

## Audit Education and Audit Expectation Gap in Nigeria: A Conceptual Review

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### ABSTRACT

*Substantial evidence of a gap that exists among the users of financial statements expectations on the roles and responsibilities of auditors has for long challenged with the issue of an audit expectation gap (AEG). The auditing profession has confidence in the gap could be reduced through audit education. The main objective of this study is to review previous studies on the issues of AEG in the Nigerian context and propose a framework that shows the relationship between audit education and AEG. Thus, a future study could empirically test the relationship between the variables. The review indicated that audit education has a significant role in reducing the issues concerning AEG in Nigeria. In view of this, it is expected that the regulatory bodies and professional accounting bodies in Nigeria should educate the users of financial statements and the general public about the function of an audit. It is also suggested that to reduce the AEG, financial literacy program should be made through media, pamphlet and national newspaper enlightenment about the function of an audit and auditor's statutory responsibilities.*

**Keywords:** Audit Expectation Gap, Audit Education, Nigeria, Users of Financial Statements.

### 1. INTRODUCTION

The term audit expectation gap (AEG) refers to the difference between what users of financial statements consider as auditors role and responsibilities and what accounting profession consider as the auditors' role and responsibilities (Salehi, 2016). The issue of AEG has been established since the early 1970s when the American Institute of Certified Public Accountants (AICPA) set out a committee to find out whether there is AEG between users' expectations on the roles of auditors and the actual auditors' responsibilities. The report of the committee (the Cohen Commission) in 1978 confirmed the existence of AEG among the users' expectation on auditors' role and actual auditors' responsibilities as perceived by the public. The report further revealed the extent of users' lack of understanding of the roles and responsibilities of auditors which brought to issue of the expectation gap. Moreover, research committee report by Porter and Gowthorpe (2004) on a comparison between the UK and New Zealand of the AEG performance gap has confirmed that AEG exists in both two nations in two distinctive areas namely; reasonableness gap and performance gap. Porter and Gowthorpe analysis subdivided the performance into deficient standards gap and deficient performance gap. Furthermore, they indicated that the extent of the gap is linked to the public unreasonable expectations of the auditors' responsibilities. Supporting this view, another research by Salehi (2016) established that AEG exists in this area; reasonableness gap and performance gap.

The term AEG is seen as an ambiguous concept, because of the absence of a generally accepted definition of it. Though various attempts have been made by the researchers and professional accounting bodies to described the concept based on their own viewpoint. Monroe and Woodliff (1993) defined the term AEG as the differences in beliefs between auditors' and the public about

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the role and responsibilities expected by auditors and the message conveyed by auditors' report. According to Ojo (2006), the AEG is the difference between what users of financial statements perceive an audit should be and what auditing profession provides in the actual conduct of an audit. However, Porter (1993) defined the AEG as the gap between society's expectation of the auditors and auditor's performance as perceived by society. To extend the earlier definitions on AEG, Salehi (2016) saw AEG as the difference in beliefs between auditors and non-auditors with regards to the external audit. Additionally, the International Auditing and Assurance Standard Board (IAASB) (2011) defined the term AEG as the difference between what users of financial statements expect from the auditors and the actual of what financial audit entails. Moreover, the Institute of Chartered Accountants of England and Wales (ICAEW) in 2006 considered the term AEG as the difference between what users of financial statements observe as duties of auditors and what auditors consider as their duties. Therefore, these differences between what the users of financial statements expect as the auditors' role and responsibilities and actual auditors' responsibilities term as AEG.

