

## **Does training change mechanics ? An experimental study of the effect of participation in training on the mechanistic structuring of auditor judgment in Cameroon**

### **La formation modifie-t-elle la mécanique ? Une étude expérimentale de l'effet de la participation à une formation sur la structuration mécaniste du jugement de l'auditeur au Cameroun**

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## Abstract

This research analyses the effect that external training on independence of judgment can have on the mechanistic/organic structuring of auditor judgment. It is interested in the hypothesis of a progression in the structuring of the auditor's judgment following his participation in a training of external origin, and analyzes the conflict between the internal mechanisms (rules and internal procedures specific to audit bureau and their operating mechanism) and the external mechanisms (order of accounting professionals, external training) in structuring its judgment. Data is collected by means of semi-structured interviews with four auditors who have participated in training, in particular before and after the training. The comparison of these data with an ideal type of mechanistic and organic structuring, reveals two strong tendencies. For auditors with strong mechanistic characteristics at the start, training can consolidate the mechanistic structuring of judgment, or moderate it without calling it into question. The auditors concerned keep their mechanistic auditor profile. On the other hand, among auditors who present a rather organic profile before the training, the training seems to have no significant effect on their judgment mechanism. They keep their organic tendency after training.

**Keywords:** auditor ; external/internal training ; judgment ; mechanistic ; organic.

## Résumé

La présente recherche analyse l'effet qu'une formation externe portant sur l'indépendance de jugement peut avoir sur la structuration mécaniste/organique du jugement de l'auditeur. Il s'intéresse à l'hypothèse d'une progression dans la structuration du jugement de l'auditeur à la suite de sa participation à une formation d'origine externe, et analyse le conflit entre les mécanismes internes (règles et procédures internes propres aux bureaux d'audit et à leur mécanisme de fonctionnement) et les mécanismes externes (ordre des professionnels de la comptabilité, formation externe) de structuration de son jugement. Des données sont recueillies par voie d'entretiens semi directifs avec quatre auditeurs ayant participé à une formation, notamment avant et après la formation. La comparaison de ces données avec un idéal type de structuration mécaniste et organique fait émerger, au niveau des résultats, deux tendances fortes. Chez les auditeurs ayant des caractéristiques d'auditeur mécaniste fort au départ, la formation peut consolider la structuration mécaniste du jugement, ou la modérer sans la remettre en cause. Les auditeurs concernés conservent leur profil d'auditeur mécaniste. Par contre, chez les auditeurs qui présentent avant la formation un profil plutôt organique au départ organique, la formation semble n'avoir aucun effet significatif sur leur mécanisme de jugement. Ils conservent après la formation leur tendance organique.

**Mots-clés :** auditeur ; formation externe/interne ; Jugement ; mécaniste ; organique.

## **Introduction**

Accounting researchers, as well as practitioners, recognize the need to make independent audit practices much more dynamic and constantly renew them, to align them with the requirements of changes in daily accounting practice. Those involved in the production chain of accounting numbers have, in recent years, singularly demonstrated their ability to develop new strategies for accounting manipulation and financial communication. The accounting choices made by managers are indeed less and less relevant for external parties (Shabou & Taktak, 2002), and are oriented towards a quest for essentially opportunistic objectives (Minko, 2016 ; Ngantchou & Elle, 2018).

In this context, the auditor's judgment has the duty to be highly professional in the midst of the various challenges that he must face in the exercise of his mission, in particular the evaluation of information with a high degree of uncertainty (Christensen, et al; 2012; Griffith, et al; 2015), or even in the practice of the audit itself and in the monitoring of the steps leading to the judgment (Bucaro, 2019 ; Minko, Elle, & Hanko, 2021). Several recent studies have highlighted the exigencies of auditing (Glover, et al; 2018) and the complexity it creates (Defond & Zhang, 2014; Glover, et al; 2016). These exigencies highlight the need for the auditor to base its conclusions and decisions on professional judgment (Bucaro, 2019, Miledi & Pigé, 2014). Recent empirical work, however, tends to support the idea of a mechanization of auditing practices, with auditors repeating procedures mechanically from one client to another on the detriment of the uniqueness of any audit situation (Knechel, 2013; Palmrose, 2013). This mechanistic tendency can negatively affect the professional character of judgement, especially concerning specific audit situations.

