

## The Audit Expectation Gap: How Can Auditing Teaching Mitigate It?

Widya Ais Sahla<sup>a\*</sup>, Nurul Qalbiah<sup>b</sup>, Tino Kemal Fattah<sup>c</sup>

<sup>abc</sup>Accounting Department, State Polytechnic of Banjarmasin, Indonesia

\*Corresponding author: [widya.ais.sahla@poliban.ac.id](mailto:widya.ais.sahla@poliban.ac.id)

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### Abstract

This study aims to determine the perceptions of accounting students who have not and who have received auditing teaching on the Audit Expectation Gap. There are several issues in the expectation gap, namely the issue of auditors and the audit process, issues of the role of auditors and issues of competence and auditor independence. This research is a survey to a 115 students of the Accounting Department in State Polytechnic of Banjarmasin, Lambung Mangkurat University, STIENAS and STIEPAN. Based on the independent sample t-test through SPSS 25, the following results were obtained: (1) There are differences in perceptions between students who have not and who have received auditing teaching on the expectation gap in auditor's issues and the audit process; (2) There is no difference in perception between students who have not and who have received auditing teaching on the expectation gap in the issue of the role of the auditor. (3) There are differences in perceptions between students who have not and who have received Auditing teaching on the expectation gap in issues of competence and auditor independence.

**Key words:** Perception; Accounting Students; Auditing Teaching; Expectation Gap

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### 1. Introduction

Various attempts were made to make the world of the accounting profession better and more professional. However, in reality there are still many problems that arise in relation to the world of the accountant profession, both in the implementation and in the work produced by the professional accounting services organization. One of the problems that arise and develop at this time is the problem of the expectation gap in the process and results of the audit. The expectation gap is basically defined as the difference between auditors and users of financial statements regarding the level of performance expected from consideration of the results made by auditors (Shaikh & Talha, 2003). This difference does not only occur between auditors and audit service users, but also involves the community. This is because the function and role of auditors are quite important at this time related to transparency and openness issues of organizations, both private and government organizations. With regard to

the problem of the expectation gap in Indonesia, IAI stated that so far if there is an error related to problems in the audited company with the results of the fair audit report, the error has always been left to the auditor.

Guy & Sullivan (1988) argues that the public and users of financial statements have high expectations of the role and responsibility of auditors to communicate useful information about the audit process to users of financial statements and also communicate clearly to other parties who have an interest in or are responsible for reliable financial reporting.

Currently, problems that occur regarding the role of auditors are always a major concern in the business world. The increase in cases of charges against auditors that have reached court and of course also have an impact on the reputation of auditors and the Public Accounting Firm that oversees them.

Some examples of the expectation gap cases in Indonesia are 10 Public Accounting Firm indicated as having committed serious violations when conducting audits of banks that were liquidated in 1998 so that they were threatened with action by the Honorary Council of the Indonesian Accountants Association. In addition, there are financial and managerial cases of public companies that were not detected by public accountants which resulted in the company being fined by Bapepam (INVESTOR, Edition 60, August 7-20 2002) in (Christiawan, 2002). Cases that occur abroad involving large companies and large public accounting firms also add to cases that point to the quality of public accountants. In South Africa, problems hit a retail company called Steinhoff. Local authorities saw how Deloitte's audit of Steinhoff. Investor Steinhoff also sued Deloitte. Likewise, PwC is facing a court ruling over an audit failure that found hundreds of millions of dollars of fraud at Colonial Bank, a bankrupt bank in Alabama, United States. The colonial bank case is a longstanding fraud case, namely the period 2002-2009. PwC is also facing a lawsuit of US \$3 billion in Ukraine and a two-year ban on practice in India (Warta Ekonomi, 2018). This condition is a manifestation of the expectation gap phenomenon, namely the existence of a gap in expectations between the public and auditors regarding the roles and responsibilities of auditors (Humphrey et al., 1993).

