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Auditor independence and fear in a context of corruption: the case of pre-revolution Tunisia

Indépendance de l'auditeur et peur dans un contexte de corruption : la Tunisie de pré-révolution

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Abstract:

This study examines auditors' independence in a context of institutionalised corruption. The aim is to put emotion back at the heart of the audit process. It highlights the impact of an emotion such as fear on the independence of auditors. We analyse the real-life experiences of auditors under pressure in an environment where corruption is institutionalised. How does a corrupt system generate fear? How does this fear affect the independence of Tunisian auditors? An analysis using the Gioia method shows that there are multiple forms of fear which vary from one individual to another depending on their beliefs, culture and relationship with their own bodies. The study identifies a third "emotional" approach to independence and seeks to extend our understanding of independence as well as the audit process.

KEYWORDS: FEAR, INDEPENDENCE, AUDITOR, CORRUPTION, TUNISIA

Résumé :

Cette recherche traite de l'indépendance des auditeurs dans un contexte de corruption institutionnalisée. L'objectif est de remettre les émotions au cœur du processus d'audit. Elle met en lumière l'incidence d'une émotion telle que la peur sur l'indépendance des auditeurs. Nous analysons des expériences réelles d'auditeurs confrontés à des pressions, dans un environnement où la corruption est institutionnalisée. Comment un système corrompu peut-il générer la peur ? De quelle manière, cette peur peut-elle impacter l'indépendance des auditeurs tunisiens ? L'analyse selon la méthode Gioia montre que la peur est multiple et qu'elle varie d'un individu à un autre selon ses croyances, sa culture et son rapport avec son propre corps. La recherche permet d'identifier une troisième approche « émotionnelle » de l'indépendance. Celle-ci ambitionne à renouveler la compréhension de l'indépendance et aussi du processus d'audit.

MOTS CLÉS : PEUR, INDÉPENDANCE, AUDITEUR, CORRUPTION, TUNISIE

“With so close a relationship between fear and corruption,
it is little wonder that in any society where fear is rife,
corruption in all forms becomes deeply entrenched”

Aung San Suu Kyi, freedom from fear

Speech at the European parliament, October 1990

Introduction

Corruption is a global scourge and is considered a major handicap to all development (Gordon and Miyake, 2001). Ubiquitous, it pervades virtually every economy.

Corruption encompasses “all the deviations of every person holding public office ... it extends the characterisation of corruption to practices that are not viewed as violations everywhere and, more important, are not considered by everyone as acts of corruption (cronyism, undue influence)” (Louis, 2007, p. 44).

In the present study, given the specific nature of the Tunisian context, we introduce one facet of corruption: institutionalised corruption when “*it s frequency is such that it is the rule rather than the exception*” (Médard, 2006, p. 697)

This institutionalised corruption can be likened to grand corruption in Tunisia. Grand corruption is not determined by individuals with known identities like petty corruption (Mashali, 2012). In grand corruption, it is the system itself which is corrupt. The main players in the case of grand corruption are public sector workers, politicians, magistrates, customs officers and all sections of society.

It distorts the Tunisian economy, a context described by the political scientist Béatrice Hibou (2011a): “*The political economics of domination worked first and foremost through the introduction of disciplinary and coercive mechanisms of power in the most mundane arrangements and economic and social practices. Usually, this investment is neither violent nor imposed from above, but arises from the dynamics of agreements, negotiations and compromise based on what I have called a ‘pact of safety’*” (Hibou, 2011a, p. 6). This rampant corruption stifles the Tunisian economy and was one of the main triggers of the Arab Spring in 2011.

In this highly specific framework, it is interesting to focus on auditors who are considered as pillars in the fight against corruption (Everett *et al.*, 2007). This fight requires a transparent accounting system (Kayrak, 2008) and begins with an independent audit tool (Pomeroy and Thornton, 2008). However, this independence, a crucial notion in ensuring the integrity of an audit, may be weakened or even endangered in a context of widespread corruption. Independence comes from the Latin meaning absence of influence and constraint, or absence of subordination. According to De Angelo (1981), independence is “*the conditional probability in which, in discovering an infraction, the auditor will report on this infraction.*” The auditor’s attitude must remain impartial and objective (Richard, 2003, p. 120). However, the concept is increasingly nuanced (Bazerman *et al.*, 1997; Moore *et al.*, 2006; Bazerman *et al.*, 2002, Bazerman and Moore, 2011). According to these authors, making an objective judgement is often difficult as the emotions felt by individuals lead to subjectivity that affects their independence.

The present study thus has a triple objective:

To contribute to the literature on auditors’ behaviour when faced with conflicts affecting their independence (Ponemon and Gabhart, 1990; Tsui and Gul, 1996; Windsor and Ashkanasy, 1995 and Gul *et al.*, 2003). Consequently, we believe that investigating the real experiences of auditors under pressure in an environment of institutionalised corruption will provide new insights into auditors’ independence. The interest of the present study springs from these observations.

Next, it considers the influence of emotions on independence. One emotion in particular emerged from the field, namely, fear. The emergence of this concept led us to a seminal study on fear in the audit process; the study by Guénin Paracini *et al.* (2014) dealt with fear and its impact on auditors’ performance. Our study attempts to extend this research avenue by looking at the role of fear on auditors’ independence in a context of widespread corruption. We consider independence as “*a subtle and complex social construction*” (Richard, 2003, p. 120).

The third and last objective is of a managerial nature, in other words, to develop a deeper understanding of the way corruption is generally viewed in Tunisia given the economic stakes involved. One of Tunisia’s main trading

partners is France, a country that has developed stringent anti-corruption measures (the *Sapin II* law of 9 December 2016). Its stricter laws could threaten future trade with Tunisia, increasing the relevance of this study.

How does corruption generate an emotion like fear? How does this same fear impact on the independence of Tunisian auditors? Given the interest of this topic and its objectives, our question is the following: **In what way can fear, which typifies the corrupt environment, influence the independence of auditors?**

The results of our study, together with an in-depth analysis of the findings, led us to identify three main contributions.

First, independence is understood as a differentiated social construct that can be enriched by a new emotional approach. The emotional approach reinforces the auditors' importance, with their emotions, feelings and fears, within the audit process. These emotions, feeling and fears not only compromises independence, but at the opposite end of the spectrum, can also reinforce the auditors' sense of independence.

In addition, the study fills a gap in the literature by introducing the concept of fear in research on auditor independence, complementing the work of Guénin-Paracini *et al.* (2014) on fear and auditor competence.

Finally, studying independence as a social construct in a fairly unusual/unconventional context creates a shift in the number of stakeholders and the nature of their interactions. In a context of corruption, there is a unique duality between the auditor on the one hand and the company that presents an indivisible block of managers, stakeholders and investors on the other.

