



Comprehensive Review on Audit Expectation Gap: A Meta-Synthesis Approach

Masoumeh Shahsavari¹ | Mahdi Salehi^{2*} | Mohammad Ali Bagherpour Velashani³

1. Department of Accounting, Faculty of Economics and Administrative Science, Ferdowsi University of Mashhad, Mashhad, Iran. Email: kub.shahsavari@yahoo.com

2. Corresponding Author, Department of Accounting, Faculty of Economics and Administrative Science, Ferdowsi University of Mashhad, Mashhad, Iran. Email: mehdi.salehi@um.ac.ir

3. Department of Accounting, Faculty of Economics and Administrative Science, Ferdowsi University of Mashhad, Mashhad, Iran. Email: bagherpour@um.ac.ir

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ABSTRACT

The present study systematically reviews previous studies and proposes an integrated framework for the audit expectation gap. Using the meta-synthesis approach among 118 studies in different scientific databases, the scholar applied the seven step-by-step methods of Sandelowski et al. (2007) to analyze the results and findings of the previous scholars. Moreover, two Critical Appraisals Skills Program (CASP) and Kappa Index are used for quality control, Shanon Entropy is employed for code weighting, and the factors with decisive roles in the opening up gap were identified. This study for the meta-synthesis of expectations gap research proposes three separate classifications from the studies on this topic to provide a more detailed acquaintance with the literature on the audit expectation gap, what, why, and how of AEG. It then provides a comprehensive conceptual framework for the expectations gap. This framework includes five concepts (perceptual, knowledge, functional, standardization, and communication gaps) and 44 detailed indices in the audit expectation gap. According to the results, misunderstanding and too much public expectation, breaching independence in auditing, a complication of the auditor's role, and the self-regulatory process of the audit profession have gained maximum significance coefficients. This systematic literature review will be of interest to auditors, all stakeholders, professionals, and regulatory agencies, among other parties. Further, this AEG meta-synthesis may help understand misperceptions and determine how they differ across diverse stakeholders. Finally, a fresh yet more straightforward definition is generated as a result of the comprehensive and systematic review of the literature, adding novelty to the extant literature.

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Introduction

Auditing is not only related to the economic and legal system but also to the social, political, and moral system, as well as to inhuman global elements such as cultural values that are influenced by the economic, political, legal, educational, and religious systems and to the value of the profession and Consequently, to the accountability system (de Almeida, 2017). Despite the high importance of auditing in society, one of the most confusing auditing professions is a phenomenon known as the "expectations gap in auditing". The phenomenon of the expectations gap in auditing has existed for many years. It is argued that neither auditors nor non-auditors should be blamed alone for the existing auditing expectations gap. Although the gap is not beneficial to the profession and society, it has been recorded in almost all parts of the world (e.g. Humphrey *et al.*, 1992; Gold *et al.*, 2012; Salehi *et al.*, 2009). The Association of Chartered Certified Accountants (ACCA) surveyed 11,000 people worldwide. The findings show that users still have higher expectations of auditors than they do (ACCA, 2019). With the expansion of society's knowledge, people are becoming increasingly aware of auditing, and their expectations are also continuously increasing at an accelerated pace (Deepal & Jayamaha, 2022).

The AEG phrase is a highly complicated phenomenon (Quick, 2020), and extant studies have proposed several definitions and elements for the expectations gap. The difference between "expectations" and "performance" (Porter, 1990), the difference between "expectations" and "perception" (Porter & Gowthorpe, 2004), and the difference between "expectations" and "facts" (IAASB, 2011) are some of the most important definitions. Terms such as "ignorance gap" (Dennis, 2010), "importance gap" (Boterenbrood, 2017), and "knowledge gap" (Lee & Ali, 2009) have also been used to describe this gap. In addition, "delivery gap" is a term used to describe the "performance gap" (ACCA, 2019). This issue was described in May 2019 in the Journal of the Association of Chartered Certified Accountants (ACCA) by the three components of "knowledge gap", "performance gap", and "evolution gap". Porter *et al.* (2012a) showed that the gap is due to reasonable distance (50%), deficient standards (43%), and deficient performance of auditors (7%).

Despite various terms and definitions researchers and professional institutions use, understanding this term seems somewhat ambiguous. These studies have no convergence and integration about the gap among auditors' expectations. These definitions differ in terms of different stakeholder groups, the comparisons made, and the approach used. In addition, since the line between reasonable and unreasonable expectations is blurred, describing the gap in terms of reasonable and unreasonable expectations is somewhat misleading because, except for Porter (1990) and Porter & Gowthorpe (2004), almost none of the studies in the field of auditing expectations gap showed any indication that expectations were reasonable. The lack of a coherent framework for describing the gap undermines a correct understanding of the gap and related issues. To reduce the gap, the components of the expectation gap should be explained. Further, any gap reduction strategy must necessarily be related to the cause of its unique weakness.

According to what has been mentioned, the present study intends to overcome the limitations observed in previous studies by using a systematic review (meta-synthesis) and providing a new perspective on this issue.

First, most recent studies in the gap field have been done with a quantitative approach (Salehi *et al.*, 2020, Coram and Wang, 2020, Salehi and Arianpoor, 2022, Garcia Hernandez *et al.*, 2021, Ruhnke and Schmidt, 2014; Nguyen and Nguyen, 2020) and fewer studies are carried out using the qualitative approach (Chowdhury and Innes, 1998; Dewi *et al.*, 2021; Conteh and Hamidah, 2021). Therefore, the study develops this field from a methodological perspective by adopting a qualitative approach.

Second, the evaluation is carried out from the start of the concept of AEG in 1974 to the most recent (2020), thus encompassing a substantial period. Finally, a comprehensive literature review generates a fresh yet more straightforward definition, adding novelty to the extant literature.

If the components of the gap are identified correctly, it can provide numerous solutions and appropriate auditing techniques to meet different expectations.

