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The Social Construction of the Audit Expectation

*Gap: The Market of Excuses**

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Résumé

Nous examinons dans cet article l'«audit expectation gap» en nous appuyant sur l'étude de l'évolution des objectifs de l'audit dans le contexte français. La méthode d'investigation repose sur 9 entretiens réalisés auprès de commissaires aux comptes et sur 162 articles publiés entre 1966 et 2007 dans 5 revues comptables professionnelles. L'étude longitudinale permet de donner une description de l'évolution de l'expectation gap durant la période 1966-2007. Nous estimons que l'«expectation gap» est une notion socialement construite permettant aux auditeurs de justifier et de conserver leur statut sur le marché. Nous concluons que ce concept sert d'excuse à la profession d'audit.

Mots clés: audit, construction sociale de l'«expectation gap», archives, marché des excuses

Abstract

We examine in this paper the audit expectation gap in regards to the development of statutory audit objectives in France. We conduct in-depth a longitudinal study from 1966 to 2007, based on 9 interviews with experts and the analysis of 162 articles published in 5 French professional accounting journals. We give a description of the history of expectation gap during 1966-2007 and thus underline the gap that has been widened over time. We show that the audit expectation gap is a socially constructed notion, serving a justification role for the reproduction of the status of auditor. Our research suggests that the real function of the expectation gap is to provide the auditing profession with rationales or excuses for the market.

Key words: audit, social construction of expectation gap, archival method, market of excuses.

* We appreciate the comments of Bernard Colasse and doctoral colloquium participants at Université Paris Dauphine (DRM – CREFIGE).

INTRODUCTION

The changing nature of audit objectives has given rise to public's expectations. The need to be reassured has greatly increased and this makes that nowadays, various tasks fall to auditors. Nevertheless, reviewing financial newspapers and journals shows that auditors may be accused because they have failed in accomplishing correctly their functions. Faced an unexpected collapse of a company or a financial scandal, the value of audit is questioned. Today, we admit that there is a gap between public perceptions of auditors' responsibilities and what auditors really do. In others words, what we expect from the audit function differs from the profession's understanding of its duties.

In France, the statutory auditing despite its longstanding contribution has undergone major changes. Besides the formulation of an opinion in terms of "regularity, sincerity, true and fair view" of company accounts, external auditor has to check on the particulars of the financial statements and the accounting process and add credibility to the accounting information allowing users to appreciate and trust the information provided (Carassus & Cormier, 2003). However, although the exercise of auditing functions is subject to strong regulation, accusations of "public watchdogs" have been multiplied, especially during the 90s. Some well-known companies were victims of fraud and the public found one culprit among others: the auditor. In response to this, the auditing profession has been led to think about how to restore trust. This paper seeks to examine the development of statutory auditor's role in France. Our objective is to make evidence of the social construction of the audit expectation gap through a historical review of the evolution of both legislation and practices. Our analysis won't be merely descriptive but in a great sense critical.

To understand the evolution of audit objectives, the study of the changing historical context is crucial since some phenomenon may affect requirements vis-à-vis auditors. Therefore, we adopt a historical approach that enables us to highlight the interdependence between elements of historical framework and the evolution of the expectation gap. Qualitative methodology is used, by conducting a series of semi-structured interviews with French statutory auditors and an examination of auditing texts selected from professional accounting reviews.

We find auditors have socially constructed the concept of expectation gap in order to justify their difficulties to meet the public's expectations. In other words, the audit profession claimed its role is to protect the interests of all audit stakeholders but it is unfortunately not sufficient to meet their expectations. Serving public interest appears as an ideology which is supposed to guide the action of the auditors whereas their efforts are oriented to protect themselves from audit failures and auditor litigations. The expectation gap acts as an "excuse" invented by the profession to get away from direct indictment and to "marketize" auditing.

The paper is organised into three sections. The first reviews the literature on the expectation gap. Exploring auditing literature helps us to improve our understanding of the study's purpose. The second section presents the research method, a longitudinal qualitative study over the period 1966-2007, based on interviews and an analysis of archival sources. The third section consists of a study of the expectation gap in France and reveals that this notion is socially constructed as a rationale or an excuse in order to reproduce the professional status of auditor and keep his position uncontested on the market.

1. THE SOCIAL CONSTRUCTION OF THE AUDIT EXPECTATION GAP

The literature review that we have conducted favouring a broad approach, aims to identify various researches and analysis on the theme of “expectation gap”.

1.1. The expectation gap: a socially-constructed notion by the audit profession

Statutory auditor has the function of an institutional control which profit to not only investors but also to all « individuals or groups in society who seek information or reassurance about the conduct or performance of others in which they have an acknowledged or legitimate interest » (Flint, 1988, p. 14). The audit beneficiaries express needs that, in their views, auditors are supposed to respond. However, audit does not cover the needs of all groups. Liggio (1974) was the first to introduce the notion “expectation gap” into the literature in association with auditing. This was defined as the difference between the levels of expected performance “as envisioned by the independent account and by the user of financial statements” (p. 27). Porter (1993) has identified two components of the expectation gap: the reasonableness gap (i.e. the gap between what society expects auditors to achieve and what they can reasonably be expected to accomplish) and the performance gap (i.e. the gap between what society can reasonably expect auditors to accomplish and what they are perceived to achieve).

The misunderstanding between audit beneficiaries and auditors lies in confusing the role and responsibilities of auditors and the nature of audit task. More precisely, the expectation gap is concerned with the auditor’s role in relation to fraud detection and its performance at particular activities (Humphrey et al. 1993, Lin & Chen 2004).