Training is considered as one of the means allowing the auditor to deal with bad mechanistic reflexes (Bucaro, 2019). In practice, it is operated and structured most often in the form of continuing training by the order of professionals or any similar group bringing together the actors of the profession. The objective is to ensure that the professional accountant exercises his activity with competence, professional conscience and independence of mind", and to allow the auditor to complete, update regularly, and if necessary renew his professional culture and his general knowledge.

The literature examines the different logics of action that condition reasoning among auditors, between the so-called organic logics and the so-called mechanistic ones (Bailey, 1995; Dirsmith & McAllister, 1982, Gendron, 2001). However, studies dealing with the impact of

continuing training on the professional action and judgment of the auditor are rare. The article by Chaplais, et al; (2016) is one of the only works recently published on the issue. This contribution analyzes the impact of ethics training on compliance with the code of ethics. It does not relate to the judgment of the auditor, and does not deal with the origin of the training. However, precisely these aspects are fundamental in the assessment of the final quality of the audit. The auditor accumulates knowledge before becoming an auditor, and then "restructures" it to be able to fit in with the culture of the audit firm in which he works. To be professional, the auditor must also be able to free himself from mechanistic considerations and have sufficient independence and hindsight from the internal procedures and practices of his organization to appreciate the singularity of audit situations and avoid a pre-established and systematic interpretation (Smith, et al; 2001) to which the "internal mechanics" can lead him.

Our study aims to observe the logics that explain the judgment of auditors reputed to be mechanistic, but who have participated in recent training. It intends to answer the following question: **"What is the effect of participation in external training on the mechanistic structuring of the auditor's judgment?"**. The originality of this question lies in the analysis it makes of the "conflict" between internal procedures which tend to systematize practices and judgments, and external training which tends to make any judgment specific to each audit situation. The work is structured in 03 main sections: The conflict between internal mechanization and external training will be underlined. The methodology will then be detailed to analyze the question, and the results presented and discussed in the last section.

### **1. The internal procedures-external training duality: Same ambition a priori, antagonistic goals a posteriori?**

Throughout the exercise of his profession, the auditor may be subject to two main modes of accumulation of knowledge: An internal mode based on the progressive learning of the different methods and internal procedures of the company, and an external based on continuous training, often made compulsory by the association of professionals.

#### **1.1. Modeling the auditor's judgment by internal mechanisms**

Internal training and the different functioning and career systems play an important role in the accumulation of knowledge, and in the way in which the auditor exercises his judgment. The purpose of the internal systems and procedures of auditing firms is to instill in employees an effective corporate and professional culture, while keeping their interest appropriately tied to

that of the firm. In the deployment of its operational strategy, any company must be able to adjust the skills of its employees to remain competitive (Secor & McDowell, 2001). The company is therefore obliged to strengthen the capacity for action of its staff and extend the spectrum of its expertise in a constantly changing environment (Venkatesh, 1999).

The phenomenon of collective internal training within the framework of organizations is considered as a credible option for modeling employees to the internal mechanisms of the organization. This process, which (de)forms the trainee, can more or less profoundly, more or less durably modify the way of appreciating the situations which arise for analysis, the way of judging them, or even modify the situations themselves (Koenig, 2015).

