

The Contribution of Adherence to Corporate Governance Principles in Narrowing the Expectation Gap in the Algerian Auditing Environment: An Exploratory Study of a Sample of External Auditors in the Province of Algiers

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Abstract:

This study seeks to underscore the significance of corporate governance principles and the necessity of their adherence in bridging the audit expectation gap within the Algerian auditing context. It does this by talking about these principles and how they help make financial statements more credible and clearer, as well as how they help close the gap between what information users expect and what outside auditors give. The results show that there is a positive link between the principles of corporate governance and the audit expectation gap. This shows that following these principles closely can help close this gap in Algerian businesses. This conclusion was derived from interviews conducted with a sample of accountants in the province of Algiers.

Keywords: External Auditors; Expectation Gap; Corporate Governance Principles.

Jel Classification Codes: M42, G34.

1. INTRODUCTION

Scientific and practical progress has caused organizations to grow in size, make their operations more complicated, and form more diverse relationships. These changes have had a big effect on the goals and functions of institutions, making problems more complicated because of the variety of activities and the growth of operations. As a result, it has become

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harder and harder to control information, check that it is correct and reliable, and protect the assets of the organization. Because of this, institutions have had to deal with more risks, like false financial statements and cases of embezzlement, which have made users less sure that financial statements are accurate.

Auditing has become an important way to deal with these problems. It protects available resources, gives boards of directors' peace of mind about the soundness, accuracy, and regularity of operations, and makes sure that all laws and rules are followed. Also, auditing is very important for making users trust financial statements more. Given the current situation, many countries have embraced corporate governance as a legal framework and a set of international standards designed to enhance institutional performance and guarantee optimal operational results. The repeated occurrence of financial scandals and crises, coupled with the resulting discrepancies in stakeholder expectations regarding the relationship between auditing and financial institutions, has heightened efforts to establish and comply with corporate governance principles in alignment with the legal and economic context of each country. This has been especially important in Algeria, where these efforts are meant to close the expectation gap and make financial reporting more open and trustworthy.

Study Problem

Based on the foregoing, the research problem can be formulated as follows:

What is the impact of compliance with corporate governance principles on narrowing the audit expectation gap from the perspective of external auditors in Algeria?

Study Hypothesis

Accordingly, the main hypothesis of the study may be stated as follows:

- Compliance with the implementation of corporate governance principles contributes positively and effectively to narrowing the audit expectation gap.

1.1. Study Significance

This study is important because it looks at how corporate governance principles can help close the gap between what auditors and users of financial statements expect from each other in Algeria. This is

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accomplished by fostering transparency and reliability in financial data, consequently bolstering trust and responsibility within organizations.

1.2. Study Objectives

The objectives of the study are as follows:

- To identify the general theoretical framework of corporate governance and its fundamental principles.
- To examine the concept of the expectation gap, its components, and the main causes underlying it within the Algerian auditing environment.
- To determine the extent to which adherence to corporate governance principles contributes to narrowing the expectation gap in the Algerian auditing context.

1.3. Study Methodology

The descriptive-analytical method was used to reach the study's goals and solve the main research problem. In the theoretical section, the study examines the conceptual and theoretical dimensions pertaining to corporate governance and the expectation gap. In the empirical section, an exploratory study was executed via interviews with a sample of auditors from the province of Algiers. This method was used to gather and study data from the field.

1.4. Study Structure

The study is organized around the following main sections:

- An overview of corporate governance—concepts, objectives, and principles.
- The theoretical foundations of the expectation gap in the auditing profession.
- The practical impact of adherence to corporate governance principles on reducing the expectation gap—an exploratory study on a sample of auditors.

2. An Overview of Corporate Governance — Concepts, Objectives, and Principles

This section introduces the concept of corporate governance and examines its main principles and mechanisms as follows:

2.1 The Concept of Corporate Governance

- The word "governance" comes from the English word "governance." The Arabic Language Academy has come up with a few words that mean the same thing, like "sound management," "good governance," or "righteous rule." According to the UN's Human Development Report (2002), governance is "the exercise of economic, political, and administrative authority to manage a country's affairs at all levels." The phrase "corporate governance" is the same as the English phrase "corporate governance." (Taleb & Belmadani, 2020, p. 97).
- The Organization for Economic Co-operation and Development (OECD) says that corporate governance is one of the most important things that can be done to make the economy work better. It includes the connections between a company's management, board of directors, shareholders, and other important people. Corporate governance is the set of rules that a company uses to set its goals, figure out how to reach them, and keep an eye on how well it is doing. It also gives the board of directors the right incentives to work toward goals that are good for both the company and its shareholders, which encourages companies to use their resources more wisely (Ben Zawawi & Halla, 2022, p. 144).

