DAFTAR PUSTAKA

Adang, F. (2022). Audit atas laporan keuangan entitas jasa dengan menggunakan aplikasi audit tool and linked archive system (ATLAS). In *Jurnal Perpustakaan Fakultas Ekonomi Dan Bisnis Univerrsitas Tarumanegara* (Vol. 1).

Adiputro, A. S., & Budiono, S. N. (2024). Minat Menggunakan Audit Tool and Linked Archives System (ATLAS) di KAP Jawa Tengah: Perspektif UTAUT. *Perspektif Akuntansi*, *7*(1), 17–37. https://doi.org/10.24246/persi.v7i1.p17-37

Al-Dmour, R., Al-Dmour, H., Basheer Amin, E., & Al-Dmour, A. (2025). Impact of AI and big data analytics on healthcare outcomes: An empirical study in Jordanian healthcare institutions. *Digital Health*, *11*. https://doi.org/10.1177/20552076241311051

Al-Hiyari, A., Al Said, N., & Hattab, E. (2019). Factors that influence the use of computer assisted audit techniques (Caats) by internal auditors in Jordan. *Academy of Accounting and Financial Studies Journal*, *23*(3), 1–15. https://doi.org/10.13140/RG.2.2.28525.23522

Almagrashi, A., Mujalli, A., Khan, T., & Attia, O. (2023). Factors determining internal auditors' behavioral intention to use computer-assisted auditing techniques: an extension of the UTAUT model and an empirical study. *Future Business Journal*, *9*(1). https://doi.org/10.1186/s43093-023-00231-2

Alsarayrah, T., & Ali, B. J. A. (2025). The Moderating Role of Auditor Experience on Determinants of Computer-Assisted Auditing Tools and Techniques. *Journal of Risk and Financial Management*, *18*(4), 1–14. https://doi.org/10.3390/jrfm

Alvin, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2020). *Auditing and assurance services : an integrated approach* (17e ed.). Pearson.

Andriyanto, D., Baridwan, Z., & Subekti, I. (2019). Determinan penggunaan sistem akuntansi pemerintah desa: Analisis keperilakuan menggunakan UTAUT. *Jurnal Ekonomi Dan Bisnis*, *22*(2), 313–344. https://doi.org/10.24914/jeb.v22i2.2459

Arshantya Maha Saputri, L., Nyoman Sri Werastuti, D., & Sri Musmini Jurusan, L. S. (2024). Determinan Penerimaan Aplikasi Atlas Dan Pengaruhnya Terhadap Kualitas Audit. *Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*, *15*(1), 199–210.

Fibriani, R., Nurdiannova Q., A., & Hidayat, S. U. (2023). Mediation of Atlas in the Effect of Audit Experience and Competence on Audit Risk. *Jurnal Ekonomi Akuntansi*, *8*(1), 1–11.

Hardanti, K. N., Sutrisno, T., Saraswati, E., & Prastiwi, A. (2024). Determinants of an auditor's continuance intention with respect to use of the Audit Tools and Linked Archives System (ATLAS): A model of extended expectation confirmation. *Business Informatics*, *18*(1), 65–78. https://doi.org/10.17323/2587-814X.2024.1.65.78

Kartikasary, M., Laurens, S., & Sitinjak, M. (2021). Factors affecting the use of generalized audit software in audit process in Indonesia. *Accounting*, *7*(4), 819–824. https://doi.org/10.5267/j.ac.2021.2.002

Kieny, M., & Irawan, P. (2024). Determinan Penerimaan Aplikasi Atlas (Audit Tools And Linked Archive System) (Studi Pada Kap Bali). *Jurnal Ilmiah Wahana Pendidikan*, *10*(22), 752–768. https://doi.org/10.5281/zenodo.14575157

Krismonanda, C., Widyastuti, S., & Nugraheni, R. (2021). Analisis Penerapan Audit Tools and Linked Archives System (ATLAS) Terhadap Proses Audit Laporan Keuangan (Studi Kasus pada Kantor Akuntan Publik Wisnu dan Katili). *Jurnal Penelitian Ekonomi Dan Akuntansi*, *6*(3), 241–254.