For the cases of audit firms, Chen, et al; (2008) point out that much of the learning of internal processes for auditors and accounting firms can take place during working hours, during the planning and execution of an audit engagement. The stakeholders are thus introduced to the “way of doing things” of the company and to self-inculcate its strategies and methods (Neumann, 2001). The audit firm appears here as a structurally organized organization where the processes leading to decisions are highly standardized (Mintzberg 1979), so as to “enclose” the final judgment in the process that ends up imposing it. The repeated form of the actions and behaviors of the training actors consciously and/or unconsciously subjects the participating and training employees to an organizational learning that tends to reinforce and secure the mechanics of the company and the mechanistic procedures of judgment (Bucaro, 2019; Smith, et al; 2002; Miledi & Pigé, 2014). Bonnet & Pennington (1991) showed that the auditors who make better professional judgment are those who have best assimilated the internal training received. Internal progressive learning that leads to the systematization of judgment is therefore considered an important performance factor for audit firms (Molina & Ortega, 2003). They ensure that employees remain in strict compliance with the various measures enacted in full exercise of their judgment as auditors. However, external training, which should a priori reinforce and perfect the accumulation of skills internally, can create a conflict in the exercise of the auditor's judgment.

### **1.2. The external formation: In the role of the bad ally?**

The auditor judgment, if it can be the consequence of all the knowledge and the modeling that he undergoes, can just as much relate to the external training that he receives. In a regulated and sensitive profession such as that of the independent audit of accounts, the assurance of compliance with the rules and the capitalization on the reputation of the profession leads

professionals to group together in a legal entity to ensure the reputation of the body, constitute a strong voice to weigh in on major decisions related to the profession of auditor (Malsh & Gendron, 2013). Training is oriented in this role of competence and reputation, and is intended to guarantee a better quality of service to professionals by reinforcing their competence and increasing their independence (Cervero, 2001; Chen, et al; 2008).

The regulations defining the need to train audit professionals are comparable for several countries. For example, the United States of America, Canada, Australia, New Zealand, Singapore, France and Taiwan all require auditors to undertake continuing training (Chen, et al; 2008). In 2005, the International Federation of Accountants (IFAC) addressed the issue of continuing training for professional accountants, adopting a standard that recommends a program of training and professional development for accountants (IFAC 2005). The courses are evaluated in hourly volume. In Cameroon, for example, audit professionals are subject to mandatory training, estimated at a minimum of 60 hours per year, imposed by the national institute of chartered accountants. This component of the activity of the auditor is interesting because it reinforces the idea that the discretion of the decision and the judgment, although framed, must be delegated to the only auditor considered to be more sensitive to the contextual specificities of the situation to be judged and the environmental constraints that must be taken into account in this judgment (Dirsmith, et al; 1985).

Continuous training, as it is offered, may however come into conflict with the systematic internal provisions in the assessment of an audit situation by the independent auditor. The mechanistic model tends to understand the audit in the sense of a structured process where the quantitative predominates (number of controls) compared to the analysis and the quality of the judgment. Alternatively, external training which can make the audit engagement more organic will place more emphasis on holistic integration with more qualitative considerations being part of the judgment process (Dirsmith & Haskins, 1991). The conflict can be perceptible at least on two levels:

i/ First of all, at the level of the quality of the auditor's judgment, which must be able to align itself with the internal mechanisms of the firm to which it belongs, but also maintain the distance of independence necessary to issue a professional judgment. The study considers that external training, because it can update practices and skills, can help reduce the scope of the mechanization of audit judgments, to appreciate the uniqueness of each situation to be judged and give more leeway of appreciation to the auditor

Ii/ Next, internal arrangements also ultimately take into account the commercial interests of audit firms (Gendron, 2001), while external training is a priori devoid of any commercial interest.

This article is also specific because unlike previous works which consider either the auditor or the audit firm, it mobilizes in a dual approach at the same time the auditor and the audit firm in the understanding of the *in-situ* judgment of audit situations. It is all about observing the logic which governs the judgment of the auditor employed by a firm with a mechanistic reputation after participation in external training.

