

AUDIT EXPECTATION GAP IN THE PUBLIC SECTOR: A REVIEW OF LITERATURE

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ABSTRACT

The Audit Expectations Gap (AEG) is a well-known phenomenon in the private sector, and it has developed into an emergent issue that has gotten minimal attention from public sector researchers. Consequently, the AEG in the public sector has been the subject of only a small number of studies, all of which have been carried out pertaining to the financial or performance audit contexts. Subsequently, numerous scholars have defined and assessed the AEG in a variety of ways in a variety of studies using a variety of parameters. The main purpose of this paper is to develop a new synthesis of the extensive literature on the AEG concerning the public sector. Moreover, this study examines the literature on AEG definitions and meanings, diverse dimensions employed to measure AEG, various methodologies used, the reasons for AEG, and mechanisms for narrowing the gap. The relevant articles were mainly selected using related keywords namely “audit expectation gap” and “audit expectation-performance gap” blended with “public sector”, “government sector” or “performance audit” from the Google Scholar search engine and three selected databases from 1974 to 2021, as suggested by Quick (2020). The dominance of the quantitative method within the positivistic approach was found in the examination of the AEG in the Public Sector. Moreover, the Mann-Whitney U test was found to be the predominant analytical method in empirical studies that primarily utilized questionnaire surveys for data collection. The "society" side in the samples has been extraordinarily diverse, whereas the "auditor" end has always been dominated by the Auditor Generals. Further, AEG in the public sector is a multifaceted concept. Multiple causes for the AEG and various approaches to minimizing it in the public sector have been presented. As far as the originality of the study is concerned, this is the first time a literature review on AEG was performed in the public sector context. Further, all of the facets of AEG have been addressed, and research gaps and potential issues for future studies in the public sector are highlighted. Eventually, a novel definition was developed, contributing originality to the existing public sector literature on AEG.

Keywords: *Audit Expectation Gap, Auditing, Literature Review, Public-Sector, Public-Sector Auditing*

1. INTRODUCTION

Scams involving corporate accounting scandals have occurred often during the last two decades, raising significant concerns about the integrity and trustworthiness of audited financial accounts. Furthermore, the financial calamities and downfalls of corporate giants across the globe, including Enron, WorldCom, Arthur Andersen, Palmalat and Xerox, significantly increased public outrage against unethical corporate reporting. Further, the corporate scandals that occurred in the 1990s and the current era have resulted in a loss of confidence in financiers, managers, practitioners, and organizations responsible for regulating and monitoring economic activities (Dana, 2011). As a result of these crises, the auditing profession has undergone a paradigm shift, as investors' trust in financial reporting has been undermined by corporate wrongdoing (Emmanuel, 2016). Liggio (1974) argues that the escalation of criticism towards the profession of accountancy regarding the quality of accounting functions and the performance of auditors. According to Liggio (1974), since the end of 1960, this has been a continuing trend rather than a recent development. As Boyle and Canning (2005) claim, it has occurred around the globe and has impacted the decline in confidence in the audit profession.

Salehi et al. (2009) assert that the users of financial statements, such as investors and the general public, anticipate financial statements to reflect reality. Consequently, the responsible authorities issued new guidelines and regulations governing corporate reporting and audit procedures with the intention of maintaining and enhancing the public's faith in the audit profession (Lin, 2004). However, according to Porter (1993), there is a claim that users' expectations about the accuracy of financial information reported by auditors may not align with reality due to auditors' inability to deliver an accurate representation of the truth. As a result, in the majority of cases, financial statement users consider that the reports provided by auditors are confusing. On the other hand, when it comes to financial statements under audit, the expectations of those using them mostly go beyond the scope of the auditor's duties and responsibilities (Arung et al., 2017). It shows a perception gap between users of financial statements and the auditors, and it is defined in the literature as the "Audit Expectation Gap" (AEG) (Chowdhury et al., 2005). The AEG has been proposed by numerous academics (Cohen, 1978; Humphrey, 1991; Liggio, 1974; Porter and Gowthorpe, 2004; Salehi et al., 2009) in the auditing literature as the divergence between the services that are actually provided and those that are anticipated to be provided by the auditors. According to the literature, the existence of AEG between auditors' perceptions and that of users of audit reports has been clearly established (see, for instance, Chapman, 1992; Christensen and Yoshimi, 2001; Humphrey, 1991; Liggio, 1974; Porter, 1993; Salehi, 2016).

A substantial body of research has been conducted on the topic of audit expectations, which were first identified approximately a century ago, as evidenced by the existing literature (Füredi-Fülöp, 2017). Liggio pioneered the concept of the expectation gap in the academic literature and provided the first formal interpretation as "the difference between the levels of expected performance as envisioned by the independent accountant and by the user of financial statements" (Liggio, 1974, p. 27).

Füredi-Fülöp (2017) further argues that providing an accurate description of the AEG, determining its formation, structure, and consequences, and identifying the strategies for reducing the gap, according to the professional literature, is deemed essential. In light of this, it is evident that certain scholars, such as Jennings et al. (1993), Humphrey (1991), and many others, adhere to the same viewpoint as Liggio, and have sought to build on it by integrating some of the characteristics related to the audit profession.

