

*Original Article*

# Documentation in Audit: Auditor Junior Obstacles

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Received Date: 14 October 2023    Revised Date: 23 October 2023    Accepted Date: 26 October 2023    Published Date: 28 October 2023

**Abstract:** Audit working paper documentation has become such an important part of the audit process that all Public Accounting Firms (PAFs) have moved from a traditional working paper documentation system to a computer-based system. Junior auditors are required to be proficient in the use of this computer-based documentation system. Unfortunately, there are several obstacles that junior auditors face in the field. The purpose of this study is to determine the barriers and the factors that cause them when junior auditors document working papers using the Audit Tools and Linked Archive System (ATLAS). This study uses a qualitative descriptive method based on the results of interviews with senior auditors in one of the PAF in the Special Region of Yogyakarta. In the results of this study, it was found that junior auditors experienced obstacles in using the ATLAS system, including differences between theory and practice, lack of familiarity with the ATLAS system, working paper documentation techniques, and difficulties in reviewing work papers. These obstacles are caused by a lack of knowledge, skills and experience. Based on this explanation, it can be concluded that a lack of understanding, experience, and communication causes junior auditors to be unprepared in preparing working paper documentation using ATLAS.

**Keywords:** ATLAS, Audit, Constraints Working Paper Documentation, Junior Auditor.

## I. INTRODUCTION

Financial statements play a key role for businesses as the information they contain guides them to take the next step. Therefore, it is important that the financial statements go through a high-quality audit process. A factor that contributes to the quality of the audit is the implementation of the audit process which includes documenting evidence in working papers.

Documentation in the context of the audit process is collected in the auditor's working papers. Audit working papers cover all stages of the auditor's work process and serve as a documentation tool for audit procedures, tests, data generated, as well as documents and evidence collected in conducting the audit [1]. The Indonesian Institute of Accountants [2] emphasizes the importance of audit documentation consisting of working papers as evidence that underlies the auditor in formulating conclusions from the entire series of audit processes and as confirmation that the audit has been planned and carried out in accordance with Audit Standards and relevant laws and regulations. Careful documentation of working papers in the audit planning stage has a very important role in increasing the level of efficiency and effectiveness during the audit [3].

In line with the development of information technology, the Public Accounting Firm is moving from a conventional system of documenting work papers to a computer-based method. Currently, a lot of software has been developed to facilitate the implementation of the audit process [4]. In addition, the application of computer-aided audit techniques also increases the efficiency and effectiveness of the overall work [5]. Furthermore, the use of computer-aided auditing also brings benefits in terms of tighter supervision of the audit evidence processing process [6]. One of the popular software in Indonesia is Audit Tools and Linked Archive System (ATLAS).

Through the ATLAS system, auditors have the ability to electronically create, manage, and monitor audit work papers in one integrated platform. With this system, auditors can simply access relevant documents, record information about audit procedures and tests performed, and store other necessary information. The utilization of the ATLAS system in documenting audit working papers does bring significant advantages in terms of efficiency and accuracy. However, the use of this system also requires auditors to have sufficient knowledge, skills, and experience in operating the technology.

In audit practice, Public Accounting Firms (PAF) consistently engage junior auditors to support their tasks. However, in the process of implementation in the field, junior auditors often face various challenges, including obstacles in collecting evidence and documenting with the help of the ATLAS system. This obstacle is related to a lack of experience and knowledge [7]. Whereas it is very important for an Auditor to constantly improve knowledge and skills in the use of computer-based audit technology [8]. Therefore, knowledge, skills, and experience are interrelated and important factors in improving auditor readiness in conducting audits using technology.

Junior auditors are now expected to be skillful in mastering technology in conducting audit work. A study conducted by



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[9] showed that documentation carried out by auditors can help decision making by management and other stakeholders. In addition, [10] suggested the importance of audit documentation that is organized, structured, and can be accessed easily as a supporting element in ensuring the smooth running of an efficient and effective audit process.

In their research, [11] suggested that auditors must have the ability to perform accurate documentation and in accordance with applicable audit standards to ensure reliable and accurate audit results. [12] also revealed that the documentation applied by the auditor must include all relevant and sufficient information to support the audit conclusions. In addition, [13] added that the quality of documentation carried out by junior auditors can have an impact on the credibility of the audit results and the reputation of the company being audited.

