

Expectations Gap in Auditing and the Role of Professional Organizations in their limitation "A Field Study on the Professional Organizations in Saudi Arabia"

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Abstract: The research aimed to study and analyze the theoretical framework of "The Audit Expectations Gap" and identify the role of professional organizations in the Kingdom of Saudi Arabia in narrowing or limiting this gap. The result of the study was that there is a difference between the expectations of the users of financial statements and the actual performance provided by the auditors. "The Audit Expectations Gap" is not static (dynamic). The most important recommendation was the necessity to activate the role of professional organizations in the Kingdom of Saudi Arabia to develop and improve the performance efficiency and responsibilities of the auditors to meet the users' expectations of financial statements and to support their confidence in the audit profession to limit this.

Keywords: Audit Expectations Gap (AEG), (Professional organizations, Users of financial statements).

Jel Classification Codes: L64, M4

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Introduction:

Users' increasing reliance on the information provided by auditors in financial statements and audit reports has led to a progressive increase in the importance and duties of the auditing profession lately. Still, the audit profession has come under more fire for failing to fulfill its mandate and responsibilities, even in light of its significance. Fotoh et al., 2021).

The literature discusses the expectation gap between the users' and the auditors' perceptions. Liggio (1974), who defined the term "expectation gap" first, is one of the researchers devoted to this topic. According to his definition, it's the difference between the auditors' assessment of the performance and what the users of financial statements anticipate. The "expectation gap," on the other hand, is defined by the American Institute of Certified Public Accountants (AICPA) Cohen Commission as the difference between the expectations and needs of the public and the auditors' assessment of what they can reasonably be expected to accomplish (AICPA, 1978).

The audit profession is required to meet the needs of the audited financial statements users, where it cares with critical examination of the internal control system and accounting data recorded in books and financial statements of the facilities that an external auditor audits to express a technical neutral opinion about the integrity and accuracy of these data and the extent of reliance on them and trust them. The extent of the significance of these data on the sincerity and fairness of the financial position and the results of operations in accordance with accounting principles generally accepted, so that the external Auditor can perform his role and fulfill the function referred to him, he must maintain the trust of his clients. This confidence is based on mutual understanding concerning the Auditor's responsibilities, and they believe beneficiaries have met these responsibilities. The audit profession is exposed to the criticism of the beneficiaries of services, where beneficiaries of the financial statements expect the Auditor to he can discover intentional and unintentional errors and misrepresentations in the financial statements and can, disclose fraud, illegal acts, and mismanagement and can give early warning of the dangers surrounding the facility, which may affect its continuity, and the audit's report can disclose that the

management of the enterprise is responsible for the preparation of financial statements, and the Auditor's responsibilities to review these lists and to express a neutral technical opinion on the extent of their sincerity and fairness. The audit cannot meet all these expectations when exercising its functions. This disparity between the expectations of users of financial statements and what can be carried out by the Auditor led to what is known as a gap in expectation of auditing.

The difference in perceptions between the expectations of users of financial statements and auditors, what Auditor's work must be according to the generally accepted auditing standards, and auditors' failure to meet the needs and expectations of users of financial statements, results in doubt on the credibility of the auditors and lack of confidence in their opinions. In addition to the difficulty of measuring these expectations and identifying them because they are not static(dynamic) and vary according to the evolution of views towards the goals of the financial reporting and the development objectives and the needs of users and lists of financial reporting and the role of the Auditor in meeting these needs. The burden lies on the professional organizations of accounting and auditing, which contribute to the profession's development and reduce or narrow this gap.

The users' and the auditors' points of view are two different ways to look at the audit expectation gap, as was previously mentioned. According to Humphrey, Moizer, and Turley (1993), it is the discrepancy between what the general public wants or expects from auditors and what they can and should properly be expected to do. It is a result of the auditors' inability to meet the demands of various stakeholders and is present in all economic contexts, developed or developing. Despite numerous attempts to close the gap, studies on the subject conducted globally (e.g., Frank, Lowe, and Smith, 2001) show that it still exists; Humphrey et al. (1993); Hassink, Bollen, Meuwissen & Vries (2009); Ariff & Rosmaini (2008); Dixon, Woodhead & Sohlman (2006); the United Kingdom; Haniffa & Hudaib (2007); and Malaysia.

