



Using the GiPlot Online Interactive Tool

to Explore Business and Financial
Data in the Context of the Ex Post
Component of the Audit

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Abstract

*In the context of dealing with an increasing volume of business, financial and audit data, this paper presents some advantages of using an interactive cloud computing-based tool, namely GiPlot, developed using Google technology, available for free use and originally meant for representing and visually exploring general purpose data. The tool itself is a sort of visual interactive simulation (VIS) application which belongs to the broader category of prescriptive Business Intelligence. It relies on online environments and data sources (e.g. Google Drive, Google Sheets) and also on the idea of collaboration, transparency and support for replication of results. The usage scenarios presented in the paper include time series and correlation diagrams, in the context of the overall **objective of the paper**, namely to justify the possibilities of using the GiPlot tool for economic and financial data, especially when the ex post component of the audit is concerned.*

Keywords: ex post audit, exploring business and financial data, GiPlot, usage scenarios, advantages

JEL Classification: C32, C88, Y10

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