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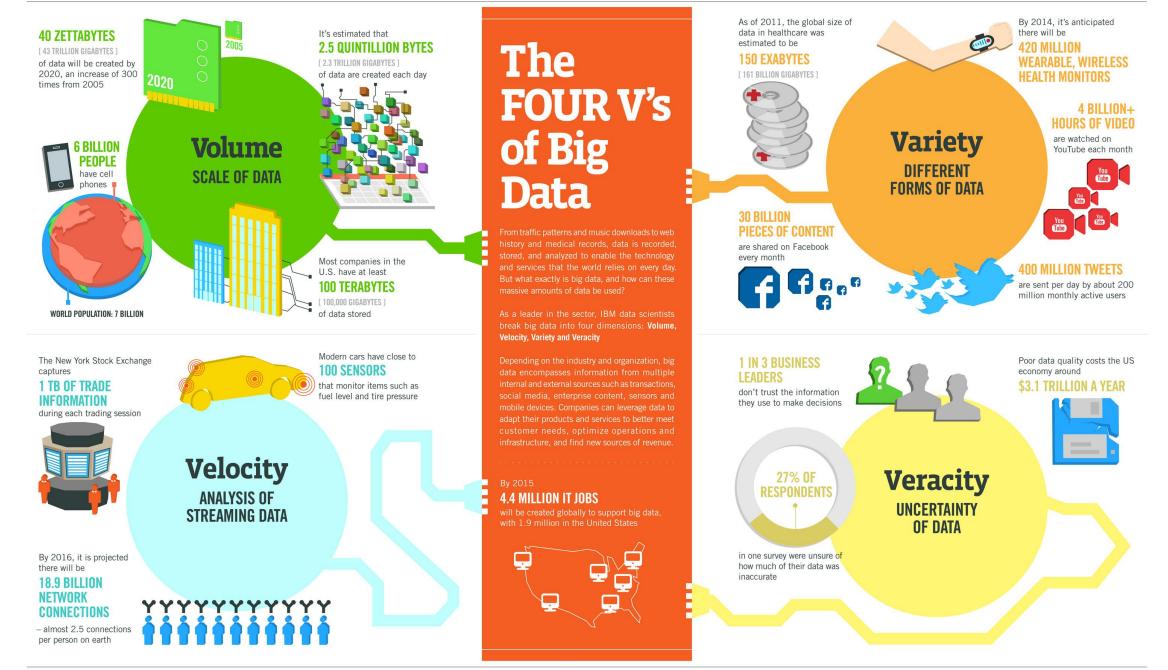
Big data is a term for <u>data sets</u> that are so large or complex that traditional <u>data</u> <u>processing</u> applications are inadequate.

The term often refers simply to the use of <u>predictive analytics</u>, <u>user behavior</u> <u>analytics</u>, or certain other advanced data analytics methods that extract value from data, and seldom to a particular size of data set.