## **2. Research methodology**

The difficulty in choosing the method to conduct such research is based on the distance that may exist between the cognitions of the actors, and their real behavior *in situ*. However, in order to be able to provide answers to our research question, we have opted for submitting the actors to certain audit situations already developed in the literature and inspired by real audit situations.

### **2.1 Choice of actors and data collection technique**

To analyze the effect that continuous training could have on the mechanistic structuring of the auditor's judgment, the study was first based on the work of Kinney (1986) taken up by Smith, et al; (2001). This work establishes a classification that distinguishes, based on methodological criteria, audit firms considered traditional and particularly mechanistic, those considered intermediate, and those considered organic. 2 auditors A1 and A2 were selected among those working in one of the audit firms considered as mechanistic and 2 auditors B1 and B2 among the firms considered organic by Smith, et al; (2001). They were submitted to two audit situations inspired by the work of Mostafa, et al; (2020) and Prat dit Hauret (2007). The two situations are "similar" in that they put the auditor in a dilemma position before a judgment to be made. The actors were subjected to the first situation one month before their participation in the training. The second interview with the same actors was held a few days after the end of the external training organized by the Order of Professionals in Cameroon on ethical conduct and compliance with the code of ethics among accounting audit professionals. The training, while emphasizing the need for the implementation of an ethical code in audit firms and their alignment with universal practices, recalls the ultimate meaning of the auditor's individual ethics, which in fine emits the audit judgement. It was therefore based on two important factors: The need to align individual practices with an ethical code established



in audit firms, and the need to match the code to the context according to the specific characteristics of each situation to be audited and of each auditor, without bringing them into conflict with international. The actors were invited to express their judgment and to justify it for each of the audit situations submitted for their assessment.

The data was collected through interviews, the choice of discourse being relevant to integrate the intimate universe of the selected actors (Guillemette & Lapointe, 2012; Baribeau & Royer, 2013), and the method effective when the researcher is interested in complete and deep answers from a small number of interviewees (Palys, 1992). To allow the actors to express themselves freely, the questions were open-ended (Deslauriers, 1991). Prompting questions were asked when the answers given seemed unclear, or strayed from predetermined key themes.

In all, 4 interviews were conducted with the auditors concerned. The duration of the interviews varies between one and one and half hours. Each interviewee provided data that was taken into account in the study. The interviewees did not at any time seem confused, hesitant, or contradictory in their remarks, when issuing the judgment and the elements that motivate it when examining the proposed audit situations.

## **2.2 The proposed audit situations**

### ***Situation n° 1 : Company « S. »***

The "S" company is a local medium-sized company incorporated in the legal form of a private limited company and managed by an executive director. He multiplies investments in several sectors by ensuring that the new companies created differ from one another, and do not maintain any financial or legal partnership relationship. As the majority shareholder, the director seeks daily to "address the most urgent", invariably the family or professional origins of the problems he faces. This behavior leads to improvised withdrawals of cash and on the fringes of established procedures. At the time of audit, company "S" presents an excellent financial situation, and good growth forecasts.

Hired since the creation of the company, the auditor appointed to audit the accounts is the main partner of a small audit firm, which has become familiar with the "house", and with the owner-manager. He maintains "good relations" with the latter, even if, he admits, these relations remained "very professional".



After three years of unqualified audit opinion of Company S accounts, the auditor is faced with a dilemma. The owner-manager reveals to him that he withdrew a sum of money from the company's accounts in the form of a financial advance in an emergency situation.

***Situation n°2 : Company « X BTP »***

At the time of the audit of its accounts, company "X BTP" is facing a contentious situation. A site delivered that does not correspond, according to its client, to the requirements commonly adopted in the initial contract. The plaintiff claimed a sum, the amount of which was deemed by the auditor to be significant. According to the accounting conservatism principle, a provision must be recorded regularly, especially since the evolution of the situation suggests, according to the auditor, that there is a strong chance that "X BTP" will lose the lawsuit.

