# AUDIT ANALYTICS PROVIDES DETAILED DATA RELATED TO AUDITS, COMPLIANCE, GOVERNANCE, CORPORATE ACTIONS, AND FEDERAL LITIGATION

Audit Analytics provides detailed categorizations of issues for tracking and analyzing public company disclosures related to audits, compliance, governance, corporate actions, and federal litigation. In most cases, data dates back to fiscal year 2000. Used by over 250 universities worldwide, Audit Analytics is the source for archival research of public companies.

### **CANADA (SEDAR)**

- Auditor Changes
- Audit Fees
- Financial Restatement

### **EUROPE**

- Audit Fees
- Audit Opinions
- Auditor Changes
- Auditor Engagements and Tenure
- Key Audit Matters
- Transparency Reports

### **ACCOUNTING + OVERSIGHT**

- Auditor Ratification
- Changes in Accounting Estimates
- Critical Audit Matters
- Impairments

### **AUDIT + COMPLIANCE**

- Audit Fees
- Audit Opinions
- Auditor Changes
- Auditor Engagements
- Benefit Plan Opinions
- Director & Officer Changes
- Disclosure Controls (SOX 302)
- Financial Restatements
- Internal Controls (SOX 404)
- Non-Timely Filings

### **CORPORATE + LEGAL**

- Bankruptcies
- Comment Letters
- Comment Letter Threads
- Federal Litigation
- Initial Public Offerings
- Mergers & Acquisitions
- Outside Counsel
- Private Placements
- Shareholder Activism
- Tax Footnotes
- Transfer Agents

### OTHER INDEPENDENT AUDITS (OIA)

- Broker Dealers
- Non-Profit Single Audits

## RESEARCH USING AUDIT ANALYTICS

Relation between Audit Effort and Financial Report Misstatements: Evidence from Quarterly and Annual Restatements,

G.J. Lobo, Y. Zhao

PCAOB Inspection Reports and Audit Quality,

K. Gunny, T. C. Zhang

<u>Does Audit Partner Proximity to Clients</u> <u>Matter?</u>, J.R. Francis, N. Golshan, N.Hallman







#### **ABOUT WRDS**

Wharton Research Data Services (WRDS) is the leading business intelligence, data analytics, and research platform for global institutions — enabling comprehensive thought leadership, historical analysis, and insight into the latest innovations in academic research.

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WRDS is more than just a data platform. Supporting over 75,000 commercial, academic, and government users at 500+ institutions in 35+ countries, WRDS is the global gold standard in data management, innovative tools, analytics, and research services — all backed by the credibility and leadership of the Wharton School.

### **ABOUT THE WHARTON SCHOOL**

Founded in 1881 as the world's first collegiate business school, the Wharton School of the University of Pennsylvania is shaping the future of business by incubating ideas, driving insights, and creating leaders who change the world. With a faculty of more than 235 renowned professors, Wharton has 5,000 undergraduate, MBA, executive MBA and doctoral students. Each year 13,000 professionals from around the world advance their careers through Wharton Executive Education's individual, company-customized, and online programs. More than 99,000 Wharton alumni form a powerful global network of leaders who transform business every day. For more information, visit www. wharton.upenn.edu.

### **ABOUT AUDIT ANALYTICS**

Audit Analytics is a premium independent research provider to the investment, accounting, insurance, legal, regulatory and academic communities. With more than fifteen years of data and analysis of public company disclosures, Audit Analytics provides universities and researchers with access to an unparalleled collection of databases. Cited in numerous scholarly papers, Audit Analytics is seen as one of the best resources for research and data. Through an easy-to-use online interface, Audit Analytics provides detailed research on over 150,000 active audits and more than 10,000 accounting firms. Audit Analytics enables the academic community and over 250 universities around the world to track, analyze and understand public company disclosure issues and trends. Access to the data is available via an online user subscription, email notifications, enterprise data-feed subscription and custom research reports

### **CONTACT US:**