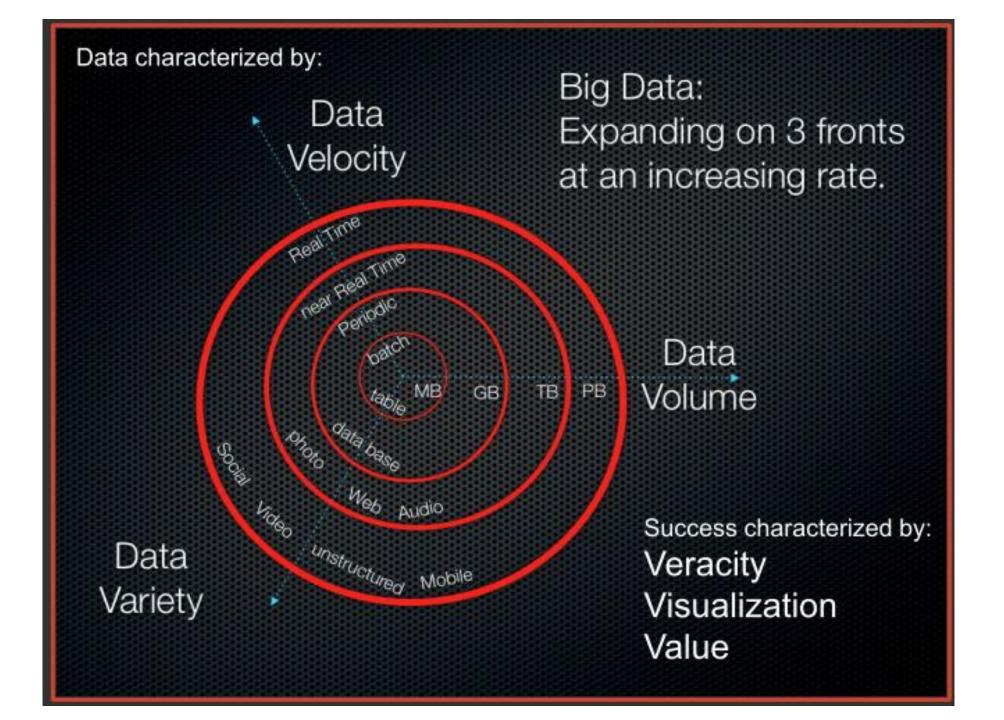


Challenges include <u>analysis</u>, capture, <u>data curation</u>, search, <u>sharing</u>, <u>storage</u>, <u>transfer</u>, <u>visualization</u>, <u>querying</u>, updating and <u>information privacy</u>.

Accuracy in big data may lead to more confident decision making, and better decisions can result in greater operational efficiency, cost reduction and reduced risk.







Characteristics of data scientists

I feel comfortable operating with incomplete data

> My data files are often messy

I explore data to see what it tells me

My dataset is so big. managing it is part of the challenge My findings drive product and operational decisions I want to have a complete set of data