While consensus on the causes of the audit expectation gap has not been reached, its persistence has been recognized and testifies to the inability of the profession to close the gap, despite attempts to do so by educating the public and drafting existing codes of practice (Shaikh & Talha, 2003). Akinbuli (2010) asserts that it is not the auditor's responsibility to detect

fraud. He is only expected to plan and carry out his duties with a good level of professional skepticism and care. The question here is, have people accepted this position and can they fully accept it?

Gramling et al., (1996); Guy & Sullivan (1988) suggest ways that can be taken in order to reduce the expectation gap, namely by revising regulations and standards, negotiating between parties with an interest in auditing or with education. Accounting education is expected to be able to accommodate elements of teaching material that can reduce gaps in the roles and responsibilities of auditors.

Based on this, this study tries to see how the role of education, especially the teaching of Auditing subjects, is able to reduce the audit expectation gap among accounting students before and after being taught the subject.

## **2. Literature Review and Hypothesis Development**

### **Agency Theory**

Agency theory confirms that there is a separation between ownership and management of the corporation. The owner gives authority to the agent as the manager of the corporation. However, in practice there are often conflicts of interest. Such conflicts can arise in companies when the personal interests of managers (agents) override their obligation to comply with the agent's contract to "maximize shareholder wealth" (Nwaobia et al., 2016). Agents are expected not only to maintain property value (capital) but also add property value (capital). What is more worrying is the fact that the agents as managers have more information about the company than the owners and they are exploiting this loophole for their personal gain. Davis, J. H. (1997) states that different interests can be aligned through appropriate control and a planned compensation system.

The auditor as an independent outside party is expected to be able to hold this control function. Thus, corporate owners then involve auditors in bridging the conflict of interest problems of their agents so that the financial statements are free from bias in the interests of the manager.

### **Perception**

Gordon (1993) states that perception is a sensory process that captures stimuli from the real environment, then understands it and produces human insights about these stimuli. Meanwhile, Matlin (1998) defines

perception as a process that involves prior knowledge in obtaining and interpreting stimuli originating from the five senses.

From the various meanings above, it can be concluded that perception is a process of giving meaning that starts from receiving stimuli until it is used to interpret and understand the world around it.

## **Auditing**

According to Boynton (2003), auditing is a systematic process of obtaining and evaluating evidence objectively about the assertions of economic activities and events, with the aim of determining the degree of conformity between economic activity and event assertions with the aim of determining the degree of conformity between these assertions. with predetermined criteria and the delivery of the results to interested parties. Meanwhile, according to Mulyadi (2002) auditing is a systematic process of obtaining and evaluating evidence objectively regarding statements about economic activities and events with the aim of determining the level of conformity between these statements and predetermined criteria, and submitting the results to interested users.

During its development, auditing itself can be divided into three groups, namely financial statement audits, operational audits, and compliance audits. The financial report audit aims to determine whether the financial statements as a whole have been presented in accordance with certain criteria which are generally in the form of General Acceptable Accounting Principles (GAAP). The general public often thinks that accounting and auditing are the same thing, because most auditing activities are related to accounting information and the perpetrators are people who have expertise in accounting. Whereas in reality, accounting and auditing have fundamental differences. Accounting aims to present certain quantitative information that can be used by company management and other parties to make appropriate future decisions. Meanwhile, in auditing, the main thing is to determine whether the recorded accounting information reflects the economic events experienced by the company in a certain accounting period. The public's perception that accounting and auditing are the same thing reveals the existence of a gap in audit expectations, such as issues on auditors and the audit process, issues on the role of auditors, issues of competence and independence, and issues of auditor performance.

## **Expectation Gap**

The term expectation gap in auditing was first used by Liggio (1974) in Gramling et al., (1996), which defines the expectation gap as the difference in perceptions between independent accountants and users of audited financial statements regarding the expected performance level of the accountant profession. The term expectation gap can be traced to the beginning of its use in the US in 1974 when the American Institute Of Certified Public Accountants (AICPA) formed the Commission on Auditor's Responsibilities, hereinafter referred to as the Cohen commission. This commission was formed to respond to public criticism regarding the quality of auditors' performance. At present there are several cases which note that auditors fail to detect failures or acts of irregularities from publicly owned companies. This commission is specifically tasked with providing recommendations on the appropriate responsibilities of auditors (according to profession).

