high average score of 4.18, indicating that respondents generally considered ATLAS easy to operate. This positive perception contributes to students' willingness to reuse the application in future auditing courses and to apply it in professional audit practice after graduation. Practical implications emerge from these findings for accounting education institutions. Successful implementation of ATLAS should be supported by structured training sessions, intensive practicum activities, and continuous technical assistance to ensure that students gain positive experiences during their initial interaction with the application. Improved usability is likely to strengthen students' willingness to adopt audit technology consistently, facilitating smoother integration of digital audit applications into the accounting curriculum while enhancing graduates' readiness for the technology-driven auditing profession.

Effect of Perceived Usefulness on Behavioral Intention to Use

The findings reveal that Perceived Usefulness (PU) has the strongest positive influence on Behavioral Intention to Use (BIU), as reflected by a path coefficient of 0.571 ($t = 6.918$; $p < 0.001$). Among all relationships examined in the structural model, this effect demonstrates that students' perceptions of the benefits provided by the ATLAS application represent the most influential factor in shaping their intention to continue using the system. Students are more likely to adopt and repeatedly use ATLAS when they believe that the application enhances their understanding of risk-based auditing, improves the quality and efficiency of audit documentation, and strengthens their readiness for professional auditing practice.

Perceived usefulness reflects users' evaluation of whether a technology contributes to improved learning performance and task accomplishment. Students who recognize that ATLAS facilitates the preparation of audit working papers, supports systematic audit procedures, and provides practical experience aligned with professional standards tend to develop stronger motivation to integrate the application into both academic activities and future professional work. Practical benefits perceived during the learning process become the primary reason for maintaining continuous technology usage, particularly in courses that emphasize applied competencies.

The findings are consistent with the Technology Acceptance Model proposed by Davis (1989), which identifies perceived usefulness as the strongest predictor of

users' behavioral intention to adopt information technology. Venkatesh and Davis (2000) further explain that users are willing to continue utilizing a system when they believe that it enhances their performance and productivity. The present findings confirm this theoretical proposition within the context of audit education, where students prioritize technologies that provide measurable academic and professional value rather than merely offering operational convenience.

The descriptive analysis provides additional support for this interpretation. Perceived Usefulness recorded the highest mean score (4.31) among all constructs, indicating that respondents consistently acknowledged the educational value of ATLAS. This favorable evaluation corresponds with the structural model results, which demonstrate that perceived usefulness exerts a stronger influence on behavioral intention than perceived ease of use. Such evidence suggests that students' continued intention to use ATLAS is primarily driven by the application's ability to improve learning outcomes instead of its ease of operation alone.

The structural model further demonstrates substantial explanatory power, with an R^2 value of 0.697 for Behavioral Intention to Use. This result indicates that approximately 69.7% of the variation in students' intention to use ATLAS is explained jointly by Perceived Ease of Use and Perceived Usefulness. The relatively high coefficient of determination confirms that the Technology Acceptance Model effectively explains students' acceptance of digital audit technology within higher education. Although ease of use contributes to behavioral intention, perceptions regarding the practical value of the application emerge as the dominant factor influencing students' willingness to continue using ATLAS. Practical implications arise from these findings for accounting education institutions seeking to strengthen students' digital competencies. Curriculum development should emphasize learning activities that clearly demonstrate the practical value of ATLAS through structured audit simulations, comprehensive case-based assignments, and authentic risk-based auditing scenarios. Collaboration with professional accounting organizations and public accounting firms can further expose students to real-world applications of ATLAS, reinforcing their perception that the system represents an essential professional competency rather than merely an instructional tool. Such learning experiences are expected to increase students' willingness to adopt digital audit technology and improve their readiness to enter an increasingly technology-oriented auditing profession.

CONCLUSION

This study aims to analyze the acceptance of the use of Audit Tools and

Linked Archive System (ATLAS) among Tax Accounting students at the Islamic University of Indonesia using the Technology Acceptance Model (TAM). The results show that the TAM model is able to explain the factors that influence students' intention to use ATLAS as a technology-based audit learning medium. Students' perceptions of ease of use (Perceived Ease of Use) are proven to increase the perception of the application's benefits (Perceived Usefulness) while also encouraging their intention to use ATLAS (Behavioral Intention to Use). In addition, the perception of the benefits of using ATLAS is the strongest factor in shaping students' intention to continue using the application in the learning process and as a provision when entering the audit profession. These findings indicate that acceptance of audit technology is not only influenced by the characteristics of the system that is easy to use, but also by users' beliefs that the technology can improve learning effectiveness and professional competence.

Theoretically, this study strengthens the relevance of the Technology Acceptance Model (TAM) in explaining technology acceptance in the context of audit education. This study also expands the application of TAM, which has been primarily used in organizational and information systems environments, to the context of learning professional audit applications in higher education. From a practical perspective, the research results provide implications for accounting study programs to integrate the use of audit applications such as ATLAS into their curricula, practicums, and audit laboratories so that students gain more applicable experience that aligns with the needs of the workplace. This integration is expected to narrow the gap between the competencies of university graduates and the demands of digital transformation in the audit profession.

This study has several limitations. First, the study was conducted only on students of the Tax Accounting Study Program at the Islamic University of Indonesia, so the results cannot be generalized to students from other universities or professional auditors. Second, the study used a cross-sectional approach, so it is not able to describe changes in students' perceptions of ATLAS use in the long term. Third, the research model only adopted the main constructs in TAM, namely Perceived Ease of Use, Perceived Usefulness, and Behavioral Intention to Use. Therefore, there are still other factors that could potentially influence technology acceptance that have not been analyzed.

Therefore, further research is recommended to expand the scope of respondents by involving students from various universities, junior auditors, senior auditors, and practitioners of Public Accounting Firms so that the results have a

higher level of generalizability. Future research can also develop the model by adding variables such as Digital Literacy, Computer Self-Efficacy, Technology Readiness, Facilitating Conditions, or Actual System Use to gain a more comprehensive understanding of the factors influencing the acceptance of digital audit applications. Furthermore, longitudinal and experimental research comparing the effectiveness of audit learning using ATLAS with conventional learning methods is an important research agenda to evaluate the impact of using these applications on the continuous improvement of auditor competence. Currently, research development on the integration of audit technology in accounting education continues to grow in line with the increasing professional need for auditors with digital competence. Therefore, further studies in this area are expected to make a greater contribution to curriculum development, learning practices, and the transformation of the audit profession in Indonesia.

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