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The effect of audit training in universities on the audit expectation gap

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Abstract

The audit expectation gap (AEG) is a phenomenon where there is a difference between what people expect of auditors and what they can do. This research was conducted in 2023 with 336 university students in Vietnam to assess the effect of university training on the AEG related to auditors' responsibilities. The reliability of the scale and the average difference between student groups were tested using SPSS 29 software. The results showed that AEG exists among accounting students who have studied auditing subjects. Most of these students have higher expectations than other students. This study also revealed that the university's auditing program and auditing courses effectively narrowed the AEG to two in nine auditor's responsibilities and one in nine auditor's responsibilities, respectively. However, it is important to note that these changes were only cognitive. Students still expect auditors to fulfill crucial responsibilities such as detecting fraud, predicting bankruptcy, evaluating ongoing operations and serving as the "family doctor" of the enterprise. Therefore, training for students can help narrow the AEG about certain audit responsibilities. A better approach is to strengthen the responsibility and authority of auditors. The future of the audit profession depends on the demands of stakeholders and the capabilities of the profession. The auditing profession must accept new demands for auditor responsibilities in the new context. This also has implications for audit bodies in narrowing the audit expectation gap in Vietnam.

Keywords: AEG, Audit quality, Auditing, Auditor responsibility, Reasonable expectations, Vietnam.

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1. Introduction

The audit expectations gap (AEG) is most commonly understood as "the difference between what the public expects from the audit profession and what the audit profession can perform" [1]. AEG appears and exists alongside the formation and development of the auditing profession. AEG was first mentioned in Liggio's [2] study in the context of a significant decline in the prestige and reputation of the auditing profession because auditors failed to detect fraud before businesses went bankrupt or were investigated. AEG has become an interesting topic in academics and the profession. There have been many studies related to this topic such as (i) clarifying the nature of AEG through understanding, explaining, and

building the concept of AEG such as the research of Liggio [2], Porter [3], Coram and Wang [4], Association of Chartered Certified Accountants (ACCA) [5] and Conteh and Hamidah [6]. (ii) Investigate the existence of AEG, for example, the studies of Humphrey et al. [7] and Masoud [8]. (iii) Determine the factors that affect AEG such as the studies of Salehi et al. [9], Coram and Wang [4] and García-Hernández et al. [10]. (iv) Evaluate the effectiveness of mechanisms to narrow AEG, for example, the studies of Monroe and Woodliff [11], Siddiqui et al. [12], Ihendinihu and Robert [13], Füredi-Fülöp [14] and Enes et al. [15]. These studies confirmed that AEG exists in different countries. The level of AEG depends on contextual factors such as economics, politics and society in each country. AEG exists regarding (i) the audit function [7]. (ii) The level of assurance and reliability of the audit and the usefulness of audit reports [9, 16-18]. (iii) The auditor's responsibilities [14, 18-20]. Among them, the largest AEG relates to the auditor's responsibilities, especially responsibilities to prevent, detect and respond to fraud [21].

The result of the above studies shows four main causes for the appearance of AEG: (i) a lack of auditing knowledge leading to unreasonable expectations. (ii) Limitations of the audit profession in terms of responsibility. (iii) Different perspectives in evaluating the quality of the audit. (iv) The auditing profession is slow to adapt to social requirements.

Porter et al. [22] surveyed to measure AEG by evaluating the expectations of users regarding the responsibilities of auditors and the quality of audit. The results showed that in addition to unreasonable public expectations which accounted for a lower proportion, audit standards and audit performance quality were below the requirements accounting for a higher proportion. These factors are the leading causes of AEG which erode public trust and harm the auditing profession. Porter's studies provided valuable findings on the reasonable responsibilities that should be added to the auditor's responsibilities. It also identified deficient audit standards and performance that did not meet the public requirement. Therefore, Porter et al. [22] and Porter and Rachel [23] confirmed that focusing on improving audit performance, adding auditors' responsibilities and strengthening training on professional ethics for auditors could narrow AEG. She proposed that audit education should be provided to the public so that they understand and correctly perceive the auditing profession.

Many studies also agree that audit education is an appropriate mechanism to reduce unreasonable public expectations and narrow AEG such as research by Fulop et al. [24] and Ellul and Scicluna [25]. However, some studies showed that education was not effective in narrowing AEG because of the existence of unreasonable expectations even for those who have been trained in auditing or have auditing knowledge. From this problem, researchers question whether AEG was formed due to unreasonable public expectations or whether this was a "systemic error" of the auditing profession due to not promptly adapting to social needs. Current studies are recognizing "unreasonable public expectations" that are not covered by current regulations. However, current regulations will change according to the development of the economic and social environment. At this time, "unreasonable expectations" and "reasonable expectations" are only relative concepts in each period.

