

Assessing the Factors that Influence Public Perception on Audit Expectation Gap

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Abstract

This research therefore sought to examine the perception of the public on audit expectation gap in the Sekondi Takoradi Metropolis. Descriptive research design was used. A sample size of 210 respondents was randomly sampled from the population. Data were collected using questionnaire. Data was processed using Statistical Package for Service Solutions (SPSS) version 22.0. Results were analysed using frequencies, tables and charts and correlation analysis was done to establish the relationship between audit expectation gap and perception of the public. The result showed that factors such as society's failure to understand the duties and roles of auditors and society's unreasonable expectations of auditors affected audit expectation gap. There was however a strong positive correlation between auditors' responsibility in detection of error and fraud and audit expectation gap. It is recommended that the roles and duties of auditors should be clearly defined through education for society to have a clear understanding of the roles of external auditors.

Keywords: Public Perception, Audit Expectation Gap, Auditor Perception, Public Financial Administration, External Auditors Duties and Roles

1.0 INTRODUCTION

In this dynamic business environment, Companies and their stakeholders pay attention to external audit activities due to the value associated to it. The importance of external audit is due to the differences in the ownership structure of businesses between shareholders and management. However, despite the importance of external audit, some firms have collapsed because of poor practicing of auditing activities, an example is the Enron-Arthur Andersen issue. According to (Adeyemi & Uadiale, 2011) the WorldCom have decreased the confidence of many shareholders, investors, creditors and other partners in the financial industry regarding external audit reports. In Ghana, the collapse of banks such as Capital Bank, Unique Trust Bank, The Beige Bank, Construction Bank and many others have also raised queries about the auditing profession considering stakeholders perception of auditor's task and the actual duties of auditors. As a result of that, public expectation concerning auditors is greater than the standards set for them by firms.

Agyei, Aye and Owusu-Yeboah (2013) defined audit expectation gap as lack of consensus arising from both auditors and their stakeholders as to what constitute the audit functions. Also, Boyle and Canning (2005) claims audit expectation gap arise when what firms expect from their auditors is different from what the public also expect from auditors. Moreover, Haniffa and Hudiah (2007) defined it as the disappointment received by stakeholders arising from low standards of auditors. Fowzia (2009) describes that when this occurs it creates a performance gap on the expectations of society and that of auditors. Globally, there has been public perception that it is the responsibility of the auditor to determine fraud and errors in the preparation of financial statements (Dixon, Woodhead & Sohlman, 2006). According to Dewing and Russell (2014), the public expects that once an opinion is declared free and fair on a financial statement by auditors, then such a report can be relied upon by the public for business and investment decision making. As such, users of financial information expect the auditor's report to be free from error, fraud and of high quality (Dana, 2011). However, auditors continue to contend that their roles are not basically to detect fraud as perceived by society. However, Church, Davis and McCracken (2008) also assert that the aim of financial reporting is to offer useful financial information about entities to users of financial reports in investment and economic decision making. Financial reports are used by suppliers, creditors, shareholders, financial analysts, tax authorities, investors, government entities and the general public. Igbinosun (2011) further asserts that the public cannot be blamed for the misunderstanding in the role of auditors as the auditing profession is complicated. McEnroe and Martens (2001) maintain that the

gap in audit expectation exist because of misunderstandings of the meanings of the quality of financial reporting. They also say that users of financial information fail to understand the role and functions of auditors.

The International Auditing Standards Board (2010) posits that the objective of auditing is to instill confidence in preparing financial statements through the expression of an opinion based on appropriate financial reporting model. The auditing profession over the years have undergone series of changes. Rezaee and Riley (2010) report that the detection of fraud was the primary objective of audit during the early 1990s. As time went on the role of auditing became an enhancing role such that auditors were interested in the veracity and credibility of financial information provided in the statements of accounts (Lee, Gloeck & Palaniappan, 2007). However, in contemporary periods, auditors now provide services such as identification of business risks, reports on irregularities, and enhancing internal controls (Salehi & Rostami, 2009). The integrity of auditors is being probed in many countries on daily basis, and this is evidenced by litigations and suits against auditors (Leung, Coram, Cooper, Cosserat & Gill, 2004).