Some scholars are of the opinion that the AEG has expanded in size as a direct consequence of the unreasonable expectations that have been put on the auditing role (Lin, 2004; Tidewell and Abrams, 1996). Consequently, Lin (2004) argues that it is acceptable to criticize auditors when their performance fails to satisfy the expectations of users. Because of this recent criticism of auditors, Porter (1993) recommends that the phrase “audit expectation-performance gap” be used based on empirical studies for the very first time in the annals of history. Accordingly, integrating the auditor’s duties, she defines the term audit expectation-performance gap as “the gap between society’s expectations of auditors and auditors’ performance, as perceived by society” (Porter, 1993, p. 50). The role and responsibilities of auditors are considered their “performance”, and they are the new addition to the literature in AEG.

When it comes to the “Audit Society”, Power (2000) claims that plenty of assertions need additional evidential support. Therefore, studies are required, mainly to show that the audit outburst is not unique to the UK. It is evident that particular attention has been paid to the AEG from the point of view of audits conducted in the private sector (Cohen, 1978; Humphrey, 1991). The existing body of literature provides empirical support for the prevailing emphasis on the private sector in studies pertaining to the AEG, while comparatively neglecting the public sector. However, Batra and Kaur (1993) claim that the majority of the characteristics of audit expectation issues are just as essential and vital irrespective of the sector. Thus, it is necessary to investigate even if there is not an AEG, given that the objective of auditing remains same for both private and public sectors (Chowdhury et al., 2005). It was observed that the extant literature tends to show a limited number of literature review studies pertinent to the public sector viewpoint. Hence, this is the first time a comprehensive literature review on AEG relating to the public sector perspective has been undertaken.

Moreover, this study encompasses several elements, such as the research methodology and tools used, the dimensions adopted to assess AEG, the factors that influencing AEG, and the proposed strategies to mitigate AEG. Additionally, it highlights potential areas for future research. Moreover, due to the exhaustive assessment of the literature, a new but more straightforward definition is developed, which adds to the already existing body of knowledge by introducing something new. In addition, we strive to achieve the particular objectives that are listed below:

1. To describe the interpretations of the AEG by deriving them from previously established definitions.

2. To examine the research methods employed to investigate the public sector AEG.
3. To determine the target groups employed to examine the AEG in the public sector.
4. To investigate the dimensions utilized by various scholars to quantify the AEG in the public sector.
5. To explore the causes and to determine the strategies proposed to minimize the AEG in the public sector.

Following the framework proposed by Fisch and Block (2018), the remaining sections of this study have been organized in the following manner. In the second section, a succinct description of the research process that was applied is provided, and in the third phase, we synthesize and interpret the findings derived from the review of the literature. The last segment of the study provides an overview of the practical implications as well as prospective future areas of study. This section also contains a summary of the study's conclusions and suggestions for further studies.

2. RESEARCH PROCESS

Conducting and creating a comprehensive assessment of the literature could be considered one of the most challenging and essential components pertinent to the research process (Carnwell and Daly, 2001). Accordingly, Easterby-Smith et al. (2002) argue that doing a literature review is a valid approach, as it plays a crucial role in shaping a specific area of study and serves as a foundational component of any research endeavour. This paper reviews the theoretical background of the AEG, and we attempt to explore some specific aspects pertaining to public sector AEG as stated in the objectives. As a result, the current research is directed by theoretical contemplation that follows a straightforward procedure, and it arrives at conclusions that are drawn from the existing literature.

Wee and Banister (2016) claim that if a study intends to examine virtually all of the major literature in a field, the most apparent sources seem to be the databases that are publicly accessible (e.g., Scholar Google, SCOPUS, and Web of Science). Therefore, in order to conduct a comprehensive review of the pertinent literature, it is advisable to use research articles published in reputable academic journals that focus on the subject of interest, namely the AEG. We carried out an extensive literature survey applying the keywords namely "audit expectation gap" and "audit expectation-performance gap" blended with "public sector", "government sector" or "performance audit" in the Google Scholar as well as in the Scopus, Jstore, and Emerald databases starting from the year 1974 up to 2021, as suggested by Quick (2020). After that, we looked at the titles and abstracts of articles that seemed promising. In addition to that, the references in the publications' bibliographies were also considered for relevant studies. Subsequently, the conference papers and published doctoral dissertations were also considered due to the dearth of studies relating to the AEG in public sector perspectives. Nevertheless, throughout our assessment of the relevant literature, we did not conduct a thorough search for textbooks, book chapters, working papers, and unpublished doctoral dissertations in reviewing the related literature, as suggested by Quick (2020). In addition, the journal

articles that were written in languages other than English were not considered for inclusion in the study due to linguistic barriers. When considering the purpose of this paper as outlined above, these delimitations seem reasonable. It is emphasized that the year 1974 was chosen as the starting point and 2021 as the finishing point to create a timeline. This point of reference appears appropriate given that Liggio (1974) presented the first instance of an official definition of AEG. Thus, it is considered that this research integrates and advances the audit expectation gap literature along with its conceptualization. A list of referenced sources is presented at the end.

3. SYNTHESIS AND INTERPRETATION OF FINDINGS

3.1 Definitions for Audit Expectation Gap

It is evident that the definitions of AEG do not depend on the context of the public or private sectors. The concept of AEG has been defined in a diverse range of ways by a substantial number of scholars in addition to plenty of well-reputed professional accounting associations. Table 1 provides the definitions that are considered to be the most common. We offer the AEG definitions chronologically to make the development of the concepts easier to comprehend, and we firmly believe it is more effective.