Limna, P., Jakwatanatham, S., Siripipattanakul, S., & Kaewpuang, P. (2022). A Review of Artificial Intelligence (AI) in Education during the Digital Era. *Advance Knowledge for Excecutive*, *1*(3), 1–9. https://www.researchgate.net/publication/361926050

Matabishi, P. C., & Tchokote, I. D. (2025). The Adoption Factors and Effects of Digital Technologies on Auditors' Performance in Sub-Saharan Africa. *International Journal of Business Administration*, *16*(1), 36. https://doi.org/10.5430/ijba.v16n1p36

Miswaty, Nurhalisa, & Migang, S. (2022). Pengaruh Ekspektasi Kinerja, Ekspektasi Usaha, dan Faktor Sosial Terhadap Minat Penggunaan Sistem Informasi Akuntansi. *Jurnal Ekonomi-Manajemen-Akuntansi*, *18*(1), 66–75.

Mustika, J., Karlina, L., & Tirta, B. D. (2023). Using the UTAUT Model to Analyze Perception of Independen Auditor on Usage of Computer Assisted Audit Techniques. *Medan International Conference Economics and Business*, *1*(January), 629–637.

Nurcahyani, N., Purwati, A. S., & Hidayat, T. (2020). Factor Influence The Use of The System Information Accounting in SMEs In Banyumas District. *Jurnal Ekonomi, Bisnis, Dan Akuntansi*, *22*(3), 243–254. https://doi.org/10.32424/jeba.v22i3.1635

Paramita, N. M. W. S. S., & Ariyanto, D. (2023). Penggunaan Aplikasi Audit Tool and Linked Archive System oleh Kantor Akuntan Publik. *E-Jurnal Akuntansi*, *33*(5), 1161–1173. https://doi.org/10.24843/eja.2023.v33.i05.p01

Pramudyastuti O, Utpala Rani, Kartika Pradana Suryatimur, & Titania Nur Wahyuningtiyas. (2022). Persepsi Auditor Eksternal Terhadap Digitalisasi Audit Melalui Teknik Audit Berbantuan Komputer. *Jurnal Maneksi*, *11*(2), 448–455.

Prasanti, D., Ramadhanti, W., & Puspasri, N. (2019). Effect of Independence, Work Experience and Competence on Audit Quality with Professional Ethics as Moderating Variable. *Jurnal Akuntansi Aktial*, *3*(5), 223–233.

Putu, G., Permana, L., Ayu, M., & Puspitadewi, A. (2023). Understanding using of audit software by auditor with unified theory of acceptance and use of technology construct. *Jurnal Ilmiah Akuntansi*, *21*(1), 142–154. http://jurnalnasional.ump.ac.id/index.php/kompartemen/

Raditya, V. R., Primasari, D., & Widianingsih, R. (2022). Analisis Penggunaan Teknologi Aplikasi Akuntansi Pada Usaha Kecil Dan Menengah (Ukm) Di Kabupaten Banyumas Melalui Pendekatan Technology Acceptance Model (Tam). *Jurnal Riset Akuntansi Soedirman*, *1*(1). https://doi.org/10.32424/1.jras.2022.1.1.6482

Restianto, Y. E., Suliyanto, Naufalin, L. R., Krisnaresanti, A., Dinanti, A., Iskandar, D., & Sugiyono. (2024). User Experience and Behavioral Intention to Use E--Commerce: A Study of Digital Literacy as A Moderating Variable. *Journal of Governance and Regulation*, *13*(1), 8–17. https://doi.org/10.22495/jgrv13i1art1

Riantono, I. E., & Putri, D. (2022). Pengaruh model UTAUT terhadap kinerja auditor di masa pandemi Covid-19. *Forum Ekonomi*, *24*(2), 280–287. https://doi.org/10.30872/jfor.v24i2.11091

Rizqi Aulia, A., & Rochmatullah, M. R. (2024). The Use of The Audit Tool and Linked Archived Systemm (ATLAS) By Public Accounting Firm (PAF) Auditors in Indonesia: An Extended TEchnology Acceptance Model (TAM) Analysis. *Journal of Economics, Business and Accounting*, *7*(4), 7825–7839.