The external audit report is seen as the last report that seeks to verify all financial data put out by management. Auditors expresses an opinion in the submission of their audit work. In financial audit, the financial report is prepared by the management and a verification done by auditors to ensure all accounting and financial data are prepared in agreement with an applicable financial reporting model (Adeniyi, 2004). Users of financial information views the audit report as a significant source of information that provides assurance about management representation. Hence, users of financial information do not want to see any report that present a different perspective on what really happens in the company. This research examined the perception of the public on audit expectations gap in Ghana.

2.0 LITERATURE REVIEW

According to Adeniyi (2004), audit expectation gap is affected by factors such as the failure of society to understand the duties of auditors, auditor's observance to auditing standards, differences between the perception of public and auditor's duties, and deficiency in existing standards. Adams and Evans (2004) assert that the failure of society to understand the duties of auditors have created an expectation gap. Akinbuli (2010) describes that the audit expectation gap which arises as a result of society's failure to understand the duties of auditors can be ascertained from three main causes; first, society having arbitrary hopes of auditors; second, auditors not meeting the practical expectations of society; and third, the dissatisfaction of society towards the standard of auditor's performance of the tasks they are required to perform by law.

Studies also indicates that the expectation gap is affected by institutional and cultural factors (Agyei, Aye & Owusu-Yeboah, 2013). According to Frank, Lowe and Smith (2001), the failure of society to understand the auditor's role in detecting and reporting fraud is the most substantial cause of the expectations gap. Francis, LaFond, Olsson and Schipper (2005) reveal that audit expectation gap has over the years contributed mainly to litigations and criticisms against auditors. Fowzia (2009) also demonstrated that public misconceptions are a main cause of the legal obligation against the auditing profession. This is because the public always fail to understand the meaning within the context of unqualified opinion. However, others have also argued that auditors should not only offer an opinion, but interpret the financial statements to help people evaluate whether to invest.

Secondly, auditor adherence to the auditing standards influences the expectation gap (Dixon, Woodhead & Sohlman, 2006). According to them auditing standards are described as the basic principles and procedures followed by auditors in the conduct of an audit. Auditing standards are also seen as the governing rules of the auditing profession which is complied with anytime an audit is carried out (Gul, Chen & Tsui, 2003). The standards set out a number of rules which is followed by auditors in their practice. The International Standards on Auditing (ISA) are obligatory for all companies trading on the Ghanaian Stock Exchange (GSE). ISA describes that the goal of auditing is to help the auditor express an opinion on the financial statements in agreement with a recognized financial reporting framework.

Therefore, the standards must comply with four main criteria, namely; relevance, acceptability, consistency and suitability (Institute of Chartered Accountants in England and Wales, 2005). International Auditing Guidelines (IAG) apply to independent financial audits and provide a confident view of what is universally recognized as Generally Accepted Auditing Practices (GAAP). Further, the differences between

public and the perception of auditors on their duties influences the expectation gap. The Canadian Institute of Chartered Accountants (CICA) studied the public's expectation of audits and found that many respondents such as the financial community group in Canada had a misunderstanding on the role of the auditor (Kirk, 2006). Also, Humphrey, Moizer and Turley (1993) conducted a similar survey in the United Kingdom to ascertain the opinions of auditors and users of financial statements about the duties of auditors. It was also revealed that the opinions of auditors were different from that of the financial directors and users of financial statement users.

The research established that respondents expected much from auditors by the investing community. Accordingly, 82 percent of accountants and 73 percent of auditors agreed on the duties and roles of auditors, but 67 percent of users of financial statements disagreed with it (Igbinosun, 2011). Many of users of financial statements also asserted that auditors do not appreciate the difficulties of a business and should report to owners of the business on the efficiencies of managements. Liggio (2014) also conducted a survey on the audit expectation gap in China. He reported from the findings that users of financial statements expect the roles of auditors to include detecting and reporting fraud, corporate irregularities and management inefficiencies.

Respondents also identified that auditors should be accountable for any third-party losses caused by their carelessness to perform their tasks properly. However, the auditors in that research disagreed with the opinion of the users of financial statements. Further, Haniffa and Hudaih (2007) revealed from the opinion of 174 auditors and users of financial statements and concluded that users of financial statements expect more from auditors and want their responsibilities to include fraud detection. Studies have also indicated that deficiencies in existing standards have created audit expectation gap. According to the World Bank report on the Observance of Standards and Codes (ROSC) standards enhance transparency (McEnroe & Martens, 2001). They assert that standards provide a benchmark to identify vulnerabilities and guide policy reform.