Certain researchers, conducting surveys to determine how individuals conceive the role of an auditor, believe that the establishment of certain methods would reduce or even eliminate the differences in perceptions of the reality of audit service. Particularly, they admit that education about auditing issues may be an effective approach to reduce the expectation gap (Porter, 1993; Epstein & Geiger, 1994; MacEnroe & Martens, 2001, Monroe & Woodliff, 1993). According to their surveys, they noted that financial information users who are well informed about the responsibilities of auditors would claim a reasonable degree of assurance. Hence, users of financial statements should acquire knowledge on the nature and scope of audit. However, Wholf et al. (1999) believe that public education would be an insufficient answer to reduce the expectation gap. The authors propose a set of measures that tend to both expand the responsibilities and to strengthen their independence. Means of narrowing the expectation gap include also an expanded and more developed audit report which outlines the auditor's opinion (Innes et al. 1993; Mednick, 1986).

Sikka et al. (1998) consider that it is impossible to eliminate the expectation gap. They argue that eliminating the gap requires the establishment of a fixed meaning of audit. However, this wouldn't be possible because audit definition is subject to challenges and changes according to social, economic and political developments. Lobbyists involved in setting the scope of auditor's responsibilities may seek to serve their own interest trying to spread a certain image of the audit. The authors have estimated: « The expectation gap may be debated in a technical language, but ultimately it is about the privileging of definitions, and associated access to valued material and symbolic resources, that are promoted through such a debate » (p. 320).

Despite the diversity of services offered by auditors, the public perceives the audit function as essentially a means that enables to detect fraud and irregularities. This proves a

misunderstanding of the audit objectives by users of financial statements. The persistence of the gap was justified by the fact that the audit profession has always sought to serve its own interest by favouring a certain definition of the audit which is that it is an effective way to fight against fraud.

The undefined nature of the profession discourse was argued to be a strategic resource which contributes to the social construction of the audit profession. This was observed by Lee (1994) who has examined histories of the financial reporting quality labels in both UK and US to reveal their long-standing vagueness. He has argued that the ambiguity of legal discourse and which is seen to be characteristic of the audit situation is a part of the process of professionalization with the capacity to create an audit expectation gap. This provides potential benefit to both accountants and lawyers who determine and control meanings in order to safeguard their interests.

The existence of such a debate about public lack of knowledge regarding auditing i.e. the expectation gap gives the profession with the opportunity to secure its powerful position. Indeed, it was argued that audit beneficiaries would trust the profession as long as they ignore what are the real functions of auditors and have a “high opinion of the accountancy profession” (Hooks, 1991, p. 130). This was also debated by Humphrey et al. (1992) who stated that such a debate facilitates the maintenance by the profession of its status quo.

They concluded: “How much more comfortable, and less costly, to seek to preserve the status quo, by falling behind claims of public ignorance and misconception, persuasive reassurances and the qualities of public-serving professionalism” (Humphrey et al., 1992, p. 158). Such strategy is described as one of doing “nothing” (Fogarty et al. 1991).

1.2. Historical overview of the audit expectation gap

To trace the expectation gap's evolution, researchers have adopted a historical method that was useful in examining problems related to audit objectives. Their studies highlight different results: the audit expectation gap in the UK for example have not the same characteristics as that in China. Moreover, in the same country, the audit context differs from one period to another. Chandler et al. (1993) examined the development of audit objectives in Britain during the period 1840-1940. Their aim was to trace the changing public perceptions towards auditor's role in response to external events. They note that the transformation of audit objectives because of the influence of external events brings evidence of the existence of expectation gap. They argue that limiting auditors' involvement in fraud detection explains the persistence of expectation gap through centuries.

By adopting a historical approach, Humphrey et al. (1992) examined the accounting profession responses to eliminate the expectation gap during the last twenty years. The results of their study show that all efforts to eliminate this gap have failed. The authors find that these responses are based on the interest of the accounting profession. They distinguish between "defensive approach" and "constructive approach". Regarding the first approach, the authors have assessed the public education as a mean of eliminating the expectation gap. Moreover, within the same study, the authors argue that professionals have long tried to provide a positive perception of the audit. Concerning the second approach, the authors highlighted the willingness of the profession to extend auditor responsibilities in manner that it becomes close to users expectations.

The expectation gap has been considered an issue of great importance especially in US, Britain and Canada which is reflected by the increase of studies precisely from the 90s. However, that wasn't the case of French investigations. Studies in France are mainly focusing on audit quality (Richard, 2000), auditor's independence (Mikol & Standish, 1998; Prat dit Hauret, 2000), the audit report (Gonthier 1996; Soltani, 1992), auditor responsibilities (Carassus & Cormier, 2003) and audit history (Bocqueraz, 2000; Casta & Mikol, 1999; Mikol, 1993; Ramirez, 2005; Scheid, 2000). But, despite its interest, there are to our knowledge very few studies that seek to examine the audit expectation gap in the French context. More precisely, the origins and the historical evolution of the expectation gap remain unknown in the framework of academic research. Besides, although accounting professions in the US and in the UK have made efforts to reduce the gap, recognition of eventual solutions made by the audit profession has not been raised.

