Audit Society goes Viral: The Rise of the Online Auditor

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Abstract

Purpose – This paper considers the impact of Michael Power's (1997) Audit Society thesis for understanding the rise of audit logics in the virtual world.

Design/methodology/approach – The paper reviews some of the key concepts in Audit Society and discusses them with reference to the role of the user review.

Findings – The paper argues that user reviews are an illustrative example of Audit Society in the online world, with notions of independence, measurability, and expertise being deployed to create a sense of comfort and trust.

Originality/value – The paper enhances our understanding of the impact of Audit Society on our everyday lives with particular reference to the lives of the digital citizen.

Keywords Audit society, auditor, online, rankings, user review, virtual

Paper type Conceptual paper

Introduction

This paper considers the impact of Michael Power's (1997) Audit Society thesis for understanding the rise of audit logics in the virtual world. In particular, the paper argues that user reviews are an illustrative example of Audit Society in the online world, with notions of independence, measurability, and expertise being deployed to create a sense of comfort and trust in the virtual space. Consequently, we believe Power's work provides the theoretical toolbox to interpret the evolving nature of verification rituals in the online world.

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We start this paper however, with an explanation of our methodological journey. This is perhaps not the usual opening preamble but we were very much swayed by the remarks of Bertrand Malsch at a recent *Contemporary Accounting Research* qualitative methods workshop[2] where he suggested that it might make a lot more sense for academic papers to start with the methodology section. With this in mind, we want to provide the reader with an overview of the journey that has shaped our use of Audit Society.

Sometime during the mid to late noughties, Michael Power made a visit to the University of Edinburgh to present at one of our research seminars. As is often the case, the more informal discussions that we had around the table following his presentation were as insightful as the presentation itself. Of course, we knew (or thought we knew) the Audit Society thesis well. Yet there is something special about listening to the author talk about their own work. From that presentation and the following discussion, a further clarity and understanding of the concept behind Audit Society was formed. In particular, Michael mentioned the work of Free et al (2009) which had recently been accepted for publication in *Accounting, Organizations and Society*. This paper was a study of the audit of the *Financial Times* MBA league tables.

In the days following Michael Power's visit, his work on Audit Society together with Free et al's (2009) study of rankings became a topic of much discussion and debate between the authors. This discussion happened to coincide with arranging the holiday plans of the authors, and one of them had become quite addicted to using the TripAdvisor web review site to check out the quality of particular hotel establishments. The synthesis of Audit Society, Free et al (2009) and TripAdvisor was to set us on a research journey that preoccupied us for many years to come.

The first manifestation of this research interest was our study of the TripAdvisor website (Jeacle and Carter, 2011). While the peer review process moved this paper more towards Giddens (1990, 1991) and Mayer et al's (1995) works on trust, we maintained the scaffolding of Audit Society at its core and started to tease out the idea of the user review as a form of lay audit opinion.

In 2014 we contributed to a special section of *Accounting, Auditing & Accountability Journal* (AAAJ) on the theme of directions in interdisciplinary accounting research (Jeacle and Carter, 2014). The focus of our particular submission was on creative spaces in qualitative accounting research and one of the spaces that we highlighted was the virtual space. We argued that the virtual space is a space in which we witness verification rituals in the form of the user review and we suggested that the popularity of user reviews may well be explained by Audit Society.

Finally in 2017, one of the authors published a paper in AAAJ (Jeacle, 2017) which examined the Amazon user review process and explained its operation through the lens of Power's work on Making things Auditable (Power, 1996). In this paper, any tentative reserve which may have influenced our previous work was abandoned and instead the concept of Audit Society was fully embraced to suggest that user reviews were a clear manifestation of Audit Society in the virtual world.

Consequently, Audit Society has been incredibly influential in shaping the direction of our research work for many years. In this paper, we highlight some of the key aspects of the Audit

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[2] *Contemporary Accounting Research* virtual event on Qualitative Methods in Accounting Research: Some Reflections from the Field, 12th May 2021.

Society thesis that we have found particularly insightful and how it has informed our conception of the audit role of the user review. We argue that Audit Society is a powerful theoretical construct for understanding many features of contemporary life and is an invaluable component of the accounting scholar's theoretical toolbox. Before we reflect on our own use of the Audit Society, however, it is worth reflecting on the Audit Society journey.

