



# Guide to Audit Data Analytics

WILEY

# Audit Data Analytics Guide Update American Institute Of

**Didier Musso**



## **Audit Data Analytics Guide Update American Institute Of:**

**Guide to Audit Data Analytics and Audit Guide** AICPA,2018-01-09 This is a two volume set Guide to Data Analytics Designed to facilitate the use of audit data analytics ADAs in the financial statement audit this title was developed by leading experts across the profession and academia The guide defines audit data analytics as the science and art of discovering and analyzing patterns identifying anomalies and extracting other useful information in data underlying or related to the subject matter of an audit through analysis modeling and visualization for planning or performing the audit Simply put ADAs can be used to perform a variety of procedures to gather audit evidence Each chapter focuses on an audit area and includes step by step guidance illustrating how ADAs can be used throughout the financial statement audit Suggested considerations for assessing the reliability of data are also included in a separate appendix Analytical Procedures 2017 Updated as of October 1 2017 This book includes relevant guidance contained in applicable standards and other technical sources The guide summarizes applicable requirements and practices and delivers how to advice for handling analytical procedures used in audits The included case study illustrates the use of analytical procedures in planning and substantive testing utilizing trend analysis ratio analysis reasonableness testing and regression analysis The remaining appendixes include examples of financial ratios and a comparison of the key provisions of the risk assessment standards

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