The first part of this study is a state of the art that focuses on auditors' independence and the place of fear in audit reports. In the second part, we present the qualitative research object. Our main interest is in auditors approached by firms that previously belonged to the ousted president, his family and friends. We end with an analysis of the findings and present the conclusions drawn from the study.

Independence: a nuanced concept

According to De Angelo (1981) who examined audit quality conditions, two key factors stand out: competence and independence. In this paper, we focus on independence. Auditors may be considered as independent as long as they are able to give an objective judgement that is autonomous and free of any influence exercised by their interlocuters (Bazerman et al, 1997). For Prat Dit Hauret (2002, p. 2) *"It is measured by the auditor's real capacity to ensure compliance with*

the regulations so as to give a quality validation by reporting any errors, fraud, manipulation or collusion by producers of accounting and financial information.”

Given all the financial scandals, many studies emphasize the need to reinforce auditors' independence (Sikka and Willmott, 1995; Compennolle, 2009) since independence guarantees an objective opinion. However, independence cannot be absolute. Compennolle (2009) speaks of an acceptable level of independence, while scholars like Bazerman and Moore (Bazerman *et al.*, 1997; Moore *et al.*, 2006; Bazerman *et al.*, 2002, Bazerman and Moore, 2011) take this further in several of their studies by noting the impossibility of independence. Bazerman *et al.* (1997) explain that psychological research describes the model of independence, defined by the AICPA (“*auditors make impartial judgements... any bias is a form of deliberate misrepresentation*” Bazerman *et al.*, 1997, p. 91) as naive and unrealistic since all judgement is “*liable to be unconsciously and powerfully biased in a manner proportional to the interests of the judge*” (p. 94). Moore *et al.* (2006) speak of ethical erosion. Their analysis is based on the theory of moral seduction to explain that auditors cannot remain impartial, even if they make a conscious effort in this sense. This hypothesis was confirmed by Chu *et al.* (2011). These studies are based on the following premise: auditors' independence is mainly a *state of mind* (Mautz and Sharaf, 1961). Auditors are, above all else, subject to emotions, beliefs and prejudices (Gaa, 1992).

A whole section of the literature has been given over to auditors' behaviour and seeking to identify the factors that can impact their independence. Knapp (1985) identified contextual factors to appreciate auditors' resistance to pressure from their clients (nature of the conflict, client's financial situation, degree of competition on the market...). Shaub (1994) and Ponemon and Gabhart (1990) introduced the cognitive aspect: to understand the way auditors make their decisions, we cannot ignore their level of moral development. Moreover, most research on auditors' behaviour includes Kohlberg's (1969) cognitive model of moral development which helps to classify individuals according to their behaviour, with emphasis on the cognitive process of decision-making.

Many studies have adopted Kohlberg's (1969) model but recognise its limitations and attempt to fill the gaps with other economic, psychological, individual or contextual factors. Thus, the study by Windsor and Ashkanasy (1995), extending that of Ponemon and Gabhart (1990), included economic (the client's power) and psychological (belief in justice) variables. Those of Tsui and Gul (1996) and Forte (2005) retained the locus of control in their model, while Gul (2000) and Gul *et al.* (2003) identified the level of penalties as one of the main economic factors that increase the likelihood of an auditor acting in a non-ethical way. Prati Hauret (2002, 2003, 2007) examined the dimension of auditors' behaviour and isolated two factors to complete the cognitive aspect of Kohlberg, namely, *locus of control* and belief in a just world.

In line with studies dealing with factors affecting auditors' behaviour, we decided to focus on the emotions of the latter that could underpin his or her behaviour, thereby adding the affective dimension to audit. Prior research has mainly been based on experimentation in which the auditors answer situation questionnaires. Our study contributes to the latter with a qualitative study largely based on interviews with auditors who have in fact worked in a context of grand corruption. This field opportunity, on the one hand, allows us to consider how corruption, as a widespread system across a country, can influence independence and, on the other hand, puts the auditor and his or her emotions at the heart of an ever-changing social construct: independence.

The study considers independence as a social construct (Richard, 2003; Gendron et al, 2006) emanating from the interaction between the interests of a number of stakeholders (Richard, 2003; Gendron et al, 2006) including the auditor, the management team, the shareholders, the investors and the audit committees.

Independence is also forged through the discourse and codes of the profession (Gendron et al, 2001, Reiter and Williams, 2004) which fluctuate with socio-economic changes (Reiter and Williams, 2004).

As independence cannot be perfect, we thus consider a level of independence that varies in time and space (Sikka et al, 1998). According to the latter study, in a society marked by contradictory worldviews, contradictory institutional structures and an unequal share of power, wealth and influence, social practices are intrinsically unstable, and the audit's purpose is subject to negotiation and transformation. *"Pressure to refine or revise the meaning of audit, we have argued, are closely linked to the social, economic and political developments of the time"* (p. 320). Compennolle (2009) sums up the dynamic approach to independence as *"... a social construct enshrined in time and space, but also a compromise (compared to an ideal situation)"* (p. 97).

Fear in the audit report

People are at the heart of every organisation. For many years, their decisions were considered to be the result of a Cartesian Man-machine, stripped of all emotion. This image is distorted by the more complex reality of all decision-making. Every work situation elicits positive and negative emotions. Thus, people's decisions also depend on their emotions

Domagalski (1999) analysed the way emotions dictate individuals' choices, actions and interactions and how they are deeply influenced by the work environment. These emotions should be thought of as a permanent aspect of the

world of work and our goal is to improve our awareness of the affective dimension in audit.

In an audit process, Garcia and Herbach (2010) note that it is crucial to take the affective dimension into consideration: the audit environment comprises a wide range of agreeable and disagreeable feelings that unquestionably have an impact on organisational engagement. Guénin-Paracini *et al.* (2014) argue that it is crucial to develop a clearer understanding of current practices in audit by taking auditors' emotions into account.

In audit-related research, relatively few studies investigate the impact of emotions. In a comparative study between auditors according to their level of experience, Bhattacharjee and Moreno (2002) show that it is the less experienced who are most sensitive to all affective information, pointing to the impact it has on their judgement. The authors recommend inhibiting emotion by raising awareness of future auditors to the 'negative' impact of emotional reactions. Curtis (2006) describes the influence of mood on a decision to report unethical behaviour. This idea was extended by Chung *et al.* (2008), Cianci and Bierstaker (2009) and Noland *et al.* (2015) who explored the impact of mood on auditors' judgement. These studies underscore the disruptive aspect of all emotions. According to these authors, emotion jeopardises every decision and needs to be tempered for the audit to proceed under optimum conditions. By definition, fear is an emotional state that involves a threat of some kind, giving rise to a feeling of uncertainty (Frijda, 1986).