My data files are usually clean

l report on what the data says

While my dataset is big, it's currently manageable

My findings measure past performance



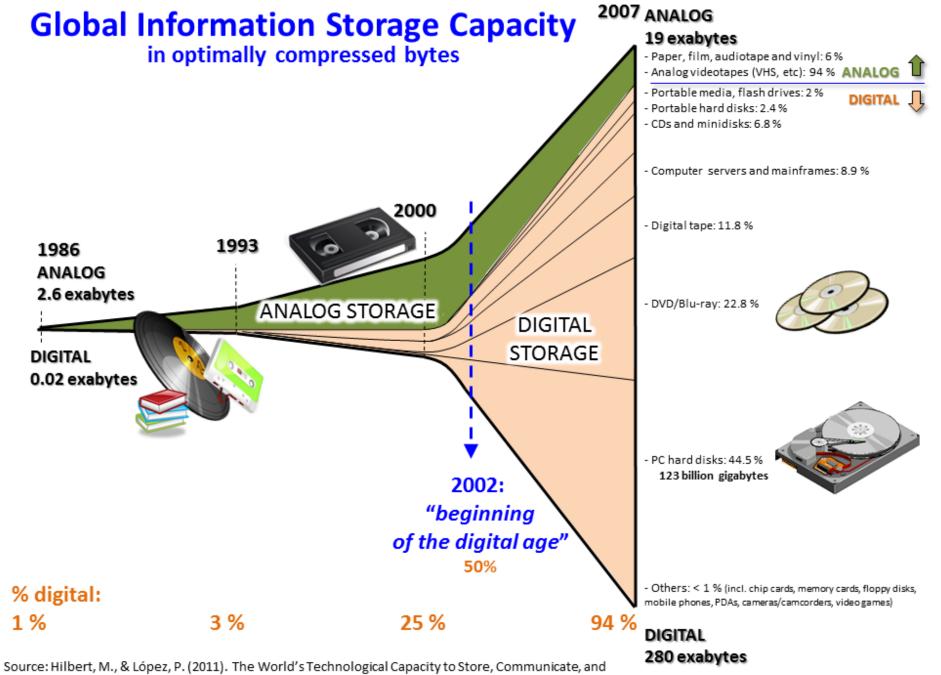
NORMAL DATA SCIENCE

88

BIG

DATA

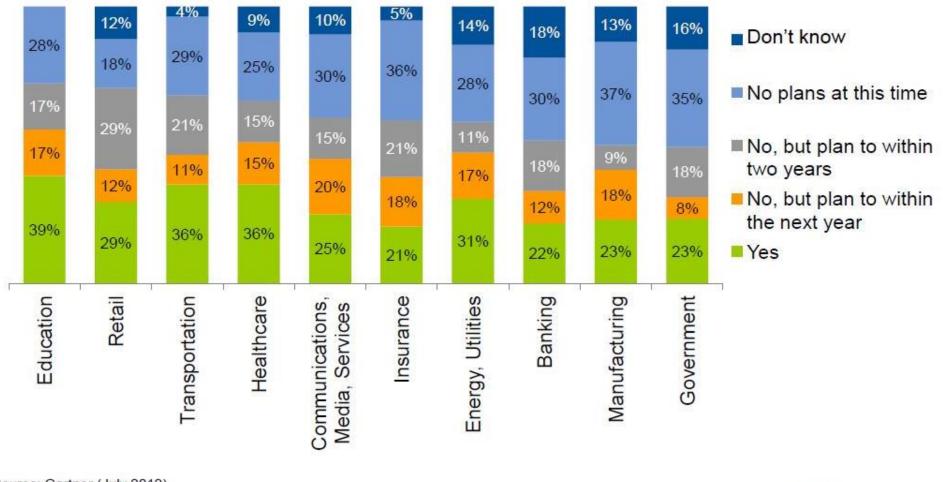
SCIENCE



Compute Information. Science, 332(6025), 60 -65. http://www.martinhilbert.net/WorldInfoCapacity.html

Big Data Investments by Industry

Has your organization already invested in technology specifically designed to address the big data challenge?



The Explosion of Data in the Enterprise

Tremendous amounts of data—both structured and unstructured—are being generated by organizations and individuals.

in zettabytes*

	Size of Total Data	Enterprise Managed Data	Enterprise Created Data
2009	0.79	0.00	0.00
2010	1.27	0.96	0.36
2015+	7.90	6.32	2.37
2020+	35.00	28.00	10.50

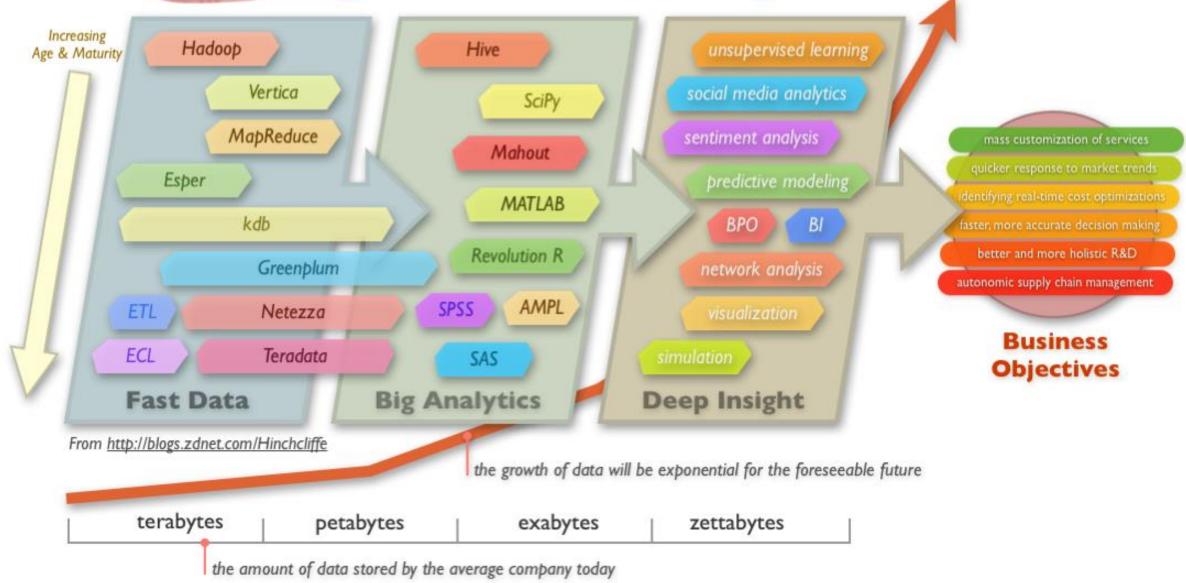
*A zettabyte is a unit of computer storage equal to 1x10²¹ bytes. *Projections Source: Computer Sciences Corp.