Why choosing the French context? The French experience shows that, for several years, the demands of both the market and the legislators have been increasingly varied. Facing this, the audit profession was challenged to prove its claim to serve the public interest. However, audit beneficiaries' expectations were not always been satisfied. The audit profession has become less attractive since early nineties. Disciplinary actions against auditors have increased and shed the light on the existence of a gap between what the public expect from an audit and what auditors are fulfilling. Debate on the audit expectation gap has emerged stating that this problem seems to be more than imaginary. During last years, external audit has evolved but what is surprising is that the gap did not disappear: until today the audit profession members keep analysing this problem in order to find adequate solutions. This study should provide indications about why such a debate still flutters. Since "any social phenomenon must be understood in its historical

context” (Tuchman, 1994, p. 19), historical method would be relevant to examine the process by which this concept has been constructed.

2. METHODOLOGY

This study is longitudinal. We started from 1966 when the act of 24 July has been established. This was the most significant reform of the role of the *commissaire de sociétés* turned into a *commissaire aux comptes*. Hence, it seemed to us that it was worthy to examine if an audit expectation gap existed in France at that time.

Our choice is also explained by the fact that before that date, data on public expectations are not available.

2.1. Data collection

Qualitative historical method was used comprising complementary types of data: interviews and auditing texts published in professional reviews. Our aim was to give a description of an eventual existing French audit expectation gap. Thus, we tried to link elements of the historical context with the changing expectations of financial statement users vis-à-vis statutory auditors.

Interviews

The principle method of data collection was semi-structured interviews with French auditors (n=9). These were conducted in May and June 2008. Respondents, whom are registered with the Regional Institute of Statutory Auditors of *Paris (Compagnie Régionale des*

Commissaires aux Comptes, or *CRCC*), were chosen on the basis that they have large experience: they were not only witnesses of the remarkable evolution of the French audit profession but also have contributed actively to the development of both national and international initiatives taken by it. Their registration in the *CRCC* dates from: 1970, 1973, 1974, 1975, 1977, 1978, 1983, 1986, and 1990. Two of the interviewees are former presidents of the National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*, or *CNCC*).

The main topics addressed in the interviews were: the evolution of statutory audit in France, the role and responsibility of auditors, the relationship with shareholders, company directors,..., the satisfaction of users of financial statements about the conduct of the audit, the expectation gap: its existence and its characteristics.

The interviews have lasted between half an hour and one hour and a half. All interviews were recorded and transcribed after getting participant's permission.

Archival sources

We have examined editions of the major French accounting and auditing reviews which are: *Les Cahiers de l'Audit*, *La Profession Comptable*, *Les Cahiers de l'IFEC / Economie et Comptabilité*, *La Revue Française de Comptabilité*, *Les Bulletins de la Compagnie Nationale des Commissaires aux Comptes (CNCC)*. These reviews are addressed to a large audience of accounting, auditing and management practitioners and academics.

[Insert Table 1 Here]

The choice of sources is particularly pertinent for our research because “professionals express positions on sensitive issues, or at least fashion, in professional reviews that can be a rich source of accountant doctrine. We can therefore obtain proofs relative to their perceptions”

(Labelle & Touron, 2001, p. 126). Several studies have recognised the utility of such a basis to retrace the evolution of the audit philosophy (Chandler et al. 1993; Simmons & Neu, 1997).

We have limited our selection to only texts that were published during the period 1966 – 2007. In total, 162 articles were analysed:

[Insert Table 2 Here]

We have proceeded as follows: we have checked the table of contents of every edition of these reviews, going back 42 years. Certain key words were determined: the responsibility/the role/the activity/the opinion of statutory auditors, the objectives/the evolution/the crisis/the image of audit, the expectations / the needs of company directors/shareholders/banks/*COB/H3C*. This helped us to select references. In a next step, texts that were chosen were photocopied and grouped according to the historical period of their publications (1960, 1970, 1980, 1990, and 2000).

We have also proceeded to study contemporary academic literature. Specifically, articles related to the evolution of auditing were examined. This helped us to get an overview of different events that marked the history of statutory audit in France.

2.2. *Data analysis*

Data analysis has required preparatory work. Drawing on Miles & Huberman (1994), we have first written summary sheets for each transcribed interview and long form document archive in which we have recapitulated collected information and given our commentaries.

Content analysis was used in this study to explore the themes emerged from the interview transcripts. Data were crossed yielding two conditions: time and conceptual coherence. When we observed that data could be unified into time-ordered sets, all available information was

chronologically structured. Data was also assembled in manner that makes easier the identification of different general themes.

We have identified through primary analysis the overall pattern of the exercise of auditing functions in France. This was essential to precise research.

3. The ANALYSIS OF THE FRENCH CASE

The Law of 24 July 1966 has established in France the statutory audit as we know today. Progressively, different functions have been imposed to the auditor (*commissaire aux comptes* in French). His missions are conducted in the interest of not only the shareholders but also to the public at large.

In this analysis of the French case, we examine the characteristics of the audit expectation gap under the period 1966-2007 (3.1). Then, we study the manner with which the auditing profession in France try to regain an attractive image (3.2).

3.1. History of the audit expectation gap in France

Until the early 1980s, the public interest attached to statutory auditor's services has got mixed up with self-interests of shareholders. Then, a series of measures equipped them with new responsibilities to serve the public interest.