Table 1. Definitions for Audit Expectation Gap

Year	Author	Definition for Audit Expectation Gap
1974	Liggio	“The difference between the levels of expected performance as envisioned by the independent accountant and by the user of financial statements” (p. 27).
1988	Guy and Sullivan	“The difference between what the public and financial statement users believe accountants, auditors are responsible for, and what the accountants and auditors themselves believe they are responsible” (p.36).
1993	Jennings <i>et al.</i>	“The differences between what the public expects from the auditing profession and what the auditing profession can actually provide”
1993	Porter	“The gap between society’s expectations of auditors and auditors’ performance, as perceived by society” (p.50).
1993	Monroe and Woodliff	“It exists when there are differences between in beliefs between auditors and the public about the duties and responsibilities assumed by auditors and the messages conveyed by audit reports” (p.62).
2009	Salehi <i>et al.</i>	“A shortfall in audit effectiveness. Expectation gap occurs when there are differences between what the public expects from the auditor and what the auditor actually provides” (p.167).
2011	Ebimobowei and keroetu	“Audit expectation gap is the difference between the levels of expected performance as envisioned by the users of financial statements and by the independent accountant” (p.445).
2013	Kamau	“The difference between what the public as well as financial statement users believe auditors are responsible for and what auditors actually believe their responsibilities are” (p.489).
2014	Ruhnke and Schmidt	“A divergence between the public’s expectations of auditors’ statutory role and responsibilities under the current regime and auditors’ performance as perceived by the public” (p.595).
2016	Salehi	“It is commonly used to describe the situation whereby a difference in expectation exists between a group with a certain expertise and a group, which relies upon that expertise. The public perception of an auditor’s responsibility differs from that of the profession and this difference is referred to as the expectation gap” (p.26).

2017	AICPA	“Difference between what stakeholders and users of financial statements consider to be the responsibilities of auditors and what auditors actually do”.
2018	Azagaku and Aku	“The difference between what the public expects from an audit function and what the audit profession accepts the objective of auditing to be” (p.1).
2018	Oluyombo and Okunola	“The combination of skill gap, knowledge gap, reasonable expectation gap, regulation gap, and the actual performance gap” (p.208).
2020	Nguyen and Nguyen	“The difference between auditors and users of audit report about the auditor’s performance” (p.52).
2020	Coram and Wang	“The difference between what users expect from the auditor and the financial statement audit and the statutory requirement for an audit” (p.2).
2021	ACCA	“The difference between what the general public thinks auditors do and what the general public would like auditors to do”
2021	Conteh and Hamidah	“The ‘audit expectation gap’ is a mismatch/difference in perceptions between what auditors do and what third parties believe auditors should do or should not do in performing audit practice” (p.138).
2022	Deepal and Jayamaha	“The difference between what the society as a whole expects auditors to do and what auditors actually do when performing an audit in practice” (p.314)

Source: Constructed by authors based on literature

The concept of “expectation gap” was first suggested by Liggio (1974) pertaining to the performance of independent accountants, and his expression of the expectation gap was widely regarded as the first formal elucidation of this notion. However, it is evident that the issues around the “expectation gap” have been the topic of extensive research since the end of the 20th century, despite the fact that the AEG concept is likely to date back for further. Subsequently, in 1978, Cohen (1978, p. xi) established the definition of the concept of the “Audit Expectation Gap”, replacing the term accountants with the term auditors as “the difference between what the public expects or needs and what auditors can and should reasonably be expected to accomplish”. Extant literature demonstrates that these two original definitions were the subject of intense argument and debate by a range of academics and the latest iterations of AEG underwent a process of ongoing revision and updating via the incorporation and analysis of new perspectives pertaining to the fundamental notion. For instance, Porter (1993) argues that the interpretations presented by Liggio (1974) as well as Cohen (1978) are excessively myopic. She further claims that both of these definitions are thought to be excessively restrictive and cannot realize that auditors would not fulfil “expected performance” or what they “can and reasonably should” deliver. As far as the definitions given above are concerned, it seems that those definitions have failed to address some of the essential components in the definition of the AEG, such as (1) audit quality regarding the actual performance of the auditors, (2) what conditions or causes could make it possible for clients to have realistic expectations about auditor performance, (3) professional considerations in terms of their responsibilities, and (4) the expected degree of performance. Porter (1993) expanded upon the idea of the “Audit Expectation Gap” by introducing the term “Audit Expectation-Performance Gap”. This revised framework incorporates not only the “performance gap” and the “reasonableness gap”, but also broadens and updates the overall understanding of the AEG.

