

## THE RITUALS OF AUDITING: AN ANALYTICAL PERSPECTIVE

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### Abstract

Auditing, beyond its technical function of verifying financial statements, is embedded in symbolic and ritualistic practices that shape organizational legitimacy and stakeholder confidence. This paper explores the rituals of auditing, their implications for corporate governance, and how they contribute to the perception of assurance and accountability. The study draws upon theoretical insights and empirical research to analyze how audit rituals reinforce trust and order in financial markets. Additionally, this study examines the role of international auditing standards and regulatory frameworks in shaping these rituals and their broader socio-economic implications.

*Keywords: auditing rituals, legitimacy, audit society, institutional theory, audit culture*

### Introduction

Auditing serves as a vital mechanism for ensuring financial transparency, regulatory compliance, and stakeholder trust in both private and public organizations. Traditionally, auditing is perceived as a technical and objective process aimed at verifying financial records, detecting irregularities, and ensuring adherence to established accounting principles and reporting standards (Berdiyarovich, 2024). In this capacity, it plays a central role in promoting accountability and sustaining the confidence of shareholders, regulatory bodies, and the general public. However, recent scholarly discourse has broadened the conceptualization of auditing beyond its functional and procedural boundaries (Akinadewo et al., 2024). It has emerged that auditing also possesses ritualistic and symbolic dimensions that are crucial in reinforcing the legitimacy, authority, and continuity of organizational and institutional practices (Power, 1999).

Power (1999), in his influential work *The Audit Society*, introduces the concept of auditing as a "ritual of verification," emphasizing its performative function over its technical outcomes. This perspective shifts the focus from auditing's tangible deliverables to its symbolic enactments—practices that visibly demonstrate order, control, and accountability even in complex, uncertain environments. The rituals embedded in audit processes—such as planning sessions, standardized checklists, systematic documentation, and formal reports—communicate a narrative of diligence, impartiality, and professional integrity (Ugoani&Ibeenwo, 2022; Pentland, 2000). These elements serve not merely to uncover factual information but to construct an image of legitimacy and competence for the audited organization and the auditing profession alike.

The concept of auditing as ritual is further supported by institutional theory, which argues that many organizational practices are adopted not solely for their technical efficiency but for their capacity to confer legitimacy. According to Meyer and Rowan (1977), institutionalized practices—like external audits—are frequently employed as symbolic gestures to align organizations with socially constructed norms, expectations, and professional standards. In this context, audit rituals function as ceremonial validations that reassure stakeholders of an organization's conformity with ethical, financial, and legal standards, regardless of the underlying effectiveness of those practices (Oussiiet al., 2019; Johri& Singh, 2024).

Moreover, legitimacy theory enhances the understanding of the symbolic power of auditing. It suggests that organizations continuously strive to maintain social approval and legitimacy by visibly adhering to culturally accepted norms (Suchman, 1995). Auditing rituals, such as clean audit opinions, recurring audit committee reviews, and timely disclosures, serve as mechanisms through which organizations demonstrate transparency, responsibility, and good governance (Ridley, Tony & ChatGPT, 2023). Especially during crises—such as financial scandals or regulatory investigations—the invocation of auditing rituals can help restore public trust and reaffirm the organization's alignment with societal values (Gendron, 2001).

In many respects, the ritualization of auditing contributes to the normalization of accountability and governance in contemporary institutions (Nanayakkara, 2024). Through routine enactments and professional formalities, audits become embedded in the organizational fabric, not only ensuring compliance but also symbolizing moral and ethical stewardship. The repetition and formality of audit processes foster a sense of stability and predictability, which are indispensable in complex organizational environments. This paper, therefore, takes an analytical perspective on auditing by interrogating its ritualistic dimensions, symbolic implications, and theoretical underpinnings. It draws upon institutional theory and legitimacy theory to explore how auditing functions not just as a technical verification tool but as a socially constructed process that conveys legitimacy, reassures stakeholders, and stabilizes governance frameworks. By illuminating these underexplored facets, this study aims to contribute to a deeper and more nuanced understanding of auditing as a socially embedded phenomenon.

### **Theoretical Framework**

The examination of auditing as a ritualistic practice is grounded in a multidisciplinary theoretical foundation that combines institutional theory, legitimacy theory, and elements of socio-political analysis. These theoretical lenses provide a robust framework for understanding how auditing practices transcend their technical and functional dimensions to become ritualistic performances embedded in broader social, cultural, and organizational contexts.