The developed conceptual model of the present study provides a comprehensive view that can provide a similar understanding of what makes independent auditing a value-added activity for users of financial statements, independent auditing service providers, professionals, regulatory agencies, and researchers. Auditors and auditing firms can use it to identify deficiencies in their performance and

improve audit quality. Company managers and regulators use this framework to exercise oversight more effectively. Internal and external stakeholders of an organization can also use the results of the present study when evaluating the audit activity's effectiveness. Professionals will benefit from conveying the insights of this study by identifying their respective areas and reflecting on the dimensions that increase and decrease the effectiveness of independent auditing. Finally, the identified dimensions for the gap between audit expectations and the proposed conceptual model can be studied as a starting point for future research.

Hence, the main objective of this study is to construct a new synthesis of the existing knowledge of the AEG discovered by numerous researchers around the world. Moreover, this study attempts to accomplish the following specific objectives:

- (1) To explain the concept of the AEG derived from existing definitions and explore the dimensions used by different researchers to measure the AEG.
- (2) To address the causes of the expectation gap.
- (3) To identify AEG reduction strategies based on previous research
- (4) To explore the research methods used in empirical studies and
- (5) identify the target groups engaged in exploring the AEG.
- (6) To Present a conceptual model based on a systematic review of previous research

The study is as follows: In the second part, the literature related to the gap is reviewed, and the background of research conducted in this field is discussed. In this section, to get acquainted with the background of the gap between audit expectations, three categories of research are presented: Research on the what level, the why level, and the how level. The third section describes the research method. In the fourth section, the findings of the meta-combined method are presented, and the components of the new gap conceptual model are described. Finally, in the fifth section, the general discussion and conclusion of the research are discussed.

The Literature on Audit Expectations Gap

The expectation gap has existed for a long time, is still a point of debate today, and is not limited to geographical boundaries (Porter *et al.*, 2012b). Although the term "Expectation gap in auditing" is commonly used in the literature, it is poorly defined. It can cover various aspects of the relationship between auditors and other groups (Humphrey *et al.*, 1992). Previous research has identified several definitions and elements for such a gap. The difference between "expectations" and "performance" (Porter, 1990), the difference between "expectations" and "perception" (Porter & Gowthorpe, 2004), the difference between "expectations" and "facts" (IAASB, 2011) are among the most important definitions.

The MacDonald Commission (1988) claims that the expectation gap is due to two gaps related to the auditor's work: the performance gap or deficiencies of the auditor that may be real or perceived by the public. The standard gap or inadequate existence of auditing standards affects an individual's auditing expectations. Using the MacDonald Commission framework (1988), Porter & Gowthorpe (2004) also divided the auditing expectation gap into two components: the reasonable and the performance gap. Hatherly *et al.* (1992) also took a different approach when considering the components of the expectation gap. Based on this approach, they suggested that this gap has three levels. Although these three levels were implicitly used in Porter's (1990) research, none of his definitions was stated. In addition, ACCA (2021) perceives the AEG as a collection of three gaps, namely the "knowledge gap", the "performance gap", and the "evolution gap", and the evolution gap can be introduced as a newly identified gap by the ACCA. Astolfi (2021) expresses his dissatisfaction with Porter (1993) for failing to acknowledge the importance of accounting standards in his study on AEG.

In addition to different definitions, there are different theories about auditing and the reasons for the gap in expectations. These theories are briefly described below:

Policeman Theory: Based on this theory, the auditor plays the role of a police officer to detect and prevent fraud. Before the 1440s, this theory was one of the most widely used theories in auditing.

Lending Credibility Theory: This theory states that audited financial statements increase shareholders' confidence in the management oversight role and reduce information asymmetry in the agency-manager relationship. However, Porter (1990) argues that "audited information" does not form the basis of investors' investment decisions.

The Moderator of Claimants Theory: Based on this theory, all operational participants in an organization must continue to be willing to participate. To continue this partnership, each stakeholder group must believe they receive a fair share of the organization's revenue.

Quasi-judicial Theory: According to this theory, the role of auditors in financial statements is similar to that of a judge in legal claims. The role of auditors is determined by law, and the law assigns the auditor a role similar to that of a judge. Porter believes the auditor cannot assume such a role (Porter, 1990).

Agency Theory: This theory describes the relationship between the client and the manager. If the segregation of responsibilities is not well defined, there will be a gap between auditing expectations. Due to the auditing profession's self-regulation process and the auditor's independence, this theory has been widely used in the literature related to auditing expectations (Porter, 1990).

Instrument of social control theory: Where all business units and organizations are active in the community, they must be accountable to all their stakeholders. In the meantime, auditing is a tool for better accountability and monitoring companies.

The Theory of Inspired Confidence: This theory deals with both the supply and demand aspects of auditing. Limperg (1932) stated that two conditions could damage confidence: (1) if the public expectation is exaggerated, that is, more than the auditor can do, and (2) if the auditor is underestimating (Ghandour, 2019).

Attribution Theory: This theory deals with how information is used to explain causal events (Fiske & Taylor, 1991). This theory has explained the expectation gap in various areas, including management accounting, clinical psychology, and sports psychology (Arrington *et al.*, 1983).

Contingency Theory: Under this theory, "contingency" means something only valid under certain conditions (Woodward, 1958). Whenever this theory is used in the audit literature, it reflects the potential impact of one variable on another (Ghandour, 2019).

Role Theory: According to this theory, individuals should manage the situation when facing any situation. Chel (1985) called this the "situation-action model." According to him, this model shows that one has to act in situations. Those situations have rules, and a person's behavior is often prescribed by the roles he has acquired through society (Ebimobowei, 2010).

Porter (1990) lists some conflicts arising from auditors' roles, including conflict between maps, intra-role conflict, inter-role conflict, and subjective conflict.

Reader Response Theory: Reader-response theory is concerned with the reader's centrality and his/her experiences when reading a work. This theory is based on the assumption that there is no correct text reading. Readers are active interpreters of the message and can infer variable meanings based on their psychology or the content or motivations in the text (Asare & Wright, 2012).

Communication Theory: This theory pays special attention to the role of meaning in communication; communication includes encryption and decoding of messages (Mock *et al.*, 2013).