2.2 Characteristics of Corporate Governance

Corporate governance encompasses several key characteristics, including the following:

- Discipline: Adherence to appropriate and ethical conduct.
- Transparency: Providing an accurate and genuine representation of all activities and events.
- Independence means making sure that choices and actions aren't affected by outside pressures or influences.

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- Accountability means being able to judge the performance of both the board of directors and the executive management.
- Responsibility: Acknowledging accountability toward all stakeholders of the organization.
- Fairness: Respecting the rights of various stakeholder groups within the enterprise.
- Social Responsibility: Viewing the company as a responsible corporate citizen (Malti, 2020, p. 429).

2.3 The Objectives of Corporate Governance

Corporate governance aims to achieve several objectives, which include:

- Improving the company's performance;
- Setting up systems that can deal with fraud, conflicts of interest, and behavior that is unethical or unacceptable in terms of material and operational standards;
- Implementing oversight mechanisms for company management and board members;
- Making frameworks that make it clear how rights and responsibilities are shared between the board of directors and shareholders;
- Setting rules and procedures governing the internal operations of the company to ensure the achievement of its goals (Karrar, 2022, p. 41).

2.4 Principles of Corporate Governance

- The Organization for Economic Co-operation and Development (OECD) put out these principles in 1999 and updated them in 2004. They are some of the most well-known and important in the field. You can sum up these principles like this:
- Making sure that there is a good corporate governance framework in place One of the most important things that any country needs is to follow the rules of governance. This necessitates the creation of a resilient framework of laws, regulations, and efficient financial

markets; the elimination of barriers to capital transfers; and the existence of an institutional system capable of enacting and enforcing the requisite structural foundations (Ghadban, 2022, p. 289).

- Principle of Safeguarding Shareholders' Rights Shareholders can participate in the general assembly, vote and choose board members, get dividends, and keep an eye on how well businesses are doing.
- The Idea of Fairness Between Shareholders This principle ensures equality in the provision of information across different shareholder categories and fair treatment of shareholders of similar classes. It also includes telling people about any conflicts of interest that the board of directors and executives might have.
- The Principle of Stakeholders' Role These principal stresses that stakeholders and the management of economic entities should work together to make sure that stakeholders get information that is useful, complete, and trustworthy (Khaithri El-Khadim, 2021, p. 311).
- Principle of Openness and Disclosure Companies must make sure that all important information about the organization, such as its financial situation, ownership structure, and governance practices, is made public in a timely and accurate manner as part of corporate governance.
- Principle of the Board of Directors' Duties According to Ghadban (Ghadban, 2022, p. 290), corporate governance means that the board of directors must give strategic guidance and oversight, make sure that management is effectively supervised, and be responsible to the company and its shareholders for its actions and decisions.

3. Theoretical Foundations of the Expectation Gap in the Auditing Profession

Many international organizations and bodies, as well as many researchers in accounting and auditing, have looked into the expectation gap in auditing. This is especially true for those who are members of international accounting and auditing associations and have both academic and professional experience. These efforts have sought to delineate its

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concept, ascertain its causes, and suggest potential solutions. The next part goes into more detail about these things.

3.1 Definition of the Expectation Gap

The term expectation gap was first introduced by Carl D. Liggio, who defined it as “the gap between the auditor's expectations for professional performance and those of financial statement users.”

In the same way, the Cohen Commission of the American Institute of Certified Public Accountants (AICPA) said that the expectation gap is “the gap between what users of financial statements need and expect and what the auditor actually provides or can reasonably be expected to provide.” (Tiaybia, 2018, p. 218).

Lee (1993) later defined it as “the difference between what is expected of the auditor and what the auditor actually does.” He stressed that the profession can only survive, gain public trust, and serve stakeholders well if ethical standards are followed and professional auditing standards are strictly enforced (Miftah, 2023, p. 53).