According to Table 1, except for the definitions provided by Ebimobowei and Keroetu (2011) and Conteh and Hamidah (2021), all of the other definitions have been extracted from empirical research pertaining to the private sector. However, it is emphasized that the sector has not been a critical factor when defining the concept of AEG. It should also be noted that neither the phrase “private” nor “public” appears on any of these AEG definitions. Moreover, it is evident that the public’s expectations on auditors are growing rapidly compared with the definitions given at the beginning. The primary focus of most previous studies has been on evaluating the perspectives of auditors on the one hand, whereas (i) accountants, (ii) investors, and (iii) the society together constitute the other side in defining the AEG, as shown in Table 1. Contemporary literature argues that the AEG was born out of the misalignment between what society anticipates from auditors and what auditors believe they are capable of delivering on their promises. However, it is obvious that the AEG has grown to be a major concern since it reduces the trust of the public in auditing and makes it more difficult to obtain independent assurances about financial statements. Table 1 shows a few minor differences in the definitions of AEG due to the fact that different studies use different dimensions to measure the AEG, which will be looked at in more detail later in this study. When defining the concept of AEG, it is possible to conclude that most scholars have concentrated their attention on Porter's (1993) core definition of the "expectation-performance gap", irrespective of referring to the sector.

3.2 Research Methods, Dimensions and Sample Selected in Previous Studies

The extant literature has established the existence of the AEG by adopting different research methods, utilizing various dimensions to measure the concept, and employing numerous samples as target groups in various countries worldwide. Table 2 summarizes AEG studies conducted from the public sector’s perspective.

According to Choudhury et al. (2005), the existing body of research on AEG has mostly concentrated on the private sector, whereas the public sector has received very little consideration. Subsequently, it is emphasized that “almost all the research into the audit expectations gap has been conducted in developed countries” (Chowdhury and Innes, 1998, p. 247). Table 2 clearly illustrates that the majority of studies on AEG relating to the public sector were undertaken in developing countries, in contrast to the overwhelming majority of AEG studies related to the private sector in developed countries. Table 2 indicates that several AEG studies have been performed in emerging countries such as Indonesia, Romania, South Africa and Malaysia while a significant number of studies have been carried out in Nigeria.

The extent to which the literature reflects the similarity of the research methodology employed in previous research to explore the AEG and its causes is demonstrated by numerous studies that have been published. Consequently, most of the studies about the AEG conducted in the public sector has used a quantitative approach, as seen in Table 2. Alternatively, the extant literature provides evidence for several studies in which qualitative methodology has been employed (for example, Chowdhury and Innes, 1998; Daud, 2005; Conteh and Hamidah, 2021). Patton (1990, p. 132) defends that “qualitative data can put flesh on the bones of quantitative results, bringing the

results to life through in-depth case elaboration". Meanwhile, Ellul and Scicluna (2020) use the mixed method, including semi-structured interviews as well as questionnaire surveys in Malta pertaining to AEG in the public sector. The mixed method could be interpreted as "the class of research where the researcher mixes or combines quantitative and qualitative research techniques, methods, approaches, concepts, or language into a single study" (Johnson and Onwuegbuzie, 2004). Ellul and Scicluna (2020) performed semi-structured interviews involving auditors at the National Audit Office of Malta with audit report users to understand how the government auditors and audit report users in Malta perceive each other.

It is important to emphasize that the Mann-Whitney U test, which is a type of non-parametric test, is possibly the most extensively employed method of statistical analysis by a large number of scholars (for example, Chowdhury et al., 2005; Ebimobewe and Kereotu, 2011; Pongsapan, 2012; Ellul and Scicluna, 2020; Budding and Wassenaar, 2021) in the public sector, as evidenced by the fact that nearly all quantitative empirical research on the identification of AEG has been performed using questionnaires. Apart from that, analytical tools such as descriptive analysis, independent sample t-test, and Chi-square test have also been utilized to determine the extent to which there is a discrepancy between auditors' and users' perceptions in public sector AEG studies.

Existing studies have demonstrated the existence of the AEG using a considerable spectrum of respondent samples. When it comes to the research on the AEG concerning the public sector, it is apparent that the Supreme Audit Institutions (SAIs) have been representing the auditor side. The members of the SAIs are called by different names in different countries, such as "Comptroller and Auditor General" (CAG) (in Bangladesh and Malaysia), "Supreme Audit Agency" (in Indonesia), "Auditor General" (Cyprus, Nigeria, Sri Lanka) and "National Audit Office Auditors" (Malta, Gambia). In addition, studies have been conducted from the standpoint of "society" in various nations worldwide, employing a wide range of samples.

As a consequence of the summary shown in table 2, there is a remarkable trend in selecting Parliament Accounting Committee (PAC) members as the respondents in the related studies by most of scholars in their studies (Pongsapan, 2012; Arung, 2017; Chowdhury et al., 2005; Chowdhury and Innes, 1998; Ellul and Scicluna, 2020; Conteh and Hamidah, 2021; Krambia-Kapardis, 2016). Moreover, it should be noted that in numerous research studies, university academics (representing university teachers, undergraduates, graduates, and postgraduates) have also been included in the target population. Consequently, it is seen that the target groups employed in prior research evaluating the AEG in the public sector are quite different, except for the PAC members.

The "dimensions used" in Table 2 indicate the areas of concern that have been extensively employed in assessing and measuring the AEG relating to the AEG studies in the public sector. It demonstrates that most of the scholars have studied the AEG based on (a) the auditor's independence, (b) detecting and reporting frauds and thefts, (c) audit reporting, (d) auditor responsibilities, (e) accountability, and (f)

performance audits pertaining to the public sector. As far as extant studies on AEG are concerned, it is evident that the most prominence has been given to investigate the responsibilities and duties of auditors concerning the private sector. In contrast, the public sector has mostly concentrated on the independence of the auditor and identifying and disclosing frauds and thefts.