Previous Studies on Expectations Gap

Descriptive and experimental studies on the gap between audit expectations have a long and distinct history. Evidently, the quantitative research approach has been prominent in studies on AEG, and questionnaire surveys have been the most common means of gathering data (Deepal & Jayamaha, 2022). The extent of literature confirms the research instruments deployed in empirical studies to examine the AEG in quantitative approaches such as Multiple regression Analysis (Salehi *et al.*, 2020), multivariate analysis (Coram and Wang, 2020), logistic regression (Salehi and Arianpoor, 2022), structural equation modeling methodology (PLS-SEM) (Garcia Hernandez *et al.*, 2021), and Wilcoxon Signed Rank test (Ruhnke and Schmidt, 2014; Nguyen and Nguyen, 2020). On the other hand, fewer studies are carried out using the qualitative approach (Chowdhury and Innes, 1998; Dewi *et al.*, 2021; Conteh and Hamidah, 2021). Moreover, studies on the mixed method (for example, Ellul and Scicluna, 2022; Haniffa and Hudaib, 2007) were conducted.

Although there may be differences in the research methodology, similar results exist from the gap. This gap has been recorded in almost all parts of the world.

Studies on the expectation gap started in countries such as the United Kingdom (e.g. Humphrey *et al.*, 1992; Dennis, 2010), the USA (e.g. Bedard *et al.*, 2012), and Australia (e.g. Monroe & Woodliff,

1994). However, further studies are not limited to developed countries but include other countries (e.g. Shikdar *et al.*, 2018; Lin & Chen, 2004; Salehi *et al.*, 2009; Haniffa & Hudaib, 2007).¹

In the present study, to review and get acquainted with the previous research and better interpret the results to combine them, the studies are classified into three categories: what, why, and how. This grouping is shown in Table (1). According to Table, the highest frequency belongs to what level research is, and the lowest frequency belongs to why level research. It should be noted that some research is divided into two or three categories according to the research question.

Table 1. Classification of research to the expectation gap

The What of Audit Expectation Gap	The Why of Audit Expectation Gap	The How of Audit Expectation Gap
76	31	46

First Category: What Level of Studies

These studies have stopped at the level of answering the questions of what the gaps are (e.g. Monroe & Woodliff, 1994; Gloeck & De Jager, 1993; Humphrey *et al.*, 1992; Salehi *et al.*, 2009; Gold *et al.*, 2012). Most preliminary studies, the primary purpose of defining the expectation gap, fall into this category.

Some of these definitions have been developed from previous definitions and have similarities, and others have been developed to address the shortcomings of previous definitions with fundamental differences. Among the definitions provided, the definitions proposed by Porter & Gowthorpe (2004) are the most popular, followed by Liggio's (1974) definition.

Liggio (1974) defined the expectation gap as the difference between the actual and expected level of performance from the perspective of auditors and users of financial statements. According to Porter and Gothrop (2004), the expectation gap is between society's expectations of auditors and society's perception of auditors' performance.

Subsequently, Akther and Xu (2020) deploy many dimensions to measure AEG, such as the auditor's liability towards detecting fraud, the objective and worth of the auditor's report, undertaking non-audit services, and the auditor's accountability in reporting ongoing concerns.

The Second Category: Why Level Studies

The second category includes studies that address why there is a gap in expectations. The accounting profession considers two main perspectives on the causes of the expectation gap (Humphrey *et al.*, 1992):

According to the first view of the nature of auditing, the different roles and responsibilities of auditors and the poor knowledge of non-auditors about the possible nature of auditing practices have led some to argue that auditors do not perform well enough.

The second view considers the expectation gap as a sign of the evolutionary development of the auditor's responsibilities, a direct consequence of the time lag between identifying the profession and responding to individuals' changing and evolving expectations in the community. It has a profession that gradually and constructively meets society's changing expectations.

In addition to the above views, the complex role of auditors may be one of the reasons for this gap and lead to misunderstandings, especially about audit performance (Dennis, 2010; Gay *et al.*, 1997). Different expectations about auditors' liability may arise from first, the nature of independent auditing, which tends to limit auditors' liability for detecting and reporting fraud (auditors are likely to be more aware of audit costs and therefore more inclined to extend liability); Second, the expectations of individuals in society which tend to have broader responsibilities for auditors (Leung & Chau, 2001). Therefore, the expectations of these two groups, one focusing on costs and the other focusing on benefits, are expected to compete with each other to achieve a cost-benefit consensus (Porter *et al.*, 2012a).

Cohen Commission (1978) states that the factors causing this gap are very complex, and studies have addressed some of the reasons for the gap. Most descriptive studies believe that the gap is mainly due to unreasonable expectations of users of audit performance. Recent research focuses on professional, institutional, and regulatory factors and other factors that cause gaps.

1. For more information, refer to the authors

Third Category: How Level Studies

The third category includes studies that have tried to study the issues related to the gap and the impact of various factors on it by expanding the scope of their research and considering local and national conditions. Such studies may also aim to determine the effectiveness of methods to meet the expected distance of type II research. The two main strategies for responding to AEG are identified and defined by profession: The defensive approach, which focuses on educating people in society and raising their knowledge, and the constructive approach, which is changing the nature of auditing to address public concerns (Humphrey *et al.*, 1992). Table (2) presents some influential factors in reducing the gap between expectations, which are a subset of the above two approaches.

