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# **The Expectation Gap and Its Impact on the Effectiveness of the Audit Report from the Perception of the User**

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## **Abstract**

**Gap in Expectations of Audit is the resultant of non-conformity between expectations of audit report users and what should be expected from audit report or what the auditor should furnish. Typically, constraints of auditing are quite known to auditors on the contrary of report users who do not have sufficient knowledge of such constraints. Therefore, comparing with auditors, users expect more from audit and as a result imparity occurs.**

**In view of the above, this study has been conducted to observe gap in audit expectations in the Kingdom of Saudi Arabia and the relation with value of audit report. Accordingly, the study has been subdivided into three parts in addition to the introduction, findings and recommendations.**

**The introduction discusses issue of study, significance, hypotheses, methodology and scope. Issue of the study is formalized in the following questions:**

**Does the conception of audit users contrast with their expectations? Do the limits confining gap in expectations affect value of audit report?**

**Chapter one discusses previous studies and researches about imparity in audit expectations, background, concept of the imparity and its nature and components as well as reasons of the phenomenon and ways to narrow the gap. Chapter two discusses audit report; its nature, components and examples as well as its requirements specifically in Saudi Arabia. Chapter three discusses the field study and its analysis using the extrapolative method which depends on references, researches and literature dealing with this issue.**

**Moreover, a questionnaire has been prepared to collect data from auditors and users in Jeddah province. The gathered data were then analyzed using SPSS statistical software.**

**Finally, the last part discusses findings and recommendations to narrow the gap between expectations and audit results.**

**Following are some of the significant findings:**

**The field study emphasized the correlation between users' level of conception of audit services and size of expectations gap. Also, the field study stressed on correlation between size of expectations gap and value of the audit report.**