Based on the above, it is clear that there is no one clear definition of the expectation gap in auditing. Some scholars use the term to mean differences in how people understand what auditors are supposed to do, especially between auditors and people who use financial reports. Others use it to mean the difference between what auditors are supposed to do and what they actually do (El-Sayed, 2021, p. 162).

3.2 Causes of the Expectation Gap in the Auditing Environment

Several factors contribute to the existence and persistence of the expectation gap, among which are the following:

- The auditor's opinion about the company's ability to continue operating as stated in the audit report (Ben Hakou & Zwash, 2018, p. 186).
- Uncertainty about the auditor's role and responsibilities from the perspective of users, along with concerns about the external auditor's independence and objectivity.

- Poor communication within the auditing profession and a drop in the quality of professional performance.
- Weaknesses in self-regulation mechanisms within the auditing profession and deficiencies in published financial reporting.
- Uncertainty concerning the auditor's responsibility for detecting or reporting illegal acts (Elias Ben Gri, 2020, p. 162).

3.3 Components of the Audit Expectation Gap

3.3.1 The Fundamental Components of the Expectation Gap

To understand something, you need to know what makes it up, how it works, and what its parts are. Consequently, discerning the elements of the audit expectation gap enhances comprehension of its characteristics, thereby aiding in the formulation of suitable strategies to mitigate and reduce it.

The components of the audit expectation gap can be classified as follows:

A. The Reasonableness Gap

This refers to the difference between what the public expects auditors to achieve and what auditors can reasonably be expected to accomplish in practice.

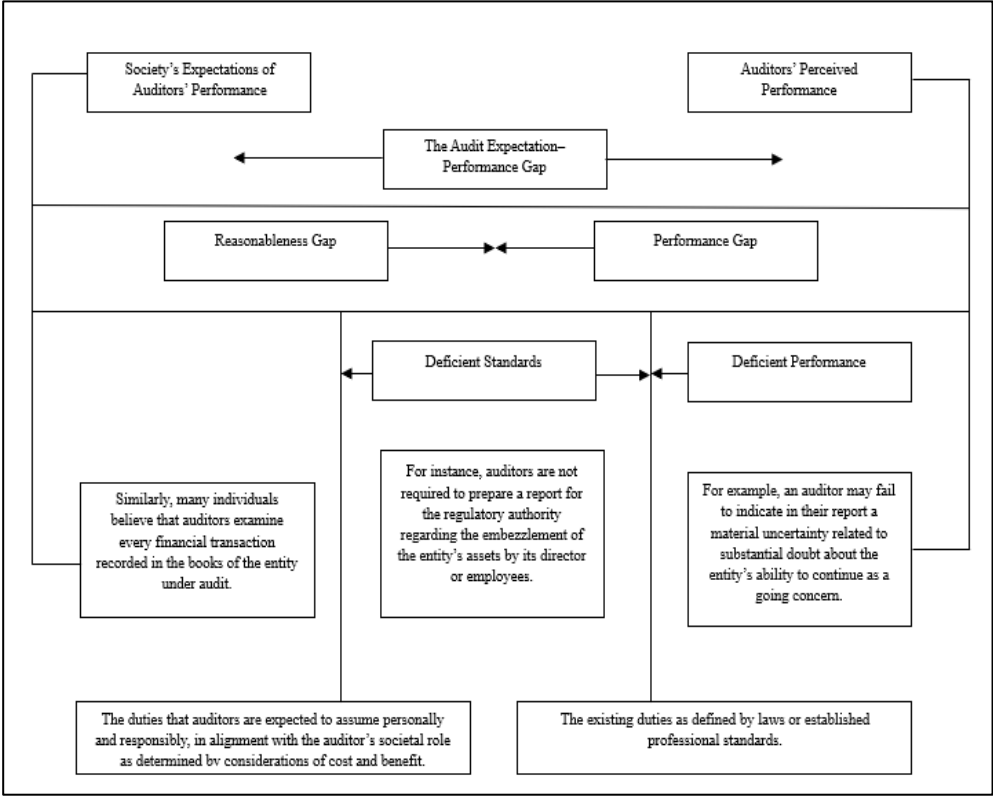
B. The Performance Gap

This represents the difference between what society reasonably expects auditors to perform and the actual performance of auditors. The performance gap itself is composed of two subcomponents:

- Deficient Standards: This subgap shows the difference between what auditors should be able to do and what laws and professional auditing standards say they should do (Saalem & Faraj, 2018, p. 83). Alternatively, it may be characterized as the divergence between the responsibilities that can be reasonably anticipated of the auditor and those prescribed by current auditing standards (Ibrahim Nour Abdul Nasser, 2014, p. 168).
- Deficient Performance: This subgap comes from the difference between what auditors should be doing and what they are actually doing (Saalem & Faraj, 2018, p. 83).

