

Big Data Corporate Governance Model: Linking Corporate Governance, Big Data and Audit Data Analytics

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Big data (BD), data analytics (DA), and continuous auditing (CA) represent an important opportunity to enhance corporate governance (CG) and to develop the accounting and auditing professions. The literature raises this important research question: how to invest in these opportunities in a way that improves corporate structure and performance and maximize stakeholders' wealth? This paper proposes a strategically unified and holistic Big Data Corporate Governance Model (BDCGM) that links CG structure, BD, DA, continuous assurance, internal control (IC), internal auditors (IA), external auditors (EA), risk management (RM), corporate performance, and corporate reporting to meet management and stakeholder needs.

Key Words: Corporate Governance, Big Data, Audit Data Analytics, Continuous Auditing, Internal Control, Risk Management, Internal Auditing, External Auditing.