The auditor reports that the financial director of the company "X BTP" did indeed recognize the provision, but at a "remarkably non significant" level compared to the risk it was supposed to cover. The company, already heavily indebted, wishes to obtain a bank loan to finance the acquisition of cutting-edge industrial equipment to accelerate operations and significantly reduce costs. The quality of the accounts and in particular of the income statements, is supposed to be for the managers, a solid argument for access to the expected financing.

**2.3 Data analysis technique : A comparative study based on the notion of ideal type**

To analyze the data, the study proceeded by comparing the answers given by the interviewees to the description of "idealtypes" of mechanistic logic and "idealtypes" of organic logic adapted from the Gendron (2001). According to Hoult (1977), an idealtypes can be defined as a heuristic aid, particularly suited to situations of understanding social phenomena, and which is relevant for this type of study. An ideal type was therefore developed a priori for each of the organic and mechanistic mechanisms, based on the existing audit and management literature. The data collected was then compared to each ideal type to determine the levels of mechanistic and organic influence of the auditor's judgment.

The mechanistic ideal type is mainly characterized by a strong influence of the audit firm's internal mechanisms on the auditor's judgment and the motivation for this judgment. Senior auditors are subject to specific formal mechanisms explicitly detailed by the company in line with Dismirth, et al; (1985). The various protocols leading to possible existing audit judgments are exposed with little leeway for the auditor, the methodology for conducting the audit being particularly rigid and leaving little room for interpretation. The delegation of tasks

exists between trainee and junior auditors up to the Senior auditor (Mintzberg, 1979), who himself has the final report approved by the firm's hierarchy (Cushing & Loebbecke 1986).

On the other hand, according to the organic idealtype, the senior auditor has considerable leeway. He can at his convenience, when he is sure to remain in agreement with the ethical constraints of the employing firm, determine his audit methodology, and adapt it according to the client to be audited (Schön 1983). He can modulate his interpretations (Dirsmith & McAllister 1982).

A synthetic table makes it possible to distinguish the mechanistic and organic ideal types. It is adapted from Gendron (2001). It is established as a heuristic aid, it is therefore fictitious and is used as a standard against concrete situations developed by the actors.

**Table 1: Distinction between mechanistic and organic type ideals**

Dimensions	Mechanistic ideal type	Organic ideal type
Level of formalization Degree to which auditors are subject to formal procedures	High Judging process subject to a precise formal procedure and often by a computerized judgment aid	Weak. Judging process guided by a few general formal procedures, and a panel of judgment-aiding tools whose use is optional.
Role of the senior auditor in the final audit decision	Minor. His decision must be validated by the management of the audit firm after a compliance check, and therefore is subject to change.	Major. Its decision must be validated by the management of the audit firm after a compliance check, and therefore is subject to modification Its judgment choices are generally adopted by the audit firm
Degree of consultation	Weak. The decision can be imposed by the hierarchy against the auditor recommendation	High. Holding several informal discussions between auditor partners and hierarchy

Decision mode	Sequenced and hierarchical. Judgment is made by the auditor, then approved (or not) by hierarchy	Simultaneous. Several informal discussions between hierarchy and auditor in the judging process
Use of the firm's judgment aid tool	High	Weak
Discretionary margin of the auditor in his judgment	weak. Strong hierarchy influence that oversees and controls final judgment	Strong. The professional qualities are put forward and the final judgment is based on the judgment of the auditor

**Source :** Authors

### 3. Results

The reconciliation between the different judgments made by the actors and the ideal type of mechanistic and organic logic developed was carried out in two stages: Before the training, and then after the training. The results can be summarized in a table. It traces the discourse of the actors and the rapprochement between the ideal type frameworks retained.