Nevertheless, studies show that the AEG is a detrimental issue and consider as one of the issues that caused a lack of trust in auditing and financial reporting process (Adeyemi & Uadiale, 2011; Sikka, Puxty, Willmott, & Cooper, 1998). Conversely, AEG if not properly addressed could bring negative perceptions towards the value of accounting and auditing profession (Alsmairat et al. 2018; Fadzly & Ahamad, 2004; Lin & Chen, 2004; Ruhnke & Schmig, 2014; Wolf, Tackett, & Claypool, 1999). However, massive corporate financial reporting failures have also raised questions concerning the value of financial reporting. For instance, the cases of Enron, WorldCom, Bernie Madoff scandals, HealthSouth in the US, HIH Insurance Ltd in Australia, and the Parmalat crises in Italy. These scandals have captured the attention of many users of financial statements to questions for the value and integrity of corporate financial reporting (Jones, 2011; Kennedy, 2012). Similarly, the cases of Cadbury Nigeria Plc, Afribank Nigeria Plc, NAMPAC, African Petroleum Plc, and Liver Brothers Nigeria Plc have revealed fraudulent financial reporting that brought criticisms on the credibility of auditors' report that made many users of financial statements criticized the value of financial reporting (Ihendinihu & Robert, 2014). Pierce and Kilcommins (1996) declared that some of the criticism was due to the society lack of knowledge with regards to the function of an audit and misunderstanding to the auditors' statutory roles. Consequently, when the users of financial statements have a better auditing education and are well understood of the function of an audit the AEG would get reduced if not eliminated.

Various empirical studies acknowledged lack of knowledge and understanding of auditors' role and responsibilities as major contributing factor to the existence of AEG (Enyi, Efurueze, & Enyi, 2012; Frank, Lowe, & Smith, 2001; Fowzia 2010; Dixon, Woodhead, & Soliman, 2006; Samira, 2013; Lin & Chen, 2004; Ojo, 2006; Tanko & Dabo, 2013). Misunderstanding of the nature, scope, and procedure of an audit is also a concern in Nigeria. For example, the Institute of Chartered Accountants of Nigeria (ICAN) (2015) showed concern about users of financial statements lack understanding of the function of an audit which rises the issues concerning AEG. The ICAN further acknowledged that most of the public expects auditors to do certain duties outside the audit scope and objectives that brought wide expectation gap. In addition, the study by Ihendinihu and Robert (2014) have also revealed that misunderstanding of the nature of an audit among users contributed to the existence of AEG in Nigeria. However, an academic investigation revealed that the AEG is harmful to the value of accounting and auditing profession and the existence of the gap can damage the legitimacy and the value of auditing to the society (Fadzly & Ahmad, 2004; Ruhnke & Schmidt, 2014).

The rising of the AEG issues has led to rethinking on how this gap could be narrow among various researchers. For example, audit education has been prescribed considerably as a process that reduces the AEG by many scholars (Frank *et al.*, 2001; Fadzly & Ahmad, 2004; Haniffa & Hudaib, 2007; Monroe & Woodliff, 1993; Pierce & Kilcommins, 1996; Sule, Yusof, & Bahador, 2019). Likewise, Porter and Gowthorpe (2004) mentioned that reporting of accounting scandals in the

media raises the public awareness of the function of an audit and attract the attention of accounting profession to educate the general public about the object of an audit and auditors' responsibilities which may reduce the AEG. Another study by Masoud (2017) acknowledged that one of the important areas of reducing the AEG is by improving public knowledge and understanding of the roles and responsibilities of auditors through audit education. Despite the importance attached to the relevance of audit education in reducing the AEG, it appears, to be limited focused to highlight the influence of audit education on AEG in Nigeria. It is against this background that this paper aims to investigate whether the role of audit education will reduce the AEG in Nigeria. Therefore, the remaining of the paper is structured as follows. The next section provides a brief discussion on the factors that contribute to AEG, this is followed by a method to reduce the AEG then methodology. Finally, conclusion and recommendations.

## **2. LITERATURE REVIEW**

### **2.1 Knowledge Gap as a Factor that Contributes to Audit Expectation Gap**

Misunderstanding of the auditor's statutory responsibilities for the financial statements hold many users of financial statements accountable for the cause of the existence of AEG (Frank *et al.*, 2001). Various literature indicated that the AEG has been a problem caused by the public lack of knowledge and misunderstanding of the function of an audit. For example, Ruhnke and Schmidt (2014) revealed that failure of the public understanding the auditor statutory responsibilities are main caused of AEG existence. This view has supported the findings of Salehi (2016) which also pronounced that misunderstanding to the actual function of an audit partly contributed to the causes of the existence of AEG. Many of the scholars found that deficiency of knowledge in auditing standards among the public, lack in understanding the nature of audit, limitation of an auditor to detect fraud and the lack of auditor's independence should be responsible for the existence of AEG (Frank *et al.*, 2001; Humphrey, Moizer, & Turley, 1993; Pierce & Kilcommins, 1996). These studies revealed the extent of AEG is related to the users' lack of knowledge and understanding of the functions of an audit. On this note, research by Enes, Almeida, Silva, Carvalho and Simoes (2016) disclosed that the solution of reducing the AEG is to deepen the users of financial statements knowledge and understanding of the function of an audit and auditors' responsibilities through audit education.

