

Making Things Visible: Audit Quality Control in The UK and the Definition of the Professional Order

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Abstract:

Amongst professional activities, audit has increasingly departed from what the sociology of professions traditionally considered to be lying at the heart of the identity of the members of a professional body: the autonomy to judge the nature and amount of work that is necessary to treat the cases submitted to these members. Indeed, the generalisation of audit standards and the institutionalisation of means of controlling their application have in the last thirty years contributed to externalise and collectivise professional judgement. This paper tries to go back over the consequences of the process of controlling the work of auditors, both for the definition of audit itself and for the definition of the professional community. To do this, the paper takes the example of the operation of an audit monitoring unit that was set by the Institute of chartered accountants in England and Wales (in association with the Scottish and Irish Institutes of chartered accountants) to comply with the 1989 Companies Act that integrated the 8th European Company Law directive in the British legislation. As what regards audit, it is shown that the result of the monitoring process was to reveal a great diversity in the ways of understanding audit practice as well as to stigmatise, not so much ill practice, but rather practices that were distant to the model that had inspired the definition of audit standards and the definition of the way to control their application. Regarding the professional community, it is contended that the monitoring process led to make the hierarchical structure of this community visible whilst rendering a revision of the process necessary, so as to attempt to restore order and unity in the professional body.