Guénin-Paracini *et al.* (2014) also wrote about fear in an audit situation. Their study is predicated on the work of Dejours, applied to the case of an auditor. According to Dejours, (2016), conducting an audit is closely associated with fear, which can take several forms: "*fear results from confrontation with the reality of the work situation. It is closely linked to the risks (...) of work and appears to be particularly destabilising*" (Dejours, 2016, p. 18). For managers, it mainly involves forms of fear linked to performance, on the one hand, and self-presentation on the other (Dejours, 2016). This fear influences choices, behaviours and attitudes.

Guénin-Paracini *et al.* (2014) identifies situations that provoke fear and analyses the different ways of managing it. The authors highlight the ambivalent role of an emotion such as fear: the outcome is not inevitably negative but, on the contrary, can also be beneficial.

The authors note that fear is always present, can have different facets, varies in intensity and is not experienced by everyone in the same way. It is essential to identify it, understand it and channel it if it is to have a positive impact on auditors.

De Angelo (1981) considered that the quality of an audit is based on two main pillars: competence and independence. Guénin-Paracini *et al.* (2014) attempted

to improve our understanding of the role of fear in an audit by linking it with the notion of competence. Our study extends this concept by linking fear with the notion of independence.

For Guénin-Paracini *et al.* (2014), auditors are afraid of overlooking significant irregularities and making errors of judgements. Auditors almost always have to validate accounts without having checked absolutely everything, “*the impossible nature of the audit task*” (Guénin-Paracini *et al.*, 2014, p. 272). This impossible task inevitably generates feelings of fear: fear for their image with respect to their peers, fear of being judged by their clients, and so on. Auditors are afraid of losing their reputation as competent professionals, a quality that is essential for the survival of their firm and for their employability.

In this study, we examine the emotion of fear that is linked to and impacts the auditor’s independence in the specific context of corruption, where auditors find themselves players or spectators of irregular conduct and agree to collaborate (whether passively or actively) or not.

Previous research has focused on the link between fear and competence. We contribute new insights by linking fear and independence, adding to our understanding of audit quality.

Tunisia as a field of research

Since the revolution in 2011, the Tunisian context provides fertile ground for research. It fits in perfectly with the aims of this study, namely, to examine real occurrences of pressure on auditors in a context where grand corruption had overrun the whole economy.

The specific nature of the prerevolution context

From the start of the 1990s, Tunisia elected to join the global economy with the liberalisation of its foreign trade and the introduction of free trade zones.

From the beginning of the 21st century, major urban design projects were launched with international financing (Baduel, 2013). At this time, the economic miracle made Tunisia a favoured partner of western countries (Hibou, 2011b).

Behind this image of a successful Tunisia was a form of government based on political domination and control that kept society docile through “*dread of denunciation and fear*” (Hibou, 2011a, p. 139).

Very large-scale presidential projects provided ample opportunities for corruption (Baduel, 2013). These projects were similar to the *white elephants* described by Cartier-Bresson (2000), with investment in creation and construction “*channeling public money to areas conducive to corrupt transactions*” (Cartier-Bresson, 2000).

Society thus found that it also had to “*play on power*” (Meddeb, 2011, p. 6) if it wished to live decently, with considerable “*twisting and turning through negotiation and uncertain and unstable arrangements able to guarantee people had access to the Khobza (Tunisian bread)*” (Meddeb, 2011, p. 6).

From this point, we consider corruption in Tunisia as institutionalised and affecting all public and private sectors and all parts of society. Grand corruption in the political sphere led to the proliferation of petty corruption: “*If the king picks an apple from his subject’s orchard, his slaves uproot the apple tree*”¹ (Mashali, 2012, p. 827).

In a context of grand corruption, Mashali, (2012, p. 829) explains that “*even the most honest individuals have to be corrupt in order to stay in the system, otherwise they risk being disgraced*” or even worse.

This grand corruption helped to establish a culture of fear that formed part of everyday life in Tunisian society: the full stakes of dealing with fear in such a context are clear.

The accounting profession in Tunisia

The accounting profession in Tunisia is split into two distinct organisms: the Tunisia Order of Chartered Accountants (OECT) and the Tunisia Accountants Society. The OECT has a certain monopoly² with regard to accounts certification (El Omari and Khlif, 2014) and is responsible for ensuring respect for professional ethics and defending its independence.

In terms of independence, the code of professional conduct issued a reminder: “*Reports by members of the Tunisia Order of Chartered Accountants with their clients are based on loyalty, independence, impartiality and the wish to be useful*” (art 20). The code also states that: “*Professionals are responsible for complying with all applicable legislation and for encouraging their clients to respect the legal obligations,*

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1. Behzad Mashali (2012) introduces his paper with this quote from Saadi, one of the most famous Iranian poets.
 2. Auditors must be chartered accountants and members of the OECT in *SA* (listed) firms as well as in *SARL* (limited liability) firms that meet 2 of 3 conditions: balance sheet total is 100MD, total income excluding tax 300MD, number of employees 10. (Article 13 of the commercial company code). In comparison, we find almost the same conditions in French legislation: in a *SA*, it is mandatory to appoint an auditor from the outset. In a *SARL*, this appointment is mandatory if 2 of the following 3 conditions are exceeded: 1,550 000 euros on the balance sheet, 3,100,000 euros turnover excluding tax, 50 employees.

if applicable. In the event of non-compliance with the legislation, notwithstanding the professional recommendations, the professional shall take all precautions necessary to avoid finding him or herself in a situation of complicity" (art 25, al b). The commercial company code (CSC) states that auditors must report any irregularities and inform the public prosecutor of any criminal offences they discover (Art 270).

In a study comparing legal audits in several countries in French-speaking Africa, Causse and Ebondo (2013) observed that, despite some shortcomings, Tunisia had one of the most advanced legal systems. Legal Tunisian audits are cutting-edge in some respects. However, the authors put their findings in perspective: *"There is not always a clear distinction between what is provided for by the law and what is in fact applied. The Reports of the Observance of Standards and Codes have identified serious deficiencies"* (Causse and Ebondo, 2013, p. 24).

Factors influencing the independence of Tunisian auditors were identified by Omri and Abdelkader (2014) and Zehri (2006). The latter put the blame on familiarity between auditors and their clients, which tended to affect their capacity to detect errors, a finding confirmed by Noubbigh (2014).

In a study on the factors inherent to the reporting of fraud by Tunisian auditors, Zouari (2013) examined the elements that could induce a professional to violate the law by failing to disclose criminal activities. Auditors gave several reasons to explain the failure to report fraud despite the legal risks. First is fear of defamation should the criminal responsibility be turned against the auditors. Second is the economic risk when the client represents a large chunk of the client portfolio, and also the fear of losing potential clients. It should be noted that, without the term 'fear' being used, the answers given were similar: unease and concern.