The expectation gap in auditing is a phenomenon that occurs due to differences in perceptions about what the auditors believe in their responsibility and what users believe in financial statements regarding the true responsibility of auditors Guy & Sullivan (1988), Gramling et al., (1996). Meanwhile, according to Yeni (2000) what is meant by the expectation gap is the difference between what the public and users of financial statements believe or expect from the auditor and what the auditor believes is his responsibility. What needs to be emphasized in the expectation gap is that the expectations of the public or users of financial reports on auditors about financial statements actually exceed the role of auditors and their audit opinion.

## **Prior Research and Hypothesis Formulation**

The results of previous research indicate that there is a gap in expectations of audits in the scope of different issues. Best et al., (2001) in their research using auditors, bank employees and investors as research samples found evidence that the expectation gap concerns the responsibility of auditors to prevent and detect fraud (fraud), responsibility for maintaining organizational accounting records, and the level of the auditor's judgments applied in selecting audit procedures. Schelluch & Green (1996) shows that there is an expectation gap related to the responsibility, reliability, and usefulness of audited financial reports in making organizational decisions. Humphrey et al. (1993) found a gap in expectations related to the role and responsibility of auditors, the nature and meaning of the audited financial

statements, and the level of confidence given. Meanwhile, Mohamed & Zauwiyah (2004) obtained empirical evidence of an expectation gap regarding the issue of auditor responsibility in detecting and preventing fraud, preparing financial reports and organizational accounting records, auditors' responsibility legally related to failure to detect errors that occur, resulting in the bankruptcy of a business, and problems with the organization's internal control. Gamaliel (2007) research shows empirical evidence that there are differences in perceptions between students, especially accounting and management students, on the results of audits and audited financial reports in relation to the dimensions of auditor responsibility. Meanwhile, in relation to the reliability dimension and the usefulness of the audit results and audited financial reports, there is no difference in perception.

### **Students' Perceptions of the Expectation Gap in Auditor Issues and the Audit Process**

Perceptions of the roles and responsibilities of auditors between users of financial statements and auditors may differ, partly due to education and experience. This reveals an expectation gap, as suggested by Guy & Sullivan (1988), that the expectation gap occurs due to differences between what the public and users of financial statements believe are the responsibility of accountants and auditors and what accountants and auditors believe are their responsibilities. The expectations of the public or users of financial statements of the auditor about financial reports actually exceed the role of the auditor and his audit opinion.

Indrarto (2008) in Ramdhani (2012) reveals that there is a difference in expectation gap between auditors and users of financial statements regarding auditor issues and the audit process. Auditors have a more positive perception of the issue of auditing and the audit process, compared to users of government audited financial statements due to educational and experience factors.

The education possessed by auditors, both formal and informal education, increases the correct knowledge of the roles and responsibilities of auditors in carrying out auditing. In addition, the experience of the auditors also improves auditing skills, so that auditors really understand their roles and responsibilities. Meanwhile, users of financial statements have negative perceptions about the roles and responsibilities of auditors because their knowledge is limited so that they do not fully understand correct regarding auditing, which is shown by assuming that accounting

and auditing is the same thing. Based on the description above, the following hypothesis is proposed:

H<sub>1</sub> : There are differences in the perceptions of students who have not and who have received Auditing teaching on the expectation gap in auditors' issues and the audit process

### **Students' Perceptions of the Expectation Gap in the Issue of Auditor Role**

Indrarto (2008) in Ramdhani (2012) reveals that there are differences in expectations between users of financial statements, auditors, teaching accountants, and accounting students regarding the role of auditors. Auditors have a more positive perception of the role of the auditor, compared to other users of financial statements due to educational and experience factors. The education possessed by auditors, both formal and informal education, increases the correct knowledge of the roles and responsibilities of auditors in carrying out auditing. In addition, the auditors' experience also improves their auditing skills, so that auditors really understand their roles and responsibilities. Meanwhile, users of financial statements have negative perceptions about the roles and responsibilities of auditors because their knowledge is limited so that they do not understand correctly about auditing, which is shown by assuming that accounting and auditing are the same thing.