Notably, Porter's (1993) study is commonly recognized as the cornerstone study; it highlights the "audit expectation-performance gap" within the domain of "auditor's duties" pertaining to the private sector perspectives. However, there has been lack of studies performed to examine the AEG in relation to the duties outlined by Porter (1993), particularly in terms of adapting them to the context of public sector auditors. Therefore, it is apparent that there is a scarcity of research about roles and duties of government auditors. In light of this, it is obvious that the scholars have not made a substantial effort to look into the performance gap (deficient performance gap and deficient standard gap) and the reasonableness gap referred to under the audit expectation-performance gap of the public sector. This may be due to (a) difficulty in precisely delineating the public sector auditor's duties, (b) the subtle differences in constitutional and legal frameworks from country to country that affect the public sector auditors' roles and responsibilities and, (c) an indefinite amount of unreasonable expectations of society associated with the functions of public sector auditors.

Table 2. Research Methods, Dimensions and Sample Selected in Previous Studies.

Author and Country	Research Method and Data Collection Method	Instruments used	Target Group	Dimensions used
Chowdhury and Innes (1998) Bangladesh	<i>Qualitative</i> Semi-Structured Interview	Qualitative Analysis (Content analysis)	Members attached to Comptroller Auditor General (CAG), Parliament Accounts Committee, International Donor Agencies	CAG's Accountability, Independence, and Competence, Performance audit, Truth and fairness of the reported information
Chowdhury <i>et al.</i> (2005) Bangladesh	<i>Quantitative</i> , Questionnaire Survey	Mann-Whitney U-test	Members attached to Comptroller Auditor General, Parliament Accounts Committee, International Funding Agencies	Auditor General's reporting, Accountability, CAG's Accountability, Independence, and Competence, Audit evidence, True and fair view, Performance auditing, Audit materiality
Daud (2007) Malaysia	<i>Qualitative</i> , Interviews & Audit report	Grounded Theory (constant comparative method)	Stockbrokers, Investors, Bankers, Auditors	Responsibilities of Auditor, Scope of Audit, Independency of auditor, Audit Reporting, Ethics of Auditor, Audit Standards
Dana (2011) Romania	<i>Quantitative</i> , Questionnaire Survey	Descriptive Statistics	Students from License programme, Masters and Distance Learning programme	Responsibilities of Auditors, Usefulness of Audited Report, Independency of Auditor
Ebimobowei and Kereotu (2011) Nigeria	<i>Quantitative</i> , Questionnaire Survey	Descriptive statistics, Spearman rank order correlation and Mann-Whitney U test	Internal auditors in two states	Detecting, Disclosing and Reporting Frauds and Thefts by Internal Auditors
Pongsapan (2012) Indonesia	<i>Quantitative</i> , Questionnaire Survey	Chi Square, Mann-Whitney U test and Independent Sample T-Test	F/S Users of local government (LG) such as civil servants in LG's, members of the House of Representatives at local levels, credit analysts, auditors of Financial Auditing Board (BPK), academics	Functions of auditors, auditors' performance (with or without accounting education)
Coetzee (2016) South Africa	<i>Quantitative</i> , Questionnaire Survey	Non-parametric Kruskal-Wallis tests	Chief audit executives, Audit committee chairs, accounting officers	Risk management structures, coordination level with internal auditing, Internal audit functions

Emmanuel (2016) Nigeria	<i>Quantitative</i> , Questionnaire Survey	Chi-Square test	public servants attached to Ministries, Departments, and Government agencies	Fraud detection
Krambia-Kapardis (2016) Cyprus	<i>Quantitative</i> , Questionnaire Survey	Paired sample t-test, Quadrant analysis – government	Auditor general, Parliamentary officials, Finance Ministry, Public agencies, Semi-public agencies, local authorities, Academics, Journalists, Lawyers Accountants, Directors	Types of information included in the report, Quality of the information included in the report
Arung (2017) Indonesia (Papua Province)	<i>Quantitative</i> , Questionnaire Survey	Independent Samples T- Test	Government auditors, Members of Regional People's Legislative Assembly, Officials from local government, community	Accountability, Materiality, Audit opinion, Integrity, Objectivity, Audit evidence
Okoro <i>et al.</i> (2019) Nigeria	<i>Quantitative</i> , Questionnaire Survey	Log-Linear Regression Model	Auditors, Senior staff of Enugu State Broadcasting Service, Waste Management Agency, Water Corporation	Disposition of auditors, Skills, and the performance of auditors
Dauda (2020) Nigeria (Nasarawa State)	<i>Quantitative</i> , Questionnaire Survey	Simple Descriptive Statistics and Pearson Product Moment Correlation Coefficient	Accountants drawn from the Nasarawa State Ministry of Finance and Nasarawa State Audit headquarters	Forensic accounting, investigation services and auditors' duty to produce reliable accounting data
Ellul and Scicluna (2020) Malta	<i>Quantitative + Qualitative</i> , Semi- structured interviews & questionnaire Survey	Chi-square test, Mann-Whitney U test, independent t- test	NAO Auditors, Present and former Public Accounting Committee members, Parliament secretaries and Directors	Responsibilities of Auditor, Audit reports, Detection of frauds, Materiality, Audit standards, Audit independence, Audit judgment
Budding and Wassenaar (2021) Netherlands	<i>Quantitative</i> , Questionnaire Survey	Mann-Whitney test	Management Accountants in the public and not-for-profit sector	Performance management, Strategic management, Finance operations and reporting, Governance risk and compliance ethics, Auditors' independence, Fraud Detection and reporting exercise, Auditor ethics, Audit reporting and audit report format under public sector performance audit
Conteh and Hamidah (2021) Gambia	<i>Qualitative</i> Interviews with the aid of questionnaire	Case study, Personal experience, and Life story	Members from the National Audit Office, Members from the Public Enterprise Committee	