Methodology

In the present study, we attempt to analyse how an emotion like fear, often associated with corruption, can swing auditors' independence one way or another. The empirical study designed to answer the research question adopted a qualitative method based on twenty-seven semi-directive interviews with auditors affiliated with the Tunisia Order of Chartered Accountants (OECT).

Interviews as a data collection method

Researchers in audit have urged their community to be more receptive to qualitative research (Bansal and Corley, 2011). According to Power and Gendron (2015) *"Reality is too complex, unstable, and contradictory, and human thought is*

too fertile to constrain the selection of research methods and orientations through which we choose to approach phenomena like auditing.” (Power and Gendron, 2015, p. 148)

Applied to our research question, this methodological choice led us to design interviews to gather the data. Interviews are fundamental in this study due to the sensitive nature of the subject that inevitably has political connotations: the topic could not have been broached directly even a few years ago in Tunisia. The interviews were built around three themes defined in a preestablished interview guide and sent to the auditors we contacted, with the interview guide (see Appendix 1) based on existing methodological recommendations (Miles and Huberman, 2003)

The first theme (the audit and its environment) referred to the environment surrounding the start of the mandate: the respondents described the characteristics of the task, the specific nature of the company concerned, their first contact with their client and the circumstances in which the mandate began. For the second theme (execution of the mandate), the respondents described how the mandate proceeded in chronological order up until the situation of conflict that they had experienced. Few directives were given with regard to the last theme as it was the most sensitive part of the interview and it was important that the respondents felt free to say what they wanted without any value judgements from the researcher. This final theme was designed to capture the emotions, feelings and factors that explain the respondents' behaviour.

The interviews lasted between 45 minutes and 2.30 hours. They often took place in the auditor's office. Occasionally, however, we met some auditors outside their place of work so as to avoid having to justify our presence with colleagues who might be hostile to this type of disclosure.³ We explained that absolute confidentiality was guaranteed. Most of the interviews were recorded for transcription purposes and were conducted in Tunisian dialect. They were translated in non-literary fashion in order to avoid distortion. All the respondents who expressed an interest in reading the transcripts were given a copy of their interview. Four respondents categorically refused to be recorded and so we took notes during their interviews. Despite the absence of transcripts, the interviews nonetheless helped to enrich our analysis.

The survey and analysis of the sample

We investigated how fear can impact the independence of auditors subjected to different kinds of pressure. The upheaval experienced by Tunisia since the

3. We adopted a term used by one of the auditors interviewed.

revolution in 2011 has some bearing on our interest in the topic since the changed circumstances made it possible to tackle this sensitive issue. The authoritarian context of the former regime imposed a kind of code of silence, while the present situation meant that we were able to question the auditors about such matters.

The study targeted the approximately 200 private firms previously belonging to the ousted president, his family and friends.⁴ These firms provide an ideal case study of grand corruption as their relationship with the political arena is evident. We initially contacted auditors in these firms by e-mail, explaining our approach to them and sending them our interview guide. We got little response as only 5 auditors responded positively to our request for an interview. We sent out another e-mail, but mainly phoned the auditors to explain our research objective verbally. In the next stage, we extended our sample by including auditors who had been approached by these firms and who, after a first interview, refused the audit assignment they were offered (8 auditors). This was done, first, to extend our relatively limited sample and, second, to investigate whether fear played a role in their decision to refuse. Their views are thus central to the present study. Most of the respondents were from medium-sized audit firms (eighteen respondents), while the nine other auditors manage small firms. None of the auditors were from large international firms as no one from these companies replied to our request for an interview, despite our reminders.

Table 1: Summary of the interviews

Auditors	Size of the firm*	Length of the interview	Firms belonging to the sample	Sector of activity
1	Medium	1h15	2	Real estate promotion
2	Medium	2h	3	Holding/Automobile
3	Medium	45 min	1	Real estate promotion
4	Small	45 min	2	Real estate promotion
5	Small	1h30	1	manufacture
6	Medium	1h25	4	Holding/manufacture
7	Medium	1h05	2	Telecommunications

4. All these firms were confiscated by the Tunisian authorities and entrusted to court administrators in 2011. According to a World Bank report (2014), they represented over 0.5% du PIB and captured 21% of all profit in the private sector (but less than 1% of jobs). The “Ben Ali” clan invested in specific lucrative sectors of activity where competition was limited due to the need for prior authorisation or specific restrictions (air transport and shipping, telecommunications, distribution and real estate). Other sectors were interesting such as the hospitality industry which provided a constant source of liquidity.

Auditors	Size of the firm*	Length of the interview	Firms belonging to the sample	Sector of activity
8	Medium	55 min	4	Hotel industry
9	Medium	1 hour	2	Real estate promotion Catering
10	Medium	1h50	4	Credit institute
11	Small	55 min	2	Hotel industry
12	Small	45 min	1	Services
13	Small	1h45	1	Real estate promotion
14	Medium	2h30	1	Hotel industry
15	Small	2h	1	Hotel industry
16	Medium	1h30	1	Transport
17	Medium	1h	2	Services
18	Medium	1h10	4	Manufacturing Real estate promotion
19	Medium	50 min	5	Farm industry promotion, Manufacturing, Services
20	Medium	50 min	6	Services, Hotel industry, Catering
21	Medium	1h05	5	Hotel industry, Catering
22	Small	1h30	4	Catering
23	Medium	1h15	8	Real estate promotion, Holding
24	Small	1 hour	1	Services
25	Small	1 hour	2	Services
26	Medium	50 min	1	Manufacturing
27	Average	55 min	2	Transport

* There are three types audit firm:

Multi-discipline firms with an international network

Medium sized firms.

Small firms with fewer than 10 employees

Fifteen interviews were conducted between June and October 2014. A second series of 12 interviews then completed the first series between May and August 2015. The substance of the data collected served as the measure of theoretical saturation (Wacheux, 1996). After counting the interviews, the analysis was conducted in several stages. The interviews were analysed individually in order to identify interesting themes and to draw up a summary of each interview. This second stage helped us to generalise the otherwise individual information. By analysing the subsets, we were able to determine the overall coherence of the data collected. Data processing from the verbatim was conducted in line with the

recommendations of Miles and Huberman (2003), based on various themed filters. This helped us to understand the issues in the context of their socio-cultural emergence. The aim was to extract a locally embedded pattern (Yin, 2003) and interpretations that reflect the experiences of the auditors interviewed.

Finally, to improve our synthesis of the findings, we adopted an analysis based on data structure relationships as recommended by Gioia *et al.* (2012), designed to “*develop understanding of the dynamic interrelationship between the concepts, in the data structure*” (Gioia *et al.*, 2012, p. 22).