I- The importance of the research & Previous studies:

I.1. The importance of the research

The research gains importance in both academic and professional aspects. The educational aspect has not yet been able to reduce the expectations gap in auditing, which requires further scholarly research. On the professional aspect, there is still a lack of understanding of the role of auditors by some users of financial statements in addition to shaking confidence in the profession, which requires that professional organizations in Saudi Arabia should upgrade and develop the audit profession and to improve and develop the performance and responsibility of auditors to meet the users of financial statements expectations, and to support their confidence in information of audited financial reports and in reducing expectations gap in auditing.

I.2. Previous studies:

Many studies have addressed auditing, the researchers will review some of them as follows:

Study (Burke et al., 2003): The study problem was represented in the disparity between users and auditors about the outlook for the perceived work of auditing services and to provide performance guarantees. The study reached several conclusions, including that there is a gap in forecasting non-traditional services, which infers the existence of substantial differences in the number of expectations and performance, which refers to the judgment of users on the information provided to them in a different form than what is imagined by auditors, which can meet the desired saturation.

A study (Chowdhury, Innes, and Kouhy., 2005) dealt with the expectations gap in public sector auditing the accounts of the state of Bangladesh. The results of the study have proved the existence of the expectations gap in the review on the level of the public sector in the State of Bangladesh between auditors and other parties benefiting from the report.

Study: (Marianne Ojo, 2006) study represented the problem in verifying the possibility of narrowing the expectations gap in auditing. The study reached several findings, including that the

crisis in many banks and their failure points to the need to rebuild the financial report by profession and that some of the factors influencing the expectations gap in auditing are difficult to manage due to opposing views of the community.

Study (Daud, 2007): The study's problem examined the adequacy of professional guidance and the performance of auditors to meet the growing societal issues in the field of increased expectations. The study reached several conclusions, including that the gap of expectations in the audit is present in the government sector in Malaysia in connection with their auditing and some versions and professional guidance.

Study (Lee Teck-Heang & Md. Ali, 2008): The study's problem lay in the lack of interest on the factors contributing to the expectations gap in auditing. The study found several results, including the factors that contributed to the expectations gap in auditing, such as the complex nature of the auditing function and the difference in the Auditor's role. Auditors should not provide caution signs.

Study (M.Salehi, V.Rostami., 2009): The study discussed the nature of the problem in the expectations gap in auditing in several countries, notably Australia, Singapore, Malaysia, the United Kingdom, the United States, and Saudi Arabia. The study found several results, including providing evidence about the nature of the expectations gap in auditing between auditors and users. And it is the result of deficiencies in the audit profession.

Islam Abdel Fattah Mahfouz's study (2011): The problem of the study lies in the effects of the expectations gap in auditing the investor in the stock market's decision in the presence of modern changes in the business environment. The most critical finding of the study is that despite the large number of studies on the gap, it still exists, is widening, and requires further research and analysis.

From the review of previous studies, we can conclude that all of them come to the presence of the expectations gap in auditing in various countries around the world, and recommended further studies and research to reduce this gap or narrow it, and that professional organizations should play a role in this. The researchers studied the expectations gap in the audit and the role of professional

organizations in the Kingdom of Saudi Arabia in its reduction or narrowing.

The theoretical framework of the expectations gap in the auditing:

The theoretical framework of the expectations gap in auditing deals with an analytical study of the concept of the expectations gap, evidence of their existence, causes, and levels.

Writers and researchers are interested in the expectations gap in auditing due to increased litigation and cases brought against accounting firms and audit charges of negligence in the performance of their duties.

The first who used the term "expectation gap" in auditing is (Liggio). And defined it as "the difference between the perception of the entire external auditor and the user of financial statements to the level of performance expected by the auditors." This expression has become standard due to the Cohen Commission in 1978, which conducted a study to determine whether there was a gap between what the public expected or what was needed and what the external Auditor could reasonably achieve. "

The research on the phenomenon of the expectations gap took several dimensions. There is the descriptive dimension of the role expected from the Auditor by users. The results of many studies and research suggest that many investors believe that the audit opinion, through his report on the financial statements of a specific facility, offers a guarantee of the accuracy of those financial statements. There is also the interpretative dimension of the expectations gap phenomenon and the critical dimension of what may result in widening the gap. Many studies have pointed to the role played by the organization of the different professions, especially those run by members of the profession (self-regulation), in the continuation and expansion of the scope of the expectations gap to achieve their own goals. It may be that because of not identifying a specific framework for the role and duties of the audit, or through the imposition of the use of understandable terminology in the Auditor's report, or other methods that enable the members of the profession to continue to control the organization of the profession and practice framework.