**Table 2: Results from the interviews**

	<i>Audit situation 1 : Company « S. », (before training)</i>	<i>Audit situation 2 : Company « X BTP » (after training)</i>	<i>Comparison ideal type</i>
Nature of the audit situation faced by the auditor	Misuse of corporate assets, illegal divestment	Violation of the accounting principles of conservatism and materiality	-
<b>Auditors opinions (mechanistic companies)</b>	« Despite the fact that the misuse of corporate assets resulting from this levy was quickly compensated by the executive director, our procedures in this type of situation require that proper and strict treatment be granted. The company misused corporate assets, which is an accounting fault. No judgment other than the refusal to certify can be submitted to my hierarchy » (Auditor A2) "We follow the procedures, it is a notice of qualified opinion to the hierarchy" (auditor A1)	“Even if the situation seems specific, and that the rapid resumption of operations would have annihilated the non-recognition of the provision to its normal degree without engaging the going-concern, I will recommend with more conviction a qualified opinion. Our procedures are very strong, they are compatible with universal ethical standards and they are what protect our reputation. The training obviously reinforced my convictions. I defer completely to the hierarchy. It is absolutely necessary to follow all the internal procedures, to ensure the quality of the judgment and the reputation” (Auditor A2)	It appears that the judgment of the auditor before the training is not final, and that the speech suggests that the final decision is referred to a body considered superior to the auditor (hierarchy). Strong recourse to internal procedures is invoked as a reason for justifying the judgment leading the auditor to accept and certify the accounts. After the formation, the trend is confirmed, even stronger. We observe more accentuated a sequentiation of the final judgment with the possibility for the hierarchy to modify against his opinion the judgment made by the auditor in "first instance"
<b>Auditors opinions (organic companies)</b>	"The misuse of corporate assets resulting from this levy was quickly compensated by the owner-manager, which does not make it necessary for it to be considered as an incriminating element in the audit report". I will certify the accounts". (Auditor B1) “My values do not allow me to pronounce for this audit situation a judgment other than qualified opinion. I would gladly discuss this with colleagues, but the audit world cannot live with extenuating circumstances. There is a strong chance that I will maintain this decision” (auditor B2).	“As you describe, the failure to properly recognize the provision in question has no significant impact on operations. I was recently talking about the first case you submitted to me with colleagues and seniors in the office, but they did not change my mind. I will issue an unqualified opinion, and I assume it” (B2 auditor). “I believe I have already told you that in matters of auditing, one cannot admit extenuating circumstances in such cases. There is a complex and divergent set of interests. I will issue a qualified opinion and will take responsibility for it” (Auditor B1)	The first remark to be made is at the level of the divergence of the points of view of the 2 auditors who nevertheless belong to the same category. From the comparison made, it appears that before and after the training, they remained attached to their values and in no way justified their decision by any internal mechanism. They can also freely have a different opinion from that to which informal internal discussions lead them. Also, the actors take responsibility for their decision and consider it as a "last instance", without subjecting them to another level of decision to be taken later on a higher floor. Each audit situation is considered unique and specific, and therefore not all subject to the same judgment protocol, which is more situational here.

**Source : Authors**

### 3.1 Pre- and post-training mechanistic tendencies

The comparative analysis of the judgments made by auditors belonging to audit firms considered mechanistic before the training reveals two main findings. For the same audit situation, the two auditors, with comparable supporting documents, decided to issue a qualified audit opinion. This opinion is motivated by tools that refer to the mechanistic considerations developed by the ideal type. They signify the non-final character of their judgment, by submitting their confirmation (approval) to a higher authority referred to in the speech as a "hierarchy". This element refers to the character of strong formalization, and little room for maneuver of the auditor, coupled with a lesser degree of consultation on the part of the hierarchy of audit firms.