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Figure 1: Structure of the Audit Expectation Gap:



Source: (Mokaddem & Khaldi, 2013, p. 170)

3.4 Methods for Narrowing the Expectation Gap in the Auditing Environment

- Making the external auditor more independent and objective to boost public trust in audit reports and keep them from being put under too much pressure.
- Making external auditors more skilled by creating both university-level accounting courses and professional training programs.
- Creating and promoting the use of auditing standards, as well as giving clear instructions on how to find and fix mistakes.
- Using the extended audit report because it gives a clearer and more detailed picture of the scope and nature of the auditing process.
- Lowering or managing unrealistic expectations among users of

financial statements and improving communication with them (Bouthaina Ben Haj Djellali Meqraoui, 2023, p. 267).

4. The Impact of Adherence to Corporate Governance Principles on Narrowing the Expectation Gap — An Exploratory Study of a Sample of Statutory Auditors

This study aims to ascertain the degree to which compliance with corporate governance principles mitigates the expectation gap in the Algerian auditing context, from the viewpoint of external auditors. The study utilizes a specified methodology and a collection of scientific instruments aimed at accomplishing this goal.

4.1 Research Methodology

We used a direct interview method to get field data and information from a group of statutory auditors working in the Wilaya of Algiers. There were a lot of important themes in the interviews, including direct questions and in-depth discussions about the study's topic.

4.1.1 Study Sample

The sample consisted of six (6) statutory auditors based in the Wilaya of Algiers.

4.1.2 Field Study Instrument

The primary data collection instrument was the direct interview, conducted through face-to-face dialogue with the members of the study group.

4.2 Study Axes

The interview was divided into two main axes:

- Axis One: This part asked three important questions about how following corporate governance principles can help close the expectation gap. These principles include setting up a good corporate governance system, making sure that shareholders' rights are protected, and making sure that all shareholders are treated fairly.
- Axis Two had three main questions about how following corporate governance principles—specifically disclosure and transparency, board responsibility, and the role of stakeholders—can help close the expectation gap.

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The details of the interview questions for each axis are illustrated in the following figure:

Figure (02): Axes of the Study Interview

Interview Axes	Interview Questions
First Axis: The role of compliance with the principle of creating a robust framework for corporate governance and safeguarding shareholders’ rights and equitable treatment in reducing the expectation gap.	Q1: Does following the principle of creating a good corporate governance framework—one that clearly spells out how different supervisory, regulatory, and oversight bodies share responsibilities—help close the expectation gap in the Algerian auditing environment?
	Q2: Does following the principle of protecting shareholders' rights in the decision-making process help close the expectation gap in the Algerian auditing environment?
	Q3: Does adherence to the principle of equal treatment of shareholders contribute to narrowing the expectation gap in the Algerian auditing environment?
Second Axis: The role of the principles of disclosure, transparency, board responsibility, and stakeholder roles in closing the gap between expectations.	Q1: Does following the principle of disclosure and transparency by accurately and properly disclosing all important company-related information help close the expectation gap in Algeria's auditing environment?
	Q2: Does following the principle of board responsibility—by giving strategic advice and doing its job—help close the expectation gap in the Algerian auditing environment?
	Q3: Does following the principle of stakeholder engagement, especially when it comes to respecting their rights, help close the expectation gap in the Algerian auditing environment?

Source: Prepared by the researchers based on the content of the interview questions.

4.3 Analysis of Interview Results

The following section presents an analysis of the results obtained from the participants’ responses:

4.3.1 First Axis: The Contribution of Compliance with the Principle of Establishing an Effective Corporate Governance Framework and Ensuring Shareholders' Rights and Equal Treatment in Narrowing the Expectation Gap

A. Research Question 1

Does following the principle of creating a good corporate governance framework—one that makes it clear who is responsible for what among different supervisory, regulatory, and oversight bodies—help close the audit expectation gap in Algeria?