The birth of Audit Society

Anthony Hopwood, a great innovator and organizer, played an important role in the backstory of the Audit Society by introducing Michael Power to Geoff Mulgan, the founding Director of Demos. Demos was the leading British political thinktank during the 1990s. Under Mulgan's leadership, it played an essential role in shaping the intellectual agenda for Tony Blair's incoming New Labour government; Mulgan commissioned and published a wide range of high profile policy reports, which helped define the political zeitgeist.

One of the most influential of these reports (Scott and Goodhart, 2013) was Michael Power's *The Audit Explosion* which appeared in 1994 (Power, 1994). Power had been trying to write a 'document with the "intelligent layman" in mind'. He recalls:

> Mulgan and his colleagues wanted more persuasive evidence for the so-called explosion of auditing, which I did not have and needed to find. The first paragraph of the essay provides a list of the many different audits that existed at that time. The more I looked for these 'audit' labels, the more I found. The sheer reach of the idea of audit, even if all these different practices were varied in some way, was actually a big surprise (Power, 2013, p.48).

Examining the implications of the increasing use of audit technologies within the public sphere, the Audit Explosion generated considerable debate at the time, with its prescient analysis of the coming decade. The text's concluding paragraph contained a 'call to arms':

> External forms of audit will need to be more modestly conceived. This will require a broad shift in control philosophy: from long distance, low trust, quantitative, disciplinary and ex-post forms of verification by private experts to local, high trust, qualitative, enabling, real time forms of dialogue with peers. In this way we may eventually be in a position to devote more resources to creating quality rather than just to policing it (Power, 1994, p.40).

The publication was a prelude to Power's seminal Audit Society text, published three years later. Power has since acknowledged the importance of the Demos report in laying the ground work for the Audit Society:

> Demos gave me the freedom to explore popular versions of arguments and to build an intellectual architecture for later work. Indeed, it is no exaggeration to say that my entire academic and advisory career hinged on the opportunity given to me by Demos in 1994. (Power, 2013, p.52).

The Audit Society itself is arguably the most important interdisciplinary accounting publication of the last twenty-five years. It has been cited well over 10,000 times on Google Scholar, a remarkable achievement, especially for a book with audit in the title! Accounting and other

disciplines with the Business School world have long been importers of theory, drawing insights from sociology, economics, psychology, and history, among others. As a result, accounting has a long-standing Balance of Payments deficit when it comes to analytical concepts. Mike Power's Audit Society is an exception, travelling well beyond the disciplinary boundaries of accounting into fields as diverse as anthropology (Strathern, 2000), bioethics (O'Neill, 2002), education (Ball, 1998; Rizvi and Lingard, 2009), law (Bovens, 2007), methodology (Law, 2004), political economy (Thrift, 2005), public policy (van Thiel and Leeuw, 2002), and science policy (Nowotny et al, 2001). To continue with the Balance of Payments metaphor, Power's Audit Society is one of interdisciplinary accounting's major exports, gaining recognition far beyond the confines of accounting departments and earning considerable symbolic capital.

We turn now to reflect on the particular aspects of the Audit Society that have influenced our own research work over several years.

Audit Society and the user review

The expanding scope of audit

One of the key concepts of Audit Society is Power's recognition of the "fuzziness" of audit (Power, 1997, p.6). The terminology of audit, he noted, had come to be used in many and varied domains from value-for-money auditing to environmental auditing. This notion of fuzziness subsequently prompted scholars to engage with audit practices beyond the constrains of financial audit and the boundaries of the accounting profession; the concept of 'new audit spaces' and 'worlds of assurance' has emerged in the accounting literature to capture this trend (Andon and Free, 2012; Andon et al, 2014; Andon et al, 2015; Chapman and Peecher, 2011). We have witnessed in such studies the translation and adaption of the idea of audit to a host of different scenarios – not least to our own University institutions (Argento et al, 2020; Kallio et al 2020). We have seen a continual quest for the verification of everything (Pentland, 2000).

