



INFORMATION PRESENTATION IN AUDITING: A LITERATURE REVIEW



Introduction

- In the modern auditing process, auditors receive large amounts of accounting data in various formats.
- Auditors generally use the company's financial statements and business process to assess their performance.
- The financial statements can be presented either in tabular or graphical format, and the business process can be displayed either in diagrams or narrative format.



- There are no rules that describe the most effective and efficient format to present the financial statements and the business process for auditing purposes.
- This study help find the factors that affect the performance of auditors using the presentation formats and based on these factors the most appropriate format to display the financial statement accounts and business process for audit purpose is obtained.

Research objective

The research aim is to find the most appropriate format For the auditors between graphical and tabular and in between diagrammatical and textual presentation formats for presenting the financial statement accounts and business process.



Methodology

- Keywords: "information presentation AND audit," "impact of information presentation in audit," "documentation in audit," "effect of presentation format in audit."
- Database: Science Direct, IEEEExplore, Web of Science, PubMed.
- Screened results by reviewing title, abstract, introduction, and conclusion.
- Inclusion Criteria: Included research papers that focus on information presentation in the audit field.
- Ensured selected papers were peer-reviewed and published in journals.
- Eliminated the sources that are not related to the topic.
- The selected sources are categorized by themes concepts and research aims.
- An annotated bibliography and a literature review matrix are created to summarize the key findings, methodologies, and contributions of each source.
- Finally, a synthesis from the source is done to identify patterns, trends, and gaps in the literature.
- Approach: A literature review of existing research.



Findings



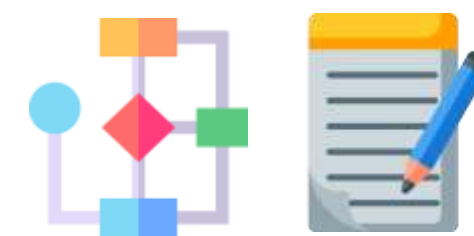
Experience of auditors



Task type and task complexity



Design of presentation format



Presentation of business process



Assessment of internal control

Conclusion



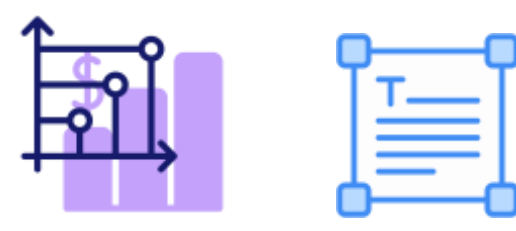
Experience of auditors

- Experienced auditor- both tabular and graphical format is suitable.
- Inexperienced auditors- graphical presentation format is more appropriate.



Task type and task complexity

- High complexity symbolic task- tabular format
- Low complexity symbolic- tabular and graphical format
- High complexity spatial task- graphical format.
- Low complexity spatial task- graphical and tabular format



Design of presentation format

- multivariate graphs are suitable for multivariate accounting data.
- graphs and diagrams with integrated texts should be placed as close as possible because this design of presentation format enhances the auditors' performance



Presentation of business process

Both diagrams and textual formats are equally effective and efficient for presenting a company's business process.



Assessment of internal control

- business process diagrams should be presented to the auditors for the evaluation of the company's internal control system,.
- the Internal control questionnaire (ICQ) format is best suitable than the textual format for documenting the strength and weaknesses of the company's internal control.

Benefits of using appropriate information presentation in audit



Saves time



Saves Money



Reduces information load



Enhance performance of the auditor

Limitations



- This study is limited to four type of presentation format (tabular, graphical, diagrams, and texts). However, apart from the presentation format discussed in this study, another presentation format could also be compared. Another presentation format could be interactive dashboards, schematic faces, and colored versions of graphical and tabular presentation formats can also be discussed.
- limited research is done on the factors "task interruption" and "design of presentation format", which also affects the performance of the auditors and decision-makers.