Another empirical evidence of the existence of AEG was found by Kasim and Hanafi (2008). The authors revealed that the AEG exists with respect to the responsibilities of auditors and function of an audit. The study showed the need to reduce the existence of AEG is by educating the users on the various function of an audit and by enlightenment with regards to the auditors' responsibilities. Likewise, a study by Kangarlouei, Motavassel, Pourkarim, Emamdoost and Pourkarim (2012) also examined the perception of users and external auditor about the characteristics of external auditors with a view to finding a solution as the best way to reduce AEG. The finding of the study showed that there is a difference between the perception of the users of financial statements and external auditors in relation to the characteristics of the external auditor duties which create a gap. The study presented a lack of understanding of the function of an audit had created a gap between them. Additionally, the findings of the Enyi *et al.* (2012) have also been consistent with these studies who declared that AEG is caused by users' lack of knowledge and understanding the auditors' primary responsibilities.

### **2.2 Method to Reduce the Audit Expectation Gap**

#### **2.2.1 Audit Education**

Many scholars in AEG literature prescribed the importance of audit education in reducing the issues of AEG (Fadzly & Ahmad, 2004; Monroe & Woodliff, 1993; McEnroe & Martens, 2001).

Moreover, Frank *et al.* (2001) finding disclosed that AEG challenges can be tackled through the influence of auditing education. This assertion is similar to the ICAN (2015) which indicated that lack users of financial statements understanding of the function of an audit contributed to the rise of expectation gap in Nigeria and the issue can be addressed through the relevance of audit education. Enyi *et al.* (2012) also indicated that the AEG issues can be tackled by educating the users of financial statements on the auditor's statutory responsibilities. Therefore, these studies highlighted the need for the public to be educated on the function of audit more particularly the roles and responsibilities of auditors. Research by Monroe and Woodliff (1993) also revealed that audit education is essential to AEG. The authors conducted an experiment between two groups of the respondent among undergraduate accounting students and marketing students. The study found that audit education has a significant influence on decreasing AEG problem. Another study by Pierce and Kilcommins (1996) examined whether setting up of auditing course part of the undergraduate programs will contribute to reducing AEG. The study used a survey research design and employed descriptive statistical data analysis. The findings of the study revealed a substantial decrease of AEG by the students who have studied both a full course and a single section on auditing. These studies provided a positive relationship on the relevance and influence of audit education towards reducing AEG issues.

Another study conducted by Ali, Lee, Yusof, Mohamad and Ojo (2007) examined whether academic internship programs could reduce the AEG in Malaysia using survey research. The authors employed the use of the pre-post method with samples of undergraduate accounting students in Universiti Utara Malaysia. The study concluded that the internship program can be used to complement audit education and considerably changes student perceptions after the internship program. The analysis exposed the undergraduate students understanding about auditing and have led to increases their awareness of the function of the audit. The authors highlighted that the demand for audit education is a better process to expose students to have a healthier understanding of the actual auditor's responsibilities and related professional issues in accounting. A similar study by Siddiqui, Nasreen and Lema (2009) who investigated the effect of audit education on AEG in Bangladesh. Using survey research and employed the use of the Mann-Whitney U test. The finding showed that there is a wide decrease in AEG existence from part of the users of financial statements. The study indicated that the perception of users is heavily increased through audit education and exposed more in understanding the auditor responsibility and audit function. The relevance of audit education on AEG has also confirmed by the study of Fowzia (2010) who examined whether the provision of auditing course as part of the degree programs will help in reducing the AEG problem. The study found that audit education has a substantial effect in reducing the AEG amongst student that studied auditing course. The study indicated the relevance of auditing knowledge reduces the AEG and has a positive impact on the students and to the general public to have a better understanding the auditing process.