BIG DATA "USE CASES" WITHIN BUSINESSES





Big Data: The Moving Parts



Big Data Technologies Comparison

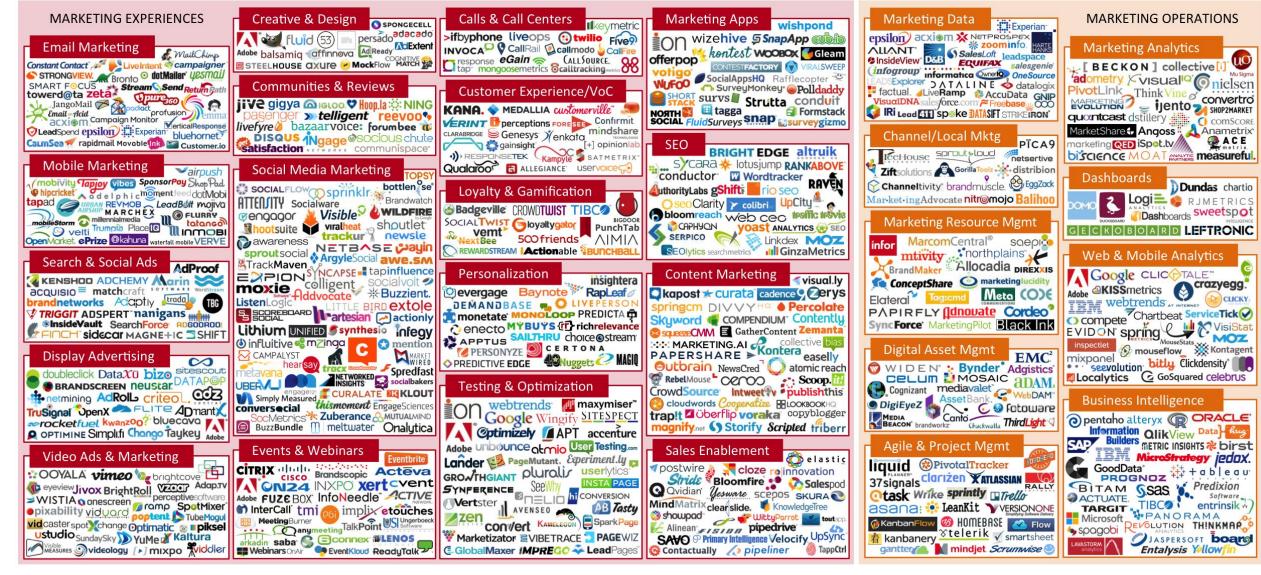
Features	Cassandra	HBase	Hive	MongoDB
Description	Wide-column store based on ideas of BigTable and DynamoDB	Wide-column store based on Apache Hadoop and on concepts of BigTable	data warehouse software for querying and managing large distributed datasets, built on Hadoop	One of the most popular document stores
Developer	Apache Software Foundation	Apache Software Foundation	Apache Software Foundation	MongoDB, Inc
Initial release	2008	2008	2012	2009
License	Open Source	Open Source	Open Source	Open Source
Implementation language	Java	Java	Java	C++
Server operating systems	BSD	Linux, Unix, Windows	All OS with a Java VM,	Linux, OSX, Solaris, Windows
Database model	Wide column store	Wide column store	Relational DBMS	Document store
Data scheme	schema-free	schema-free	Yes	schema-free
Transaction concepts	No	No	No	No