This method is predicated on two basic principles: the informers are competent agents who need to be given a voice and the researchers are able to identify models using the data collected. To combine these two principles, the data was structured in the following way:

The first order of analysis (interviewees’ verbatim) enabled us to connect the terms used by the interviewees (first order concepts). In a second stage, we reduced these terms to a manageable number. These were then described by a label.

The second order of analysis (researcher’s realm) led us to consider the data in theoretical terms: “*Is there some deeper structure in this array?*” (Gioia *et al.*, 2012, p. 20). The themes that emerged suggest concepts to explain the phenomena observed. These themes can be further summarised in aggregate dimensions.

While the Gioia method led to the emergence of the concept of fear in the present study, it should be noted that the interview guide contained no question specifically related to fear. Fear was in fact an emerging concept. The appearance of a concept as specific as fear led us back to the literature and also to a reformulation of the research question.

Results

Our study focuses on a situational analysis of auditors’ independence in a context of grand corruption. We considered that being approached to produce a legal audit in Tunisia by one of the firms belonging to the ousted president or his friends and family presents a situation in which the auditor’s independence could be called into question. With the myriad terms revolving around auditors’ emotions, we managed to summarise the interviews using Gioia’s method (2012) in the following table:

Table 2: Gioia analysis

Interview extracts: First order concepts	Second order themes	Aggregate dimensions
<p>The very survival of my firm depended on it I discussed it with my partners, the decision was final, I could feel that my partner was a bit disappointed, but he didn't insist...It's sure that it was among the most profitable jobs I didn't work like a maniac for years and years to find myself doing a doctor's or a baker's accounts. Behind my profession as a chartered accountant, I'm also a businessman and to be able to join this small circle, you need to be a shark and grow up, so I grew up My colleagues count on me for the survival of the business</p>	<p>Fear of losing one's firm Fear of losing one's clients Fear of losing a certain living standard Fear of being fired, fear for one's colleagues</p>	<p>Fear for one's social status</p>
<p>I avoid going out in the evening as much as possible I reported it, and I'm not going to lie, I was afraid... very afraid. They're thugs who're afraid of nothing because they know that nothing will happen to them, but I didn't think about it too much, I just didn't have a choice. It's all very well talking about ethics and deontology or morals when you're in a lecture at university or in a conference, but in my day-to-day life, I'm on my own against a gang of criminals.</p>	<p>Physical and moral persecution Fear for one's family's safety Loneliness and a feeling of helplessness</p>	<p>Fear for one's physical safety</p>
<p>If, in return, I manage to keep my independence and work while respecting my personal principles, it's enough for me He arrived an hour late, everyone was waiting patiently, nobody said anything, but I just wanted one thing which was to get out of there I can't stand lack of respect for an appointment... he finally sauntered in, not a word of apology, he stunk of alcohol, barely said hello, and in such a patronizing way... even before the meeting begun, I knew that I didn't want to work with them. Maybe I'm old-fashioned, but I believe that we need to retain a certain level of respect in professional relations, which was far from the case. It was the worst meeting I've ever been to... It's an environment that's not for me and it's almost certainly reciprocal. I can't and I wouldn't know how..., I fear God and they don't know the good Lord I think that I wouldn't be able to look at myself in a mirror. I want my father to be proud of me and my children too. Being honest and trustworthy is also a way of protecting them (the children). My most precious possession is my self-respect and the respect of others and it's all I can do to keep my dignity and the respect of others.</p>	<p>Fear of losing one's independence Rejection of lack of respect Fear of not being able to respect one's personal values Fear of God Fear of losing the respect of people, especially that of friends and family</p>	<p>Fear for one's self-respect</p>

Several types of discourse... three fears

The leitmotif of all the discourse is fear, which can either be conscious or unconscious. Some auditors readily described their feelings of concern or of fear: *“I’m not afraid of the Commercial Company Code, but I am (afraid) of them,”* and *“I’m on my own against a gang of criminals.”* For others, this fear remains hidden. Without the word ‘fear’ ever being pronounced, some repeatedly said *“I can’t”*, or *“I don’t know”* to describe their confusion and impotence. Direct interviews enable researchers to be physically present with the person interviewed and we believe that the gestures and tone of voice went a long way towards identifying this unmentionable fear.

The Gioia analysis helped us to identify different kinds of fear: i.e., physical (fear for their physical safety/social status) or moral (fear for their dignity). These types of fear overlap and intertwine in each interview, but each time, one fear dominated above all the others for every auditor. The three types of fear emerged from the auditors’ discourse when they were asked to describe various situations. Fear is always present, even if they feel it in different ways.

Fear for one’s social status

Some interviewees emphasized their fear for their social status. The auditors underscored their responsibility with regard to their employees and their families, and spoke of the loss of clients, the forced layoffs and the firm going bankrupt: *“My firm feeds around thirty families. If I hadn’t done like the others, we wouldn’t have been able to survive, I would have had to lay off staff... they’re like my children and I don’t want to let them down”* (Auditor 14). They go with the flow and resign themselves to the situation: *“The rules are not those found in the CSC, but those that these people dictate”* (Auditor 14). This was the most common situation in view of the state of corruption found in the country and the very few cases taken to court.

In an unjust society and under such circumstances, fear is widespread and economic players like auditors often have no other choice than to resign themselves to corruption and lose their independence if we consider the definition of independence as absence of subordination. In this particular case, their independence is lost by their natural subordination to these specific clients who are unquestionably protected by the state. Consequently, independence is lost through subordination to a corrupt system.

Fear for one's dignity

Fear for one's dignity emerged from the interviews with the auditors who emphasized the importance of principles and values such as self-respect as well as others' respect towards them. The principles derived from their education and respect for their professional ethics were presented as lines not to be crossed. At times, fear drove them to take a step back: *"I explained to the person who contacted me that I couldn't accept the job,"* one of them told us. *"It didn't take long for me to make my decision. I refused to take the job"* (Auditor 20).

When questioning some of the auditors about their main reasons for reporting fraud, despite the pressure, Auditor 25 replied with a Tunisian proverb: *"Whatever you do will come back to you someday,"* while another (Auditor 27) said: *"what we sow today, we'll reap one day"* to explain that he would not dare go against his principles: there is a divine justice which is higher than that of Man.

When faced with a corrupt proposal or a potentially corrupt situation, the auditors were afraid of losing their dignity. Emphasising respect for their principles and beliefs, these auditors, despite the pressure, refused to be complicit and rebelled against the systemic corruption. Most of the people interviewed clung to the idea of a search for justice that they feel responsible for.

