

# Big Data Analytics in Financial Audit

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## ABSTRACT

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This study aims to test the determining adoption factors of big data analytics (BDA) use in financial audit area. The DeLone and McLean Success Model and the Technology Acceptance Model were used to predict the adoption factors. The data was analyzed using a Structural Equation Model approach. The findings indicate that all variables have a direct and statistically significant effect on the BDA use. The results suggest that the respondents consider the ease of use of the BDA system more than the benefits provided.

**Keywords:** Big Data Analytics, Financial Audit, Delone and Mclean, TAM, Auditor.