From 1966 to 1980: The reform of the statutory audit has raised expectations that were not satisfied

The 1966's act appeared to have had the ambition "...to ensure greater security of those who will deal with the company, better guarantees for partners or shareholders..." (Jean Foyer, the Senate, April 14 1966). In addition to satisfying information and security needs, the legislature sought through the institution of the law of 1966 to "...give to the auditors of French companies competence, independence and prestige equivalent to those enjoyed in the UK by the auditors of the Institute of Chartered Accountants; in the US, by members of the American Institute of Certified Public Accountants, in Germany, by Wirtschaftsprüfer"¹. The Act of the 24th of July 1966 was the major reform of the French auditing profession. It has broadened and clarified the status and responsibilities of the *commissaire de sociétés* turned into a *commissaire aux comptes* and has given a new definition of its role. Furthermore, article 228 requires auditors to certify the regularity and the sincerity of the annual accounts. In addition, he has to bring to the attention of the Executive Board or the Board of Directors, and the Supervisory Board, as appropriate, controls and verifications with which he proceeded, the balance sheet and other accounting documents to which modifications seem to be made, irregularities and inaccuracies that he observed and conclusions drawn by observations and corrections on the results of last year. Article 233 states that if auditors discover some breach of the law, they must report it to the public prosecutor. This leads us to estimate that in addition to certifying the accounts, French statutory auditors have to detect frauds. However, involvement in the management has been excluded.

¹ Observations of the *Commission des Lois* of the National Assembly

The French Financial Authority Market, called *Commission des Opérations de Bourse* (COB), was created in 1967 (by law n° 67-833 of 28 September 1967) and has required for all a prior review of company's accounts for all first listings. Hence, the auditors to whom the *COB* is entitled to address observations were solicited to check information published by companies. Furthermore, the French National Institute of Auditors, called *Compagnie Nationale des Commissaires aux Comptes*, was created by a decree of 12 August 1969, under the supervision of the Ministry of Justice. It brings together individual auditors and audit firms registered within regional councils (*Compagnies Régionales des Commissaires aux Comptes*).

With the Act of 24 July 1966 and the Decree of 12 August 1969, the responsibilities, competence, independence, means, access to the profession and status were regulated and clarified. This has raised expectations among users of audit. Company managers hoped that auditing would be close to internal control services in order to enable a better understanding of the entity, its strengths and weaknesses. In addition, they looked for an audit that has an international value in order to be listed on financial markets. Overall, managers wanted that “auditing exceeds the repressive role given by the law and its purpose would not be limited at making a “table hunting” whose victims are companies and their managers but it would fit into - in a constructive way - an economic world where the contribution of each is necessary for progress”². For the *COB*³, it was important that auditor certification would be surrounded by qualifications which should focus not only on the criticisms that the auditors may have to make on the accounts but also on the limits of its own procedures. The *COB* also expected that auditors engage with it when they face difficulties to ask for support or only advice. However, these

² S. Gorlin (Directeur des études financières de la société Rhône – Poulenc), « Comment les dirigeants d'entreprises voient la place du contrôle légal des comptes ? », *Revue Française de Comptabilité*, avril 1973

³ J.J. Burgard (Inspecteur des Finances et secrétaire général de la COB), « Le rôle et la qualification des contrôleurs des comptes vus par la COB », *Revue Française de Comptabilité*, avril 1973.

concepts have not been sufficiently defined. J.J. Burgard, Inspector of Finance and General Secretary of the *COB*, says:

“If the assessment of the regularity of the accounts in France lacks rigor, this appears to be due both to a certain laxity of auditors and an insufficient effort to define the rules to follow”⁴.

Auditors have to check the sincerity of information contained in the Board report as well as documents sent to shareholders, which give details on the financial situation and the company’s accounts... But the financial situation was not defined. The fact of uncertainty is not just about these features: accounting users ignored what means “*faits délictueux*” (breaches of the Law). Article 233 and article 457 of the act of 24 July 1966, which punish the failure to abide to the obligation specified by the first article, use the simple expression of “*faits délictueux*” without giving further details. Interpretations were different in each tribunal. From archival sources, we have noted also that the way the auditors fill their duties, as they were designed by Law, is debatable:

“A large majority of auditors believed that it is not up to them to proceed to other tasks besides a “superficial” checking of accounts and they continued to exercise the old practice”⁵.

In the same way, the auditors continued to apply the same techniques as those of smaller traditional firms they took over. The *COB* has observed in a survey conducted in 1979 that the manager of a firm uses the services of its employees with “no independence”:

“Too absorbed by its managerial tasks in the firm and public relations to play effective controls, it reserves (however) the monopoly with the controlled company at the highest level and signs reports that he has not written himself”⁶.

This is contrary to professional ethics rules that require personal commitment of auditors.

⁴ J.J. Burgard, *op. cit.*, p. 177

⁵ R. Mazars, « L’évolution du contrôle des comptes en France et les techniques de la révision », in *Revue Française de Comptabilité*, 1975

⁶ « 11^{ème} rapport de la Commission des Opérations de Bourse : le commissariat aux comptes », in *Bulletin de la CNCC*, juin 1979, p. 172

Even if the factor of independence existed, the efficient accomplishment of duties was struck by the fact that French firms did not usually have the adequate financial means. Facing an extremely fast concentration of French industry during the 60s, some firms have strengthened their means. However, they responded inadequately to the problems posed by the creation of industrial groups with an international dimension:

“We were indeed stunned to see that too often, in the computerized companies, the auditor deadlocked on this important whole sector because he didn’t have necessary means to carry out useful checks”⁷.