Fear for one's physical safety

A corrupt proposal engenders one of the two types of fear mentioned earlier: fear for one's social status and giving in to corruption, and fear for one's dignity and the refusal to bow to pressure.

Rejecting corruption almost always results in additional pressure from clients, pressure that the auditors interviewed described as acts of persecution, intimidation and violence. This pressure is at the origin of the third type of fear encountered during the interviews: fear for one's physical safety.

This last fear was the hardest for the auditors to come to terms with. This impression was palpable during the interviews. Its consequences are also ambivalent and the link between this fear and the auditors' independence remains unclear.

The way individuals react when faced with physical violence is highly personal. It is intrinsic or even dermal, making it more difficult to compromise. Fear for one's physical integrity is closely linked to the individual's personality and his or her sensory threshold, which explains the ambivalence.

The auditors described fear for their physical safety when referring to situations of physical and moral persecution. Their stories often reflect feelings of solitude and helplessness. They also often associate their loved ones with fears of their clients' reactions. For some, this fear is visceral: *"I was afraid, very afraid."*

They're thugs who're afraid of nothing because they know that nothing will happen to them" (Auditor 8). *"Persecution, intimidation, insults and curses; my mobile phone was broken and the central processing unit was stolen from my computer"* (Auditor 16).

For some auditors, this fear is deep-seated and uncontrollable: "I have a parking place in the basement of the building. For a long time, when I went home, I was afraid every time the lift door opened" (Auditor 2). "I avoid going out in the evening as much as possible" (Auditor 27). It was unmanageable, at times undermining their independence: "It's all very well talking about ethics, deontology and morals when you're in a lecture at university or in a conference, but in my day-to-day life, I'm on my own against a criminal gang" (Auditor 26). *"You think that only the accountants were complicit by omission! The whole of society was complicit by omission"* (Auditor 2).

Corruption generates fear and fear shapes independence

Corruption unquestionably leads to a feeling of fear. Another auditor described his feelings when he decided to take the matter to the public prosecutor: *"I reported it, and I'm not going to lie, I was afraid... very afraid"* (Auditor 13). Fear is thus the outcome of this institutionalised and systemic corruption that puts auditors and their moral and physical integrity at risk. *"I got a phone call from the manager of the company while I was still on my way back (after submitting the case to the public prosecutor). I thought I'd been followed, I felt like the hero in an American thriller (little laugh). I found out afterwards that someone from the prosecutor's office had told him, and obviously the case had been closed"* (Auditor 22). In other words, an auditor makes a complaint, reporting alleged fraud. In so doing, the auditor demonstrates his faith in the justice system (the public prosecutor). Except that in an environment where corruption is institutionalised, the public prosecutor himself is corrupt. The case is not even examined, but *"is there somewhere under a pile of other files"* (Auditor 22), further proof of the systemic corruption.

All situations involving fear have a direct impact on auditors' independence. Some cling to a sense of justice to overcome their fear and retain their independence: *"I got in touch with him (the audited client). I explained that I was there to look after his interests, that I could help, but that there are red lines I can't cross..."* (Auditor 12). The key issue is always how to remain independent: *"An auditor unable to retain his independence is an auditor who has chosen the wrong profession. I suggest that he change his job,"* one of the auditors (Auditor 22) told us. Two words repeatedly came up in several of the interviews, namely, *justice* and *ethics*.

Thus, Auditor 9 declared that “*everything is a question of ethics, respect for oneself and respect for our profession, as, whatever the situation, to my mind, we have to keep our moral compass and always have strong ethical views.*” Some of the auditors explained that they preferred to avoid companies recognised as being corrupt: “*Only having very small companies in my portfolio doesn’t bother me if, in return, I can keep my independence and stick to my personal principles, then it fine for me,*” Auditor 10 told us. Another (Auditor 1) explained that: “*I didn’t do it because the code of commercial companies compels me to do it, I did it because my sense of ethics guides all of my private and professional life.*”

Independence is precious: “*independence is the very essence of our work, without independence, we’re worthless.*” For some, however, the context of corruption makes it impossible.

Corruption muddies this notion of independence as vital. Fear for their social status and, in some cases, fear for their physical safety drives auditors to go along with corruption, thereby losing their independence. Individual as well as family-oriented and social priorities squeeze out independence which becomes impossible given the financial and social pressures that auditors have to deal with.

Fear for their dignity drives auditors to try to retain their independence, considered as being at the very heart of their job as an auditor. Independence is effectively a state of mind as described by Mautz and Sharaf (1961), and emotions do not necessarily conflict with this independence. The beliefs, culture and fear that a corrupt context can generate also help to reinforce auditors’ attachment to one of the cornerstones of their profession: emotions may have a certain impact on independence, but they not only endanger independence by weakening it, they can also strengthen it.

Discussion and contributions

Fear: a component of independence in a context of corruption

In the framework of this study on the independence of Tunisian auditors prior to the Arab Spring, reactions vary when faced with a situation of corruption. Each auditor’s behaviour is shaped by their subconscious emotions, which are closely tied to the power relations within organisations (Clancy *et al.*, 2012). Analysis of the interviews using the Gioia method highlights the presence of a dominant emotion in this context, namely, fear. Virtually all those interviewed had experienced fear, even if they analysed and reacted to it differently. The fear comes from an identifiable source (Blanchard and Blanchard, 2008): a highly corrupt environment in a ‘*society controlled by fear*’, characterised by absolute

control of all the economic players: “*control by the national and professional players, fear of denunciation, coercion through tax inspections*” (Hibou, 2011a, p. 139). This distinctive context spawns and sustains fear. However, there is not one unique type of fear but several forms, varying from one individual to another: the kind of fear experienced, and its intensity, is intrinsic to the individual involved, based on their character, their beliefs, their education and so on.

The study presented above identifies three types of fear:

Fear for one’s social status

In an unjust society such as pre-revolution Tunisia, political decisions indirectly lead to the formation “*of a sensitive community leaning towards resignation rather than resistance or revolt*” (Dejours, 2013, p.333). In this context, auditors can also “*provide their support for the most cynical actions*” (p. 333) through fear and concern for their own professional and social situation. This kind of resignation with respect to corruption was described by Meddeb (2011) as a social generality. The author explains how Tunisians “*find themselves "playing on power" in the hope of living decently, notably by weaving an existence through the intertwining of negotiations and arrangements*” (p. 36).

A corrupt proposal leads to fear for one’s social status. To defend themselves, auditors adopt a defensive strategy (Guénin-Paracini *et al.*, 2014), thereby conforming to corruption. Taffler *et al.* (2017) describe this behaviour in the following way: the individual repudiates the external reality, not wanting to experience a negative emotion by resisting in order “*to avoid dealing with an emotional conflict*” (p. 56).

