



EXPLORING DATA ANALYTICS ADOPTION IN AUDITING: OPPORTUNITIES AND CHALLENGES IN MALAYSIA'S BIG 4 FIRMS

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ABSTRACT

The capabilities of data analytics have expanded considerably as the auditing profession emphasizes the necessity to find, understand and validate organization data to facilitate accurate choices and judgements. The efficiency and acceptance of big data analytics in auditing in need for further evidence, hence, this study aims to explore the challenges and opportunities of adoption data analytics in Malaysia's Big 4 audit firms. Total of 13 semi-structured interviews has been conducted using qualitative analysis with the auditors from Malaysia's Big 4 audit firms. The participants involve in audit operational for engagements that prioritize the planning, execution, reporting, and assessment of the audit engagements. Hence, thematic analysis framework was used. Nevertheless, this study provides evidence towards challenges in implementing data analytics and the opportunities. Thus, the findings underscore critical themes related with challenges, including skills and knowledge gaps, technological barriers and organizational resistance. In addition, the findings emphasize significant themes related with opportunities, including enhanced audit quality and efficiency, professional development, strategic insights for firms. Thus, this study has contributed substantial implications for practitioners and the literature as it advances the knowledge of data analytics in diverse settings and offer insights to policymakers and organization, particularly in accounting and audit industry.

Keywords: *Data Analytics; Audit; Big 4; Challenges; Opportunities*