Besides all, the way in which conclusions were expressed in the reports of external auditors didn’t enable readers to understand and appreciate the level of assurance supplied by the auditor; some reports provide only succinct information. This was profitable to company managers who were looking to impose their perspectives on the *commissaires aux comptes* (De Castet, 2003). Adding to this that all reports on interventions other than the principal function concluded by the formula: “we have no observations to make...”

The credibility of statutory auditors has been questioned in the absence of a real and independent examination of company accounts. Recognizing the structure of the audit expectation performance gap dressed by Porter (1993), we may estimate that under the period 1966-1980 a deficient performance gap (i.e. a gap between the expected standard of performance of auditors carrying out their responsibilities and auditors actual performance of these duties) existed in France. However, neither interviews nor professional auditing reviews reveal the existence of unreasonable expectations by audit beneficiaries in the same period. It still lacks visibility into the content of laws as some aspects of auditing have not been fully apprehended:

“There are still areas of darkness, blur. This is even more dangerous than the function, whose performance is incumbent on us, is progressing to a status of public interest”⁸.

⁷ R. Mazars, *op. cit.*

Auditors have failed to meet public expectations. In an attempt to regain professional prestige, they tried to explain their deficient performance by factors (lack of financial resources, auditors' incompetence in accomplishing certain tasks, ambiguities characterizing texts,...) which rather than representing a causal depending chain, are perhaps better conceived as aspects of their inability to serve the interests of third parties. Facing this, the public was worried about the future of the profession and has promoted a reform of the functions of the *commissaire aux comptes*. This was sustained by the profession's desire to redefine both the aim and the scope of its responsibilities:

“A long term reform would be a transformation of the “philosophy” of the statutory auditing which would be established not only in the interests of shareholders but also for creditors, employees and which would make the auditor an agent in the service of economic interest”⁹.

From 1980 to 2007: The auditing profession adopt necessary measures to serve the public interest

Here we examine actions taken by the audit profession to serve the public interest. This concept includes all activities which aim “to protect the economic interests of professional members' clients and of third parties who place reliance on the pronouncements and advice delivered by both the professional body and its members” (Parker, 1994, p. 509).

Early 1980s: the extension of the role of the auditor has increased the uncertainty about the real nature of his function

The accounting law of 30 April 1983 on setting with harmony the accounting obligations of some entities with the Fourth Directive introduced in French legislation European disposals on

⁸ Salustro E., « L'indépendance du professionnel, la nature et la portée de son opinion », Neuvième Congrès National, *in* Les Cahiers de l'IFEC, n°13, 6-9 juillet 1978, p. 24

⁹ « Extraits relatifs au commissariat aux comptes : Rapport du groupe de travail présenté par M. le Professeur Vasseur pour l'application de recommandations formulées dans le rapport sur la violence », *in* Bulletin de la CNCC, n°33, mars 1979, p. 9

company Law and gave a legal support of accounting obligations to companies. This harmonization of the French legislation has provided the auditors with new objectives. Thus, they are required to certify the “true and fair view” of financial statements. This is considered as a “philosophy” that has accompanied the accounting reform (Nobes, 1993) or “a make believe compass” (Colasse, 1997). This concept of true and fair view has raised confusion. This had as effect the dissatisfaction of users of financial and accounting information. Indeed, the term can suggest that the accounts could achieve an objective knowledge of the company’s situation. Didier Kling, former president of the French National Institute of Auditors, the *CNCC*, argues that there are no accurate accounts. Hence, these accounts may not reflect the company’s situation:

“The arithmetic accuracy doesn’t make a sense. What matters are critics and methods reserved to found such judgements. This control is therefore more about the relevance of the approach taken by the responsible of accounts. For this reason, we can say that it aims to test the sincerity of company managers. That is to say, that it addresses an area in which there is no absolute truth”¹⁰.

The Law of 1 March 1984 has brought about some reforms to the bankruptcy and insolvency system in France. The spirit of the text was that a richer, more detailed, more secure information should be submitted to organisations of which the activity involves a large number of people whose interests are different. Statutory auditor’s duties were extended through the control of new documents and the obligation of alert. These texts require the auditor to take risks while being careful. However, many elements lacked precision. The role of the auditor is still unclear due to the lack of estimation by the legislator of the real dangers owed to inferior application of laws. In addition, the obligation of alert poses a problem:

¹⁰ D. Kling, « Il n’y a pas de comptes exacts », in *Les Cahiers de l’Audit*, juillet 2003

“...Because he has to alert as soon as he reveals in the performance of his duties acts which would compromise the going concern of the company, we may wonder what remains of the principle of non-interference in the management of organizations...”¹¹.

The responsibilities of the auditor had yet been extended after the Law of 1984. Indeed, the Law of 3 January 1985 which harmonizes the accounting obligations of French companies with seventh directive of 13 June 1985 on consolidated accounts, precise that consolidated accounts must be certified by the auditor of the parent company. In addition, the Banking Act of 24 January 1984 on the activity and supervision of credit institutions extends the field of intervention of the auditor to all credit institutions.

The 1990s: a gap was concluded

With the early 1990s, auditing has become less attractive: the profession has seen a decline in services, a technical maturity of traditional benefits due to strong external and internal competition and a lack of costumers. During the “Roaring Nineties”, the auditor’s independence and competence were challenged by accounting and auditing users following business scandals (*Les Ciments Français, Botton, FCP Ponthieu, Tuffier, DBF, SMT Goupil, Girardet, Beaux sites, CIPA, Suez, Pallas Stern, ARC, Dapta Mallinjoud...*).