It is important to correctly determine the nature of unreasonable expectations to address the issue of narrow AEG in a cost-effective manner regardless of the perspective taken. Auditing has a social function and must adapt to changing social needs to remain relevant Power [26]. Tuan and Dung [27] also commented that the auditing profession needs to meet public expectations. Therefore, if the public expects auditors to take on certain responsibilities, this should be considered a reasonable expectation. The challenge is for the audit profession to acknowledge these expectations and determine how to supplement this responsibility while also addressing legal risks and costs. Although it is impossible to completely eliminate AEG, it can be reduced to prevent scandals that damage the reputation of the auditing profession and increase public trust. Various studies have examined the effectiveness of solutions to reduce AEG with a focus on audit education and training. However, there is no consensus on the effectiveness of training on AEG narrowing. Further research is needed to confirm whether the expectations of the public regarding the responsibilities of auditors are reasonable.

In Vietnam, research on AEG is quite scarce. In particular, no research examines the impact of audit training on AEG. This study aims to assess the effect of university training on AEG relating to auditors' responsibilities caused by unreasonable public expectations in Vietnam. It is also necessary to investigate whether unreasonable expectations of an auditor's responsibilities which constitute AEG should be considered reasonable audit expectations. The auditing profession is in the digital age. Every profession faces uncertainties in the business and economic environment.

In light of the above discussion, we propose a different perspective from previous studies. We believe that AEG exists for auditor responsibilities because the audit profession is slow to adapt to societal requirements which results in "audit failure." If education and training do not help AEG about auditors' responsibilities, these expectations may be reasonable for the auditing profession's future. Blaming the public for having unrealistic expectations is not a solution but rather an "audit failure" in the auditing profession. Therefore, professional organizations, auditing firms and researchers need to change their approach and take responsibility. They need to start by correctly understanding the auditor's responsibilities. The auditing profession is not only an economic or commercial issue but also a social issue that affects individuals and society. Therefore, AEG is not caused by public misconception expanding the duties and responsibilities of auditors are considered a solution to shorten AEG in the future.

This research makes significant contributions to the general theory of auditing in the following ways: Firstly, this study confirms that the public's expectations of auditors' responsibilities are reasonable and have remained consistent throughout the evolution of auditing. Moreover, the survey results show that students who receive greater training in auditing have higher expectations of audit responsibilities than other student groups. Secondly, this research demonstrates that training for students can help narrow certain audit responsibilities but these are only cognitive changes. Students still expect the auditing profession to fulfill crucial responsibilities such as detecting fraud, predicting bankruptcy, evaluating ongoing operations and serving as a "family doctor" of the enterprise. Finally, these findings provide additional evidence that auditing has a social function [26] especially in the context of potentially unstable conditions and the era of technology 4.0.

Hence, the auditing profession is continually adapting to social changes and contributing to shaping personal thinking and behavior. Moreover, it has been found that university audit training programs in Vietnam have limited effectiveness in preparing students to deal with real-world situations. Though such programs increase students' awareness and understanding of auditing, they still need significant improvement after graduation.

2. Literature Review

When a company collapses, goes bankrupt or commits financial fraud but is not detected by the auditor or warns users of the financial statements during the audit, the question is often repeated: “Where was the auditor?” This implies that the auditing profession has failed to fulfill its public fiduciary responsibility. The public labels these audits as “audit failure” because they believe the auditor did not fulfill their responsibilities. The term “audit failure” has been mentioned a lot in the mass media throughout the history of the audit profession. However, it has never been fully defined due to different views among different interest groups in society. For example, the public judges an audit to fail when it fails to detect fraud or material errors or warn early about the risk of bankruptcy for businesses [28].

Meanwhile, the auditing profession defines “audit failure” as the auditor giving an inappropriate opinion on the audit report due to non-compliance with generally accepted auditing standards. Therefore, to define what “audit failures” are, researchers and professionals began to pay attention and research to build an AEG definition as the basis for determining responsibilities and obligations between parties related to the audit profession.

In the beginning, various studies tried to establish a comprehensive definition of AEG by identifying its components, structures and levels. The first definition of AEG was introduced by Liggio [2] which is understood as "the difference between the perception of the quality of audit performance and the perception of users of audit reports about the quality of work performed by auditors." Later on, many other definitions of AEG were proposed. Cohen [29] defines AEG as "the gap between what the public demands and expects auditors to do and what auditors can reasonably deliver." The American Institute of Certified Public Accountants [30] suggested that AEG related to the auditor's responsibilities. However, Porter [3] believes that the definitions of Liggio [2] and Cohen [29] are incomplete because these definitions only refer to different expectations between stakeholders and ignore quality audit performance which Porter calls the "Audit Expectation-Performance Gap." Others explore AEG in different aspects of the auditing profession such as (i) the difference in perception between auditors and the public about the messages conveyed in audit reports [11]. (ii) The difference in perception between auditors and the public about the level of assurance that the audit profession can provide [31]. (iii) The difference in perception between auditors and the public regarding the independence of the auditor or the usefulness of the audit report [32, 33].