Source: Constructed by authors based on literature

3.3 Causes for AEG and Mechanisms to Narrow Down the Audit Expectation Gap

Extant literature reveals numerous causes for the existence of AEG. Fülöp (2017, p. 15) claims that “Although valid general conclusions cannot be drawn from the obtained research results because of the economic, religious, and regulatory differences and derogations in specific societies, some common components can be identified”. Hence, Chowdhury and Innes (1998) claim that some causes or factors are identical irrespective of the sector, where there are some specific factors that exclusively affect the AEG in the public sector. In light of this, Table 3 provides a clear picture of the factors that contribute to the AEG as well as the solutions that may be implemented in the public sector to mitigate its effects.

Table 3. Causes and Mechanisms to Narrow down the AEG in the Public Sector

Author	Causes for the Audit Expectation Gap	Mechanism to narrow down the Audit Expectation Gap
Chowdhury and Innes (1998)	Absence of performance audits, Inadequate formal communication, Lack of timely CAG's reporting, Absence of CAG's independence from the governing ministry, Poor level of competence of CAG Auditors, Poor structure and the content of audit reports, Unfamiliarity with auditees' objectives	Communicating precise audit objectives, making audit reports publicly available and including precise remarks about the auditors' responsibilities, Making the CAG Office more independent from the Finance Ministry, Addressing the issue of Auditor competency immediately via adequate audit training and preparation, Increasing the level of collaboration between headquarters and field auditors.
Chowdhury <i>et al.</i> (2005)	Ignoring information needs of the users, Jeopardizing the independency of CAG auditors, Lack of auditor independence and competence, Ineffectiveness of policies in performance audit	Providing an enhanced training for all parties, Strengthening strategic partner knowledge and collaboration for accountability in the public sector and better governance
Daud (2005)	Auditor's belief of little responsibility in the effectiveness of the entity's internal controls and detection of frauds, and Lack of acquaintance with auditors' functions on the part of users.	Improving auditor-user communication in the audit reports Instructing users regarding the audit's purpose
Dana (2011)	Disparities in opinions of the public auditor's role in detecting fraud	Enhancing the knowledge through education.
Ebimobowei and Kereotu (2011)	Divergence regarding internal auditors' perceptions of their effectiveness in detecting and reporting fraud and misconduct	Enhancing professional knowledge and skills by Getting qualified (public sector internal auditors) and issuing new audit standards for the government's accounting system
Pongsapan (2012)	Divergence of Accounting and non-accounting users' perceptions of the Financial Auditing Board's (BPK) performance	Expanding audit regulations to meet the users' realistic expectations, Publication of detailed duties of government auditors, and extending the scope of study so that the results may be more generalizable.
Coetzee (2016)	Poor risk management activities, inadequate involvement of internal audit to the majority of operations, Weak risk-based audit strategies	Enhancing the degree of coordination and contribution in between the Internal Audit Functions and the risk management structures, providing more specific guidance, Mitigating the risk of threatening the entity

Emmanuel (2016)	AEG does not exist	Enhancing audit education
Krambia-Kapardis (2016)	Lack of more information in central government reports than that of local government or semi-public organization reports.	Educating public sector financial report prepares on inadequacies of reports, Passing legislation ensuring the reports' content, Enhancing the substance of public reports to increase accountability and minimize financial malpractice, Educating the public on the necessity for proper disclosure
Arung (2017)	Differences of perceptions on audit evidence, dishonesty, integrity, and objectivity	Not stated explicitly
Okoro <i>et al.</i> (2019)	Complexity of auditor's functions, Loss of independence, Lack of understanding and unrealistic expectations, Users' unrealistic expectations of standards, Disposition of auditors.	Familiarizing the laws, legislation, and standards that govern and define an auditor's duties
Dauda (2020)	Not stated explicitly	Enhancing investigation and detecting frauds, Embracing forensic accounting and investigations by the public accountants.
Ellul and Scicluna (2020)	Existence of misunderstandings between the National Audit Office of Malta and audit report users.	Educating the general public regarding the duties and responsibilities of NAO, Providing greater training on complicated problems, Investigating whether certain concepts in audit reports should be disclosed, Recruiting more professionals to provide specialized audits for government agencies or the PAC, Pursuing political neutrality in NAO's assessment of audit reports.
Budding and Wassenaar (2021)	Divergent managerial expectations concerning the management accountant's role and the extent to which those aspirations are met.	Not stated explicitly
Conteh and Hamidah (2021)	Lack of genuine feedback and suggestions, Inadequate benchmarking data, insufficient detailed information, critical analysis of aging data, Ignoring recommendations for the future	Incorporating benchmarking analysis into upcoming audit reports, Auditors withdrawing from other responsibilities, and establishing a formal communication channel for the purpose of receiving input from users in executing of performance audits which may assist auditors in meeting their reporting duties.