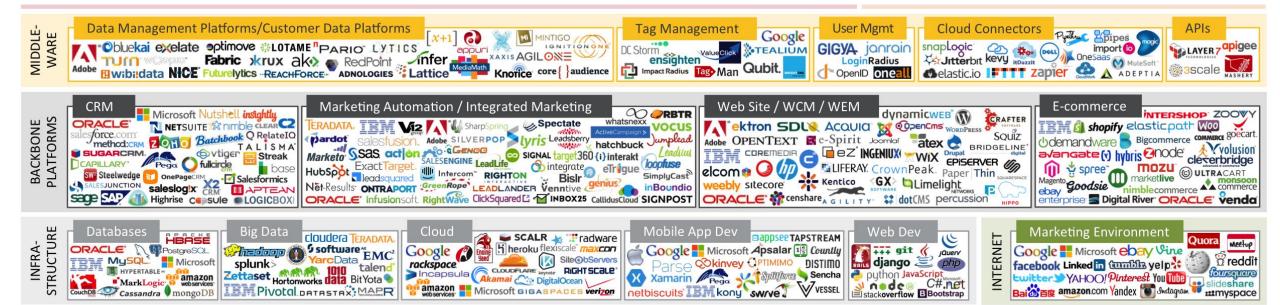
http://www.datafloq.com

Chiefmartec.com Marketing Technology Landscape

January 2014



https://smartsellingtools.com/

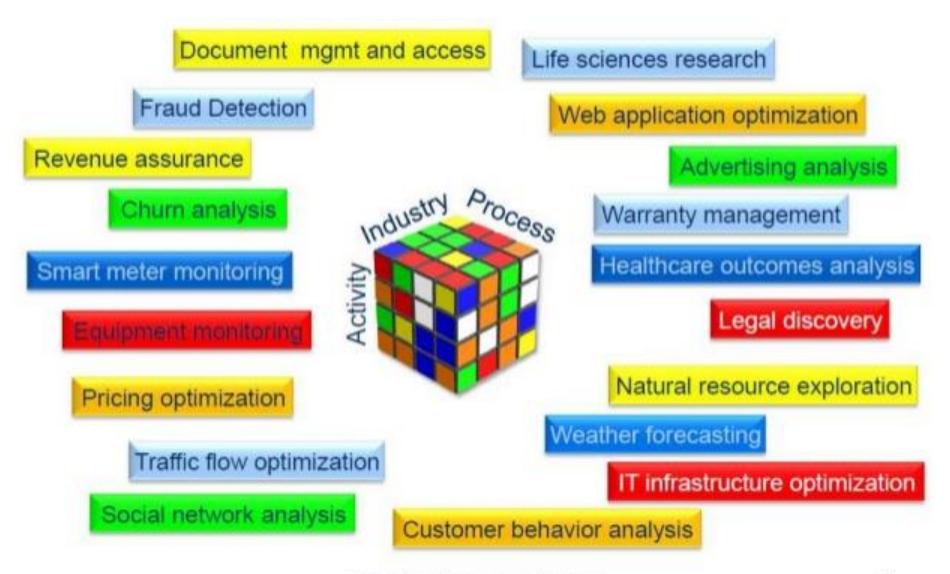


by Scott Brinker @chiefmartec http://chiefmartec.com

Pertanyaan yang dapat dijawab dengan Big Data

- 1. Bagaimana pergerakan IP Kumulatif antarjurusan dan angkatan?
- 2. Seberapa banyak potensi pajak properti, pajak penghasilan, dan pajak penjualan setiap bulannya?
- 3. Seberapa banyak potensi pajak kendaraan kalau bisa dibayar bulanan?
- 4. Berapa cepat pertumbuhan kendaraan setiap bulan dan kapan akan terjadi kemacetan lalu lintas?
- 5. Produk apa saja yang mulai melambat atau melaju penjualannya?
- 6. Ada *trend* apa dalam bidang kesehatan sehingga bisa disediakan obat yang sesuai?

Big Data Use Cases



Impacts on Auditing

www.ey.com

Analytics dilemmas

The auditing profession is governed by standards that were conceived some years ago and that did not contemplate the ability to leverage big data. Below are four areas that require further consideration.

Substantive analytical procedures: these examine the reasonableness of relationships in financial statement items, to uncover variations from expected trends. However, the standard doesn't cover using big data-based analytics to provide "substantive evidence."

Precision: an audit is designed to detect a material misstatement. When companies record revenues amounting to billions of dollars and users of the financial statements expect them to be free of material misstatements, what level of precision do the auditors require of their data analytics?

Defining audit evidence: the standards provide a hierarchy of evidence, with third–party evidence at the top and management inquiries at the bottom. However, the standards do not indicate what type of evidence analytics provides.