Research related to the performance of junior auditors in Indonesia has never been conducted. Therefore, the purpose of this research is to identify the obstacles faced by junior auditors in the process of documenting working papers using the ATLAS system in one of the Public Accounting Firms in the Special Region of Yogyakarta, Indonesia.

## II. LITERATURE REVIEW

### A) *Theory of Use and Gratification*

Theory of Use and Gratification is a theory that states that the use of a medium (including technology) is influenced by the needs, motivations, and satisfaction of the individuals who use it. This theory considers users as active subjects who choose and utilize media based on their own needs and goals [14]. In this study, the obstacles faced by junior auditors in using the ATLAS system can be caused by their perceptions of the usefulness and ease of use of the system. Meanwhile, in satisfaction theory, junior auditors can feel dissatisfied with the ATLAS system if they feel that the system cannot meet their needs and expectations in creating working paper documentation in accordance with audit standards.

### B) *Working Paper*

Working papers are very important documents in conducting an audit. This document contains records and information needed by the auditor to carry out the audit effectively. According to [15] working papers contain information about the audit process and audit findings that can assist auditors in tracking and evaluating all activities that have been carried out during the audit. Meanwhile, according to [16], working papers consist of several parts such as entries, schedules, and memos. The checklist is used to record important data needed during the audit, such as client data, audit objectives, and audit team. The schedule is used to develop an audit plan that covers all stages of the audit to be conducted, including the time of implementation, resources needed, and tasks to be performed. Memos contain important notes obtained during the audit and can be used as a consideration in making the audit report.

### C) *Benefits of Working Papers*

According to [17], working papers in audits have several benefits. First, working papers can be used as the basis for planning the current year's audit. Audit working papers (AWP) are used as a reference for auditors in planning the current year's audit. Auditors can refer to the previous year's AWP which contains information such as audit planning, internal control system, cost and time allocation, audit program, and documented audit results. The second is as a Record of Evidence and Test Results. AWP is evidence that the auditor has conducted an audit in accordance with established audit standards and is a record of the results of tests that have been carried out. Third, working papers are the basis for determining the type of audit report. AWP helps auditors determine the type of audit report that is appropriate and facilitates the preparation of a comprehensive audit report. Fourth, as a Basis for Audit Supervision. AWP assists supervisors and partners in supervising the results of audit activities and evaluating whether the evidence collected is sufficient to support the findings and opinions of the audit report.

### D) *Purpose of Working Papers*

The purpose of the audit working paper, as stated by [15], is to support the auditor's view of the audited financial statements and as evidence of the completeness of the audit that has been carried out. In addition, working papers are also to strengthen the auditor's conclusions and competence as accountability if there are parties who need an explanation of the auditor's conclusions and considerations when conducting an audit. Another purpose is to coordinate and organize all stages of the audit to collect evidence that forms the working paper and as a basis for planning the following year's audit on repeated audits of the same client. However, the main purpose of making audit working papers is to provide reasonable assurance to the auditor that the audit performed is in accordance with auditing standards [18].

### E) *Computer Aided Audit Techniques (CAATs)*

[19] argued that it is important to use information technology because it can increase the efficiency and effectiveness of companies in carrying out work. Apart from being used to assist auditors' work, computer-based audit techniques can also be used to detect fraud and test internal control. Furthermore, [19] mentioned six advantages of using computer-based audit techniques, namely: computer-based audit techniques can audit all data, make auditors familiar with identifying red flags, use procedures commonly used by auditors (Microsoft Excel, Stata, SPSS), computer-based audit techniques can facilitate auditors

to create reports, are flexible and can export data in several formats, some computer-based audit techniques cannot edit data to maintain integrity, computer-based audit techniques allow auditors to perform tests automatically.

#### **F) Audit Tools and Linked Archive System (ATLAS)**

Audit Tools and Linked Archive System (ATLAS) is an application developed to assist auditors in performing their duties. This application was created by the Center for Financial Professional Development together with the Indonesian Institute of Certified Public Accountants and supported by the Ministry of Finance to ensure that auditors can implement Auditing Standards and Public Accountant Professional Standards on audit working papers. ATLAS can be used instead of the manual files that auditors are used to and has a separate and secure storage area. Therefore, ATLAS makes it easier for auditors to store and access information needed in performing their duties and that data storage in ATLAS is better than manual files which are often mixed with other files [20].