*Institutional theory* serves as a foundational perspective in analyzing the structured and symbolic nature of auditing rituals (Baker, Bédard & Prat, 2014). According to Meyer and Rowan (1977), organizations often adopt formalized structures and practices—not solely for reasons of efficiency or effectiveness, but to appear legitimate in the eyes of external stakeholders such as regulators, investors, and the public. Within this context, auditing functions as an institutionalized practice that reflects conformity to normative expectations and professional standards (Carrington et al., 2019). These rituals, such as recurring audit cycles, standardized documentation, and the ceremonial presentation of audit findings, signal compliance and competence, regardless of whether they produce substantive changes in financial behaviour or risk mitigation.

The institutionalization of auditing practices is particularly evident in the replication of audit procedures across organizations and industries (Antoniuk et al., 2021). This homogeneity creates a sense of order, predictability, and objectivity that is reassuring to stakeholders. The audit report, for example, follows a structured format that emphasizes technical assurance, even if the underlying financial information remains open to interpretation. This structured conformity to auditing norms is a key mechanism through which organizations maintain institutional legitimacy (DiMaggio & Powell, 1983). In essence, the ritualistic elements of auditing help organizations "look good" by visibly adhering to the rules of the game, thereby protecting their reputation and social standing.

*Legitimacy theory* complements institutional theory by focusing on the ways in which organizations seek societal approval through visible adherence to normative expectations (Nworie, Cyril-Nwuche & Oduche, 2024). According to Suchman (1995), legitimacy is "a generalized

perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (p. 574). Auditing rituals provide a critical platform for organizations to demonstrate this appropriateness. Through the public disclosure of audit opinions, annual audit meetings, and the inclusion of audit outcomes in corporate reports, firms symbolically reinforce their commitment to transparency, accountability, and governance.

Legitimacy is especially critical in periods of organizational change or external scrutiny (Kiwi et al., 2025). In such instances, organizations may intensify or emphasize audit rituals to reaffirm their moral and ethical grounding. For instance, after corporate scandals or regulatory infractions, firms often undertake "special audits" or "forensic audits" not just for investigatory purposes but also as symbolic acts of renewal and accountability. These rituals function to manage perceptions and restore confidence, underscoring the performative and communicative dimensions of auditing (Gendron, *et al.*, 2007).

Beyond institutional and legitimacy theories, *socio-political perspectives* also shed light on the ritualistic nature of auditing. Power (2003) argues that auditing operates within a broader socio-political environment that shapes its practices, discourses, and effects. From this viewpoint, auditing is not simply a neutral technique for assessing financial truth but a political instrument used to construct and manage public trust. Rituals such as external validation, third-party attestations, and standardized checklists contribute to the perception that auditing is impartial and immune to manipulation. These practices help auditing institutions project authority and neutrality, thereby reinforcing the socio-political function of auditing as a stabilizing force in the governance ecosystem.

Socio-political analysis also underscores the interplay between regulatory bodies, professional associations, and organizational actors in sustaining the legitimacy of audit rituals. For example, the continued emphasis on auditor independence, even in cases where actual independence is questionable, reflects the symbolic value placed on this ideal. The ritual of disclosing auditor independence in audit reports serves more as a symbolic gesture than a substantive assurance, yet it remains a cornerstone of audit credibility in the public domain (Suddaby, *et al.*, 2009). These symbolic enactments help shield organizations and audit firms from criticism, while simultaneously reinforcing the broader narrative of transparency and accountability.

Therefore, the theoretical framework for analyzing the rituals of auditing draws upon institutional theory, legitimacy theory, and socio-political perspectives to illuminate the symbolic, performative, and normative dimensions of audit practices. Institutional theory explains the structural embedding of auditing rituals within organizational routines and their role in sustaining legitimacy. Legitimacy theory highlights the strategic use of audit practices to manage stakeholder perceptions and maintain social approval. Meanwhile, socio-political theory contextualizes auditing within broader systems of power, regulation, and public trust. Together, these frameworks reveal that auditing is not merely a mechanical or technical function but a complex and ritualized social practice that contributes to the construction of organizational legitimacy and societal order.

### **Key Rituals of Auditing**

Auditing, though positioned as a technical and objective practice, is deeply embedded in ritualistic processes that symbolize order, legitimacy, and assurance. These rituals are not merely procedural steps, but structured performances that serve to reinforce the credibility of financial disclosures and uphold the social contract between organizations and their stakeholders. The audit engagement, planning and risk assessment, evidence gathering, and audit reporting stages each embody distinct ritualistic features that reflect the broader symbolic role of auditing in organizational life.