Validating the data used for analytics: auditors receive information from the client and determine its clerical accuracy and completeness. But audit analytics do not use or rely on reports generated by the system but on master and transaction data, extracted directly from the underlying databases.

Ultimately, the audit of the future could look quite different from the audit of today. But to achieve this transformation, the profession will need to work closely with key stakeholders, from the businesses they are auditing to the regulators and standard–setters.

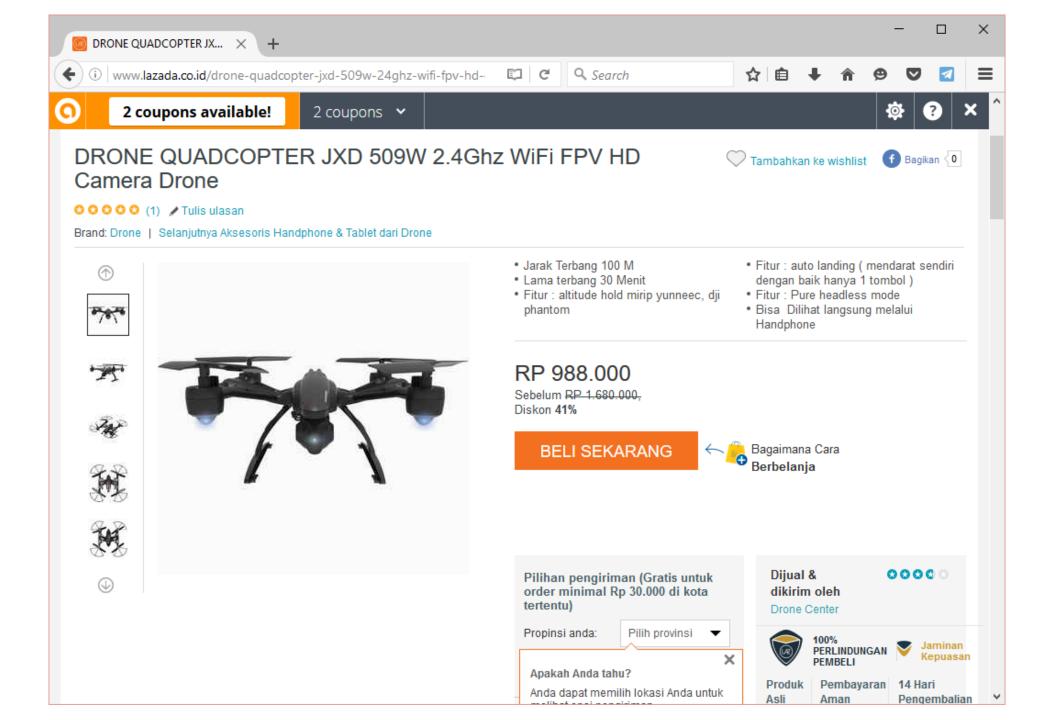
Impacts on Accounting

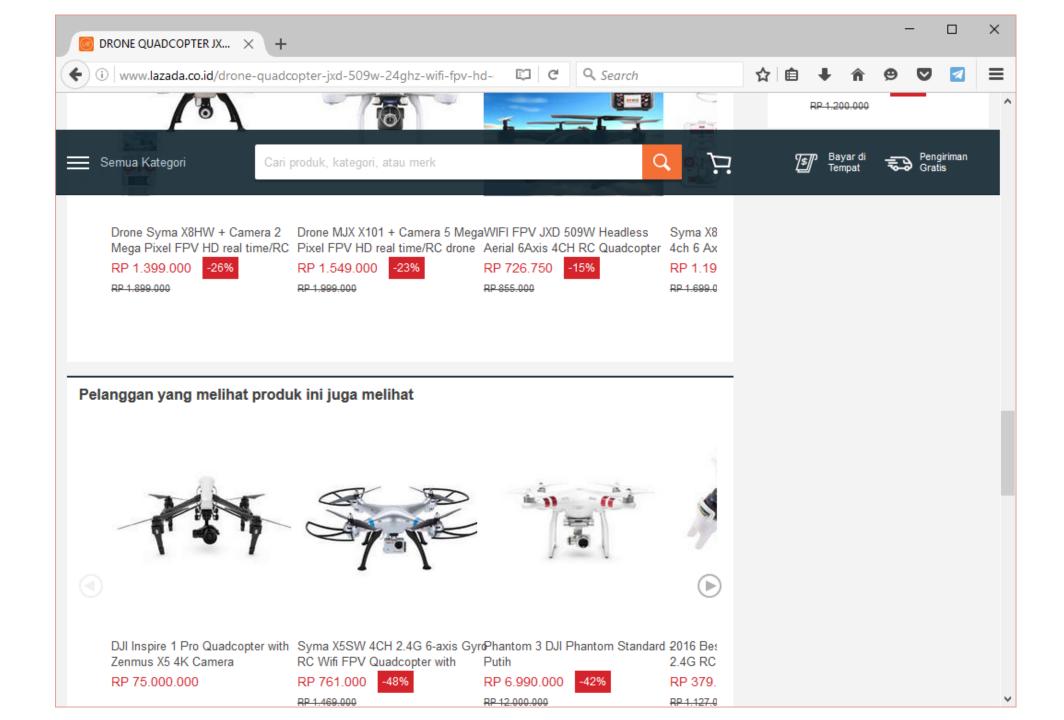
Big Data can Improve Plans, Operational Results and Reduce Fraud