From the abovementioned, we can conclude that there is a difference and variation in the concept of the expectations gap in

auditing between writers and researchers; there are those who pointed out that the expectations gap is due to the difference in the expectations of users of financial statements of the report and what is provided for them. Some pointed out that the gap is due to the difference in expectations about the professional performance levels among users of financial statements and auditors. Hence, we can define the expectations gap in auditing as "the contrast between the expectations of users of financial statements and the Auditor's report and project stakeholders on what they need and what the Auditor provided by them.

II– Findings of the field study:

AlphaCronbach's Test was used to test the credibility and consistency of the questionnaire according to the axes described in the first part of these results. The ratio between the average approval phrases axes (organizations and users) is evident in the second part of these results using the graph and tables. Finally, test average approval is clarified according to the study's variables. The study variables are academic qualification, professional qualification, scientific specialization, Job or vocational Title, and years of experience. Hypotheses were tested for the pivotal study organizations and users using the T-test (T).

Table 1: Consistency questions questionnaire data collection

Axis	Cronbach's Alpha
Test the credibility and consistency of the questionnaire Axis: users.	70%
Axis organizations	71%

Source: Reseachers.

able 1: Consistency questions questionnaire data collection

Table 1 shows that the questionnaire questions were consistent (Axis questions are considered consistent if the Test has a consistency of 70% and above).

Table 2: Average approval among users axis phrases

Items	Mean	standard deviation	Interpretation
The Auditor is to disclose all information related to fraud, errors, and distortions in the financial statements.	4.2	1.2	Strongly Agree
Many users believe that the clean lists of audit reports mean that no financial problems affect the company's performance.	4.0	1.0	Agree
There is a lack of satisfaction with the performance of users' Auditor's lists and ignorance of its responsibilities and duties.	3.9	0.8	Agree
The expectations gap occurs because of a lack of clarity on the role of auditors and responsibilities for user lists.	4.2	0.9	Strongly Agree
Collapse and bankruptcy in many installations are the responsibility of the audits due to his report to anticipate the financial collapse through examination.	3.7	0.9	Agree
Many users believe that report lists free from reservations means that the Auditor ensures financial accuracy and the ability of the lists established to fulfill their obligations.	3.7	1.1	Agree
Many users of the Auditor's financial statements expect the Auditor to give early warning signals of the company's failure.	4.0	1.0	Agree
The expectations gap results from the lack of transparency of the audit reports to meet the needs of users of financial statements.	4.0	0.8	Agree
The expectations gap is caused by the lack of transparency of reports to users up to the	3.7	1.2	Agree

responsibilities and duties of the Auditor.			
Some users of financial statements believe that the Auditor is responsible for preparing the financial statements of an entity subject to revision.	3.8	1.1	Agree
The expectation gap is due to users' doubts about the independence of the Auditor's financial statements.	3.8	0.9	Agree
One reason for the expectations gap of the Auditor is the unreasonable expectations for users of the financial statements on the Auditor's report.	4.2	0.7	Strongly Agree
One reason for the expectations gap is the difference between the expectations of users of financial statements of the auditors and the actual performance.	4.1	0.9	Agree
The expectations gap occurs because of a lack of clarity on the role of the auditors and the environment in which the profession is exercised.	4.2	0.8	Strongly Agree

Source: Reseachers.

Table 2 shows that the average approval is confined between(3.7)and(4.2), so we can explain that each axis phrase got approval.