Roma, L., & Agrifoglio, R. (2022). Association for Information Systems Association for Information Systems Understanding the use of emerging technologies in the agrifood Understanding the use of emerging technologies in the agrifood industry: a case study industry: a case study. *Italian Chapter of AIS (ITAIS)*, 1–14. https://aisel.aisnet.org/itais2022

Saputra, I. T., & Purwanto, A. (2023). Evaluasi Penerimaan E-Wallet Menggunakan UTAUT 2 Di Kabupaten Kotawaringin Timur. *Jurnal Ilmiah Teknik Informatika Dan Sistem Informatika*, *12*(2), 506–515.

Saputri, L. A. M., Werastuti, D. N., & Musmini, L. S. (2024). Determinan Penerimaan Aplikasi ATLAS dan Pengaruhnya Terhadap Kualitas Audit. *Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*, *15*(1), 199–210.

Siswoyo, A., & Irianto, B. S., (2023). Analisis *Technology Acceptance Model* (TAM) Terhadap Pengguna Aplikasi Mobile Banking. *Riset & Jurnal Akuntansi*,7(2), 2548-7505. https://doi.org/10.33395/owner.v7i2.1440

Setyorini, A., & Meiranto, W. (2021). Analisis Faktor-Faktor yang Memengaruhi Penerimaan dan Penggunaan Sistem Informasi Manajemen Daerah (SIMDA) dengan Menggunakan Mode UTAUT 2. *Diponegoro Journal of Accounting*, *10*(1), 1–15.

Sugiyono, & Puji, L. (2019). Analisis Faktor-Faktor Yang Mempengaruhi Tingkat Kemiskinan Di Kecamatan Insana Kabupaten Timor Tengah Utara (Ttu). In *Alfabeta,cv* (Vol. 1, Issue 3). https://doi.org/10.14710/jdep.1.3.35-45

Sumendap, P., hidayat, W., Prabowo, A., Kumala Sari, R., Wahyuningrum, F., Umar, H., & Magister Akuntansi Fakultas Ekonomi dan Bisnis, P. (2019). Prosiding Seminar Nasional Pakar ke 2 Tahun. *Prosiding Seminar Nasional Pakar Ke 2*, 2.241.1-2.24.9.

Venkatesh, V., Morris, M. G., .Davis, G. B., & Davis, F. D. (2003). User Acceptance of Information Technology: Toward a Unified Model. *MIS Quarterly*, *27*(3), 425–478.

Venkatesh, V., Walton, S. M., Thong, J. Y. L., & Xu, X. (2012). Consumer Acceptance And Use Of Information Technology: Extending The Unified Theory Of Acceptance And Use Of Technology. In *Mis Quarterly* (Vol. 36, Issue 1). Http://Ssrn.Com/Abstract=2002388

Venkatesh V., Walton S., Thong J., & Xu X. (2012). Aceptación Y Uso De La Tecnología De La Información Por El Consumidor: Extensión De La Teoría Unificada De Aceptación Y Uso De La Tecnología. In *MIS Quarterly* (Vol. 36, Issue 1). http://ssrn.com/abstract=2002388

Widuri, R., Kholil, M., Nurbani, R., & Hendri. (2020). Penggunaan Teori Penerimaan dan Penggunaan Terpadu Teknologi dalam adopsi M-Payment. *Prosiding Konferensi Internasional Tentang Teknik Industri Dan Manajemen Opersional Dubai UEA*, 943–951.

Yoga Hapsara, M., & Edi Suwarno, T. (2025). Computer Self-Efficacy, Auditor Experience, And Auditor Competence On Audit Quality With The Use Of Atlas Application As A Moderation. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, *20*(1), 117–138. Https://Doi.Org/10.25105/Jipak.V20i1.21469

Yosephine, A., Tansil, M., Widuri, R., Gui, A., & Ali, M. M. (2019). Generalised Audit Software Use by External Auditor: An Empirical Examination from UTAUT. *International Journal of Innovation, Creativity and Change. Www.Ijicc.Net*, *5*(2), 887–908.