However, according to Rabbani (2019) there is no difference in perceptions between early year students and final year students regarding the roles and responsibilities of auditors, especially in indicators: responsibility for fraud, communication of audit results, responsibility for illegal client acts, and indicators of improving effectiveness. audit. Based on the description above, the following hypothesis is proposed:

H<sub>2</sub> : There are differences in the perceptions of students who have not and who have received Auditing teaching on the expectation gap in the issue of the role of the auditor.

### **Students' Perceptions of the Expectation Gap in Issues of Auditor Competence & Independence**

Indrarto (2008) in Ramdhani (2012) reveals that there are differences in expectations between auditors and users of financial statements regarding issues of competence and independence. Auditors have a more positive

perception of the issue of competence and independence, compared to users of financial statements, which, among others, is due to factors of education and experience. The education possessed by auditors, both formal and informal education, increases the correct knowledge of the roles and responsibilities of auditors in carrying out auditing. In addition, the auditors' experience also improves their auditing skills, so that auditors really understand their roles and responsibilities. Meanwhile, users of financial statements have negative perceptions about the roles and responsibilities of auditors because their knowledge is limited so that they do not understand correctly about auditing, which is shown by assuming that accounting and auditing are the same thing.

Nugroho (2004) reveals that there is a difference in expectations between auditors and users of financial statements regarding issues of competence and independence. Rusliyawati & Halim (2017) revealed that there is a gap in expectations between users of financial statements and auditors regarding competence and independence. Based on the description above, the following hypothesis is proposed.

H<sub>3</sub> : There is a difference in the perceptions of students who have not and who have received Auditing teaching on the expectation gap in the issues of competence and auditor independence.

### **3. Research Method**

The sample in this study were accounting students in Banjarmasin City. The sampling technique used in this study was purposive sampling method. The type of data used in this study is primary data. Primary data is data obtained through field surveys using all original data collection methods (Sekaran, 2006). The data taken is carried out through a questionnaire which is a combination of previous studies. The questionnaire to be used was adopted from Gramling et al. (1996). The questionnaire consists of 3 parts of questions, namely questions related to auditors' issues and the audit process, issues on the role of auditors and issues of competence and auditor independence.

The data analysis technique used in this study to test the hypothesis using the Independent Sample T-Test with SPSS 25. This method is used to find out whether there are differences in the perceptions of accounting students who have not and who have received auditing teaching on the three issues in the expectation gap.



#### 4. Results and Discussion

This research is a survey to students of the Accounting Department in Banjarmasin City. The survey was conducted online, namely via google form with the address [http://bit.ly/surveimhs\\_gapekspektasiaudit](http://bit.ly/surveimhs_gapekspektasiaudit). The link is distributed to students of Poliban, ULM, STIENAS and others. Table 1 below contains an overview of the respondents.

Table 1. Respondent's Demographic Data

<i>Classification</i>	<i>Total</i>	<i>Percentage</i>
<i>Origin</i>		
- State Polytechnic of Banjarmasin	57	49,57%
- Lambung Mangkurat University	40	34,78%
- STIEPAN	11	9,57%
- STIENAS	7	6,09%
	<b>115</b>	<b>100%</b>
<i>Teaching Auditing</i>		
- Already	67	58,26%
- Not Yet	48	41,74%
	<b>115</b>	<b>100%</b>

Source: Processed data

#### Validity test

Validity is a measure that shows the levels of validity or validity of an instrument. The level of instrument validity indicates the extent to which the collected data does not deviate from the description of the intended variable. An instrument is said to be valid or valid if it has high validity (Arikunto, 1992).

The validity of the data obtained and processed is stated by the coefficient of validity or  $r$ . The validity coefficient of each item of the questionnaire statement is significant or valid if the value  $r_{count} > r_{table}$  with a significance level of 5% or 0.05.