Source: Constructed by authors based on literature

The apparent causes of the AEG include many factors present in both the public and private domains (Chowdhury and Innes, 1998). According to Table 3, the leading causes of the public sector AEG could be categorized as (a) a dearth of auditor independence and competence, (b) lack of understanding and users' unrealistic expectations, (c) inadequate formal communication, (d) differences in perceptions on detection and reporting of fraud and malpractices, and (e) insufficient detailed information in audit reports, among other reasons. Consequently, it is reasonable to

assert that the causes of AEG are not constant and that they have been continuously altered over time.

Most of the studies examining AEG's existence have suggested mechanisms to narrow down the gap as well. Table 3 summarizes the mechanisms to narrow down the gap suggested by various authors in previous studies. It is noted that the mechanisms for narrowing down the AEG depend on the dimensions deployed in their studies. Füredi-Fülöp (2015) claims that identifying the root causes of AEG is critical because difficulties originating from different origins necessitate implementing various alternative solutions. Once the AEG and the factors that contribute to it in a specific society have been identified and accurately measured, only then it will be possible to identify potential solutions for reducing the size of the AEG. Then the potential solutions for narrowing the AEG can be identified. Following an exhaustive review of the current literature, we identified and consolidated all of the promising ways offered to minimize the AEG concerning the public sector into four key categories as (1) providing education and training, (2) making government auditors more independent, (3) Enhancing communication and collaboration, and (4) making necessary regulative and legislative enhancements. Nevertheless, a few constructive criticisms might have been made of those promising mechanisms and how they have been implemented. Consequently, Quick (2020) criticizes that the practicality of employing "education" as a better mechanism is restricted as it seems to be challenging to educate "millions of stakeholders" at the same time.

4. CONCLUSION, IMPLICATIONS AND FUTURE RESEARCH

The term Audit Expectation Gap, often known as AEG, has been investigated using a variety of dimensions, target groups, methodologies, and diverse reasons and mechanisms to minimize AEG in numerous countries in the world. As a result, AEG has developed into a subject that is often addressed in the extant literature in the auditing sphere by numerous scholars. There is a rising awareness among the general public about the importance of auditing. Simultaneously, their expectations and interest in auditing are also increasing at an accelerated rate, hence contributing to the broadening of the gap. Despite this, there is still a dearth of research carried out in the context of the public sector compared to that carried out in the private sector context pertaining to AEG studies.

The first objective of the current study is to explain what the term "audit expectation gap" means in terms of the existing definitions provided by some researchers worldwide. When scholars measured the AEG based on different dimensions, they found minor discrepancies in how they defined the AEG. However, it is important to highlight that the majority of the definitions of AEG have often been derived from Porter's (1993). Since many scholars first proposed it, the notion of the AEG has undergone extensive revision, and it continues to evolve today. Further, it is emphasized that the extant literature has not provided a specific interpretation for the AEG from public sector perspectives. After performing an extensive examination of the existing literature, we successfully formulated a unique and concise definition of the AEG in the public realm as "The difference between what society as a whole

expects auditors to perform and what public sector auditors actually perform by complying with the associated legislations and standards when performing audits in practice”.

Exploring the methods of research that have been adopted by a large number of previous researchers and presenting those findings is the second objective of this paper. The quantitative approach was determined to be the most commonly adopted research approach, and the questionnaire survey method has been dominantly utilized to obtain the necessary data. Hence, we conclude that quantitative methods under the positivistic approach have dominated exploring the AEG. In addition, it has been discovered that the Mann-Whitney U test is the statistical method applied by most scholars when conducting studies on the AEG in the public domain (Deepal and Jayamaha, 2023). Thus, it is evident that the number of qualitative studies and studies under mixed methods in the area of AEG is significantly lower than the number of quantitative studies in the field of the public sector. Therefore, we encourage researchers to use triangulation design as part of a mixed-method approach to conducting their studies to validate or merge the findings of quantitative research with qualitative research and to directly compare and contrast the findings of quantitative studies with those of qualitative research results.

Furthermore, numerous empirical research studies in developed countries, such as the USA, Australia, Canada, the UK, Germany, and New Zealand, have been undertaken on the topic of the AEG from the private sector perspective. On the contrary, there has only been a small amount of research carried out in developed nations concerning the perspectives of the public sector AEG. Therefore, it is recommended that researchers concentrate their studies on studying the existence, causes, and strategies for reducing AEG in developed countries from a public sector standpoint rather than just exploring the existence of AEG.

Identifying the samples used to gather the relevant data in exploring the AEG is the third objective of this paper. It came to the conclusion that the selected respondent groups employed to represent the “society” side in prior studies on exploring the AEG were extraordinarily diverse, whereas the “auditor” end has always been dominated by “Comptroller Auditor Generals” attached to the SAIs in those countries. As a consequence of this comprehensive analysis of the existing literature, it has become abundantly evident that there is a gap in the studies conducted with the participation of members of the Value for Money Audit Units & Performance Audit Units attached to the SAIs, officers from the government treasury & central banks and the auditees’ employees & their labour unions. Accordingly, these will be new avenues for future research.

