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Analytical Procedures in External Auditing: A Comprehensive Literature Survey and Framework for External Audit Analytics

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Abstract:
There is an increasing recognition in the public audit profession that the emergence of big data as well as the growing use of business analytics by audit clients has brought new opportunities and challenges. That is, should more complex business analytics beyond the customary analytical procedures be used in the engagement and if so, where? Which techniques appear to be most promising? This paper starts the process of addressing these questions by examining extant external audit research. 301 papers are identified that discuss some use of analytical procedures in the public audit engagement. These papers are then categorized by technique, engagement phase, and other attributes to facilitate understanding. This analysis of the literature is categorized into an External Audit Analytics (EAA) framework, the objective of which is to identify gaps, to

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