The results of the SPSS 25 validity test on statement items for accounting students' perceptions of the expectation hood in the issue of the auditor's role using the Pearson product-moment can be seen in table 2, where all statements on the issue of the auditor's role are valid.

Table 2. Validity of the Statement of the Auditor's Issue and the Audit Process

<i>Statement</i>	<i>r count</i>	<i>r table</i>	<i>Information</i>
No. 1 (A1)	0,352**	0,000	Valid
No. 2 (A2)	0,270**	0,003	Valid
No. 3 (A3)	0,344**	0,000	Valid
No. 4 (A4)	0,434**	0,000	Valid
No. 5 (A5)	0,285**	0,002	Valid
No. 6 (A6)	0,341**	0,000	Valid
No. 7 (A7)	0,612**	0,000	Valid
No. 8 (A8)	0,628**	0,000	Valid
No. 9 (A9)	0,642**	0,000	Valid
No. 10 (A10)	0,402**	0,000	Valid
No. 11 (A11)	0,458**	0,000	Valid
No. 12 (A12)	0,476**	0,000	Valid

The second validity test is for the accounting student's perception statement item regarding the expectation gap issue in the issue of the role of the auditor. The results of the validity test using the Pearson product-moment are shown in table 3.

Table 3. Validity of the Statement of Issues on the Role of the Auditor

<i>Statement</i>	<i>r count</i>	<i>r table</i>	<i>Information</i>
No. 13 (B1)	0,757**	0,000	Valid
No. 14 (B2)	0,775**	0,000	Valid
No. 15 (B3)	0,552**	0,000	Valid
No. 16 (B4)	0,587**	0,000	Valid
No. 17 (B5)	0,508**	0,000	Valid
No. 18 (B6)	0,381**	0,000	Valid
No. 19 (B7)	0,555**	0,000	Valid
No. 20 (B8)	0,601**	0,000	Valid
No. 21 (B9)	0,709**	0,000	Valid

The second validity test is for accounting students' perceptions statement items regarding the expectation gap issue in the issue of auditor competence and independence. The results of the validity test using the Pearson product-moment are shown in table 4.

Table 4. Validity of Statement of Issues of Auditor Competence and Independence

<i>Statement</i>	<i>r count</i>	<i>r table</i>	<i>Information</i>
No. 22 (C1)	0,601**	0,000	Valid
No. 23 (C2)	0,309**	0,001	Valid
No. 24 (C3)	0,181	0,052	Not Valid
No. 25 (C4)	0,303**	0,001	Valid
No. 26 (C5)	0,388**	0,000	Valid
No. 27 (C6)	0,421**	0,000	Valid
No. 28 (C7)	0,375**	0,000	Valid
No. 29 (C8)	0,591**	0,000	Valid
No. 30 (C9)	0,645**	0,000	Valid
No. 31 (C10)	0,355**	0,000	Valid
No. 32 (C11)	0,480**	0,000	Valid
No. 33 (C12)	0,323**	0,000	Valid
No. 34 (C13)	0,376**	0,000	Valid
No. 35 (C14)	0,366**	0,000	Valid
No. 36 (C15)	0,452**	0,000	Valid
No. 37 (C16)	0,475**	0,000	Valid
No. 38 (C17)	0,358**	0,000	Valid
No. 39 (C18)	0,427**	0,000	Valid
No. 40 (C19)	0,348**	0,000	Valid
No. 41 (C20)	0,453**	0,000	Valid
No. 42 (C21)	0,330**	0,000	Valid
No. 43 (C22)	0,546**	0,000	Valid
No. 44 (C23)	0,475**	0,000	Valid
No. 45 (C24)	0,449**	0,000	Valid
No. 46 (C25)	0,643**	0,000	Valid
No. 47 (C26)	0,550**	0,000	Valid
No. 48 (C27)	0,566**	0,000	Valid

In this test, there is an invalid statement, namely number 24 (C3) which reads "Auditor is able to think systematically and chronologically (thinking skills)" where the r count is 0,181 and r table is 0,052. So that the writer took the statement item out of the research model.