Training on greater independence from the point of view of judgment and the personal accountability of the auditor seems to have impacted the conception of the mechanistic structuring of the judgment of the actors concerned. Auditor A2 presents a mechanistic conception which seems to have been accentuated with the participation in the training, whereas for Auditor A1, the training seems to have slightly moderated the mechanistic structuring of the audit judgment. Auditor A1 seems to have assimilated the need for ethical and professional judgment as greater compliance with the code of ethics enacted by the firm-employer. This trend translates into an increased use of the mechanistic procedure, which affects professional judgment. Accountability is interpreted as a need to observe more forcefully, particularly for auditor A2, all the ethical codes of the employing firm, codes deployed in all the mechanics structuring the decision-making process or final audit judgment. The "formula" can be summed up in an illustrative syllogism: "We insist on strengthening the accountability of the auditor, our codes cover these aspects perfectly, I must reinforce my adherence to and my observation of our codes" (auditor-mechanistic firm). On the other hand, for auditor A1, the mechanistic tendency remains very present, although slightly moderated, in particular at the levels of the formalization of procedures and its role in the final audit decision.

This result confirms the classification established by Kinney (1986). The auditors of firms considered mechanistic offer a judgment whose motivation seems to be strongly influenced by the internal mechanisms and procedures of the employing audit firm. On the other hand, the organic firms, although having the same conclusions, seem to have different means of justifying their judgment.

### 3.2 The flexibility of organic firms auditors

The observation that emerges from the comparative analysis of the discourse of the auditors employed by the audit firms of the second group can be summarized in two main points: The divergence in judgment, but the attachment to the values justifying this judgment, indicating a low level of internal formalization. Observing the statements before the training reveals a discrepancy in what appears to be clearly a fault in the light of accounting law. However, the actors seem to justify their decision, by motivations that are closer to the way in which they interpret the fact to be judged and give it meaning. This is the typical profile of the organic auditor who plays a major role in defining the final audit judgment, without subordinating it to any higher authority. We can observe that although they do not share the same opinion as to the judgment to be made, the motivations for the decision seem to be explained by the desire for the actors to produce meaning and bear responsibility for the judgment made.

The value system of the actors thus plays a determining role here. This may explain why in the second post-training audit situation, the judgments did not change, simply because even before the training, they were already in agreement with the value system of the actors. The actors here enjoy a strong margin of discretion in the construction of the judgment. Auditor B1 considers the underestimation of the provision as "having no significant impact on operations, which is consistent with the pre-training judgment on the misuse of corporate assets, deemed to be "quickly compensated by the owner-manager" and therefore, without the need to be considered as an incriminating element in the audit report. Similarly, the second auditor, having recalled before the training that "the audit cannot adapt to extenuating circumstances" confirms this way of judging by estimating in the second situation that the divergence and the complexity of the interests makes it impossible to take mitigating circumstances into account in the judgment. The training therefore does not seem to have had a significant effect on the structure of the judgment of the actors. It is understandable that the purpose of the training being to strengthen the professional ethics and the autonomy of judgment among the actors, the auditors employed by the firms considered organic exercised in environments which already favored the philosophy defended by the training. The limited impact would then be explained by a kind of "organic routine" (David & Rowe, 2015), a way of doing things that favors the auditor's freedom in the exercise of his judgment, the primary consequence of his conception of accounting fault and its values