Table 2. Gap reduction strategies Based on previous research

Strategy	Source
Stakeholders education	Enes et al.(2016), Humphrey et al.(1992), Monroe & Woodliff (1993, 1994), Porter et al.(2012b), Fadzly & Ahmad (2004), Koh & Woo (1998), Dixon et al (2006), Chowdhury et al (2005), McEnroe & Martens (2001), Füredi-Fülöp (2015), Ogbonna & Appah (2014), Olagunju & Leyira (2012), Fowzia (2010), Okafor & Otalor (2013), Enofe et al.(2013), Köse & Erdogan (2015), Ali et al. (2007,2008), Toumeh et al (2018), Gay et al (1997), Akther & Fengju (2019), salehi (2011)
Auditors education	Füredi-Fülöp (2015), Masoud (2017)
Appropriate audit contract	Ogbonna & Appah (2014)
Change the terms used in the auditor's report and modify the wording	Humphrey et al. (1992), Schelluch & Gay (2006), Akther & Fengju (2019)
eXtensible Business Reporting Language (XBRL)	Onyebuchi (2014)
Changing and expanding the duties and responsibilities of auditors	Humphrey et al. (1992), Porter et al. (2012b), Monroe & Woodliff (1994), Koh & Woo (1998), De Martinis et al. (2000), Füredi-Fülöp (2015), Ogbonna & Appah (2014), Otalor & Okafor (2013), Salehi (2011)
Effective enforcement of ethical code	Haniffa & Hudaib (2007), Fadzly & Ahmad (2004)
Strengthening the auditor's honesty	Fadzly & Ahmad (2004), Dixon et al. (2006)
Strengthening the independence of the auditor	Koh & Woo (1998), Füredi-Fülöp (2015), Jabbar (2018), Toumeh et al (2018)
Mandatory rotation of auditors	Akther & Fengju (2019)
Improving the auditor-user relationship	Fadzly & Ahmad (2004), Akther & Fengju (2019)
Revision/development of standards	Monroe & Woodliff (1993), Porter et al. (2012b), Fadzly & Ahmad (2004), Porter & Gowthorpe (2004), Humphrey et al. (1993), Porter (1993), Salehi (2011)
Improving audit quality control processes	Fadzly & Ahmad (2004), Dixon et al. (2006)
Extended audit report	Koh & Woo (1998), Best et al(2001), Dixon et al (2006), Innes et al(1997), Füredi-Fülöp (2015), Ogbonna & Appah (2014), Okafor & Otalor (2013)
Improving audit methods/ structured audit methodology	Kamau (2013); Koh & Woo (1998), Füredi-Fülöp (2015), Fadzly & Ahmad (2004)
Forensic audit techniques	Osauemi & Okafor (2019), Akhidime (2018), Temitope (2016)
Clarification of the auditor's responsibilities	Lee et al. (2008)
Prohibition of non-audit and consulting services	Akther & Fengju (2019)
Monitoring the auditor's performance	Porter & Gowthorpe (2004), Porter et al. (2012b)
Improving the quality of internal control	Porter & Gowthorpe (2004)
monitoring of audit quality (peer group and/or regulatory reviews, implementation of recent corporate governance initiatives and requirements, such as audit committees)	De Martinis et al (2000), Otalor & Okafor (2013), Oluoch & Nasieku (2018)
Corporate Social Reporting	de Almeida(2017)

ACCA (2019) suggests three different strategies to reduce the AEG (Deepal & Jayamaha, 2022).:

- (1) agreeing with all parties involved in the auditing process to educate the public in a fair, unbiased, and comprehensible manner on audit rules and auditing standards (for the knowledge gap);
- (2) avoiding standard-setters in developing requirements that induce judgment biases or are challenging to execute objectively (for the performance gap); and
- (3) the importance of having a wide-ranging conversation about how the audit profession should change to stay relevant and meet the public's needs (for the evolution gap).

Research Methodology

The study has used the meta-combined method to provide a systematic framework for AEG. The meta-synthesis involves a complete reassessment of previous quantitative and qualitative analyses and their findings in a specific area (Bench and Day, 2010) and an attempt to combine the data collected from this assessment into a new framework for comprehensive knowledge of a subject (Zimmer, 2006). The seven-step method of Sandelowski et al. (2007) was used to implement the meta-combined method, including research question formulation, a systematic review of literature, search, and selection of appropriate sources, information extraction, analysis, and composition of findings, quality control, and presentations.

In the first step of implementing the meta-combination method, the main research question should be identified, and various parameters such as "What", "", "When," and "How" should be used (Karanjam et al., 2017). The present study seeks to determine the components and indicators that create a gap between auditing expectations and a systematic review of the relevant literature.

The second stage is a systematic review of the literature. At this stage, the researcher searches articles published in various journals and selects keywords to search for articles. In this study, databases and types of search engines up to 2020 were examined, and various keywords such as "Audit Expectation Gap", "Audit Expectations Gap", and "Audit Expectation-performance Gap" were searched. According to the search results among these databases, 315 articles were obtained initially. Then, the desired sources were examined based on title, abstract, and content parameters to evaluate and select appropriate sources. Table (3) presents the relevant algorithm separately for each database.

Table 3. Summary of search results and selection of articles

Searched databases	Frequency	Rejected articles in terms of title	Rejected articles in terms of abstract and content	total
Science Direct	36	25	1	10
Emerald	68	40	8	20
Wiley	27	11	4	12
Research gate	34	3	18	13
Taylor & Francis	21	11	0	10
Springer Link	14	13	0	1
AAA	21	12	3	6
Other (Google Scholar etc.)	94	28	20	46
Total	315			118

To evaluate the methodological quality of studies based on the Critical Assessment Skills Program (CASP), a score is considered for each article based on ten scoring criteria¹. Articles are categorized into five categories: excellent (50-41), very good (40-31), good (30-21), average (10-12), and poor (0-10) (Campbell et al., 2003). Therefore, texts that scored less than 30 points in this study are excluded from further research. Out of all selected texts (118), 78 articles were deleted using CASP.²

1. This assessment tool (Critical Assessment Skills Program (CASP) has been developed for those unfamiliar with qualitative research and its theoretical perspectives. This tool presents a number of questions that deal very broadly with some of the principles or assumptions that characterize qualitative research. 10 questions are designed to evaluate rigor, credibility and relevance when appraising the report of qualitative research. The first two questions are screening questions and can be answered quickly. If the answer is "yes" to both, it's best to continue with the remaining questions. These ten scoring criteria are:

- clear statement of the aims
- Appropriate methodology
- Appropriate research design
- Sampling
- Data collection
- Reflexivity (research partnership relations/recognition of researcher bias)
- Ethical Issues
- Data Analysis
- Findings
- Value of the research