The commencement of an audit engagement represents a foundational ritual that establishes the boundaries and significance of the auditor-client relationship. This initiation, marked by formal engagement letters and contractual documentation as outlined in International Standard on Auditing (ISA) 210, is more than a bureaucratic requirement. It signifies the auditor's legitimacy, authority, and independence, setting a tone of professional gravitas from the outset. Humphrey and Moizer (1990) argue that the engagement process creates a symbolic structure that distinguishes auditors from internal staff, emphasizing their role as impartial arbiters. The written engagement agreement, which defines the scope and objectives of the audit, serves not only a legal function but also communicates to stakeholders that the organization is subjecting itself to external scrutiny. This performative act fosters an image of transparency and accountability, even before any substantive audit work begins.

Following engagement, the planning and risk assessment phase further exemplifies the ritualistic character of auditing. These early audit procedures are governed by ISA 315, which stresses the identification and evaluation of risks of material misstatement. While ostensibly analytical in nature, this stage serves a symbolic purpose by projecting diligence and competence. Through the systematic documentation of internal controls, organizational processes, and potential risk areas, auditors are seen to be methodically safeguarding the integrity of financial reporting. As Knechel (2007) notes, this highly structured process often reinforces the image of the auditor as a calculated and objective assessor of organizational risk. The auditor's extensive planning documentation, including audit strategies and risk matrices, creates a ceremonial backdrop that reassures stakeholders about the integrity of the forthcoming audit procedures.

The ritualistic nature of auditing becomes even more pronounced during the evidence-gathering phase. Governed by ISA 500, the collection and evaluation of audit evidence entail a range of standardized procedures, including sampling techniques, test of controls, and substantive analytical reviews. Although these techniques are often assumed to be grounded in empirical rigor, their application frequently involves symbolic enactments of assurance. Power (2003) contends that the structured use of checklists, documentation templates, and compliance testing functions as a ceremonial demonstration of objectivity and professionalism. In this sense, the act of evidence collection is less about the discovery of unequivocal truths and more about the performance of due diligence. Guénin-Paracini, *et al.* (2014) further observe that auditors may engage in these procedures not solely for their diagnostic value, but to signal their compliance with regulatory expectations and professional norms. In many cases, even when audit findings are immaterial, the performance of these procedures reaffirms the seriousness and legitimacy of the audit process.

The culmination of these activities is the issuance of the audit report—perhaps the most overtly ritualized component of the entire audit cycle. The audit report, codified under ISA 700, is a formal statement that conveys the auditor's opinion on the truth and fairness of the financial statements. Pentland (2000) characterizes the audit report as a performative text that not only communicates findings but also enacts a closure ritual. Its standardized format, authoritative language, and structured presentation contribute to a perception of certainty and finality. Even though financial statement audits are inherently limited in scope and subject to judgment, the ceremonial tone of the audit opinion implies definitive assurance. Francis (2011) emphasizes that this standardized communication has ritualistic power because it masks the complexity and ambiguity of financial reporting beneath a veneer of simplicity and objectivity.

These audit rituals—engagement, planning, evidence collection, and reporting—function not only as professional practices but also as social performances that uphold the institution of auditing itself. They foster perceptions of control, predictability, and ethical stewardship, particularly in environments marked by financial uncertainty or organizational change. The repetition of these

practices across audit firms, industries, and jurisdictions contributes to their symbolic power. They become expected, familiar, and unquestioned features of corporate governance, thus reinforcing the legitimacy of both auditors and the organizations they audit.

Moreover, these rituals help to insulate the audit profession from criticism and skepticism. By emphasizing standardized processes, formal documentation, and visible markers of independence, auditors present themselves as neutral experts who are above the fray of corporate interests. This image, while partly constructed, is central to maintaining the trust of investors, regulators, and the public. As Beattie, Fearnley, and Hines (2013) argue, the strength of auditing lies not only in its technical proficiency but in its ability to generate symbolic reassurance through repeated and ritualized actions.

Hence, the rituals of auditing are not peripheral to the audit process—they are its very foundation. They transform routine procedures into meaningful symbols of accountability, thereby reinforcing the perceived integrity of financial reporting systems. These rituals serve both functional and symbolic purposes, acting as a bridge between the technical demands of the audit profession and the social expectations of its stakeholders. Through the careful choreography of these ritualized practices, auditors help construct a reality in which trust, transparency, and legitimacy are not only pursued but visibly performed.