Further, Leung et. Al (2004) also posits that in order to serve both national and international goals, the scope and application of auditing canons need to be evaluated in the framework of a country's entire progress strategy. Therefore, several nations have adopted the ISAs as the basics for national standards and complemented them with extra requirements, thought to be appropriate to their local market. However, the standards have some weakness as a result of undue political influence in standard-setting events and lack of comprehensive rules (Nasreen, 2006). For instance, many stakeholders in different countries trust that fraud detection should be known as an obligation of statutory auditors. They say that the scope of audits must be extended beyond the requirements of International Standards on Auditing. They also contend that fraud must be made an audit obligation.

3.0 RESEARCH METHODOLOGY

3.1 Introduction

This chapter provide information on the methodology approach used in this work. It helps to identify the plans that the researcher adopts in undertaking the research. The research methodology provides laid down and systematic steps to observed in order to arrive at a reliable and valid solutions to problems (Neuman, 2011). The methodological headings of this study comprised the study blueprint, targeted number of individuals, population, and technique in acquiring data procedure and data analysis, research area as well as observing research roles.

3.2 Research design

Generally, the research adopted the quantitative method. The quantitative dimension became relevant in this study, due to the fact that it provides numerical results and drew conclusions based on quantitative sampling techniques. Specifically, the research also used the descriptive perspective of research. This perspective helped to understand the characteristics of a phenomenon that exist as espoused in the opinion of Neuman (2007). The descriptive research design also helped to analyse and interpret data in a more factual approach without distortions to data. The design was used because it helped in examining public perception on audit expectation gap in the Sekondi Takoradi Metropolis.

3.3 Population

Sarantakos (2006) described that population is the number of people to which the researcher generalizes results of his findings. In sampling, the researcher has to identify the population characteristics of this current work. The targeted individuals of this study or population comprised all individuals or users of financial statements in the Metropolis. This comprised investors, potential investors, business owners, managers, among other interested parties of accounting statements. Currently, the population of the Metropolis stands at 559,548 out of which a sample is drawn.

3.4 Sampling Size and Sampling Procedures

An objective means adopted to take a fair proportion of the entire population to gather data from is the sample and whose results are used to generalize for the entire population. Sampling helps provide a representation of the general population. This study employed the probability method of sampling. The probability method is the best method used in a quantitative study (Krejcie & Morgan, 1970). It is based on this that the research adopted the probability method. Specifically, simple random criteria was employed concerning this work. It was adopted in selecting respondents or users of financial statements in the Metropolis.

This sampling technique was adopted to ensure an objective and fair manner of selecting individuals. One drawback of this method is it does not give a perfect representation of the population of study, it helps probability theory to make estimations of the chance of the samples been drawn. The method was also used due to the nature of the research, the availability of information from the public and the low cost to the researcher. According to the sample size distribution the Krejcie and Morgan (1970) framework, a population in exceeding 250,000 have to target only 384 at a margin of error of 5%. The lottery method in relation to the technique implemented in this work was used to select respondents regarding this dissertation. A sample size of 210 was chosen.

3.5 Data Collection method

There are a number of data collection procedures but the quantitative approach to this research meant that administration of questionnaires was used as the data collection method. Data collected from this source focused on the study questions developed in chapter one. In the opinion of Neuman (2011), administration of questionnaire provides statistical inferences concerning the population. Administration of questionnaires was also used in this study because it was less expensive and time consuming compared to the other forms of data collection methods.

3.6 Data collection instrument

Data for this work was obtained by issuing scale items to respondents. Questionnaires are used due to the degree of confidentiality and nature of the subject matter. The questionnaires were close ended and consisted of twenty-two (22) items grouped under 5 sections. Section A comprised the details of respondents. This sought to gather some personal information about respondents. The second section sought to provide questions that helped to assess what the population think in relation to auditor's tasks. Section C also sought examines the issues associated with audit expectation gap arising from the population. The fourth section established the attitude of factors that influenced public perception on audit goals set gap. Lastly, the final section established association between study variables.

3.7 Data Analysis

Each questionnaire was numbered, cleaned and edited before coding into the software. The software used was Statistical Package for Service Solution version 22 and raw scores were fed into the software. Frequencies, tables and percentages were produced as the output for analysis. Moreover, correlation figures were considered to draw inference on the relationship between perception of individuals and audit expectation gap.