To achieve the fourth objective, this paper reviewed different dimensions used by numerous scholars in measuring the AEG and observed that various scholars had used multiple dimensions. Hence, AEG in the public sector can be concluded as a multidimensional concept. It is undeniable that there is a paucity of studies pertinent to the duties and responsibilities of public sector auditors in general. As concluding remarks, none of the studies has been conducted to analyze the audit expectations-performance gap based on the duties and responsibilities demonstrated by Porter

(1993). Nevertheless, it should be stressed that if research is expected to be based on Porter's model, it is fundamentally necessary to update the majority of the duties and responsibilities in such a manner that they are designed to match those that are performed by the public sector auditors attached to SAIs in respective countries. The extant studies have discussed the expectation gap based on different dimensions, elements, and components by numerous researchers worldwide. However, we were unable to locate any studies that applied Porter's well-known audit expectation-performance gap model to the context of the public sector, despite the fact that many scholars (for example, Füredi-Fülöp, 2017; Masoud, 2017; Porter, 1993; Porter et al., 2008) have used that model as a foundation for their studies in the private sector. As a result, we advocate that Porter's (1993) model be adapted for the public sector perspective as a new avenue for future research to help bridge the gap between theoretical understanding and practical application.

The final objective of this study is to analyze the causes affecting AEG and determine the strategies proposed to minimize the public sector AEG. According to the existing body of research, several scholars have proposed various distinct factors that influence the AEG, along with a diverse range of recommendations to mitigate the public sector AEG. We notice that several findings are accessible on the causes of the AEG and that various strategies have been advocated to narrow the gap. Despite the fact that some constructive critiques have been directed at those strategies, a thorough examination of the related literature allowed for the AEG reduction options to be condensed into four primary and potentially fruitful strategies. It is abundantly clear that the AEG that is pertinent to the public sector has earned just a marginal amount of attention in the relevant stream of literature.

As a consequence of this, there is an urgent requirement for researchers to concentrate their efforts on examining the presence of AEG, factors that contribute to AEG, and the strategies that may be implemented to mitigate AEG in the public sector. It is concluded that enhancing public awareness regarding the duties and responsibilities, as well as the audit scope of the public sector auditors attached to the SAIs, is vital in mitigating the AEG. Moreover, the public sector financial management framework may vary from country to country, and as a result, the scope of the public sector auditor may change. Thus, we urge empirical research on the public sector AEG to be further developed, encompassing new dimensions and methods and diverse respondents as samples in varied contextual settings.

As a consequence of our comprehensive literature review, we discovered that the AEG has only been the subject of a few research projects carried out by the public sector, all of which have focused predominantly on financial auditing. The scope of auditing in the public sector extends beyond financial audits, as is apparent. Consequently, the AEG on Procurement Audit, Performance audit, Compliance audit, Value-for-Money (VfM) audit, and System audit in the public sector have not received enough attention. These areas provide promising avenues for future research.

It is found that a considerable number of countries are still using cash-based accounting to prepare the set of public sector financial statements. Consequently, a

system of accounting that is based on cash transactions typically does not make it possible to conduct audits of high quality since reporting standards are frequently specific to the organization being audited (Ball and Pflugrath, 2012). Evidently, the International Public Sector Accounting Standards (IPSAS) are increasingly being used by most developed countries when implementing accrual-based accounting. In contrast, several nations periodically integrate the worldwide auditing standards, guidelines, rules and regulations, and promulgations disseminated by the INTOSAI into their implementation of public sector auditing. Given the limited number of studies examining the effects of these criteria and laws on reducing the severity of AEG, it is plausible that future research may prioritize investigating these mechanisms. In addition, it will be interesting to conduct comparative studies to investigate the nature and content of AEG between countries that use the cash basis and the accrued basis accounting systems in their public sectors. This can be done by applying a combination of qualitative and quantitative research methods. In conclusion, and most significantly, we believe that to get a deeper comprehension of AEG, researchers and professional bodies in the field should focus more on the abovementioned areas, as they will provide fruitful avenues for future research on AEG.

We are confident in asserting that this research study offers a significant number of important implications for a wide variety of interested parties. We attempted to summarize the definitions and interpretations provided for AEG, the dimensions employed to assess the concept, the possible causes and factors contributing to the existence of AGE, as well as the prospective techniques used to mitigate AEG in this study. In light of this, we firmly believe this study may contribute to developing a more thorough theoretical framework for AEG-affiliated studies in the future. Thus, this review of literature could be regarded as an essential approach for obtaining a corpus of knowledge that may be used in diverse capacities by various stakeholders within the society. Finally, this synthesis has the potential to assist in uncovering misconceptions about AEG and how they vary among numerous stakeholders. This study presents a synthesis of definitions, dimensions, research techniques, causes, and mitigating treatments in order to provide insights on expanding the theoretical foundation for AEG in the public sector. As a result, a comprehensive understanding of this topic was achieved.

It is essential to highlight that this exhaustive examination of the existing literature does include some inherent limitations. One notable limitation of our study is the limited availability of empirical research specifically focused on AEG-related subjects within the context of the public sector. However, our review was limited to research that specifically mentioned terms relevant to AEG in their titles or abstracts. Non-English papers were excluded due to language difficulties.

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