The auditing profession has acknowledged the existence of the expectation gap:

“Our country has in turn known since few years what our American colleagues called the “expectation gap”, a decline in the confidence in auditing due to multiple causes: accounting principles away from the purely historical traditional approaches to take account of situations which are without doubt more current but also more moving, a multiplication of shareholders and misunderstanding of a wider audience who is less informed about the exact nature of auditor’s functions and the level of assurance it provides, development of litigations under the “judiciarisation” of the economic life and research of who is responsible of the company’s difficulties (to transform company failure to a failure of audit is tempting and sometimes lucrative), but also by professionals, a development of attitudes that could create confusion about their role of censure and consulting and put into question their independence”¹².

¹¹ M. Aimé, « Vers un « droit d’ingérence » ? », in Les Cahiers de l’Audit, 3^{ème} trimestre 1999, p. 43

¹² D. Kling, « Le rôle des commissaires aux comptes », in Revue d’Economie Financière, 1997, p. 107

Emphasis was placed on the expectation gap at the conference of 25 November 1991 provided by the Research Center of Accountants and Auditors (*Centre de Recherche et de Documentation des Experts-Comptables et des Commissaires aux Comptes*). According to Jean-Claude Scheid, director of the Center, the expectation gap has two aspects: First, the expectation gap is a misunderstanding by many users of financial statements of the role of the auditor and the signification of the rationale of certification. On the other hand, the expectation gap which focuses on the usefulness of the management report and financial statements. Jean-Claude Scheid estimates it put into question auditing as it is practiced today. He concluded that two categories of measures should be taken up: the adoption of a more developed auditor's opinion, opting for a simpler or clear report or producing new insurances which will be issued by auditors.

Some reflections, at a high level, on assuring the independence of the auditors as well as the credibility and the reliability of the financial and accounting information were actively conducted. Moreover, the profession has attempted to clarify for both users of financial statements and auditors the real nature of the mission entrusted to the latter.

In order to guarantee a better comprehension for audit users of the nature of the interventions of the auditor, the French National Institute of Auditors, the *CNCC*, has adopted a new kind of formulation of the auditor's reports. This reform aimed not only at harmonizing the doctrine of the *CNCC* with the international standards of the IFAC, but also at assuring a better communication with the report's readers so as to make them understand the nature and the extent of the audit mission. Accordingly, the first paragraph of the report tends to clarify the respective responsibilities of both the companies' managers and auditors.

Early 2000: the trust crisis has grown leading to an expansion of the expectation gap

In the early 2000s, there have been several scandals on the financial market which have triggered a panic. In the US, the Enron case caused a great stir in the world of business. In a context of globalisation, this scandal has affected the French auditing profession: 87% of French professionals, interviewed in a survey conducted by the journal of *La Profession Comptable*, believe that this case is likely to change the perception of the public about the role of the auditor. This trust crisis spread also by cases such as Vivendi Universal in France, the second largest communications group in the world which made the auditing system seem defective. The gap between the expectations of the users of financial statements and what auditors are achieving has grown.

The accusation of auditors has raised high expectations from economic actors towards the role of the government so that trust and credibility will be restored and the security of investors and shareholders will be assured. A substantial reform of the statutory auditing revealed necessary. Thus the Law of Financial Security was adopted on 17 July 2003 by the French Parliament and promulgated on 1 August of that year. Its goal is to satisfy the requirements of reliability, relevance and security of financial and accounting information. Under a decree dated from 25 Novembre 2003, the High Council of Statutory Auditors (*Haut Conseil de Commissariat aux Comptes* or *H3C*) was created to supervise the statutory audit profession, with the assistance of the CNCC and to ensure respect of professional ethics. Title III of the Law of Financial Security contains some disposals that prevent the extension of auditors' responsibilities and the redefinition of the rules on their independence.

At the beginning of the eighties, the role of the *commissaires aux comptes* was oriented towards covering the preoccupations which have diverse interests. However, many events have

pointed out to the role of the auditors. As a result, the profession has been questioned on the orientation given to the mission of legal professionals in order to satisfy the needs of the users of financial statements. A set of measures was adopted. Yet, the audit expectation gap was not eliminated. Thus, the profession's perspective of serving the public interest can be questioned. Indeed, during last years, auditors claimed that their role is devoted to protect the interests of all audit beneficiaries and the general public but this alone was not sufficient to meet their expectations.

In the field of economic studies, Arrow (1963) argues that we cannot define the public interest i.e. converting individuals preferences into a community wide while satisfying certain conditions. Also, the concept of "public interest" was subject to debate questioning its meaning and means by which it may be served in numerous theoretical studies of auditing (Bédard, 2001; Cooper & Sherer, 1984; Parker, 1994; Sikka et al. 1998; Willmott, 1986). It is under the claim of serving the public interest that the auditors certify the regularity and the sincerity of accounts and perform all the tasks that the law has entrusted them. It is a principle which does not impose any obligation and legitimates practitioners' actions. Thus, serving the public interest appears as an ideology which guides the action of the auditing profession and persuades uninformed users. Rather than seeking to serve the interest of all audit users, the efforts of the auditors were oriented towards protecting themselves from potential civil and criminal liability. Serving the public interest is a justification i.e. an excuse which is useful in implementing "advocacy proceeding" (Watts & Zimmerman, 1979).