Table 3: Average of approval in the axis between organizations' phrases

Items	mean	Standard deviation	Interpretation
The burden of the expectations gap narrowing in the Kingdom lies on professional organizations.	4.3	0.8	Strongly Agree
There is a lack of awareness and enlightenment to users of financial statements by professional organizations in	3.4	1.4	Agree

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the Kingdom on the role and limits of the audit and responsibilities of auditors.			
Professional organizations are working on the development tools used to inform users of financial statements to improve awareness and knowledge of the nature and determinants of auditing.	4.2	0.9	Strongly Agree
Professional organizations issue bulletins and guidelines to define the financial statements of the contents of the audit report and its purpose for users.	4.1	1.0	Agree
Professional organizations prepare professional and educational training programs for auditors periodically and continuously.	4.1	1.0	Agree
Professional organizations organize educational and training programs regularly and continuously to update their auditors to keep up with professional development and meet the needs of user lists.	3.9	1.1	Agree
Professional organizations enlighten and educate users of financial statements on the duties and responsibilities of professional auditors.	4.1	0.9	Agree
Professional organizations are working on developing the audit report and submitting it in the form of easy-to-understand for non-specialists in the field of accounting and auditing.	4.3	0.7	strongly Agree
Professional organizations reconsider some of the criteria to keep abreast of developments in the needs and expectations of users of financial statements.	4.3	0.7	Strongly Agree
Professional organizations interested in developing laws and regulations and issuing standards that meet the needs and expectations of users of financial statements.	4.3	0.7	Strongly Agree
Professional organizations should study users' expectations of financial statements and meet the reasonable ones in the framework of an integrated plan for the development of financial reporting and the Auditor's report.	4.3	0.8	Strongly Agree
Monitor and evaluate the work of the	4.3	0.7	Strongly

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accounting and auditing offices by professional organizations by setting clear frameworks for assessing and contributing to reducing the expectations gap.			Agree
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Source: Reseachers.

Table 3 shows that the average approval is confined between(3.4)and(4.4). The words "follow-up and evaluation of the work of accounting firms and audit by professional organizations by setting clear frameworks for assessing contribute to the reduction of expectations" the highest average gap(4.4), while the average phrase "there is a lack of educating and informing users of financial statements by professional organizations in the Kingdom of the role and limits of the audit References and responsibilities"(3.4).

Table 4: Average approval, according to the variables of the study to the axis of users

Academic qualification	Average	standard deviation	interpretation	Probabilistic value
Diploma or less	3.9	0.4	Agree	0.375
Bachelor	3.9	0.4	Agree	0.375
Master	4.1	4	Agree	0.375
Professional Qualification	Average	standard deviation	interpretation	
American Fellow	3.8	4	Agree	.578
British Fellowship	4.2	1	Strongly agree	.578
Fellowship of the Saudi Organization Certified Public Accountants	o.4	0.3	Agree	.578
Accountant	3.9	0.4	Agree	
Scientific specialization	Average	standard deviation	interpretation	
Accounting	4	0.4	Agree	o.074
Business Administration	3.6	0.3	Agree	o.074
Economy	4.3	0.6	Strongly agree	o.074
Banking and Financial Sciences	4.1	0.6	Agree	o.074
Job or vocational Title	Average	standard deviation	interpretation	

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Financial Manager	4	0.4	Agree	0.163
Financial Analyst	4.1	3	Agree	0.163
External Auditor	4.2	0.6	Strongly agree	0.163
Investor	3.8	0.3	Agree	0.163
Years of experience	Average	standard deviation	interpretation	
Less than 5 years	3.8	0.4	Agree	0.013
6-10years				
11-15years	4.2	0.3	Strongly agree	0.013
16-20years	4.1	0.6	agree	0.013
More than 20 years	4	0.3	agree	0.013
The overall average	3.9	0.39	agree	...

Source: Reseachers.

Table 4 shows there are no statistically significant differences between the elements of the academic qualification variables, professional qualification, specialization, and scientific career or vocational labeled(p-value calculated using variance analysis is equal to 0.375, 0.578, 0.074and0.163, respectively) at the moral level of0.05. At the same time, statistically significant differences exist between the variable elements of years of experience (p-value equal to 0.013) at the 0.05 significance level. The P-value calculated using the T-test (T)for the average public approval is 0.000, which means truth and acceptance of the claim that"the contrast between the expectations of users of financial statements of the auditors and their actual performance lead to the expectations gap in the auditing ."

