

**Automated Accounting System, Big Data Analytics and External Audit Process in South -
West, Nigeria**

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of Management and Social Sciences, Lead City University, Ibadan, Oyo State, Nigeria**

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Degree in Accounting**

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Certification

This is to certify that this thesis entitled “**Automated Accounting System, Big Data Analytics and External Audit Process in South-West, Nigeria**” was carried out by **Akinola, Amos Olusola** with Matric No. **LCU/PG/01487** in the Department of Management and Accounting. Faculty of Social and Management Sciences. Lead City University, Ibadan, Nigeria under my supervision and that this work has not been previously submitted.

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Date

Dedication

This research work is dedicated to the Almighty God that gave me wisdom and understanding against all odds to get to this level today.

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List of Acronyms

Abbreviation	Meaning
AAS	Automated Accounting System
AI	Artificial Intelligent
ANAN	Association of National Accountants of Nigeria
AS	Audit Standards
BDAs	Big Data Analytics
CAATs	Computer Assisted Audit Techniques
IAASB	International Auditing Assurance Standards Board
IAs	International Audit Standards
ICAEW	The Institute of Chartered Accountants in England and Wale
ICAN	The Institute Chartered Accountants of Nigeria
ISAs	International Standards of Audit
IOSCO	International Organisation of Securities Commission
IoT	Internet of a Thing
OECD	Organisation for Economic Co-Operation and Development

PACOB	Public Company Accounting Oversight Board
PLS-SEM	Partial Least Square – Structural Equation Model
SEC	Security and Exchange Commission
UK	United Kingdom