3.2. *The market of excuses*

We have noted differences in the definition of what is an audit expectation gap. Certain interviewees have affirmed that it corresponds to the gap between public's expectations of auditing and what the role of auditor is. Others believe it is associated with users' satisfaction of auditing conduct and build their argument on this baseless:

“The expectation gap, it may be a reference which shows that the entrepreneur or the investor is very very unhappy (...) Well, I did not really answer to your question because I don't know how to define it. Do you know what the definition of expectation gap is?” (auditor B).

“I always say: what do users think of auditors? This is what we have to question, are they happy or unhappy. If they are happy they will say it. If they are not happy, they would tell me and we will discuss” (auditor D).

The concept of expectation gap was imported and included in the French auditing discourses. This term looks like a “fashionable” word but still ambiguous. It was diffused in the nineties and 2000's years in the French context and has been met with a success. Indeed, the last years have been marked by a succession of scandals that have deeply affected the credibility of the auditor. The needs of shareholders, managers...were not always satisfied. Each time, auditors provide explanations: “it should not account property losses to avoid financial quake. The recession was more severe than expected. The company by changing the manager has changed its strategy. What was valuable in the past may become useless today...”¹³. Users of financial statements lose confidence and trust in the auditor and become awareness. *“This very strong trust relationship withered”*, said an interviewee.

¹³ A. Leparmentier, “Les cabinets comptables manquent d'indépendance et de moyens”, in *Le Monde*, 3 décembre 1996

In an attempt to justify their fail to meet public's expectations, auditors want to rid themselves of all accusations and explain their lack of success by users misunderstanding of the nature of their functions:

“Users don't listen, don't care, don't know, don't seek to understand and apply their prejudices...” (auditor E).

“It is clear that today there are real difficulties in understanding because the manager of the company has trouble in understanding why he doesn't deal with someone who can make quick decisions, who makes his own idea, who isn't permanently asking for signatures...” (auditor H).

“If you ask shareholders, bankers or entrepreneurs what is the role of the auditor, you may have a surprise!” (auditor C).

The auditor must regain attractivity. For this, a scenario of “Trust in us and a rosier dawn awaits” (Humphrey & Moizer, 1990) should be applied. To do so, they act as politicians and highlight the importance of their knowledge and expertise (Gendron et al., 2007). They proceed to defend themselves by explaining what are their responsibilities and duties with reference to law texts:

“What is the mission of auditors is once again to verify and certify the accounts, reveal breaches of law, trigger the alert if the company goes wrong. It is again not manage the company, do not give 100% assurance that there is no fraud, no diversion, because the auditor, he works by samples, he does not verify all the operations. In addition, auditor has access to company documents, to people inside the company. He can ask for the outsiders' confirmation but has not police power i.e. he cannot investigate the outsiders of his own chief, he can't do the search, he can't make “aggressive interrogations”...So, there are limits to the means of action of an auditor and this what people can't understand!” (auditor C).

Enacting a debate about the existence of expectation gap caused by public misunderstanding of the real nature of the audit functions may be perceived as an excuse enabling the profession to safeguard its private interests. In other words, arguing that users of financial statements ignore what is in the auditing “black box” (Power, 1997) gives the profession the opportunity to defend its position in order to reaffirm its role in society: when

auditors proceed to redefine the scope of their responsibilities, this would contribute to the valorisation of their knowledge and expertise.

Auditors are worried about protecting their own interests. This is made clear in an interviewee's response:

“The auditors look for protection to themselves and therefore respond less to the public expectations and are also restricted in their fields of investigation by regulators who believe that the auditor has to focus only on accounting and not to look away” (auditor D).

Auditors don't retain to give a scope of actions made by the profession aiming to reduce the expectation gap:

“The profession is making efforts to improve the level of control over its members, i.e. it normalizes, it establishes rules, it provides tools, it develops processes, it organizes training sessions...All this goes in the right direction to avoid committing mistakes, errors, so that the missions are better treated...” (auditor E)

Solutions to reduce the expectation gap are given by professionals. This may “offer the potential benefit of both giving an impression of responding to public concern and of serving to reinforce the claimed validity of the profession's prospective” (Humphrey et al., 1992, p. 149). Educating the public, reinforcing auditor's independence and extension of their responsibilities, developing clearer audit reports...all these measures may be engaged in order to respond to a moral and ethical responsibility to serve the public interest. This may reaffirm, as notifying to the public, that the profession should adopt actions and activities which may protect the interests of clients, shareholders, lenders, employees...

Power (2003) argues that to align expectations about auditing, there was intensification of standards and technical guidance which would improve the legitimacy of audit. This was manifested in the French context by adopting a string of standards which are ambiguous:

«International standards, the more I read the more I find it incomprehensible if it is either accounting standards or auditing standards. I think that there is a sort of crisis of growth that makes such an obsession of details that leads in fact to monstrosities...So, it is clear

that financial directors don't really understand accounting standards and won't understand auditing standards. They are very very unreadable!" (auditor H).

The ambiguity and vagueness of audit standards benefit to the profession in the sense that they consist of guidelines with liberty of interpretation. Hence, professionals would control its meaning depending on their interests and would not give sufficient detail although this may contribute to enlarge the expectation gap. By the way, we may argue that auditors are managing the enlargement of the gap by keeping ambiguity on auditing basis.