3.8 Research area

The geographical location in which this study is carried out is the Sekondi Takoradi Metropolis, the capital of the Western Region in Ghana. The Metropolis share boundaries with Ahanta West District, to the west of a compass, Mpohor Wassa East District, to the north, Shama District to the east and to the

South by the sea. It is also one of the 260 in Ghana. It is also part of the 14 MMDAs in the Western Region. It is also the third biggest Metropolis in Ghana. According to (Ghana Statistical Services, 2010) the entire inhabitants numerically is 559,548

The mission of the Metropolis is to ensure that the inhabitant's lives are transformed, welfare and standards are achieved through the provision of basic needs. The Metropolis has modern infrastructure, good living environment and an attractive business environment. The area of study was chosen because many people in the Metropolis have been victims of several corporate failures to which auditors provided professional auditing services to the institutions. It was therefore necessary to use the area to examine the perception that the public have on audit expectation gap.

3.9 Reliability and Validity of Data

According to Neuman (2011), studies that adopt probability sampling criteria should determine the reliability and viability of scale items respectively. The former emphasizes on whether the same results will be obtained when applied in different field, whereas the latter emphasizes on how the scale items correctly assessed the variables. A pilot study was undertaken to ensure the eliminations of errors and bias. A pilot study was undertaken from 2nd July 2019 to 7th July 2019. This helped to ensure the accuracy and consistency of the questions asked, after which some of the questions which were seen to be irrelevant to the study was taken off.

3.10 Ethical Consideration

The researcher considered certain ethical issues in the study. First, the researcher sought the consent of the respondents before soliciting for information. Questionnaires were distributed to sampling units to answer questions in the instrument. They were also made aware of the kind of questions, the purpose of the information being sought, and how the information given directly or indirectly affected them. Lastly, respondents were assured of confidentiality of their responses.

3.11 Chapter Summary

This section of the research focused on the approaches used in carrying out the research. It also provided for the ethical issues and limitations that were encountered in conducting the study. In broader terms, the research methodology focused on understanding the practicalities involved in making the research outcomes scientific. In the next chapter, results ascertained from the field are presented and analysed using descriptive and inferential statistics.

4.0 DATA & ANALYSES

With regards to this chapter, the researcher provides statistical information on the data collected and run. The discussions of the study are then linked to empirical literature of similar studies. The chapter is grouped into two main sections. Section one presents statistical information of respondent's details and the last section provides results on the objectives of this work analyses the demographic information of respondents and the second section addresses the objectives of the study.

4.1 Demographic details

The demographic information of the examinees used in the study is presented in sub-headings with tables below.

4.2. Sex Status

Table 1: Sex status

Sex	Frequency	Percentage
Males	120	57.1
Females	90	42.9
Total	210	100.0

Source: Field work (2019)

From the above table 57.1 percent of the examinees were males while 42.9 percent were females. The result from the study indicate that responses were largely in favor of the males

Age of respondents

Below is the tabular presentation:

Table 2: Age of respondents

Age	Frequency	Percentage
20 years and below	75	35.7
21-30 years	80	38.1
31-40 years	34	16.2
41-50 years	21	10.0
51 years and above	-	-
Total	210	100.0

Source: Field work (2019)

The study revealed that 35.7 percent of examinees were below 20 years; 38.1 of them claims to see themselves in-between 21 and 30 years; 16.2 percent between the ages of 31 and 40 years with 10 percent of between 41 and 50 years. None of the examinees were above the ages of 51 years. The age of respondents was necessary as it helped to ascertain the level of maturity of the people represented in the study.

4.3 Marital details or figures

The finding on respondents' marital figures is presented in Table 3.

Table 3: Marital details

Marital status	Frequency	Percentage
Single	95	45.2
Married	85	40.5
Divorced/widowed	30	14.3
Total	210	100.0

Source: Field work (2019)

The research showed that majority (45.2%) of the respondents were single while 40.5 percent of examinees were married. However, 14.3 percent of them were either divorced or widowed. This indicate that many of the respondents used in the study were single.

4.4 Level of education

Table 4: Level of education figures

Educational level	Frequency	Percentage
Basic education	25	11.9
Secondary education	65	31.0
Tertiary	80	38.1
Professional	40	19.0
Total	210	100.0

Source: Field work (2019)

From above 11.9% of the examinees claims to obtained basic education; 31.5% of them with high school education; 38.1 percent have tertiary education and 19 percent of respondents were professionals. This indicate that majority of respondents are educated and in better position to understand audit related objectives and gaps.