Another empirical study conducted by Shikdar, Faruk and Chowdhury (2018) examined a model of reducing the AEG in Bangladesh. A questionnaire was distributed to the 50 respondents among 20 faculty members of the accounting and auditing in the University, 10 practicing and qualified chartered accountants and 20 students of a professional accounting body. Employed the used of factor analysis and Pearson's correlation analysis to analyze the data. The findings of the study revealed that the solutions to reduce the AEG is to expand training and awareness to the users of financial statements on the object of an audit through audit education. The authors admitted that the increase in users understanding of the audit objectives might be a solution to reduce the AEG.

### **3. METHODS**

The method used in reviewing the literature is a conceptual approach. The conceptual approach is regarded as a methodology wherein research is conducted by observing and analyzing already present information on a giving topic. Therefore, the reviews are conducted based on the

information obtained from peer-reviewed journals, google scholar and internet source. Following is a list of peer-reviewed journals, google scholar and internet source that used in reviewing the literature.

**Table 1** List of Peer-Reviewed Journals, Google Scholar, and Internet Source used for the study

List of Journal/Articles	Peer-Reviewed	Google Scholar	Internet Source
<i>African Journal of Business Management</i>	-	Google Scholar	-
<a href="https://mpra.ub.uni-muenchen.de/69295/1/MPRA_paper_28184.pdf">https://mpra.ub.uni-muenchen.de/69295/1/MPRA_paper_28184.pdf</a>	-	-	Internet Source
<i>Managerial Auditing Journal</i>	-	Google Scholar	-
<i>Review of Applied Management Study</i>	-	Google Scholar	-
<i>Research Journal of Finance and Accounting</i>	Peer-Reviewed	-	-
<i>Managerial Auditing Journal</i>	-	Google Scholar	-
<a href="https://mpra.ub.uni-muenchen.de/22708/1/MPRA_paper_22708.pdf">https://mpra.ub.uni-muenchen.de/22708/1/MPRA_paper_22708.pdf</a>	-	-	Internet Source
<i>Managerial Auditing Journal</i>	-	Google Scholar	-
<i>Journal of International Accounting, Auditing, and Taxation</i>	-	Google Scholar	-
<i>Accounting and Business Research</i>	-	Google Scholar	-
<a href="https://www.ifac.org/system/files/publications/files/Auditor_Reporting_Invitation_to_Comment-final_0.pdf">https://www.ifac.org/system/files/publications/files/Auditor_Reporting_Invitation_to_Comment-final_0.pdf</a>	-	-	Internet Source
ICAEW (2006). Audit Quality Forum. Retrieved January 8, 2017 from <a href="https://www.icaew.com/-/media/corporate/files/technical/audit-and-assurance/audit-quality/audit-quality-forum/expectation-gaps.ashx">https://www.icaew.com/-/media/corporate/files/technical/audit-and-assurance/audit-quality/audit-quality-forum/expectation-gaps.ashx</a>	-	-	Internet Source
<a href="http://icanig.org/ican/documents/TNA_Jan_Mar_2015.pdf">http://icanig.org/ican/documents/TNA_Jan_Mar_2015.pdf</a>	-	-	Internet Source
<i>International Journal of Business and Management</i>	Peer-Reviewed	-	-
<a href="http://www.iiuedu.eu/press/journals/sds/SDS-2012/BME_Article9.pdf">http://www.iiuedu.eu/press/journals/sds/SDS-2012/BME_Article9.pdf</a>	-	-	Internet Source
<i>Malaysian Accounting Review</i>	Peer-Reviewed	-	-
<a href="http://scholars.unh.edu/cgi/viewcontent.cgi?article=1099&amp;context=honors">http://scholars.unh.edu/cgi/viewcontent.cgi?article=1099&amp;context=honors</a>	-	-	Internet Source
<i>International Journal of Economics, Commerce, and Management</i>	-	Google Scholar	-
<i>The Journal of Private Equity</i>	-	Google Scholar	-