#### **G) Research Method**

Qualitative research is used to understand the obstacles experienced by junior auditors in documenting working papers using the ATLAS application. According to [21] qualitative methods are carried out on the basis of the researcher's perception of a social phenomenon or situation. The data sources in this study used primary data. The data source used in this research is primary data, which is obtained directly from the subject or object of research through methods such as interviews and observations [22]. Primary data in this study were obtained through interviews with senior auditors at a public accounting firm in the Special Region of Yogyakarta. Four senior auditors were interviewed as informants to gain insight into the documentation of work papers by junior auditors using the ATLAS system.

### **III. RESULTS AND DISCUSSION**

#### **A) Research Results**

The auditor profession has many enthusiasts in the business world, government, and society because of the importance of audit services in examining company financial reports. According to [23], financial statement auditing is a field handled by external auditors. External auditors are known as independent auditors because they work for the organization to be audited. The Public Accounting Firm is the party that handles the audit of financial statements and has adopted technology to assist in the preparation of working paper documents.

The application of working paper documentation is carried out at a public accounting firm in carrying out the financial statement audit process. The performance of an auditor is highly dependent on the quality and results of the audit work paper documentation tasks performed [16]. This documentation can help auditors to understand and assess the performance of a company more easily. In facing today's audit challenges that require the speed and accuracy of audit information, public accounting firms must know and utilize available information technology, one of which is ATLAS [24]. ATLAS is audit software that is used to assist auditors in systematically collecting and processing data [25].

In addition, junior auditors involved in the audit process must also have sufficient knowledge and skills related to the ATLAS system [26]. This condition also applies to junior auditors involved in the audit process. However, sometimes junior auditors can experience obstacles in operating the ATLAS system, which can have an impact on the process of creating working paper documents. Therefore, as a junior auditor, it is important to understand how to use the ATLAS system appropriately in order to prepare audit work paper documentation in accordance with applicable audit standards.

In carrying out the audit process, junior auditors are responsible for having the ability to create working paper documentation. However, the use of the ATLAS system in making audit work papers by junior auditors also has its own challenges. This is due to limited experience in using the system. Thus, junior auditors often face obstacles when creating working paper documentation using ATLAS.

The first obstacle relates to the theory that is owned not always in accordance with the reality in the field in documenting working papers. There is a policy applied by PAF for some junior auditors to carry out working paper documentation of financial statements that have been given an opinion. According to the Public Accountant Professional Standards, it is stated that audit working paper documentation must be carried out during the audit process, and not after the financial statements are given an opinion by the auditor [27]. Working paper documentation should be carried out during the audit process, but due to limited resources, junior auditors are assigned to carry out working paper documentation from the financial statements.

The increased risk of errors and errors in audit documents can occur due to the lack of documentation of audit working papers carried out during the audit process. This has an impact on junior auditors who need consultation with senior auditors to ensure the reliability of the financial statements prepared by the client.

The second obstacle regarding working paper documentation techniques is to understand the flow and workings of

ATLAS. This is an obstacle that is almost experienced by all junior auditors, the reason is that the lack of training and support can be an obstacle in using ATLAS. Although this application is based on Microsoft Excel, ATLAS requires a high level of expertise and knowledge, so auditors need to get sufficient training and support before using it. In addition, if problems or difficulties occur in using ATLAS, auditors need adequate technical support to fix the problem. Research conducted by [28] supports this view by indicating that one of the factors affecting the adoption of the ATLAS system by auditors is the lack of training and lack of adequate technical support. As a result, auditors who are more experienced and have sufficient training tend to prefer to use ATLAS than auditors who are less experienced and lack sufficient training.

The third obstacle is that junior auditors are not familiar with the supporting documents in ATLAS. PAF has provided training and introduction to ATLAS, but still has difficulty in determining the supporting attachments needed in an audit. Auditors still have difficulty understanding supporting documents such as Test of Control (ToC) and Test of Detail (ToD) in the ATLAS. In addition, junior auditors face obstacles in identifying documents that must be used for risk assessment and understanding the format and structure of documents tailored to the scope of the client's business. These obstacles can occur because junior auditors are new employees at the PAF and are still in the adaptation stage, so they do not fully understand the auditing standards that apply there.