Azagaku and Aku [18] have called for a re-evaluation of the definition of AEG in light of crises and significant social changes such as the fourth industrial revolution. They contend that AEG is related to auditors' desires rather than their perceptions. For instance, "AEG is the gap between the public's expectations of the audit function and what the profession accepts as audit objectives." The Association of Chartered Certified Accountants (ACCA) [5] defines AEG as "the difference between what the public believes auditors do and what they want them to do." Conteh and Hamidah [6] describe AEG as "the difference in perception between what the auditor does and what third parties believe the auditor should or should not do when conducting an audit."

AEG's definition has changed [34] but has mainly focused on the components that make up AEG in Porter's [3] research. However, Astolfi [35] expressed dissatisfaction with Porter's definition for not recognizing the importance of accounting standards. Moreover, recent studies have reconsidered the significance of the public's "desires." What the public believes or expects auditors to do is considered the critical message that suggests the assumption? AEG was formed not because of unreasonable public expectations but because the audit profession did not keep up with the development of society.

Some researchers conduct experiments to provide proof of the existence of AEG. They identify the causes and factors that contribute to AEG and propose solutions to narrow it. One of the leading solutions to shrink AEG is training that increases stakeholders' understanding of the auditing profession. After confirming the existence of AEG, many empirical studies suggest that training all parties to raise awareness about the auditing profession is necessary, thereby minimizing unreasonable expectations. Monroe and Woodliff [11] conducted a study to investigate the effects of education and training on AEG. Their study surveyed two groups of students: one with a background in auditing and one without a background in auditing. The study found that students' views on audit responsibility and audited financial statement reliability changed significantly after taking an auditing course. Pierce and Kilcommins [36] extended the study of Monroe and Woodliff [11] by conducting two surveys of students over a semester. The students are divided into five groups according to year and major. The result is consistent with the finding of Monroe and Woodliff [11] that students who took a module or course in auditing had reduced AEG.

Gramling et al. [37] surveyed students and auditors in the US about the audit process, the roles and responsibilities of auditors and the quality of audit performance. Research shows that AEG shrinks in some areas after completing the auditing module. However, there are areas where AEG still exists. A similar study by Ali et al. [38] did not reach any conclusions about the impact of the audit internship program on AEG because it needed to correct some misconceptions about auditing. Recently, Enes et al. [15] extended the studies of Monroe and Woodliff [11] and Gramling et al. [37] for auditing courses in Portugal. The authors investigated students' perceptions of the audit role before and after taking auditing courses to determine whether the courses influenced their perceptions of the responsibilities and obligations of auditors and the limitations of audit work. Research results show that audit training only reduces these differences in some research

content. However, it does change students' perceptions of auditors' responsibilities in preventing and detecting errors, fraud and law violations.

There is still no consensus on the effects of training on AEG based on experimental studies. AEG continues to exist and expand despite efforts to improve training and auditing courses. It is still being determined whether changing perceptions about audit responsibilities can enhance audit quality and increase public trust. This study challenges previous findings and argues that AEG persists because the auditing profession has slowly acknowledged its responsibilities to meet public expectations. It is reasonable for the public to understand auditors' responsibilities because they believe auditors should do what the public expects.

Accordingly, I propose the following research hypotheses:

H_1: AEG regarding auditors' responsibilities exists among university students in Vietnam.

H_2: Training in universities helps narrow the AEG regarding auditors' responsibilities.

Two research questions are also raised:

Question 1: Does AEG exist regarding auditors' responsibilities among university students?

Question 2: Does training in universities narrow the AEG regarding auditors' responsibilities?

3. Research Methods

Research samples. This study surveyed students from three universities in Vietnam: the Industrial University of Ho Chi Minh City, the University of Economics in Ho Chi Minh City and the Ho Chi Minh City University of Transport. These schools were chosen to ensure that our sample was representative. The University of Economics in Ho Chi Minh City and the Industrial University of Ho Chi Minh City have accounting and auditing programs. The Ho Chi Minh City University of Transport does not have accounting and auditing programs. It was selected as a control group to confirm the existence of AEG between students trained in accounting and auditing majors and students from other majors. We eliminated endogenous factors between groups of students from schools based on other factors such as level of interest and previous experience by including a control group.

Sample size. In this study, we use the reliability test of the scale using the Crobach' alpha coefficient and test the differences between survey groups through the T-test and One-Way Analysis of Variance (one-way ANOVA) so the necessary sample size must be the largest sample size among these two methods. According to Hair [39] the minimum sample size for Exploratory Factor Analysis (EFA) is 50, preferably 100 and the ratio of observations and measured variables is 5:1, meaning one measured variable needs at least five observations. The survey has nine observed variables (questions use a 7-level Likert scale), so the minimum sample size will be 9*5 = 45 for each group. Thus, the minimum sample size must reach 90 to analyze differences between two groups and 135 between three groups to satisfy the above conditions. The author chose a sample size of n = 300 to ensure representativeness, more than twice the minimum level *Research process and evaluation criteria.* The research process (see Figure 1) begins when a research question arises and continues until the final recommendations are made. The process involves the following steps:

Step 1: Examine if AEG regarding auditors' responsibilities exists among university students. To answer this question, the author uses a one-sample t-test to compare the mean scores of three universities. The evaluation criteria are based on a comparison with an average mean of 4.0. If the t-test is significant and the mean difference is positive, then AEG exists for those auditors' responsibilities.