### **Impact of Audit Rituals on Stakeholders**

Audit rituals exert a profound influence on the perceptions and behaviors of key stakeholders—namely investors, regulators, corporate managers, and the general public—by reinforcing a shared understanding of financial accountability and governance. These rituals, though grounded in procedural necessity, also function symbolically to legitimize audit processes and outcomes within the socio-economic framework of corporate financial reporting.

One significant impact of audit rituals is their ability to instill trust in financial statements among external users, particularly investors. The predictability and consistency of audit rituals, from engagement to reporting, foster perceptions of diligence and professionalism. This trust is critical in promoting stability and confidence in capital markets, as stakeholders interpret audit practices as signals of corporate transparency and financial soundness (Beattie, Fearnley, & Hines, 2013). For instance, the formal issuance of the auditor's report—replete with structured language and standardized opinions—creates an impression of objectivity, reinforcing the reliability of published financial information.

Regulators and oversight bodies are also significantly affected by audit rituals. The adherence to International Standards on Auditing (ISAs), such as ISA 210 on engagement terms or ISA 700 on audit reporting, offers regulators a framework for assessing audit quality and compliance. These rituals serve as tools for regulatory oversight and are presumed to protect public interest by ensuring auditors execute their roles with due professional care and ethical integrity (Humphrey & Moizer, 1990). However, this institutionalization of audit practices may also render the process overly procedural, where formal compliance may mask substantive weaknesses in audit effectiveness.

Corporate management is another stakeholder group directly influenced by audit rituals. Management views the audit not merely as a statutory requirement but as a reputational mechanism. By undergoing and successfully completing an audit, companies convey a message of legitimacy and operational soundness to external observers. However, ritualized audit processes may also introduce a dynamic of strategic compliance, whereby management focuses on presenting audit-friendly documentation and controls rather than engaging in authentic transparency (Power, 1999). This symbolic engagement with auditors can diminish the substantive role of audits as tools for governance and accountability.

The ritualistic nature of auditing also shapes public perceptions. To the average citizen, the annual audit represents an assurance that companies are being held accountable and that financial manipulation or fraud is unlikely. This belief reinforces societal trust in corporate operations and financial systems. Yet, such trust may be precarious if based on ritualistic symbols rather than substantive evaluations. Guénin-Paracini, *et al.*, (2014) caution that rituals, while comforting, can lead to an illusion of security. In scenarios where financial irregularities emerge despite clean audit reports, the public may perceive the auditing profession as complicit or ineffectual, thereby undermining long-term trust.

Another critical concern is the tendency for audit rituals to evolve into mechanical routines, giving rise to what Power (1999) describes as a “box-ticking” culture. In such contexts, the audit process becomes overly reliant on compliance with checklists, templates, and standardized procedures, often at the expense of critical thinking and professional skepticism. This bureaucratization of audit work can reduce its effectiveness in identifying nuanced or emerging risks. Auditors, in their pursuit of procedural correctness, may overlook red flags that do not fit neatly within the prescribed audit framework. This concern is particularly relevant in complex financial environments where risks are dynamic and judgment-based responses are necessary.

Furthermore, ritualized audits may mask systemic risks and lead to an overestimation of audit reliability. As rituals standardize and repeat across audit cycles, they create a sense of continuity and familiarity that may inadvertently suppress the auditor's instinct to challenge or interrogate underlying assumptions. Beattie *et al.* (2013) emphasize that while rituals project an image of rigor, they may also constrain auditors' capacity to innovate or adapt to specific organizational contexts. This standardization, while beneficial for consistency, may reduce the audit's responsiveness to unique or emergent financial anomalies.

Despite these criticisms, it is important to acknowledge the strategic value of audit rituals. They serve as a form of institutional scaffolding, enabling various stakeholders to coordinate expectations and interpret financial information consistently. The structured nature of these rituals—spanning engagement, planning, evidence gathering, and reporting—creates a shared language and set of expectations that enhance the audit's communicative power (Pentland, 2000). For multinational corporations and global investors, such ritual consistency ensures comparability and facilitates decision-making in diverse regulatory environments.

In conclusion, the impact of audit rituals on stakeholders is multifaceted. While they serve essential roles in promoting confidence, ensuring regulatory compliance, and facilitating communication, they also carry the risk of formalism, complacency, and misplaced assurance. As such, it is critical for auditors, standard-setters, and oversight bodies to remain vigilant against the over-ritualization of audit procedures. A balanced approach that preserves the symbolic and procedural strengths of audit rituals while reinforcing substantive judgment and adaptability is necessary to maintain stakeholder trust and enhance the audit's societal value.