We have tried under this section to give an interpretation of the attempts made by the French auditing profession at giving back consideration to their function and their aim as required by audit beneficiaries. The audit expectation gap was analysed as an "excuse" invented by the profession to get away from accusations and to "marketize" statutory auditing. Our interpretation shed light on what Paradeise (1985) called "the professional rhetoric". This sociologist has examined discourses taken by the profession and has concluded that arguments advanced by a group of professionals are based on a rhetoric of need, science and competence. Indeed, auditor's claim for public interest would satisfy a social need which is related to both pre-eminence of scientific knowledge and professionals' competence. Such a claim has participated in enlarging the expectation gap: the public interest was perceived as an ideology that has aided the profession to protect its interests.

CONCLUSION

The aim of this paper was to provide scope on the audit expectation gap in France with linking to the development of statutory auditing context. The literature review on which we have proceeded has shown us the pertinence of a historic method which beyond highlighting the existence of an expectation gap can submit its characteristics. This method has served at marking the evolution of the audit objectives and identifying its incidence on the performance of the auditor. It is true that the law of 1966 may have expressed a willingness of a reform approved by the regulator, but this shouldn't deny the fact that the profession has not come to meet all the expectations of those, who for a long time, have put faith on it. This is due to a lack of precision and clarity of the legislation texts: the objectives assigned to the statutory auditing were not defined enough; diverse versions of interpretations have appeared. Statutory audit texts remain ambiguous; this makes an important part of misunderstanding between auditors and users of financial statements resulting from vagueness of undefined situations.

At the beginning of the 1980s, the regulator has extended the scope of the interventions of external auditors in order to respond to the growing public needs. A new image of the auditor was born: Henceforth, he was charged of serving the public interest. From adopting a critical perspective, we have argued that this purpose seems to be "ideologicistic". Then, following the confidence crisis in the profession which has marked the 1990s and that lead to a deep reflection on the future of the audit, the accent was put on the expectation gap and a set of measures aiming at reducing it have been adopted in the 1990s as in 2000s. Audit expectation gap was treated as a contextually phenomenon which varies according to the development of audit objectives. Its implementation in the audit sphere was explained by the fact that it gives auditors the excuses to

justify their failure in meeting public expectations and to reaffirm their want to safeguard the interests of all parties.

Expectation gap has received little attention in the French auditing literature. Among studies about this concern, none of them is to our knowledge longitudinal which allows analysing temporally the study's object. Moreover, this paper is expected to contribute to a better understanding of the non-spontaneous construction of the concept of the expectation gap. One limit to our study is that it doesn't deal significantly with the expectations of the auditing beneficiaries. Thus, we suggest to further studies to examine more deeply public's expectations by interviewing different kinds of users.

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Table 1: Presentation of examined reviews

Titles	Periodicity	Object
<i>Les Cahiers de l'Audit</i>	6 per year	Informations on the actuality of the CNCC, international news and the statutory auditors practices.
<i>La Profession Comptable ex aujourd'hui et demain</i>	monthly	<ul style="list-style-type: none"> - Informations on the actuality of the accountancy profession in France and around the world and on strategic issues affecting companies. - Statistical analysis of the accounting profession and juridictional and legal professions on the basis of information provided by INSEE. Publication of an annual study of on the classification of the accounting profession of the first French firms,...
<i>Revue Française de Comptabilité</i>	monthly	Informations on the actuality of law, accounting, auditing, accounting standards
<i>Les Cahiers de l'IFEC/Economie et Comptabilité</i>	quarterly	Informations on accounting practices and doctrine
<i>Les bulletins de la CNCC</i>	quarterly	Informations provided by institutions and interesting auditors: CNCC standards, laws and regulations, recommendations of the COB

Table 2: Distribution of articles examined per review

Titles	Number of selected articles
<i>Les Cahiers de l'Audit</i>	24
<i>La Profession Comptable</i>	63
<i>Revue Française de Comptabilité</i>	19
<i>Les Cahiers de l'IFEC/Economie et Comptabilité</i>	42
<i>Bulletins de la Compagnie Nationale des Commissaires aux Comptes</i>	14
TOTAL	162

Appendix 1: List of interviews conducted

<i>The interviewed auditors</i>	Years of registration in the CRCC	Interview duration
A	1970	30 minutes
B	1973	60 minutes
C	1974	17 minutes
D	1975	36 minutes
E	1977	100 minutes
F	1978	58 minutes
G	1983	40 minutes
H	1986	70 minutes
I	1990	45 minutes

Appendix 2: Themes tackled in the interviews

Themes	Sub-themes
The history of the statutory auditing in France	The evolution of the role and the responsibilities of the statutory auditors The expectations of the users of financial statements
The definition of the expectation gap	The insatisfaction of the users of the financial statements The misunderstanding between the auditors and the users of financial statements A responsibility of statutory auditors A responsibility of users of financial statements A responsibility of legislators
The characteristics of the expectation gap	
The manifestations of the expectation gap	The role and the responsibilities of statutory auditors The expectations of the users of financial statements The relation between the statutory auditors and the users of financial statements The relation between the statutory auditors and the H3C
The initiatives to reduce the expectation gap	The initiatives of the auditing profession The initiatives of the audit beneficiaries

Appendix 3: List of documents consulted

Bulletins de la Compagnie Nationale des Commissaires aux Comptes

Accord relatif aux relations entre la COB et la CNCC, *Bulletin de la CNCC*, septembre 1985, n°59, pp. 292-294

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Information sur la loi de sécurité financière : le nouveau contrôle légal des comptes (article de M. Alain Couret et de M. Michel Tudel, publié au recueil Dalloz, 2003, n°33, Chron., p. 2290), *Bulletin de la CNCC*, septembre 2003, n°131, pp. 393-421

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