4.5 Occupation

The occupation of respondents is presented below:

Table 5: Occupation figures of examinees

Occupation	Frequency	Percentage
Accountants	10	4.8
Bankers	48	22.9
Teachers	99	47.1
Self-employed	45	21.4
Others	8	3.8
Total	210	100.0

Source: Field work (2019)

From above 4.8 percent of the examinees occupy the position of accountants; 22.9% of them are bankers; 47.1% of them being teachers; 21.4% being sole proprietorships and 3.8% falls under other occupations. The occupation of respondents indicate that they are well knowledgeable and responses given are representative.

Factors affecting audit expectation gap

Under this heading, it provides information on antecedents of audit expectation gap and is essential to provide corroborative responses

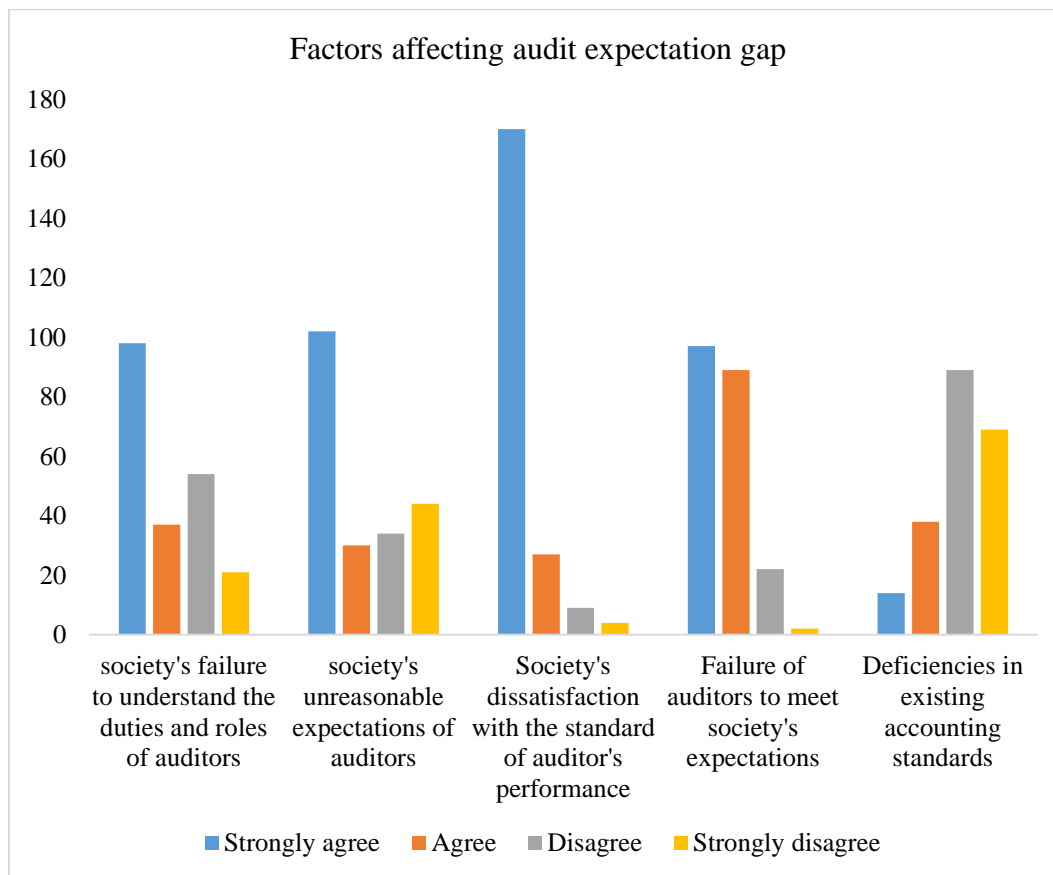


Figure 2: Factors affecting audit expectation gap
Source: Field work (2019)

From the above graph, 46.7% of the examinees claim highly that inability of the inhabitants to comprehend auditors work structure creates audit objectives gap. It was also identified that 17.6% of them supported the notion whereas 25.7% of them responded no to the notion. Further, it was demonstrated that 10% of them claim highly disagreement towards inability of the inhabitants to comprehend auditors

work structure creates audit objectives gap. The result of the finding shows that majority (64.3%) of respondents are of the view that audit objectives differences is caused by inability of the inhabitants to comprehend auditors work structure. This result is consistent with the work of Adeniyi (2004) who reports that audit objectives inconsistencies or differences is affected by the inability of the inhabitants to comprehend auditors work structure creates. The result seeks to confirm the earlier finding from the study on auditors' duty regarding detection of errors and fraud and going concerns.