Step 2: Investigate if training programs in universities help reduce AEG. This study performs three different tests to evaluate the impact of training:

Test 1: A t-test is used to compare the average opinions of students majoring in accounting and auditing to those in other majors. Those students majoring in accounting and auditing are classified as group 1 and those in other majors are coded as group 0.

Test 2: A t-test is used to compare the average difference in opinions between students majoring in accounting and auditing who did not enroll in any audit courses and students majoring in accounting and auditing who enrolled in at least one audit course. The students who did not enroll in at least one audit course are 1st and 2nd-year students (group 1). The students enrolled in at least one audit course are 3rd and 4th-year students (group 2). Students from Ho Chi Minh City University of Transport are not included in these groups because their training programs are different from accounting-auditing training programs.

Test 3: One-way ANOVA test is used to compare the average opinions among three student groups: students of the University of Economics Ho Chi Minh City (group 1), students of the Industrial University of Ho Chi Minh City (group 2), and students of the Ho Chi Minh City University of Transport (group 3).

Research Variables. The auditor's responsibilities (AR) are observed variables and coded from AR1 to AR9 (see Table 2). Nine auditors' responsibilities that the public has unrealistic expectations are used to examine the hypotheses. The author has inherited auditors' responsibilities from previous studies to ensure comparability between different studies [12, 15].

Instrument analysis. SPSS 29 software was used to analyze the data survey, including descriptive statistical analysis, testing the scale's reliability using Cronbach's alpha coefficient and analyzing the average difference using a t-test and one-way ANOVA.

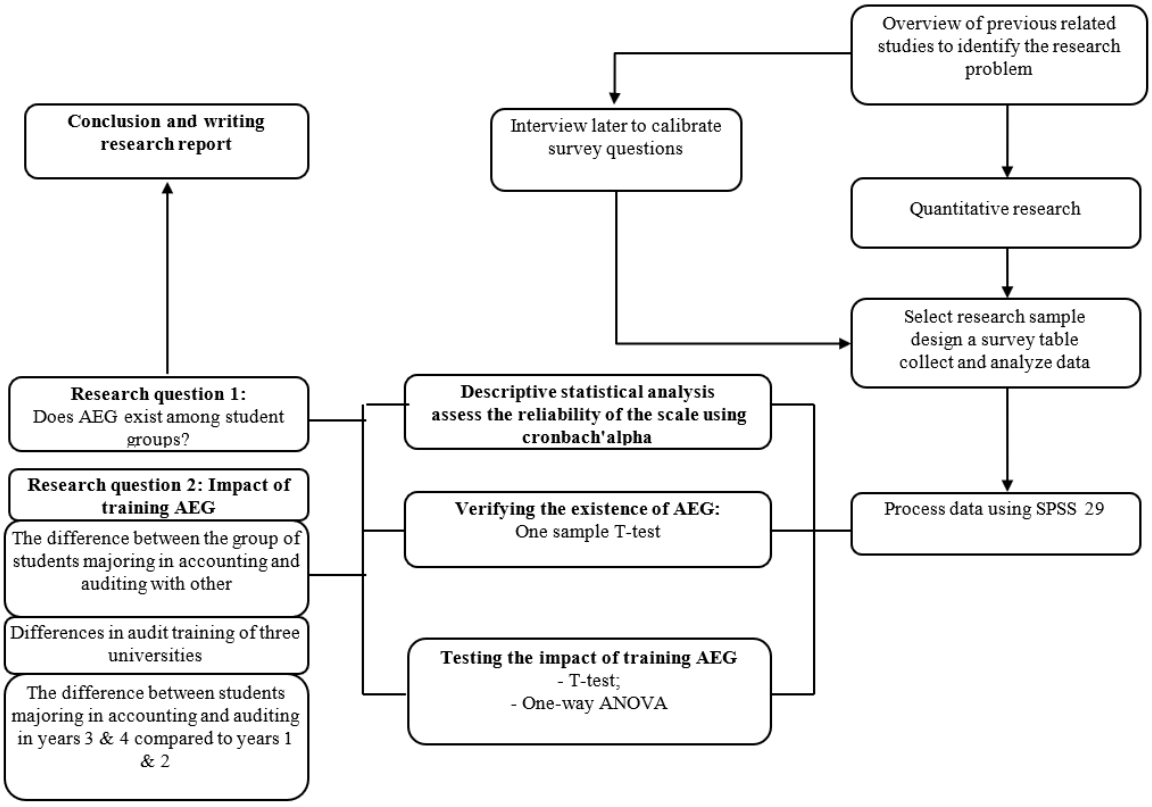

Figure 1.
Research process.

