

## The Extent of Big Data Analysis by the External Auditors

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**Abstract :** This research was mainly investigated to recognize the extent of big data analysis by external auditors. This paper adopts grounded theory as a framework for conducting a series of semi-structured interviews with eighteen external auditors. The research findings comprised the availability extent of big data and big data analysis usage by the external auditors in Palestine, Gaza Strip. Considering the study's outcomes leads to a series of auditing procedures in order to improve the external auditing techniques, which leads to high-quality audit process. Also, this research is crucial for auditing firms by giving an insight into the mechanisms of auditing firms to identify the most important strategies that help in achieving competitive audit quality. These results are aims to instruct the auditing academic and professional institutions in developing techniques for external auditors in order to the big data analysis. This paper provides appropriate information for the decision-making process and a source of future information which affects technological auditing.

**Keywords :** big data analysis, external auditors, audit reliance, internal audit function

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