**Table 3: Profiles of study listeners**

	<b>Auditor A1</b>	<b>Auditor A2</b>	<b>Auditor B1</b>	<b>Auditor B2</b>
Level of formalisation Degree to which auditors are subject to formal procedures	Before training: Strong. Need to "submit the report to the hierarchy" for judgment  After training: Moderate: Judgment issued by the auditor in "awareness of having followed all the procedures"	Before training: Strong. Need to "respect the firm's procedures" After training: Very strong. The firm's internal procedures are considered "very strong and compatible with universal ethical standards", it is "absolutely" necessary to submit to them	Before training: Low. Judgmental responsibility. No reference to an internal procedure After training: Low. Judgmental responsibility. No reference à une procédure interne	Before training: Low. Judgmental responsibility. No reference to an internal procedure After training: Low. Judgmental responsibility. No reference to an internal procedure
Role of the senior auditor in the final audit decision	Before training: Minor. Reference systematically made to the hierarchy After the training: Moderate: Final judgment decision referred to the hierarchy for "confirmation on the basis of procedures"	Before training: Minor. Reference made to the hierarchy for the final judgment After the training: Very minor: Final judgment decision systematically referred to the hierarchy to "ensure the quality of the judgment"	Before training: Major. The auditor makes the judgment as a last resort and assumes it After training: Major. The auditor makes the final judgment and "assumes" it	Before training: Major. The auditor makes the judgment as a last resort and assumes it After training: Major. The auditor makes the final judgment and "takes responsibility for it".
Degree of consultation	Before training: Low. Reference to the compliant and strict procedures of the auditing firm After training: Low. Recommendation without subsequent participation in the decision of the hierarchy	Before training: Low. Reference to the compliant and strict procedures of the auditing firm After training: Low. Recommendation without subsequent participation in the decision of the hierarchy	Before training: Not very marked. The auditor lets it be understood that he is responsible for the decision After training: Existing. Reference to exchanges with "colleagues and elders"	Before training: Existing. Reference to "voluntary discussions with colleagues" After training: Slightly marked. The auditor lets it be understood that he is responsible for the decision
<b>Final profile</b>	Moderate mechanistic	Strong mechanistic	Strong organic	Strong organic

**Source : Authors**



The summary table highlights two main trends in the mechanistic auditor profile after training. This seems to have reinforced the procedural and mechanistic conception of analysis and audit judgment for auditor A1, while for auditor A2 it seems to have moderately altered the rigidity of the mechanism without however calling it into question. Among B1 and B2 auditors considered organic at the start, all will retain the same rigidity in their apprehension of audit judgment after training. It can be understood that for mechanistic auditors, training on independence of judgment will tend to rigidify the mechanization of the audit judgment and decision when they equate the training with the need for greater observance of internal codes of the employing firm, codes that they consider bearers of independence of judgment. The training can also moderate the rigidity of some mechanistic auditors who perceive it as an invitation to more accountability in issuing the final judgment. On the other hand, among organic auditors, the training seems to have reminded them of what they already knew and practiced. It had no impact on their particularly self-centered and contingent conception of audit judgment.

## **Conclusion**

Training plays a structuring role in protecting and updating skills in the audit sector. It also contributes to the influence of the entire profession. As such, it aims to influence the stakeholders, so as to guarantee confidence and economic balance. The study revealed two main findings. Among auditors considered as mechanistic, training on independence of judgment, depending on whether it is interpreted by auditors as an invitation to greater observation of internal codes or an invitation to more participation in the rendering of audit judgment will have the effect of either making the actors more rigid, or moderating the level of adherence to the pre-training mechanist behavior. On the other hand, among auditors considered organic, participation in training appears as a simple reminder of their desire to exercise their judgment themselves, according to their values and according to the specificity of each situation to be audited.

The research has two strong implications: On the scientific level, it involves taking into account the profile of the auditor's employer company in the analysis of the formation of his judgment. At the managerial level, the study recommends strengthening the auditor's external training. In addition to updating their general knowledge, they make it possible to limit the effect of systematization that daily practice, modulated by observation of the internal

mechanisms of audit offices, subjects them to. As a result, it guarantees better judgment, and therefore better audit quality.

However, the study has certain limitations. Beyond the fact that the assessment of the situations is essentially based on cognitions and therefore does not provide information on what the actors would do in real audit situations, the analysis does not integrate the other possible temporal factors likely to explain a variation in the way actors are judged. Also, not all auditors are employees of audit firms. The study does not deal with the case of isolated auditors. Future study investigating the effect of training on the mechanistic/organic tendencies of auditors would be of particular interest. Similarly, observation in the opposite direction of the question (effect of internal training on the need and importance of observing internal operating codes and procedures on auditors) could make it possible to further enrich the analysis.

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