Profit & Loss Statement

Less Less	Total Revenue Cost of Goods Sold Gross Profit Expenses Accounting and Legal Fees	 \$ 10,000,000 \$ 6,000,000 \$ 4,000,000 \$ 4,000,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 	
	Advertising	\$ 300,000	
	Depreciation Electricity Fuel Insurance	 \$ 220,173 S 55,000 \$ 52,000 \$ 22,000 \$ 16,231 Use smart meter data to better time production 	
Less	Interest and Bank Charges Postage Rent Repairs/Maintenance Training Wages and Salaries Other Total Expenses	 \$ 412 \$ Schedule repairs with minimal impact on production \$ 145,231 \$ 145,231 \$ 1dentify parts before imminent failure \$ 1dentify high risk drivers \$ 1dentify	
Equals	Net Profit	\$ 1,964,740	







8 tips for teaching Big Data

Cheryl Meyer (Published January 12, 2016) in www.aicpa.org

Follow the trendsetters. Some universities are taking a big leap forward into analytics. <u>Michigan State University</u> and <u>West Virginia</u> <u>University</u>, for example, offer a Master of Science degree in Business Analytics. The University of Mississippi offered a special session this past summer called "Data Analytics for Accountants."

2 **Do your homework.** Read about the topic and engaging with practitioners who are dealing with the realities of Big Data every day. Visit sites such as the AACSB, coursera.org, or any of the analytics sites. Study up. <u>Coursera</u> and <u>Lynda.com</u> offer
 online courses on Big Data for a fee, while
 <u>Big Data University</u>, an IBM initiative, and
 <u>Teradata University Network</u> provide them
 free. Faculty should also consider attending
 conferences and workshops that focus on
 business analytics.

Familiarize yourself with new hardware
and software tools. The tools include
business analytics software <u>Tableau</u>, opensource predictive analytics platform <u>Rapid</u>
<u>Miner</u>, Excel add-on <u>Power Pivot</u>, and
<u>Apache Hadoop</u>, an open-source software
framework for large data sets.

8 tips for teaching Big Data (cont'd)

Cheryl Meyer (Published January 12, 2016) in www.aicpa.org

5

Start small. Big Data is a big subject, so teaching it on a level that is not overwhelming is key. "You have to teach the concepts of Big Data in a small context so that people can understand it."

6

Incorporate real-life examples. Wenger's students gather information from the U.S. Census, which provides free data sets that they can download and work with in his courses. They also "work with baseball statistics to get a feel for how to work with Big Data sets," he said.

Emphasize visualization and storytelling.

Big Data makes more sense when students
can see why it is actually important to an
organization. Show students, for example,
how accountants can use software "to
analyze a Twitter feed for patterns in order
to determine potential fraud scenarios."

Stress that learning Big Data should not be optional. Many CPAs now need to be able to analyze huge volumes of both structured and unstructured data, put it into context, and use it to determine trends and discover theories.

The big data challenge





Terima kasih