By discussing this question with the study sample and getting their unanimous opinions, it became clear that having a good corporate governance framework helps a lot to close the gap between what users of financial statements expect and what external auditors actually do. Management creates clear, enforceable laws and rules that all employees must follow. This is how this contribution is made. Also, employees should get training, orientation, and in-depth sessions on the goals and principles of corporate governance.

The participants also emphasized the importance of ensuring that the legal and regulatory mechanisms within an organization are efficient, flexible, and impartial, and that responsibilities and duties are clearly distributed according to specific competencies in line with applicable legal provisions. This kind of clarity makes governance more effective, helps close the expectation gap, and makes people more sure about financial information.

B. Research Question 2

Does compliance with the principle of guaranteeing shareholders' rights in decision-making contribute to narrowing the audit expectation gap in the Algerian auditing environment?

The examination of participants' responses and discussions indicated a prevailing agreement that the principle of safeguarding and protecting shareholders' rights represents a fundamental factor in bridging the expectation gap between financial statement users (the financial community) and external auditors. This principle is put into action by

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protecting shareholders' basic rights, like their right to vote in general assemblies, share in the company's profits, and be involved in important decisions about how the company is run.

It also includes the right to affect policies about how much employees and board members get paid, to talk about the external audit report at general assembly meetings, and to make sure that any procedures or agreements that might give some shareholders more control than their ownership share are made public. This principle works even better when there are reliable ways to record and transfer share ownership, so that shareholders can get important information quickly and regularly and are well-informed about any major changes that affect the company.

These safeguards make things more open and trustworthy, which helps close the expectation gap between the people involved in the auditing environment.

C. Research Question 3

Does adherence to the principle of equal treatment of shareholders contribute to narrowing the expectation gap in the Algerian auditing environment?

An examination of the responses from the study sample and a discourse on their perspectives revealed a significant consensus that the principle of equal treatment of shareholders serves as a direct and essential element in bridging the expectation gap between financial statement users and external auditors. To do this, all shareholders must be treated equally and at the same level, so that shareholders in the same class have the same rights and treatment without any bias.

This principle also includes protecting minority shareholders from being taken advantage of by major shareholders and requiring board members to tell the truth about any significant interests they may have. Additionally, it makes sure that shareholders can protect their legal rights and vote on important issues at general meetings. It also gives shareholders the right to see and vote on all transactions involving board members at these meetings. These kinds of actions make things clearer and build trust

among stakeholders, which helps close the expectation gap.

4.3.2 The Second Axis: The Contribution of the Principles of Disclosure, Transparency, Board Responsibility, and Stakeholder Roles in Narrowing the Expectation Gap

A. Research Question 1

Does adherence to the principle of disclosure and transparency—through accurate and proper disclosure of all significant matters related to the company—contribute to narrowing the expectation gap in the Algerian auditing environment?

An examination of the study participants' responses and discussions indicated a strong consensus that the principle of disclosure and transparency is one of the most significant and impactful factors in bridging the expectation gap between financial statement users and external auditors. Participants stressed that putting this principle into action directly and fundamentally builds trust and confidence among shareholders and other people who do business with the company, since it is a key part of making sure that information is clear and correct.

This is done by fully disclosing all important information, such as financial results, operational outcomes, expected risks, and company goals. It also means giving all users information in a fair, timely, and cost-effective way. The principle also includes making known major shareholdings and voting rights, preparing information according to accepted qualitative standards, and making known information at agreed-upon levels, both financial and non-financial.

Following this principle makes things more open and trustworthy, which helps close the gap between what users of financial statements expect and what auditors actually do and report.

B. Research Question 2

Does adherence to the principle of board responsibility—through strategic guidance and oversight of its duties—contribute to narrowing the audit expectation gap in the Algerian auditing environment?

The study sample's responses, along with the discussion and agreement on their views, showed that the principle of board responsibility

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is one of the most important and direct ways to close the expectation gap between users of financial statements and outside auditors. The board does this by giving the company strategic guidance, direction, and taking on the responsibility of leading and supervising it.