2. Based on CASP there are 40 articles (118-78): Hatherly et al. (1991), Humphrey et al. (1992), Humphrey et al. (1993), Porter (1993), Monroe & Woodliff (1993), Gloeck & De Jager (1993), Epstein & Geiger (1994), Innes et al. (1997), Koh & Woo (1998), Beattie et al. (1998), De Martinis et al., (2000), McEnroe & Martens (2001), Dewing & Russel (2002), Shaikh & Talha (2003), Chowdhury et al. (2005), Haniffa & Hudaib (2007), Salehi (2007), Lee & Ali (2008), Lee & Ali (2009),

The final selected sources were thoroughly studied. The selected source information was classified in a table based on the author's characteristics (name, year of publication, and source), findings and factors related to the expectation gap, and methodological characteristics (research method and tools and community and research sample). Throughout the meta-synthesis, selected and finalized articles were continuously re-read several times to achieve the study's findings.

Findings

The scholar searched for some topics during the analysis to identify the apparent study indices among the present studies on meta-synthesis. After identifying the indices, the scholar classifies them in this step, and similar categories are placed under the topic that best describes them. The final topics are the base for forming “descriptions, models, theories, or hypotheses” (Karanjam et al., 2017).

This paper first considers all extracted factors from the studies as the index (third column in Table 4). Considering the concept of each of these indices, they are classified into similar concepts. Hence, the concepts (marginal components) of the study are set. The output of the meta-synthesis process is displayed in Table 4. 6 marginal components and 44 indices are explored for the audit expectation gap.

Table 4. The results of meta-synthesis research on audit expectations gap

component	Sub-component	Indicator	Source	
Audit Expectation Gap	Perceptual gap	The complexity of the auditor's role / (non-audit services)	McEnroe & Martens (2001); Olagunju & Leyira (2012); Durga (2015); Jabbar (2018), Salehi (2007); Haniffa & Hudaib (2007), Enyi et al.(2012)	
		Corporate financial crisis	Humphrey et al. (1992), Lee & Ali (2008), Shaikh & Talha (2003)	
		Difficulties in performance evaluation	Humphrey et al. (1992), Ruhnke & Schmidt (2014), Shaikh & Talha (2003), Salehi (2007)	
		Low level of assurance to audit reports (reasonable assurance rather than absolute reliability)	Hatherly et al (1991), Olagunju & Leyira (2012)	
		Halo effect	Hatherly et al (1991), Innes et al (1997)	
		Hindsight evaluation of auditors' performance	Lee & Ali (2009)	
		Group effect and mood linkage	Sun et al. (2017)	
		Primary Effect	Sun et al. (2017)	
		Self-protection bias	Sun et al. (2017)	
		Self-serving bias	Sun et al. (2017)	
		Self-enhancement bias	Sun et al. (2017)	
		Fundamental attribution error	Sun et al. (2017)	
		Self-interest bias	Sun et al. (2017)	
		Observer-actor bias	Sun et al. (2017)	
		Knowledge gap	Poor understanding of the complex nature of auditing	Lee & Ali (2008), Jabbar (2018), Dennis (2010)
			Powers and rights	Olagunju & Leyira (2012)
Lack of auditors' behavioral knowledge	Gold et al. (2012)			
Lack of auditors' investment knowledge	Gold et al. (2012)			
Performance gap	Lack of independence in auditing	Gloeck & De Jager (1993), Beattie et al (1998), Olagunju & Leyira (2012), Enyi, et al (2012), Onyebuchi (2014), Durga (2015), Füredi-Fülöp (2017), Jabbar (2018), Toumeh et al (2018), Xu & Akther (2019), Lee & Ali (2009), Salehi (2007), Jabbar (2018)		
	Misunderstandings and expectations about the auditor's responsibility	Humphrey et al. (1992), Porter(1993), Monroe & Woodliff(1993), Epstein & Geiger (1994), Innes et al. (1997), Koh & Woo (1998), De Martinis et al. (2000), McEnroe & Martens (2001), Dewing & Russel (2002), Chowdhury et al. (2005), Onumah et al. (2009), Dennis (2010), Fowzia, (2010), Lee et al. (2010), Pourheydari & Abousaiedi (2011), Adeyemi & Olowooker (2011), Enyi et al. (2012), Ruhnke & Schmidt, (2014), Onyebuchi (2014), Boterenbrood, (2017), Füredi-Fülöp (2017), Toumeh et al. (2018), Lee & Ali (2009), Shaikh & Talha (2003), Salehi (2007)		

Onumah et al. (2009), Dennis (2010), Fowzia (2010), Lee et al. (2010), Pourheydari & Abousaiedi (2011), Adeyemi & Olowooker (2011), Gold et al. (2012), Olagunju & Leyira (2012), Asare & Wright (2012), Enyi et al. (2012), Ruhnke & Schmidt (2014), Onyebuchi (2014), Onulaka (2015), Durga (2015), Behzadian & Izadi Nia (2017), Boterenbrood (2017), Füredi-Fülöp (2017), Sun et al. (2017), Jabbar (2018), Toumeh et al (2018), Xu & Akther (2019)

Table 4.