### Reliability Test

The reliability test is carried out after the validity test has been completed and only valid statement items are tested for reliability. For reliability testing, it was carried out using SPSS 25 with the cronbach-alpha method. Empirically, the level of reliability or reliability is indicated by a number called the reliability coefficient. Theoretically, the value of the reliability coefficient ranges from 0 to 1. If the value of the reliability coefficient is close to 1 it means that it is more reliable or reliable and if the value of the reliability coefficient is close to 0 it means that the value of the reliability

is lower or unreliable. The reliability coefficient value of the statement items in the questionnaire can be seen in table 5.

Table 5. Reliability Test

<i>Variable</i>	<i>Cronbach's Alpha</i>	<i>Information</i>
Auditor's Issue and the Audit Process	0,738	Reliabel
Issues of the Role of Auditor	0,782	Reliabel
Issues of Auditor Competence and Independence	0,843	Reliabel

The results of the independent variable reliability test also showed reliable results with the resulting Cronbach alpha value that met the criteria > 0.7 (Nunnally, 1994).

### Hypothesis testing

The following is the output of the Difference Test t-test with SPSS 25 to test the three hypotheses proposed by the author. Table 6 below is the output of the first part, namely Group Statistics. While table 7 is the output of the second part, namely the Independent Sample Test.

Table 6. Group Statistics

<i>Variable</i>	<i>N (Teaching Auditing)</i>		<i>Mean</i>	
	Not Yet	Already	Not Yet	Already
Auditor's Issue and the Audit Process	53	62	2,8160	2,7769
Issues of the Role of Auditor	53	62	3,1258	3,0036
Issues of Auditor Competence and Independence	53	62	3,0428	2,9994

The author distinguishes between students who have not and who have received Auditing instruction with the number 1 (one) for those who have not studied Auditing and number 2 (two) for those who have studied Auditing. Based on table 6 above, it can be interpreted as follows:

- a. Based on the issue of auditors and the audit process, it can be seen that the average answer of students who have not studied auditing is 2,8160, while for students who have studied auditing is 2,7769. In absolute terms, this value is clearly different, meaning that the average answers of students in the two groups are different in Auditor's issue and Audit Process.
- b. Based on the issue of the role of auditors, it can be seen that the average answer of students who have not studied auditing is 3,1258, while for students who have studied auditing is 3,0036. In absolute

terms, this value is clearly different, meaning that the average answers of students in the two groups are different in terms of the issue of the role of the auditor.

- c. Based on the issue of competence and auditor independence, the average perception of students who have not studied auditing is 3,0428, while for students who have studied auditing is 2,9994. In absolute terms, this value is clearly different, meaning that the average perception of students in the two groups is different in terms of issues of competence and auditor independence.

However, to see that this difference is statistically real, we need to look at the second part of the output, namely the Independents Sample Test, which is presented in the table below:

Table 7. Independent Sample Test

Variable	Levene's Test for Equity of Variances	
	F	Sig.
Auditor's Issue and the Audit Process	4,137	0,044
Issues of the Role of Auditor	3,505	0,064
Issues of Auditor Competence and Independence	10,807	0,001

Before the authors interpret the table 7 above, here is the basis for decision making in testing this hypothesis, namely:

- a. If the value is Sig. (2-tailed) < 0,05, then there is a significant difference between the perceptions of students who have not and those who have learned auditing on issues in the Audit Expectation Gap.
- b. If the value is Sig. (2-tailed) > 0,05, so there is no significant difference between the perceptions of students who have not and those who have learned auditing on issues in the Audit Expectation Gap.

The author will interpret table 7 in testing the three hypotheses.