This fear for their social status ties in with audit studies on the commercialisation of the accounting profession which analyse the obvious impact of the commercialisation of non-audited services on auditors’ independence (Sori *et al.*, 2010, Sorberg *et al.*, 2018, Khasharmeh and Desoky, 2018). Despite the increase in the number of studies on the mechanisation and the commercialisation of auditing, the literature still presents little work on the deep, underlying causes (Khasharmeh and Desoky, 2018). The present study highlights fear for one’s social status, which is obviously not inherent to the context of corruption. By taking the emotional dimension into consideration, this research avenue can further to enrich the literature to develop a better understanding of current audit practice.

Fear for one's dignity

For auditors, fear for one's dignity is linked to a belief in justice, one of the issues discussed in the literature (Windsor and Ashkanasy, 1995; Prat Dit Hauret, 2003). A thesis defended by Lerner (1980) argues that individuals deserve the things that happen to them and get what is coming to them at a later date. If they are willing to bear the consequences of refusing to certify corrupt documents today in spite of a corrupt political system, it is because they believe that one day, they will get the reward they deserve. In this vein, Prat Dit Hauret (2003), explaining Lerner's (1980) thesis, noted that "*In a way, the behaviour of individuals is guided by an invisible hand that in the long term redresses the inequalities of the present*" (Prat Dit Hauret, 2003, p. 40/41).

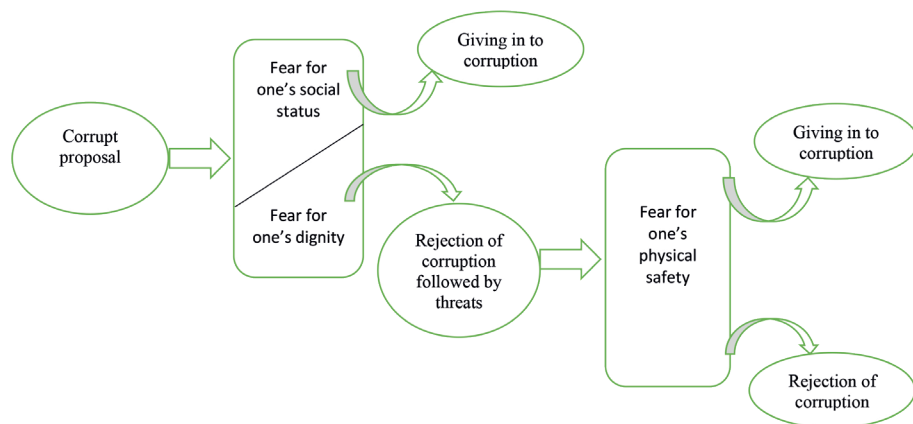
According to Marzouki (2002) in an article on Tunisian citizenship under the dictatorship, belief in justice finds its origin "in popular culture widely imbued with religion. What underpins relations between individuals is not the search for freedom but that of justice" (p. 78). We believe it is important to think about the cultural approach to management and consider culture as the main determinant of organisational behaviour. "*Culture is a latent parameter that is not imposed on the consciousness of the unnotified observer... culture is tacit as it underpins perceptions and behaviours*" (Zghal, 2008, p. 3). This brings us back to the Tunisian auditors interviewed: it is their culture that impacts their behaviour. Believing in a justice system other than the legislative form is deeply rooted in their personal concept of the world around them.

Fear for one's physical integrity

This study puts the human body at the heart of research in audit, as suggested by Guénin-Paracini *et al.* (2014). Fear is felt by the body, and reactions depend on the very personal relationship each person has with his or her own body. Some auditors unwillingly go along with the majority in their country and, under pressure, are ready to shut their eyes to wrongdoing. Others continue to resist, despite the evident pressure and genuine fear.

Auditors claim to operate on a rational level. However, whether the emotions are felt consciously or unconsciously, they play an important role. According to the individuals interviewed, these emotions inform their decisions. They are not always disruptive or negative. Quite the contrary. In some ways, fear can help to reinforce an auditor's independence. We argue that this should be assimilated and accepted if we want to make sense of auditors' behaviour, no matter what the context.

To visualise how all of these fears can interweave and how auditors make their decisions, we designed the following diagram:



All corrupt proposals undeniably create a sense of fear in the auditors. This fear can take various forms, from fear of losing one's social status to fear of going against one's principles and values and losing one's dignity. The dominant fear felt by the auditor is the one that determines his or her decision. From the field, fear for one's social status prompts auditors to give in to corruption in a political atmosphere that leans towards resignation.

On the other hand, if it is fear for one's self-respect that dominates, the auditor is likely to refuse the corrupt proposal. At this point, rejection of corruption is liable to lead to additional pressure from the client, which can generate a new type of fear: fear for their physical safety. The reaction of each auditor in such cases is highly personal and depends on their intimate relationship with their own body. The relationship between this fear and independence remains unclear.

Contributions to understanding independence

The present study examines auditors' independence in a context of institutionalised corruption and presents three contributions to the audit literature.

First, it identifies a new approach to independence, i.e., the emotional approach. In the present study, we consider independence as an ever-changing social construct that has developed through the bias of socio-economic changes. Several studies have focused on two approaches in particular, leading to the present concept of independence (Sikka *et al.*, 1998, Gendron *et al.*, 2001, Reiter and Williams, 2004).

The first approach relates to virtue, where independence is considered as an integral quality of auditors who are incorruptible. Thus, independence is viewed as an intrinsic auditor quality.

Changes in the environment and the many scandals tarnishing the reputation of audit firms have revealed another, less idealistic approach, that of the neoclassical economy, with independence pulled down to a so-called 'adequate' level, the result of a reasoned choice or even a quantitative calculation by the auditor. Independence thus shifts from an auditors' quality to a rational choice by the latter.

The change in context takes us beyond these two approaches whereby independence depends on an intense emotion experienced by the auditor, developing differently according to the nature and intensity of the emotion.

Thus, the specific socio-economic context of institutionalised corruption allowed us to identify a third approach that we call an emotional approach. In an earlier study, Guénin Paracini *et al.* (2014) discussed the importance of taking "an emotional perspective" (p. 283) into account in the audit process.

Independence thus becomes a decision taken by auditors rather than an inherent professional obligation, unquestionably influenced by auditors' feelings. The latter are influenced by their social framework when building their independence. Indeed, the social environment (religion, family, professional standards) in which the auditor operates breeds a form of behaviour that conditions their way of managing the audit: each auditor thus has a personal understanding of the audit process and consequently their own decision-making process.