4. Research Results and Discussion

4.1. Descriptive Statistics

A total of 500 surveys were sent out out of which 350 respondents completed the survey resulting in a response rate of 68%. Fourteen invalid responses were discarded due to incomplete answers leaving us with 336 samples that met the requirements for analysis. This number is greater than the minimum number of samples required for analysis which is 135. Table 1 presents that out of a total of 336 students, there are 79 students from the University of Economics in Ho Chi Minh City (24%), 115 students from the Industrial University of Ho Chi Minh City (34%) and 142 students from the Ho Chi Minh City University of Transport (42%). There are 174 students majoring in accounting and auditing (52%) and 162 students in other majors (48%). There are 97 students in first-year and second-year (56%) and 77 students in third-year and fourth-year (44%).

Table 1.
Demographic details.

Particulars	**Group classification**	**Quantity**	**Ratio**
University			
University of Economics Ho Chi Minh city	Group 1	79	24%
Industrial University of Ho Chi Minh city	Group 2	115	34%
Ho Chi Minh City University of transport	Group 3	142	42%
Total		336	100%
Major		Quantity	Ratio
Accounting and auditing	Group 1	174	52%
Other	Group 2	162	48%
Total		336	100%
School year (*)		Quantity	Ratio
First-year and second -year (Not enrolled in any audit courses)	Group 1	97	56%
Third-year and fourth-year (Enrolled in at least one audit course)	Group 2	77	44%
Total		174	100%

The level of responsibility that the public expects from auditors is measured through nine observed variables, coded from AR1 to AR9 (as shown in Table 2). The variable with the highest average value (5.34) is AR8 which refers to the auditors' use of their judgment to select appropriate audit procedures. On the other hand, variable AR6 which pertains to the auditor's responsibility for fraud in financial statements has the lowest average value of 4.61.

Table 2.
Descriptive statistics.

Items	Statement	Min.	Max.	Mean	Std. deviation
AR1	The auditor is responsible for the soundness of the internal control structures of the entity.	1	7	5.148	1.790
AR2	The auditor is responsible for detecting fraud.	1	7	4.687	2.010
AR3	The auditor is responsible for preventing fraud.	1	7	5.286	1.756
AR4	The auditor is responsible for the preparation of the financial statements.	1	7	4.973	2.021
AR5	The auditor must forecast and disclose in the financial statements all risks leading to bankruptcy.	1	7	5.193	1.664
AR6	The auditor must be responsible for fraud in financial statements.	1	7	4.610	1.954
AR7	The auditor should be held responsible for all business - related bankruptcy cases arising from fraud.	1	7	4.797	1.911
AR8	The auditor exercises judgment in selecting audit procedures.	1	7	5.342	1.596
AR9	The auditor is responsible for detecting corruption.	1	7	4.892	1.889

4.2. Item-Total Statistics

For the research to be valuable, the next step is to test the reliability of the scale using Cronbach's alpha. Table 3 shows that all remaining variables have a corrected item; the total correlation is greater than 0.3 meeting the reliability standards of the scales. Therefore, the study will conduct further analysis based on nine scales of the auditor's responsibilities.

Table 3
Item-total statistics.

Items	Scale means if item is deleted	Scale variance if item is deleted	Corrected item: Total correlation	Cronbach's alpha if item deleted
Auditor's responsibility scale (AR): Cronbach's alpha coefficient = 0.841				
AR1	39.77	101.475	0.486	0.832
AR2	40.23	94.929	0.593	0.820
AR3	39.63	98.113	0.604	0.820
AR4	39.94	97.947	0.504	0.831
AR5	39.73	102.053	0.518	0.828
AR6	40.31	92.430	0.690	0.809
AR7	40.12	95.730	0.610	0.818
AR8	39.57	108.838	0.325	0.846
AR9	40.02	94.936	0.643	0.815

4.3. Verify the Existence of AEG

This study uses a one-sample t-test on nine representative variables (from AR1 to AR9) to verify the existence of AEG among students. The overall average value to be compared is 4.0. A statistically significant test value of 4.0 or higher indicates that the students hold unreasonable expectations about the auditor's responsibilities compared to the current regulations and vice versa. This proves the existence of AEG among the students.

Table 4.
One-sample test.