## Conclusion

The rituals of auditing are far more than procedural checklists or standardized steps—they are embedded institutional practices that shape how financial integrity is performed, perceived, and legitimized in modern economies. These rituals, ranging from engagement letters to the issuance of formal audit reports, operate as symbolic assurances of diligence, independence, and accountability. By consistently repeating these practices within a framework of codified standards such as the International Standards on Auditing (ISAs), the audit process takes on a ritualized form that communicates credibility to a wide array of stakeholders, including investors, regulators, management, and the general public.

One of the most significant contributions of audit rituals is their role in reinforcing institutional legitimacy. From the perspective of institutional theory, as discussed by Meyer and Rowan (1977), structured practices adopted by organizations—such as audits—are not only meant to serve operational ends but also to signal conformity with societal norms and expectations. Audit rituals thus serve to project an image of order, objectivity, and control, which enhances public trust in financial disclosures. This legitimizing function is critical in an era where corporate scandals and financial crises have undermined confidence in financial institutions. Rituals become a stabilizing force, ensuring that organizations are perceived as compliant, ethical, and transparent.

However, while the symbolic strength of audit rituals contributes to systemic trust, it also raises important questions about their substantive value. Scholars such as Power (1999, 2003) have argued that the increasing formalization of auditing may lead to a performative rather than investigative practice. In other words, audits may succeed in projecting legitimacy while failing to uncover material misstatements or financial irregularities. This ritualistic veneer can, paradoxically, obscure underlying financial risks, as the appearance of scrutiny may be prioritized over actual detection and judgment. In this context, auditing may evolve into what Power (1999) terms the "audit society," where verification becomes a societal expectation and a ritualistic end in itself.

Understanding auditing as a performative practice—as opposed to a purely technical or investigative one—provides deeper insights into its socio-economic functions. Performance in this context refers to the way auditing constructs a shared reality of compliance and financial propriety through stylized, repetitive practices. As Pentland (2000) observes, audit processes function like scripts, rehearsed and performed to fulfill the expectations of multiple audiences. The strength of such performances lies in their ability to communicate order and predictability, even in complex and uncertain financial environments. Yet, such performances may also suppress the exercise of professional skepticism and judgment if auditors become overly reliant on routine.

Moreover, the tension between symbolic assurance and substantive effectiveness underscores a broader concern about audit quality. The presence of highly ritualized processes may lead to the routinization of audits, reducing the likelihood of critical thinking or innovation in audit methodology. This is especially problematic in an age characterized by complex financial instruments, dynamic business models, and rapidly changing regulatory landscapes. The question, then, is whether audit rituals evolve alongside these transformations or remain stagnant, thereby diminishing their relevance and reliability.

The rise of technology and data analytics in auditing offers a potential avenue for rethinking audit rituals. Emerging tools such as Artificial Intelligence (AI), Robotic Process Automation (RPA), and continuous auditing systems challenge traditional audit timelines and practices. As these innovations become more prevalent, they may either reinforce existing rituals through digital replication or disrupt them by introducing new forms of assurance that are more real-time, predictive, and adaptive (Kokina & Davenport, 2017). The future of audit rituals, therefore, may depend on how effectively auditors and regulators integrate these tools without compromising the trust and legitimacy historically provided by traditional audit practices.

Similarly, evolving regulatory frameworks continue to reshape the ritual landscape. Regulatory responses to corporate failures, such as the Sarbanes-Oxley Act (2002) in the U.S. and ongoing reforms in the U.K. following high-profile audit collapses, are increasingly aimed at strengthening auditor independence, transparency, and accountability. These changes often result in the addition of new rituals—such as expanded disclosures, audit committee oversight, and audit quality indicators—that aim to enhance substantive assurance. However, if not thoughtfully implemented, such additions can further entrench ritualism, adding layers of formality without necessarily improving audit outcomes.

In conclusion, the rituals of auditing occupy a dual space within contemporary corporate governance: they are both essential mechanisms of assurance and potentially limiting frameworks of performative compliance. Their role in maintaining financial order and stakeholder confidence is undeniable. Yet, to remain effective in the face of complexity, change, and technological disruption, audit rituals must be continuously examined and reinterpreted. Future research should delve into how these rituals adapt (or fail to adapt) to evolving institutional expectations, regulatory pressures, and digital transformation. Only by balancing the symbolic and substantive dimensions of auditing can the profession continue to fulfill its vital role in ensuring financial transparency and accountability.

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