This contribution materializes through the establishment of specialized committees within the board of directors, with clear disclosure of their powers and operating procedures, and by ensuring impartiality and objectivity in decision-making. The board must also make sure that all shareholders are treated fairly and equally. The board is also responsible for setting the company's strategic direction, laying out business plans, risk policies, and general goals, and making decisions based on accurate, complete, and well-researched information that was given in good faith.

The board must make sure that all shareholders are treated fairly and equally when its decisions affect them in different ways. It is also responsible for self-evaluating performance, overseeing disclosure and communication processes, and upholding high ethical standards, all while protecting the interests of all stakeholders and making sure that accounts are accurate and financial reporting systems are honest.

To do these tasks well, the board needs to get all the relevant and reliable information in a timely manner. This will help build trust and transparency, which are both important for closing the audit expectation gap.

C. Research Question 3

Does adherence to the stakeholder principle—particularly with respect to recognizing their rights—contribute to narrowing the expectation gap in the Algerian auditing environment?

The study participants' responses, corroborated by subsequent discussion and analysis, demonstrated a widespread agreement that the stakeholder principle—particularly the acknowledgment and safeguarding of stakeholders' rights—serves a direct and essential function in bridging the expectation gap between financial statement users and external auditors.

This contribution is accomplished through the formal documentation and ratification of all stakeholder rights in official, verified records, along with the creation of effective mechanisms that allow stakeholders to engage in oversight, file complaints, and ensure they are taken seriously and addressed transparently. It also means making sure that stakeholders are actively involved in corporate monitoring and decision-making by setting clear rules. In addition, it means making sure that there is a good way to handle bankruptcy cases and protect creditors' rights.

In this case, it is also very important to give stakeholders the power to talk directly to the board of directors about any illegal or unethical behavior. Legal and corporate rules also make sure that stakeholders have the right to compensation. This builds trust and transparency and helps close the expectation gap in the auditing environment.

5. Conclusion

This study aimed to examine the influence of corporate governance principles on mitigating the audit expectation gap in the Algerian auditing context, from the viewpoint of external auditors (statutory auditors). After looking at the relevant theoretical frameworks and doing the exploratory field study, the results showed that the main hypothesis was true: following the rules of corporate governance helps close the expectation gap in a positive and effective way.

This result is mainly due to the important role these principles play in making the auditing process more transparent, trustworthy, and high-quality when used correctly. The study consequently yielded several significant findings, among which the following are particularly notable:

- The application of corporate governance principles actively contributes to bridging the expectation gap between auditors and financial information users in the Algerian business context.
- A strong framework for putting corporate governance principles into practice and making them part of the business world helps close the expectation gap in the auditing context.
- The principle of disclosure and transparency is the most powerful and effective way to close the expectation gap. This shows that

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putting this principle into action boosts shareholders' and stakeholders' trust in the organization, especially as more and more people use modern information technologies.

Based on these results, the study makes a number of suggestions for how to close the expectation gap and make the auditing environment in Algeria better. Some of the most important of these suggestions are:

- Making companies more committed to the principles of corporate governance: Companies should pay close attention to how well they apply and study the principles of corporate governance. This builds trust among management and stakeholders in many areas and helps close the expectation gap.
- Adapting internal corporate systems to modern developments: To ensure relevance and efficacy, internal corporate regulations should be in line with recent updates pertaining to corporate governance rules and principles.
- Updating the laws that govern institutions: The laws should be changed so that Algerian businesses follow the rules and standards for corporate governance.
- Offering specialized training programs on corporate governance: Setting up professional training sessions that focus on the systems and principles of corporate governance would help practitioners understand and apply its rules and provisions more effectively.
- Reinforcing the idea of openness and honesty: Since this is a key part of closing the expectation gap between external auditors and the financial community, it is important to promote full and accurate disclosure practices.
- Focusing on disclosure as a key governance principle: Disclosure should be seen as one of the most important things to do to close the expectation gap between external auditors and users of financial statements. This means making sure that all important information is shared clearly and consistently.

- Creating new ways to close the expectation gap even more: To help with this goal, new methods and institutional mechanisms should be looked into. For example, the role of regulatory bodies in charge of overseeing the auditing profession in the country should be strengthened.

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