The last obstacle is the junior auditor's limited knowledge of the client's business cycle. For auditors, knowledge of the business cycle is very important, when understanding the client's business flow. At the beginning of the audit engagement, auditors are required to understand the client's business and how the business is operated to assess audit risk and determine the focus of the audit [29]. Junior auditors who lack information about the client's business cycle, as well as their limited access to documents or files from clients, can result in a lack of understanding of the business processes that occur in the client company. Understanding the client's business is important in conducting an effective audit. Therefore, auditors must understand the client's business and how it is operated to assess audit risk and determine audit focus [18]. In reality, there are various barriers in obtaining the information needed in the client's business cycle. This is often a challenge for junior auditors who have difficulty in understanding the client's business cycle so that the review is less effective.

## **B) Discussion**

Junior auditors face obstacles that hinder their audit work. It turns out that junior auditors audit clients longer than senior auditors who only take 45 days. It is therefore important to identify the factors that contribute to these challenges and determine how they can be overcome so that future auditors are better prepared to face them.

The first factor is the limited knowledge and experience of junior auditors in using ATLAS. Conditions where junior auditors still do not fully understand the concepts and techniques for using ATLAS. When a junior auditor experiences problems using ATLAS, this can cause difficulties in documenting work papers effectively.

[30] found that limited knowledge and experience are the main factors causing difficulties for junior auditors in documenting work papers. In addition, a lack of knowledge and experience can also make it difficult for junior auditors to recognize problems that arise in using ATLAS and are less able to take appropriate steps to overcome them. So this can hinder the process of documenting work papers effectively and slow down the overall audit process. Therefore, it is important for junior auditors to continuously improve their knowledge and skills in using ATLAS to ensure that they can perform workpaper documentation effectively and efficiently.

The second factor is the junior auditor's lack of understanding of the documentation itself. The junior auditor's lack of understanding of this documentation technique has an impact on his difficulty in the working paper documentation system used by their firm using certain software [31]. Junior auditors who are not familiar with the ATLAS system have difficulty accessing documents needed to complete their audit tasks. In addition, some junior auditors also have difficulty in creating effective work papers using the ATLAS system. Based on research by [32] difficulties in using the working paper documentation system are caused by a lack of training and guidance from senior auditors or supervisors. Therefore, effective training and guidance from senior auditors or supervisors can help improve the understanding and ability of junior auditors to utilize the working paper documentation system used by audit firms.

The third factor relates to the lack of knowledge about the audit evidence to be documented. Due to the lack of knowledge about this audit evidence, it will have an impact on incomplete documentation or information in working papers so that it can reduce audit effectiveness and affect audit conclusions [33]. If the documentation of working papers carried out by junior auditors is inadequate, it can make it difficult for senior auditors to review and understand the working papers. As a result, audit effectiveness may decrease and the risk of errors in the audit report increases. In addition, a study conducted by [34] also showed that poor documentation can reduce client trust and damage the reputation of the audit firm. Therefore, it is important for junior auditors to have a good understanding of proper working paper documentation techniques. This is also in line with research by [35] which emphasizes that junior auditors must have the skills to compile effective and well-structured

work papers.

#### IV. CONCLUSION

##### A) Conclusion

In carrying out audit tasks related to documenting work papers using the ATLAS system, there are several obstacles faced by junior auditors in the field. These obstacles are caused by a lack of knowledge, skills, and experience, as well as a lack of familiarity with the ATLAS system. In addition, the difference between theory and practice and the difficulty in reviewing work papers are also obstacles in using the ATLAS system. This shows that lack of understanding, experience, and communication are factors that cause obstacles faced by junior auditors in using the ATLAS system. Therefore, efforts need to be made to improve the knowledge and skills of junior auditors in using the ATLAS system so that they can document work papers properly and are easily understood by senior auditors.

##### B) Sugession

Based on the findings in this study, it is hoped that PAF should provide more intensive training and introduction to the ATLAS system before junior auditors are assigned to audit so that junior auditors can understand and master the system better.

##### C) Implications

From the results of these findings, it is hoped that before involving junior auditors in audit assignments, PAF must ensure the competence of junior auditors both in terms of knowledge in the field of auditing as well as technical competence in using software in auditing.

#### Interest Conflicts

The authors declare that there is no conflict of interest concerning the publishing of this paper.

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