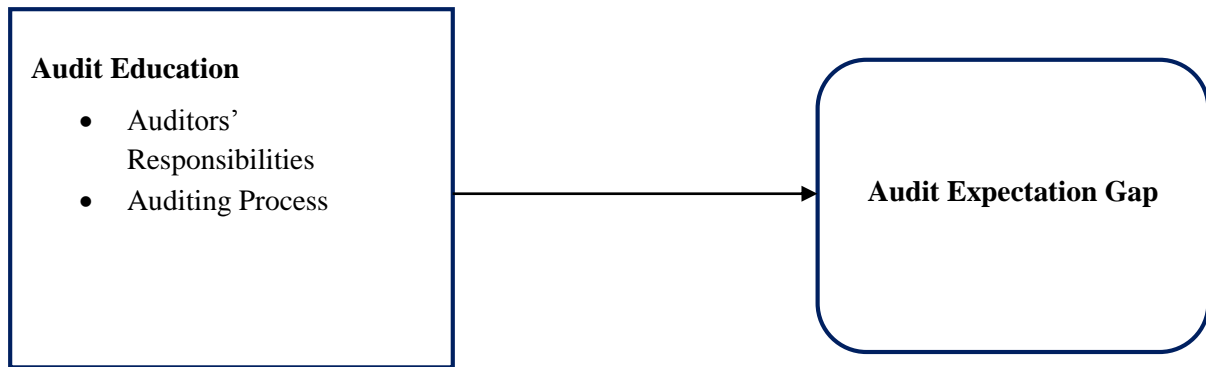
<i>Accounting Horizons</i>	-	Google Scholar	-
<i>Accounting &amp; Finance</i>	-	Google Scholar	-
<a href="https://mpra.ub.uni-muenchen.de/232/1/MPRA_paper_232.pdf">https://mpra.ub.uni-muenchen.de/232/1/MPRA_paper_232.pdf</a>	-	Google Scholar	-
<a href="http://doras.dcu.ie/2148/1/DCUBS_Research_Paper_Series_13.pdf">http://doras.dcu.ie/2148/1/DCUBS_Research_Paper_Series_13.pdf</a>	-	Google Scholar	-
<i>Accounting and Business Research</i>	-	Google Scholar	-
<a href="http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.474.1715&amp;rep=rep1&amp;type=pdf">http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.474.1715&amp;rep=rep1&amp;type=pdf</a>	-	Google Scholar	-
<i>Accounting and Business Research</i>	-	Google Scholar	-
<i>Zagreb International Review of Economics and Business</i>	-	Google Scholar	-
<i>International Journal of Management, Accounting and Economics</i>	Peer-Reviewed	-	-
<i>Managerial Auditing Journal</i>	-	Google Scholar	-
<i>Critical Perspectives on Accounting</i>	-	Google Scholar	-
<i>Asian Journal of Economics, Business, and Accounting</i>	Peer-Reviewed	-	-
<i>International Review of Management and Business Research</i>	Peer-Reviewed	-	-
<i>Managerial Auditing Journal</i>	-	Google Scholar	-

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**Source:** Literature Review (2019).

#### 4. CONCLUSION

Substantial evidence of a gap that exists among the users of financial statements expectations on the roles and responsibilities of auditors has for long challenged with the issue of an audit AEG. The auditing profession has confidence in the gap could be reduced through audit education. The main objective of this study is to review the literature on whether the provision of audit education could reduce the existence of AEG in Nigeria. The review of this paper indicated that audit education has a significant role in reducing the AEG issues in Nigeria. Therefore, this study has practical implications to the regulatory body and professional accounting bodies such as Financial Reporting Council of Nigeria (FRCN), the Association of National Accountants of Nigeria (ANAN) and Institute of Chartered Accountants of Nigeria (ICAN) for policy formulation and deliberations towards educating the general public on the object of an audit. The paper also proposes framework which future study could empirically test the relationship between the variables. The study has some limitations. Firstly, the data obtained is based on a review of the previous literature. Secondly, the study does not consider the perception of users of financial statements regarding the effect of audit education on AEG. Figure 1 below illustrates the proposed theoretical framework.



**Figure 1.** Proposed theoretical framework.

It is suggested that future study could empirically test the relationship between the variables. Considering this discussion, the following recommendations are offered.

- i. The FRCN, ANAN, and ICAN should intensify effort towards educating the users of financial statements and the general public about the function of an audit and statutory responsibilities of auditors using media and national newspapers enlightenment.
- ii. The universities and polytechnics in Nigeria should increase efforts to enlighten the students more about the audit function and the roles and responsibilities of auditors in a company.
- iii. The shareholders association of Nigeria should educate its members through enlightenment programs about the function of an audit, roles of auditors and management.

It is likely this highlighted program of educating various users of financial statements and the general public will hopefully reduce the AEG challenges in Nigeria.

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