Table 5: Average approval, according to the variables of the study to the axis of organizations

Academic qualification	Average	standard deviation	interpretation	Probabilistic value
Diploma or less	4.3	0.1	Strongly Agree	0.529
Bachelor	3.9	0.4	Agree	0.529
Master	4.1	4	Agree	0.529
Professional Qualification	Average	standard deviation	interpretation	
American Fellow	4.2	.5	Strongly Agree	0.282
British	4.2	1	Strongly agree	

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Fellowship				
Fellowship of the Saudi Organization for Certified Public Accountants	0.4	0.3	agree	0.282
accountant	3.9	0.4	agree	0.282
Scientific specialization	Average	standard deviation	interpretation	
Accounting		0.4	Strongly agree	0.651
Economics	4.1	0.4	agree	0.651
Financial and banking	4.1	0.2	agree	0.651
Job or vocational Title	Average	Internal Accountants	interpretation	
Member of Saudi Corp of accounting	4.2	0.4	0.4	
Member of Saudi Corp of Internal Accountants	4.1	0.3	agree	100
Years of experience	Average	standard deviation	interpretation	
Less than 5 years	3.9	0.5	agree	0.001
6-10years	4.1	0.4	agree	0.001
11-15years	4.3	0.2	Strongly agree	0.001
More than 15years	4.1	0.3	agree	0.001
The overall average	4.2	0.36	Strongly agree	...

Source: Researchers.

Table 5 shows that there are no statistically significant differences between the elements of the academic qualification variables, professional qualification, specialization of a scientific or professional career, and labeled(p-value calculated using analysis of variance tests equal to 0.529, 0.282, 0.651 and 0.100, respectively) at the moral level of 0.05 while there are no statistically significant differences between the variable elements of years of experience(p-value equal to 0.001) at the 0.05 level of significance. The P-value calculated using the T-test (T) for the average public approval is 0.000,

which means healthy and accepts the claim that "professional organizations contribute to the Kingdom of Saudi Arabia in the reduction of the expectations gap in the auditing."

III- Results and discussion :

The researchers through what has resulted both from the theoretical and empirical study to several findings:

1/ The reasons for the expectations gap in auditing: the difference between the expectations of users of financial statements of the auditors and their actual performance, doubt in the Auditor's independence and impartiality, lack of a clear definition of the role of the Auditor, and his responsibilities, and lack of self-censorship system in the audit profession.

2/ The different user expectations of auditors from one user to another.

3/ Some users of financial statements believe that free reservations in reports mean ensuring financial accuracy and the ability of the corporation to fulfill its obligations.

4/ The Non-education and information of users of financial statements by professional organizations and the role and responsibilities of the auditors.

5/ The expectations gap in auditing is not static and changes according to user requirements and objectives of the financial statements.

Six/ Previous studies on the gap in the Kingdom of Saudi Arabia came to the expectations gap in auditing.

7/ Narrowing or limiting the liability of expectations gap in auditing rests in professional organizations.

Recommendations:

Based on the above results, the researchers recommend the following:

1/The role and responsibilities of the Auditor must be defined, and vocational rehabilitation and control procedures must be improved.

2/ It is worth mentioning that the audit plans are to give reasonable assurance but not absolute financial statements that there are no significant distortions and to describe the scope of the examination and evaluation of the internal control system.

3/Professional organizations in Saudi Arabia should study the expectations users of financial statements positively react towards the reasonable and satisfying ones.

4/Need to follow up and evaluate the work of accounting and auditing offices by professional organizations by setting clear frameworks for assessing the contribution to reducing the expectations gap in auditing.

5/ Professional organizations in the Kingdom should reconsider some standards to keep pace with developments in the needs and expectations of users of financial statements. And attention to the gap standards.

6/ Professional organizations are to develop a comprehensive strategy and a flexible plan for the development of reports and financial statements and the report of the external Auditor to narrow or limit the expectations gap in auditing and to develop a flexible framework for this report, to be easily understood by non-specialists.

7. Further studies and research on the expectations gap in auditing.

8. There is a need to educate users of financial statements on the role and responsibilities of the limits of the auditors through newsletters, conferences, and educational seminars.

The proposed areas of research:

The researchers recommend further studies and research on the expectations gap in auditing in the following areas:

1/The role of auditing standards in reducing the expectations gap in the auditing.

2/The relationship between the expectations gap in the accounting and auditing expectations gap.

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