This analysis draws us closer to the cognitive perspective, which considers that all decision-making comes from understanding and acquiring information and from a socially justified choice (Tost, 2011), thereby putting cognitive leanings at the heart of our understanding of the audit process. The auditor's experience of fear is seen as a learning experience. It is difficult to dissociate this cognitive approach from the emotional one. *"Although it can be difficult, in practice, to distinguish between emotional and cognitive activities, the experience of fear among auditors is a hybrid process. On the one hand, fear is an essentially emotional experience when auditors are filled with apprehension in foreseeing the 'impossible' and 'obscure' nature of their task. On the other hand, fear becomes an essentially cognitive experience when they use it as a resource enabling them to remain vigilant"* (Guénin-Paracini *et al.*, 2014, p. 283). However, the persistent nature of an emotion like fear shapes the audit quality through the auditor's competence (Guénin-Paracini *et al.*, 2014) and independence (the subject of the present study). We thus consider it crucial to view the emotional approach as quite distinct from the cognitive approach.

Emotion shapes audit practice and impacts decision-making. It is not unique: each emotion takes its source from a specific social framework and alters with all the subjectivity of humans in general. The same emotion gives rise to various decisions, as confirmed by the results of our present research.

In addition to improving our understanding of independence, the emotional approach, especially through fear, enriches our understanding of the audit process. To date, Guénin-Paracini *et al.* (2014) have associated fear with competence. We add to this analysis by highlighting the fact that fear also influences auditors' independence. Our second contribution complements the existing literature on fear and auditors' competence with a study on fear and auditors' independence.

Our third and last contribution picks up on the definition of independence as a social construct arising from multiple interactions between the interests of various stakeholders (Richard, 2003; Gendron *et al.*, 2006): e.g., the auditor, the management team, shareholders, fund providers and the audit committee.

A specific feature of the context of corruption, the subject of the present study, is that these multiple interactions are moulded into a single interaction activated between two blocks: i.e., the auditor on the one hand and his or her client company (with no distinction between the business leaders, stakeholders and investors) supported by an authoritarian political regime on the other. This duality explains the real challenge to maintain independence.

Thus, in this non-traditional context, there are only two stakeholders. Relations between the two entities are no longer the same, and their multiple interactions make way for a single duality which neutralizes independence, since the auditor is alone against an indivisible block protected by a corrupt state.

To conclude, we can say that the emotional approach complements the image of a somewhat illusory form of independence to make way for a differentiated independence that depends on the contexts and emotions generated by the specific context. Thus, taking this emotional approach to independence into account allows us to revise our understanding of the audit process.

Conclusion

This study on independence contributes to current research by putting the auditor and his or her emotions at the heart of the audit process.

Emotions should be viewed as a permanent aspect of the audit world (Guénin-Paracini *et al.*, 2014) and it is important to sharpen our awareness of the affective dimension. Emotions dictate all choices, actions and interactions made by individuals (Domagalski, 1999). We focused on an emotion that emerged from

interviews with auditors: i.e., fear, an emotion that often typifies societies poisoned by corruption (Hibou, 2011a). Indeed, the fear encountered by auditors in their legal audit mandates was evident in the way their work was performed and had an undeniable impact on their behaviour.

Guénin-Paracini *et al.* (2014) pointed to fear as an emotion regularly found in the audit process. The authors examined the fear of failing to detect anomalies in relation to the concept of competence. However, we still know little about the impact of fear on independence. The aim of this study was thus to gain further insights into the link between fear and independence, and to understand in what ways an emotion like fear can influence auditors' independence in a context of systemic corruption. Second, we contribute to the work on factors affecting auditors' independence, enriching the literature with a qualitative study based on interviews with auditors who have had real experience of working in a context of corruption.

The study emphasises the importance of viewing auditors as human beings, how their emotions, feelings and fears can impact the audit process. Such emotions do not just undermine independence but can actually strengthen an auditor's impression of independence. It contributes to our understanding of independence as a differentiated social construct that can be enriched by a new emotional approach, meeting the need for a fresh perspective in the audit literature, with the emotional dimension extending our understanding of the audit process.

The study fills a gap in the literature by introducing fear into the notion of auditors' independence, extending the work of Guénin-Paracini *et al.* (2014) on fear and auditors' competence.

Finally, as a social construct in an unconventional context, the study of independence leads to a shift in the number of stakeholders and the nature of their interactions. In a context of corruption, there is a unique duality between the auditor on the one hand and the business organisation that presents an indivisible block of managers, stakeholders and investors on the other.

Far from seeking to criticise Tunisian auditors, we instead invite all the stakeholders to examine the pressure experienced by this professional body. We need to understand behaviour dictated by fear and found throughout Tunisian society (Meddeb, 2011; Hibou, 2011a). That said, the diagram pertaining to fear and presented in the results section is a first step towards a clearer understanding of other professions working in similar contexts. In addition, the emotional discourse of independence can be extended to all audit situations outside the traditional framework.

With respect to Tunisia, the study seeks to address the urgent need, given the present situation, to rebuild a new relationship of trust with all the players

in civil society, and auditors in particular. In the same vein, Klibi (2015) stressed the need for good governance to improve the business climate and direct “*efforts towards restoring the trust of financial investors in the present phase of democratic transition*” (Klibi, 2015, p. 220). One of the cornerstones of this governance is auditors’ independence: auditors must once again find their place as anti-corruption players (Everett *et al.*, 2007). At present, the companies involved in this study are under the tutelage of the judicial administrators, and all of them are members of the OECT, a sign of the confidence displayed in this profession.

In short, we are aware of the limitations of the study, not least, the limited number of interviews. We should also keep in mind that no auditors from large international firms responded to our request for a meeting. The latter may have a different relationship with independence, as suggested in the study by Gendron *et al.* (2006). The absence of this type of firm in our study means that we do not have a full picture of our research field. We hope that as the first step in this particular area, future studies will expand on our findings. It is essential to pursue this line of research as the fight against corruption is still struggling to bear fruit several years after the fall of the authoritarian regime. This study needs to be part of a longer-term approach that examines the independence of auditors in a country undergoing profound change and still in the grip of institutional destabilisation.

It should also be noted that these conclusions fit into a multidisciplinary and longitudinal field of study. The search for knowledge in this instance is also a democratic one as increased understanding about both pre- and post-revolutionary corruption can help us to fight the latter more effectively.

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Appendix 1

Theme 1: The audit and its environment

- 1/ Can you describe how you obtained a legal audit with this company?
- 2/ Can you describe the audit assignment and the company characteristics?
- 3/ Could you tell us about your first contact (who was it with? How did the interview go?)

Theme 2: Performing the audit and initial doubts

- 1/ How did the audit go?
- 2/ Did you have trouble getting the information you needed?
- 3/ How would you describe the communication with the executives?
- 4/ When did you realize there was malpractice/fraud/corruption? What was this malpractice?

Theme 3: Situation of malpractice/fraud/corruption

- 1/ How did you feel about the situation? your reactions? your feelings?