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THE AUDITOR AND THE PUBLIC THE EXPECTATION GAP

ABSTRACT

The statutory primary role of the auditors is to examine and express their opinions as to whether or not the financial statements of organizations show a true and fair view. But members of the public who are ignorant of this statutory role feel that the primary duty of auditors is to prevent and discover frauds, errors and irregularities. Given this background, it is understood why members the public are disenchanted with auditors as not living up to expectation. The public cannot comprehend why seemingly thriving and prosperous business organizations suddenly went bankrupt soon after the auditors had certified the accounts as showing true and fair view. The public is also alarmed that auditors are not playing any appreciable role in the prevention