Test value = 4.0					
Items	**T**	**df**	**Significance**		**Mean difference**
			One-sided p	**Two-sided p**	
AR1	11.758	335	<0.001	<0.001	1.148
AR2	6.268	335	<0.001	<0.001	0.687
AR3	13.406	335	<0.001	<0.001	1.286
AR4	8.825	335	<0.001	<0.001	0.973
AR5	13.141	335	<0.001	<0.001	1.193
AR6	5.722	335	<0.001	<0.001	0.610
AR7	7.648	335	<0.001	<0.001	0.797
AR8	15.413	335	<0.001	<0.001	1.342
AR9	8.661	335	<0.001	<0.001	0.892

Table 4 displays the P-values of nine responsibilities (from AR1-AR9) which are 0.000 < 0.05. Hence, the hypothesis H_{01} is rejected which means that the students' perceived average value of nine types of responsibilities are statistically significantly different from the test value of 4.0. The mean differences of all variables are positive. The positive t value in Table 4 indicates that the average value of nine responsibilities is greater than 4.0. The results implied that students have

unreasonable expectations regarding the current responsibilities of auditors which the researchers have called "unreasonable expectations".

4.4. Testing the Impact of Training on AEG

The Result of Test 1. Table 5 shows that sig. (F-test) > 0.05 for seven responsibilities including AR1, AR2, AR3, AR5, AR6, AR7 and AR9, there is no difference in variance between students majoring in accounting and auditing and students in other majors. The equal variances assumed (EVA) row has a sig. (T-test) > 0.05 accept hypothesis H0, there is no statistically significant difference in auditors' responsibilities between accounting and auditing students and other majors. Moreover, AR4 has a sig. (F-test) < 0.05 showing a variance difference between the two groups and the equal variances not assumed (EVNA) row has a sig. (t-test) < 0.05. Moreover, AR8 has a sig. (F-test) > 0.05 showing no difference in variance between the two groups and the equal variances assumed (EVA) row has a sig. (T-test) < 0.05. For two responsibilities regarding AR4 and AR8, accept hypothesis Ha: there is an average difference in auditor's responsibilities between accounting and auditing students and other majors. It can be concluded that there is a statistically significant difference in AR4 and AR8 between students majoring in accounting and auditing and students in other majors.

Table 5.
A test of average differences between groups of students in different majors.

Items	Independent sample test				
		Levene's test for equality of variances		T-test for equality of means	
		F	Sig	t	Sig.(2-sided)
AR1	EVA	1.718	0.191	-0.799	0.425
	EVNA			-0.796	0.427
AR2	EVA	0.017	0.895	1.339	0.182
	EVNA			1.338	0.182
AR3	EVA	0.237	0.627	0.988	0.324
	EVNA			0.989	0.324
AR4	EVA	8.185	0.004	2.850	0.005
	EVNA			2.870	0.004
AR5	EVA	0.170	0.680	-0.350	0.727
	EVNA			-0.350	0.727
AR6	EVA	0.132	0.716	-0.940	0.348
	EVNA			-0.940	0.348
AR7	EVA	0.744	0.389	-0.297	0.766
	EVNA			-0.297	0.767
AR8	EVA	3.563	0.060	-2.160	0.031
	EVNA			-2.150	0.032
AR9	EVA	0.522	0.471	0.251	0.802
	EVNA			0.252	0.801

The Result of Test 2. Table 6 shows that the sig. (F-test) regarding AR1, AR3, AR4, AR5, AR6, AR8 and AR9 is greater than 0.05. This means that there is no significant difference in variance between students majoring in accounting and auditing who did not enroll in any audit courses and students majoring in accounting and auditing who enrolled in at least one audit course.

Table 6.
Analysis of variance, results based on respondent types.

Items		Levene's test for equality of variances		T-test for equality of means	
		F	Sig.	t	Sig.(2-Sided)
AR1	EVA	0.000	0.992	-0.221	0.825
	EVNA			-0.222	0.825
AR2	EVA	13.636	<0.001	-3.620	<.001
	EVNA			-3.750	<.001
AR3	EVA	0.048	0.826	-0.888	0.376
	EVNA			-0.892	0.374
AR4	EVA	0.690	0.407	-0.076	0.940
	EVNA			-0.075	0.940
AR5	EVA	0.032	0.858	-0.298	0.766
	EVNA			-0.299	0.765
AR6	EVA	3.087	0.081	-1.890	0.060
	EVNA			-1.920	0.057
AR7	EVA	5.025	0.026	-1.400	0.162
	EVNA			-1.430	0.155
AR8	EVA	0.254	0.615	-0.224	0.823
	EVNA			-0.224	0.823
AR9	EVA	0.023	0.880	-1.100	0.270
	EVNA			-1.100	0.272

The EVA row has a sig. (t-test) greater than 0.05 supporting hypothesis H0 indicating no significant difference in auditors' responsibilities between the two groups. Furthermore, sig. (F-test) for two responsibilities regarding AR2 and AR7 < 0.05 shows a difference in variance between the two groups. In the row EVNA, AR2 has a sig. (t-test) < 0.05 accepting hypothesis Ha meaning there is an average difference in AR2 between students majoring in accounting and auditing who have not enrolled in any audit courses and students majoring in accounting and auditing who have enrolled in at least one audit course. Thus, among the nine auditor's responsibilities, only 1 of them differed in perception between the two student groups: "The auditor is responsible for detecting fraud." Accordingly, training only helps narrow AEG related to students' awareness of the auditor's responsibilities in detecting fraud in financial statements.