The research also revealed 48.6% of the examinees highly claim the inhabitants set unrealistic demands expecting auditors to achieve which affect audit objectives. It was also identified that 14.3% of them supported the notion whereas 16.2% of them claim no to the notion. It was also seen that 21% of them claim highly disagreement towards the notion. The finding clearly depicts that majority (62.9%) of respondents agree that inability of the inhabitants to comprehend auditors work structure creates audit objectives gap. This means the inhabitants standards are higher and failure for auditors to achieve that, they tend to disagree or blame auditors.

The finding also depicts that 81 percent of respondents strongly agreed that society's dissatisfaction with less challenging and simple goals of auditor's affect differences in audit objectives gap. Also, 12.9% of the examinees claim support the notion. However, 4.3 percent claim no to the notion whereas 1.9% of them highly claim no to the notion. This indicate that majority (93.9%) of respondents feel disappointment towards the standards and results of auditors, hence it affects their perception on audit objectives gap. The result of the finding is consistent with the work of Akinbuli (2010) who reveals that society is dissatisfied because auditors have failed to perform their duties as required by law.

Furthermore, 46.2% of the examinees claims auditor's inability to provide satisfactory performance to the public affected audit expectation gap whereas 42.4% of them cited with the notion. Moreover, 10.5% of them disagreed towards the notion and 1% of them claim highly disagreement towards the. The finding of the study also confirms the earlier assertion that auditors have failed to meet society's expectation as espoused by Adams and Evans (2004).

Lastly, further results indicate 6.7% of the examinees deficiencies in existing accounting standards affected audit expectation gap among the public whereas 18.1% of them also supported the notion. It was further noticed that 42.4% of them disagreed to the notion deficiencies in existing accounting standards is a factor affecting audit expectation gap while 32.9% highly claim their disagreement towards the notion. It can be inferring from the above that majority (75.3%) of respondents disagree that deficiencies in accounting standards affect audit objectives differences which is different to what was reported by Adeniyi (2004). This implies that many people do not accept the fact that deficiencies in accounting standards account for an audit expectation gap.

5.0 CONCLUYSION

The third and fourth objectives of the study examined the factors affecting audit expectation gap and the linkage of perception of the public and auditors. The key findings were: Majority (64.3%) of respondents claims members of the find it hard to comprehend the duties and roles of auditors affect audit expectation gap. Majority (62.90%) of respondent's claims the unrealistic demands from the public towards auditors. Majority (93.90%) of respondents answered that their dissatisfaction with the work of auditors affected their perception.

This inconsistency is due to the under listed reasons: the public inability to comprehend auditing profession, deficiencies arising from existing accounting standards and society's dissatisfaction with the quality of auditing. The positive and direct influence of perception concerning stakeholders and expectation differences also not only affect the auditing profession but rather, the decisions of investors. This will not make business entrepreneurs consider financial statements of companies in taking business plans but rather fall on other sources of information. The auditing profession is suffering from bad image due to audit expectation gaps which in turn affect the credibility of the profession and the regulation of members of the profession in Ghana. This gap therefore needs to be addressed from different perspectives in order to reduce expectations and add value to the auditing profession.

The researcher develops the below recommendations depending on the summary and conclusion of this work:

1. Work structure or task structure of auditors have to be standard and explicit to enable stakeholders appreciate state employed auditors.
2. They should be more emphasizes and attention of all auditors' activities employed to fight and eliminate fraudulent and illegal actions.
3. The auditing regulatory bodies should raise awareness through education and sensitization various stakeholders or interested parties in progress of assets concerning auditing profession, its duties and task in financial reporting to minimize unreasonable expectation gap.
4. In order for stakeholders to develop positive attitudes towards the auditing profession, they expect frequent, active and relevant flow of information from the side of the auditing profession.
5. Regulators of the auditing profession should constantly review the work of auditors and provide appropriate punitive measures to auditors who do not adhere to the rules and principles of auditing.

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