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THE AUDITING EXPECTATION GAP IN ALGERIA: REASONS AND SOLUTIONS

Abstract:

The objective of this paper, is to highlight the reality of the audit expectation gap between auditors and beneficiaries of the audit services, in Algeria, and determinate the reasons of this phenomenon and its effects, in order to provide possible solutions to narrow this gap, because it's final elimination is impossible. To achieve the objective of this research we refer to the literature research realized in this subject in some developed and developing countries, Extracting and analyzing their results, for to develop an integrated theoretical framework to understand and address this phenomenon. We also distributed two questionnaires survey to the both ends of the gap (auditors and users of audit services) to gather data, the data collected were analyzed using the SPSS program. As a result, we concluded that audit expectation gap exist strongly by its two components (reasonableness gap, performance gap) in Algeria.

Keywords:

audit, audit expectation gap, reasonableness gap, performance gap, Algeria.

JEL Classification: M42