Table 7 presents some unexpected findings. Students who received training in accounting and auditing have a higher average score than those who didn't. This indicates that they expect auditors to fulfill certain responsibilities. Although the level of agreement is lower for students in training majors, more than 50% of the auditor's responsibilities (specifically, 5 out of 9 responsibilities: AR1, AR5, AR6, AR7, and AR8) have a higher consensus among students in the audit training group than those in other majors. This suggests that students more interested in accounting and auditing careers have higher expectations when it comes to the responsibilities of an auditor. Therefore, further analysis is required to draw more definitive conclusions.

Table 7
Group statistics.

Items	Group statistics					
	Training majors (Group 1: Majoring in accounting and auditing; group 2: Other)			School year (Group 1: 1st and 2nd-year students; group 2: 3rd and 4th-year students)		
	N	Mean	Std. deviation	N	Mean	Std. deviation
AR1	162	5.067	1.885	97	5.252	1.692
	174	5.224	1.700	77	5.313	1.671
AR2	162	4.839	2.024	97	4.092	2.154
	174	4.546	1.992	77	5.238	1.633
AR3	161	5.385	1.728	97	5.114	1.813
	174	5.195	1.781	77	5.373	1.756
AR4	162	5.296	1.857	97	4.689	2.103
	174	4.672	2.123	77	4.716	2.268
AR5	162	5.160	1.645	97	5.126	1.724
	174	5.224	1.686	77	5.209	1.674
AR6	162	4.506	1.969	97	4.379	2.058
	174	4.706	1.941	77	4.985	1.846
AR7	162	4.765	1.951	97	4.609	2.019
	174	4.827	1.879	77	5.044	1.753
AR8	162	5.148	1.698	97	5.482	1.493
	174	5.523	1.477	77	5.537	1.500
AR9	162	4.919	1.838	97	4.758	1.898
	174	4.867	1.941	77	5.104	1.955

The Result of Test 3. Table 8 shows that the sig of Levene's test for AR1, AR2, AR3, AR4, and AR6 > 0.05 shows no difference in variance between groups of students in different schools. Table 9 shows the sig. (F-test) regarding AR2, AR3, AR4, and AR6 > 0.05, accepting hypothesis H0, there is no average difference in perceptions of the auditor's responsibility between groups of students from different schools. AR1 has a sig.= 0.031<0.05, accept hypothesis Ha; there is an average difference in perceptions regarding AR1 between groups of students in different schools.

Table 8.
Test of differences in variance between student groups (Levene).

Items	Levene statistic	df1	df2	Sig.
AR1	2.661	2	171	0.073
AR2	2.037	2	171	0.134
AR3	2.349	2	171	0.099
AR4	1.966	2	171	0.143
AR5	3.207	2	171	0.043
AR6	1.229	2	171	0.295
AR7	3.927	2	171	0.021
AR8	4.894	2	171	0.009
AR9	3.431	2	171	0.035

Table 8 shows that the sig of Levene's test for AR5, AR7, AR8, and AR9 is < 0.05 indicating a difference in variance between groups of students in different schools. The author will use F-test results in Table 10, Sig (F-test) regarding AR5,

AR7, AR8, and AR9 > 0.05 accept hypothesis H0. There is no average difference in perceptions regarding AR5, AR7, AR8, and AR9 between groups of students from different schools.

Table 9.
Test of average differences between student groups (ANOVA).

Items	Sum of squares	Mean square	F	Sig.
AR1	19.907	9.953	3.543	0.031
AR2	0.882	0.441	0.110	0.896
AR3	3.372	1.686	0.528	0.591
AR4	17.140	8.570	1.920	0.150
AR5	19.907	9.953	3.603	0.029
AR6	2.948	1.474	0.388	0.679
AR7	20.866	10.433	3.024	0.051
AR9	5.475	2.737	1.258	0.287
AR10	8.874	4.437	1.180	0.310

Table 10.
Robust tests of equality of means.

Items	Statistic[a]	df2	Sig.
AR1	2.096	2.658	0.284
AR2	0.043	2.661	0.959
AR3	0.128	2.658	0.885
AR4	1.441	2.660	0.377
AR5	2.083	2.656	0.286
AR6	0.095	2.663	0.912
AR7	5.715	3.063	0.093
AR9	0.248	2.652	0.797
AR10	0.781	2.656	0.541

Note: a. Asymptotically F-distributed.

4.5. Discussion

For research question 1. Does AEG exist regarding auditors' responsibilities among university students? The study compared the overall mean to an average score of 4.0. A statistically significant test value ranging from 4.0 or higher indicates that students have unreasonable expectations regarding the auditor's responsibilities compared to current regulations and vice versa. The study data are statistically significant for all nine auditors' responsibilities. Therefore, there is a reasonably high AEG among students regarding the auditor's responsibility. This result is consistent with previous related studies on the existence of AEG in society [11, 24, 25].

