
Expectation Gap: the Story of the Auditor's Necessary and Impossible Mission

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Abstract

The expectation gap, the gap between what the public expects from auditors and what auditors can deliver, is a key issue. This gap can call into question the trust necessary for contemporary societies to function.

After providing a historical overview to help understand the issues and the development of the "expectation gap" concept, the article shows the mechanisms by which auditors are subjected to contradictory or incompatible pressures and paradoxical injunctions that can lead to such gaps. It then describes the ways and means of reducing the expectation gap: essentially, guaranteeing the independence of auditors and extending the tasks entrusted to them so that they can better contribute to defending the public interest. In this second area, the case of sustainability auditing is special, given its great complexity, the great diversity of stakeholders and their expectations, and the ability of a new profession, "sustainability auditor", to respond, which is "bubbling up".

These reflections are based on historical and documentary research, dealing with international standards, European law and its impact on French and Romanian accounting law, as well as secondary analysis of various reports and official documents.

Key words: *expectation gap; audit; auditors; statutory auditors; auditing standards; audit directive; sustainability directive;*

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