### First Hypothesis Testing

H<sub>1</sub> : There are differences in the perceptions of students who have not and who have received Auditing teaching on the expectation gap in auditors' issues and the audit process

In table 7, it can be seen that the F count of Levene's test is 4,137 with a probability of 0,044, because the probability < 0,05, then statistically the first hypothesis is accepted and it can be concluded that there are differences in the perceptions of students who have not and who have

received Auditing teaching on the expectation gap in the issue of auditors and audit process.

This result is in line with Indrarto's research (2008) in Ramdhani (2012) which reveals that there are differences in gaps regarding the issue of auditors and the audit process. Auditors have a more positive perception of the issue of auditing and the audit process, compared to users of government audited financial reports due to educational and experience factors.

The reason there is an expectation gap on this audit process is because only students who have received auditing teaching know exactly how an audit process works. Students who have not received auditing teaching may only be able to feel about the auditing issues and the audit process that has been running so far.

### **Second Hypothesis Testing**

H<sub>2</sub> : There are differences in the perceptions of students who have not and who have received Auditing teaching on the expectation gap in the issue of the role of the auditor

Based on 7, it can be seen that Levene's test F is 3,505 with a probability of 0,064, because the probability is  $> 0,05$ , then statistically the second hypothesis is rejected and it can be concluded that there is no difference in the perceptions of students who have not and who have received Auditing teaching on the expectation gap in the role issue. auditors.

The results of this study are in line with Rabbani (2019) which states that there is no difference in perceptions between early year students and final year students regarding the roles and responsibilities of auditors, especially on indicators: responsibility for fraud, communication of audit results, responsibility for illegal client acts, and indicators of improving audit effectiveness.

One reason for the absence of an expectation gap on the role of the auditor may be that the teaching material presented by the University/Polytechnic/Colleges in Banjarmasin has not touched the aspect of the auditor's role in depth so that it has not caused the student to understand well the roles and responsibilities of the auditor. Therefore, the Accounting Department/Study Program needs to review the current auditing curriculum to suit the demands of auditors' responsibilities in the field.

### **Third Hypothesis Testing**

H<sub>3</sub> : There is a difference in the perceptions of students who have not and who have received Auditing teaching on the expectation gap in the issues of competence and auditor independence.

In table 7, it can be seen that Levene's test F is 10,807 with a probability of 0,001, because the probability is <0,05, then statistically the third hypothesis is accepted and it can be concluded that there are differences in the perceptions of students who have not and who have received Auditing teaching on the expectation gap in the issue of competence and auditor independence.

This result is in line with Nugroho (2004) and Rusliyawati & Halim (2017) who reveal that there is a difference in the expectation gap between auditors and users of financial statements regarding issues of competence and independence. The reason for the gap in expectations regarding the competence and independence of auditors is probably because only with education, they become more aware that competence and independence are absolutely necessary for an auditor in his work, so that the audit results can be useful. So that this will have a different opinion with students who have not received Auditing teaching, who do not know the importance of maintaining independence.

### **5. Conclusion**

This study took samples of students majoring in accounting at several universities/ polytechnics/ colleges in Banjarmasin, including State Polytechnic of Banjarmasin, Lambung Mangkurat University, STIENAS and STIEPAN. This research is an online survey via google form with the address [http://bit.ly/surveimhs\\_gapekspektasiaudit](http://bit.ly/surveimhs_gapekspektasiaudit). The total sample size was 115 respondents who were then grouped into two groups, namely students who had not received auditing teaching and students who had received auditing teaching.

Based on the independent sample t-test through SPSS 25, the following results are obtained: (a) there are differences in perceptions between students who have not and who have received auditing teaching on the expectation gap in auditor issues and the audit process; (b) there is no difference in perceptions between students who have not and who have received auditing teaching on the expectation gap in the issue of the role of the auditor; (c) there are differences in perceptions between students

who have not and who have received auditing teaching on the expectation gap in the issue of competence and auditor independence.

## 6. Suggestion

The suggestions that the author can provide for future research with similar topics, namely: (a) expanding the scope of research locations to be able to more generalize the results; (b) adding other variables that can influence students' perceptions of the audit expectation gap; (c) adding other respondents who are users of audit report information and making comparisons of their answers.

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