For research question 2. Does training in universities narrow the AEG regarding the auditor's responsibilities? The author answers the following three detailed questions:

First, is there a statistically significant average difference between the students majoring in accounting and auditing and other majors? T-test results show that only two of the nine perceived auditor's responsibilities have a statistically significant average difference between the two groups of students:

- The auditor is responsible for the preparation of the financial statements (AR4).
- The auditor exercises judgment in selecting audit procedures (AR8).

This finding implies that accounting and auditing training programs have little influence on the students' perceptions of auditor responsibilities. This result is consistent with the research results of Enes, et al. [15]. This can be explained by the existence of the 'constraints gap' component of AEG in the research results of Bui and Porter [40]. The 'constraints gap' component such as students' ability and aptitude, students with insufficient ability to enroll in the accounting-audit program, and the large class sizes causes limitations for schools to develop the competencies that accounting and auditing graduates need [40].

Second, is there a statistically significant average difference between the students who have taken auditing courses and those who have not? T-test results show that out of 9 audit responsibilities, only 1/9 responsibilities have a difference in perception between the two groups of students studying in years 1 and 2 compared to those studying in years 3 and 4, which are "The auditor is responsible for detecting fraud." Accordingly, training only helps narrow AEG related to students' awareness of auditors' responsibilities in detecting fraud in the financial statements. This result differs from the results of Fulop, et al. [24] who found that audit training effectively narrows AEG. This finding implies that the knowledge about fraud used to teach students helps change students' perceptions of auditors' responsibility for fraud. It is also the auditor's responsibility to ensure that many groups using audit reports have the most unreasonable expectations compared to the remaining responsibilities.

Third, is there a statistically significant average difference between groups of students from different universities? The ANOVA test results show that among the nine audit responsibilities, only 1/9 audit responsibilities have differences in perception between groups of students studying at different schools. That is responsibility AR1: "The auditor is responsible for the soundness of the internal control structures of the entity." This result implies that different training levels in schools

also have no impact on reducing AEG for auditors except for their awareness of the auditors's responsibility for the soundness of the entity's internal control structures.

This study reports an intriguing finding: students majoring in accounting and auditing have greater consensus judgments on audit responsibilities than students majoring in other fields. 50% of auditors's responsibilities (AR1, AR5, AR6, AR7 and AR8) have higher consensus opinions in this group. Additionally, 9/9 auditors's responsibilities (100%) have higher unreasonable expectations for students who have been trained in auditing compared to students majoring in accounting and auditing who have not been trained in auditing. This has two implications. Firstly, audit training may be ineffective or not have the expected impact on AEG as there was no difference between the trained and untrained groups. However, it is worth noting that the average score of the 3rd and 4th-year student groups is higher than that of the 1st and 2nd-year student groups. Secondly, students majoring in accounting and auditing show a keen interest in this career and want the auditing profession to play an essential role in society. Therefore, auditors must take on more responsibilities to meet the demands of the public. Table 11 summarizes the results of the analysis of the impact of university training on AEG.

Table 11.
Results of testing the impact of training on AEG.

Items	AEG exists (Ranked in descending order)	The solution involves training.		
		Programme	Content	Quality
AR8	1	Yes	No	No
AR3	2	No	No	No
AR5	3	No	No	No
AR1	4	No	No	Yes
AR4	5	Yes	No	No
AR9	6	No	No	No
AR7	7	No	No	No
AR2	8	No	Yes	No
AR6	9	No	No	No

The results of the t-test between the two groups provide evidence to support the assertion that university training in auditing only contributes to changing the perception of AEG but does not narrow AEG because this is the desire of students and the future of the auditing profession. The results of the above analysis support the thesis proposed in the study. That is, whether students' misconceptions about auditors' current audit responsibilities are reasonable expectations. Research results support the view that students expect more auditing responsibilities than are currently required of the auditing profession. The more students understand auditing, the more they want to strengthen auditors' responsibilities further. This is the future of the auditing profession in the context of the 4.0 revolution. Therefore, for the auditing profession to develop sustainably, gain public trust and shape the way of thinking and behavior of each individual, the profession must first strengthen auditors' responsibilities to meet society's expectations.

5. Conclusion

This study has proven that AEG exists among students in Vietnam. The auditing training program of universities in Vietnam only contributes to raising students' awareness and understanding of auditing, and training is not an effective solution to narrow AEG. Accordingly, the findings support the view that the auditing profession has a social function; the public expects the auditor's responsibilities to be the future of the auditing profession. The greater the potential risks in the business and economic environment, the more the public expects from the auditing profession. The auditing profession must accept the expected auditor's responsibilities in the new context to develop sustainably. In particular, nowadays, Industry 4.0 technologies are considered effective tools to support auditors' work and fulfill new expected responsibilities. The concept of "unreasonable expectations" to blame the public is also a reason why AEG cannot narrow down and affects the reputation of the auditing profession.

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