component	Sub-component	Indicator	Source
		Time lag in responding to changing expectation	Humphrey et al. (1992), Adeyemi & Olowooker (2011), Onyebuchi (2014), Lee & Ali (2009), Shaikh & Talha (2003)
		Political and legal structure	Haniffa & Hudaib (2007)
		professional rating of auditing firms	Behzadian & Izadi Nia (2017)
		unsupportive management clients	Haniffa & Hudaib (2007)
		dominant societal values	Haniffa & Hudaib (2007)
		Job dissatisfaction	Gold et al. (2012)
		Appointment and dismissal	Olagunju & Leyira (2012)
		Recruitment process	Haniffa & Hudaib (2007)
		Poor internal control	Haniffa & Hudaib (2007)
		Poor quality audit	Salehi (2007)
		Amount and structure of audit fees	Jabbar (2018)
		The small size of auditing firms	Behzadian & Izadi Nia (2017)
		Insufficient performance	Jabbar (2018), Salehi (2007), Ruhnke & Schmidt (2014)
		Lack of technical and technical competence of the auditor	Lee & Ali (2008), Jabbar (2018), Haniffa & Hudaib (2007)
		Lack of professional skepticism	Haniffa & Hudaib (2007)
		Self-regulation process of the auditing profession	Humphrey et al. (1992), De Martinis et al. (2000), Haniffa & Hudaib (2007), Onulaka (2015), Onulaka & Samy (2017), Lee & Ali (2009)
		Increasing growth of responsibilities	Humphrey et al. (1992),
	Standardization gap	The complex and probabilistic nature of the audit profession	Humphrey et al. (1992), Shaikh & Talha (2003), Onyebuchi (2014)
		Constant changes in laws and regulations	Haniffa & Hudaib (2007)
		interactions with changing accounting requirements	Ruhnke & Schmidt (2014)
		Inadequate and deficient standards	De Martinis et al (2000), Haniffa & Hudaib(2007), Salehi (2007)
		Low visibility in the auditor's report	Olagunju & Leyira (2012), Enyi et al (2012)
	Communication gap	Subjective nature of terms and in the audit report	Asare & Wright (2012)
		Weaknesses in auditors' communication skills	Xu & Akther (2019), Salehi (2007)

In this paper, quality control is carried out. Quality assessment of each paper was carried out using CASP. While extracting text information and setting, the experts often evaluate indices and classifications. Moreover, the indices are presented to the experts to assess the procedure's reliability. Cohen's Kappa (1960) index assesses the agreement between two respondents. The SPSS Software calculates the index value at the 0/000 significance level, 0/627, which is reliable at the agreement level (Jensen & Allen, 1996). Since the significant number is smaller than 0/05, the assumption of extracted codes is refuted. Moreover, the extracted codes enjoy sufficient reliability.

Using the Shannon Entropy, we first count the messages based on topics in frequency and based on the appropriateness of each answer. The information load of each topic and the degree of significance is calculated. The support of the previous studies from the present study's findings is displayed statistically in Table 5, where uncertainty and significance coefficients are used to calculate the information load.

According to the coefficients from content analysis, it is determined that the indices of misunderstanding and excessive public expectations, breaching independence in auditing, the complexity of the auditor's role, self-regulatory audit profession process, and delay in responding to changing expectations are among the maximum significance coefficient and gained the highest rank. Hence, we can say that paying attention to these indices is of great importance in the realm of the expectation gap.

Table 5. Results of content analysis¹

Attributes	F _i	P _{ij} × LnP _{ij}	E _j	W _i
The complexity of the auditor's role / (non-audit services)	8	-0.18246	0.0482	0.0565
Corporate financial crisis	4	-0.11473	0.0303	0.0355
Difficulties in performance evaluation	4	-0.11473	0.0303	0.0355
Low level of assurance to audit reports (reasonable assurance rather than absolute reliability)	3	-0.09336	0.0247	0.0289
Halo effect	2	-0.06911	0.0183	0.0214
Hindsight evaluation of auditors' performance	2	-0.06911	0.0183	0.0214
Group effect and mood linkage	1	-0.04043	0.0107	0.0125
Primary Effect	1	-0.04043	0.0107	0.0125
Self-protection bias	1	-0.04043	0.0107	0.0125
Self-serving bias	1	-0.04043	0.0107	0.0125
Self-enhancement bias	1	-0.04043	0.0107	0.0125
Fundamental attribution error	1	-0.04043	0.0107	0.0125
Self-interest bias	1	-0.04043	0.0107	0.0125
Observer-actor bias	1	-0.04043	0.0107	0.0125
Poor understanding of the complex nature of auditing powers and rights	3	-0.09336	0.0247	0.0289
Lack of auditors' behavioral knowledge	1	-0.04043	0.0107	0.0125
Lack of auditors' investment knowledge	1	-0.04043	0.0107	0.0125
Lack of independence in auditing	12	-0.23245	0.0614	0.072
Misunderstandings and expectations about the auditor's responsibility	24	-0.32392	0.0856	0.1003
Time lag in responding to changing expectation	5	-0.13395	0.0354	0.0415
Political and legal structure	1	-0.04043	0.0107	0.0125
professional rating of auditing firms	1	-0.04043	0.0107	0.0125
unsupportive management clients	1	-0.04043	0.0107	0.0125
dominant societal values	1	-0.04043	0.0107	0.0125
Job dissatisfaction	1	-0.04043	0.0107	0.0125
Appointment and dismissal	1	-0.04043	0.0107	0.0125
Recruitment process	1	-0.04043	0.0107	0.0125
Poor internal control	1	-0.04043	0.0107	0.0125
Poor quality audit	1	-0.04043	0.0107	0.0125
Amount and structure of audit fees	1	-0.04043	0.0107	0.0125
The small size of auditing firms	1	-0.04043	0.0107	0.0125
Insufficient performance	3	-0.09336	0.0247	0.0289
Lack of technical and technical competence of the auditor	3	-0.09336	0.0247	0.0289
Lack of professional skepticism	1	-0.04043	0.0107	0.0125
Self-regulation process of the auditing profession	6	-0.15147	0.04	0.0469
Increasing growth of responsibilities	1	-0.04043	0.0107	0.0125
The complex and probabilistic nature of the audit profession	3	-0.09336	0.0247	0.0289
Constant changes in laws and regulations	1	-0.04043	0.0107	0.0125
interactions with changing accounting requirements	1	-0.04043	0.0107	0.0125
Inadequate and deficient standards	3	-0.09336	0.0247	0.0289
Low visibility in the auditor's report	3	-0.09336	0.0247	0.0289
Subjective nature of terms and in the audit report	1	-0.04043	0.0107	0.0125
Weaknesses in auditors' communication skills	3	-0.09336	0.0247	0.0289

Conceptual Model Resulting from Research Findings

In the previous sections of this study, the dimensions and components of the expectation gap were identified. This section describes these dimensions and indicators and provides a framework for the expectation gap.

