

**A LONGITUDINAL STUDY OF APPLICABLE DECISION AIDS
FOR DETAILED TASKS IN A FINANCIAL AUDIT**

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ABSTRACT

This paper reports on the changes in the extent to which decision aids are perceived to be useful for performing detailed financial audit tasks. The decision aids investigated were automation (AU), decision support systems (DSS), and knowledge based expert systems (KES). Data were collected from highly experienced managers and partners from various international accounting firms in 1988 and in 1996. The participants were asked to select the decision aid they viewed as applicable for each task in a comprehensive inventory of audit tasks. Overall, 31 percent of the responses indicated usefulness of decision aids for the 433 tasks studied in 1996 as compared with 21 percent of the 332 tasks studied in 1988. The remaining responses indicated that strictly human processing was appropriate for the particular task. While the data indicate an increase in the choice of tasks for decision aids use between the two years, the fact remains that a majority of the responses (79 percent in 1988 and 69 percent in 1996) indicated HP only. We present a list of detailed tasks for which at least fifty percent of the responses indicated some form of an applicable decision aid in 1996. We also discuss implications for practice and research.