Perceptual gap

A literature review reveals that the line between reasonable and unreasonable expectations is blurred,

1. Equations are as follows:

$$E_j = -k \sum_{i=1}^m P_{ij} \times \ln P_{ij} \quad i = 1, 2, \dots, m \quad k = \frac{1}{\ln m}$$

$$W_i = \frac{1 - E_j}{\sum (1 - E_j)}$$

describing the gap between reasonable and unreasonable expectations because there was almost no evidence that individuals' expectations were reasonable in any gap auditing studies; this rule or criterion of practice in auditing is explicitly complex, as the client's company may be biased in their perceptions and expectations (Sun *et al.*, 2017).

Users of audited financial statements claim to know who the auditor is and what his/her duties are (Olagunju & Leyira, 2012). The credibility of foreign auditors is increasingly being questioned in many countries. Therefore, in the conceptual model of the present study, the perceptual gap is considered one of the components of the auditing expectations gap. Two of the six gaps Hatherley (1991) presented also point to this gap.

Knowledge (information) gap

The term "knowledge gap", sometimes referred to as the "information gap", was first used by Porter but was never shown as part of his model. The knowledge gap is the difference between what users request and what is provided through audited financial statements, audit reports, and other publicly available information. (IAASB, 2011). Gay & Cement (2015) defined the information gap as information about the entity and the auditor involved in decision-making but is currently being audited by the financial statements or other corporate disclosure mechanisms or through the auditor's report (Weal & Saleh, 2018).

In addition to what was said above, the lack of behavioral knowledge and investment of auditors and the power and rights of auditors are other elements of the knowledge gap in the conceptual research model.

Performance gap

The performance gap is the difference between auditors' expectations under existing rules and professional standards and what the general public sees as auditors. Performance gaps are caused by constant changes in the rules, lack of support from business managers, lack of proper internal control, qualified auditors, and professional skepticism. Some environmental factors that affect the understanding of audit performance include licensing policy, recruitment process, the legal and political conditions in which the audit is performed, and societal values (Haniffa & Hudaib, 2007).

Standardization gap

This gap arises when professional rules and standards cannot reflect the standard which is deemed appropriate. Like many other professions, auditing operates under a self-regulatory framework (Humphrey *et al.* 1992). The rationale for professional auto-regulation is based on the fact that when clients cannot measure audit quality, service quality is maintained through self-regulation. Given the shortcomings in the self-regulatory process, it is not surprising that auditors are only motivated to provide a minimum level of service quality to their clients. In contrast, the public may expect auditors to provide good audit services and be more accountable for their performance. Therefore, it is believed that the process of self-regulation and its related factors are an essential component of the gap (Gloeck and Jager 1993).

The complex and probabilistic nature of the auditing profession, the growing development of the auditor's responsibilities, the low visibility in the auditor's report, and the constant changes in rules and regulations are other elements of the standardization gap.

Communication gap

The auditing profession has been criticized for not communicating enough with users of financial statements. Previous studies have examined potential communication gaps in audit report usage (e.g. Mock *et al.*, 2013; Gold *et al.*, 2012; Asare & Wright, 2012). These studies do not highlight the communication gap as part of the gap. Cordus and Fallup (2015) and Gay and Cement (2015) defined this communication gap as the difference between what users want and understand and what and how is conveyed by reassuring providers (Weal & Saleh, 2018). Another definition of communication gap reflects the differences between what users want and understand and what is conveyed through a reassuring provider (IAASB, 2011).

Lack of understanding among different groups may be due to weakness in auditors' communication skills or subjectivity of auditory terms and concepts (Humphrey, 1997). For example, the term "fair and equitable" is not explicitly explained in audit reports to make it easier to understand.

According to what has been mentioned, the conceptual model of the research is described in Figure (1)

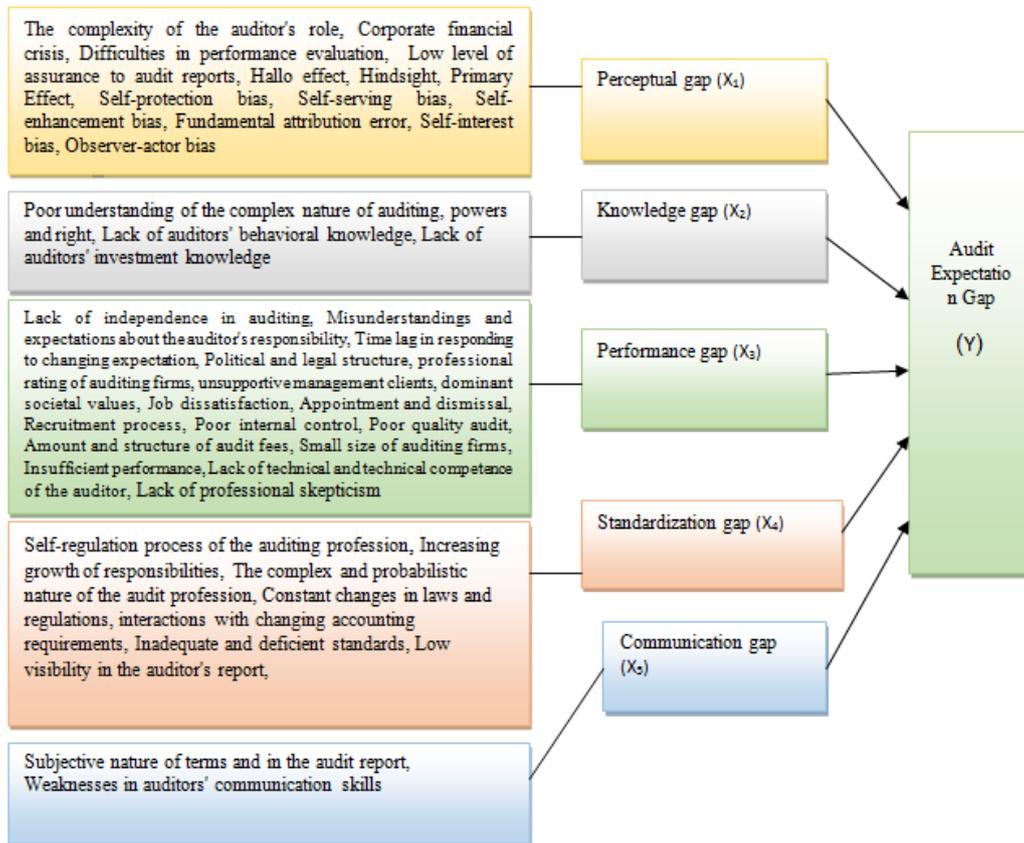


Figure 1. Conceptual model of the expectations gap

This figure implies the following equation:

$$AEG = a X_1 + b X_2 + c X_3 + dX_4 + eX_5 \tag{2}$$

This equation, X1 to X5, shows perceptual knowledge, functional knowledge, standardization, and communication, respectively. In addition to the difference in the amount of each component, the gap may be due to the difference in the effect of each component. Be. For this purpose, the coefficients of these variables (a, b, c, d, e) show the effect level of each component. Note that each component must be considered in different groups to perform any gap analysis. In different studies, different stakeholders are included, which are identified in Table (6)

Table 6. Different stakeholders, according to previous research

Stakeholders	
1. Audit firms, Auditors, Audit partners, Audit staff	13. tax consultants
2. Auditees, Chief executives, Financial directors, Non-executive directors, Internal auditors, pension fund administrators	14. Institutional investors
3. Operational managers	15. Auditing/Accounting regulators
4. accountants	16. lawyers
5. Audit Committee/ Board of Directors	17. representatives of governmental bodies
6. Shareholders, Investors	18. Solicitors
7. Auditing/Accounting academics	19. judges
8. Banks, Financial and credit institutions	20. Financial journalists
9. credit officers	21. Private companies
10. Financial/ Investment/ credit analysts	22. Members of the Accounting Association
11. Stockbrokers, Brokers	23. General public
12. Investment companies	

According to the table, there is a wide range of discrepancies in how the researchers identify the target groups for the study.

Conclusion

The primary purpose of this paper was to present a comprehensive and new interpretive model for describing the components and sources of the expectation gap using the hyper-combined method. Using a meta-combined approach among 40 studies from different scientific databases, the researcher analyzed the results and findings of previous researchers. In this study, three categories of research in this field were presented to get acquainted with the background of the audit expectations gap and find gaps in the research. Research on the level of what, the level of why, and how. Intending to review the literature on AEG, this study focused on five main objectives.

To accomplish the first objective, we compared the meanings of the AEG as reflected by existing definitions.

It was determined by reviewing the existing research that most definitions have been centered around Porter's (1993) basic definition of audit expectation-performance gap. The concept of the AEG presented by academics has undergone significant modification over time. Even though Porter's (1993) notion is widely acknowledged as the foundational definition, the emphasis of this study has shifted away from it towards discovering a new definition.

In terms of achieving the second and third objectives, numerous researchers have come up with different causes for the AEG, and different approaches for reducing the AEG have been recommended. Most primary studies believe that the gap is mainly due to unreasonable expectations of users of audit performance (for example, Humphrey et al.,1992). Recent research focuses on professional, institutional, and regulatory factors and other factors that cause gaps (for example, García Hernández et al.,2021).

In terms of achieving the fourth objective, we concluded that the recent most of the studies in the AEG field had been done with a quantitative approach (Salehi et al.,2020, Coram and Wang, 2020, Salehi and Arianpoor, 2022, Garcia Hernandez et al., 2021, Ruhnke and Schmidt, 2014; Nguyen and Nguyen, 2020) and fewer studies are carried out using the qualitative approach (Chowdhury and Innes, 1998; Dewi et al., 2021; Conteh and Hamidah, 2021). Accordingly, we recommend that future researchers conduct their studies using a mixed-method approach to directly compare quantitative statistical findings with qualitative results and validate or integrate quantitative research findings with qualitative data.

This study investigated the target groups selected by numerous studies to achieve the fifth objective of this study and concluded that the target groups used throughout the studies on the AEG had varied substantially. Accordingly, it appears that there is no clear answer to the question of who the exact target groups are concerning the AEG studies.

Finally, The research findings obtained from the meta-combined method showed that the expectation gap has five distinct components: perceptual gap, knowledge gap, standardization gap, functional gap, and communication gap. These components depend on other factors (44) presented in Table 4. It was also found that the gap can be due to differences in size or differences due to any of the factors. The meaning of each gap is not explicitly defined in most studies. This research described each component. Based on the findings, misconceptions, excessive public expectations, and lack of independence in auditing, the auditor role's complexity and the auditing profession's self-regulatory process gained the highest importance among 42 indicators.

Even if the expectation gap is considered a perpetual phenomenon, it is possible to further reduce it by identifying the causes. The developed conceptual model of the present study provides a comprehensive view that can provide a similar understanding of what makes independent auditing a value-added activity for stakeholders, independent auditing service providers, professionals, regulatory agencies, and researchers. Auditors and auditing firms can use it to identify deficiencies in their performance and improve audit quality. Managers and regulators use this framework to exercise oversight more effectively. Internal and external stakeholders of an organization can also use the results of the present study when evaluating the audit activity's effectiveness. Professionals will benefit from conveying the insights of this study by identifying their respective areas and reflecting on the dimensions that increase and decrease the effectiveness of independent auditing. Finally, the identified

dimensions for the gap between audit expectations and the proposed conceptual model can be studied as a starting point for future research.

This comprehensive review of the literature is subject to certain specific limitations. The articles published in reputed journals were searched as primary sources, but books, book chapters, conference papers, working papers, or published or unpublished doctoral theses were not referred to. Our review was also restricted to publications with AEG-related terminology in the title or abstract, with non-English journal articles omitted due to language restrictions.

According to the existing research findings, there are implications for future researchers. There have only been a few studies undertaken on the AEG in the public sector, and most of them have been primarily focused on the financial audit perspective. Future research should also examine the perspectives of different stakeholder groups in internal auditing, etc.

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