Sometimes it is professional accounting firms themselves that have pushed out the boundaries of audit as they expand (or attempt to expand) into new jurisdictions of assurance provision. Deloitte's role as Official Scrutineer of the BAFTAs (Jeacle, 2014) is an example of a successful foray, while the WebTrust initiative in which the profession sought to become the auditor of an e-commerce system is a cautionary example of a failure to expand (Gendron and Barrett, 2004). But often the territorial creep of audit is completely detached from professional audit and it is this latter category that we find particularly interesting. As Power has argued, "the power of auditing is the vagueness of the idea" (Power, 1997, p.7). Specifically for us, the fuzziness and vagueness of audit opened up the possibility to view the user review as a form of audit and the user reviewer as an online auditor.

User reviews have become a pervasive presence on websites because they perform a fundamental service to internet users. Making purchase choices and decisions in the virtual space can be challenging given the sheer number of online products and services from which to choose. In addition, the virtual shopping experience denies us the ability to physically inspect the product for ourselves (David and Pinch, 2008). In this context, consumers find it helpful to hear the experiences of other shoppers who have actually bought and used the product or experienced the service (Blank, 2007). User reviews are clearly persuasive otherwise they

would not be so prominent a feature of the virtual world. What is also interesting is that their popularity does not seem to diminish despite the numerous press reports and exposés of fake reviews. Curiously, the skepticism raised in some quarters about fake reviews echoes concerns raised about traditional audit practices. While traditional audit stands charged with conflicts of interest, user reviews are accused of being fraudulent. Yet, as with traditional audit, despite criticisms - for which there may be some justification - the appetite for user reviews is undiminished.

We regard user reviews as the symbolic representation of online audit. They manifest the key characteristics of traditional financial audit. For example, they represent a response to the demand for verification. Given the vast array of products and services available online, the consumer needs some form of assurance when making purchase decisions. User reviews fulfil this need by offering something to place our trust in within the virtual space. Similar to traditional audit, user reviews also involve the gathering of evidence. The reviewer checks out the features of the product or the nature of the service. They then express their opinion on the quality of that product or service by posting their review. Finally, like with traditional audit, the user review taps into notions of independence. This independence is not centred on professional expertise however, but rather rests in appeals to the objectivity of lay opinion. In this manner, user reviews exhibit the conceptual ingredients of audit (Power, 1997).

Our argument that the user review represents a form of audit has been somewhat contentious. While it is well established that ideas change and adapt when they travel across contexts (Czarniawska and Joerges, 1995; Giddens, 1999) - in our case, from the material to the digital world, notable senior colleagues did not initially seem to share our view. For example, in early presentations of our work, they objected to the idea that a 'user review' was analogous to an auditor. Nevertheless, as we studied the phenomenon of user reviews it became increasingly clear that something exciting was happening in the online space. For example, with regard to our study of TripAdvisor, while writing the paper, we witnessed the travel industry being disrupted, TripAdvisor challenged the centrality of the previous system of assurance. We also noted how ideas popularized by the TripAdvisor website travelled beyond the travel industry, becoming a form of institutionalized best practice (Abrahamson, 1996). In the decade since we published the TripAdvisor paper, user reviews have become firmly embedded in the online space. Pushing this argument further, we view user reviews as a prime social practice for online evaluation and audit. They go beyond traditional audit by offering the 'wisdom of crowds' offered by the volume of reviews combined with the emotional resonance elicited by users sharing their experiences (Mulgan, 2018).

More generally, user reviews offer an important research site to consider issues of accountability and control. This can be seen in recent research on user reviews within the AirBnB site. For instance, McDaid et al (2019) have examined the nature of accountability produced by online reviews within AirBnB arguing that face-saving practices impact user ratings and comments. Meanwhile Van den Bussche and Dambrin's (2021) study of the site suggests that online peer evaluation enacts neoliberal subjects and that peer-to-peer platforms constitute biopolitical infrastructures. An important distinction between the reviews made within AirBnB and those made in sites such as TripAdvisor and Amazon is that in the former, *both* consumers and service providers are reviewed. This reciprocity in the reviewing relationship may impact the nature of reviews provided and therefore reshape the audit potential of such reviews (McDaid et al, 2019). If user reviews constitute a form of reverse

panopticism, where the many can watch the few, AirBnB reviews shift power relations to the point that both parties have a shared interest in positive reviews or at least at muting criticism.

Audit independence, trust and the user review

It appears that there is a strong degree of trust in the opinions of fellow consumers, people like you and me, with nothing to sell and no stake in the game (Schmallegger and Carson, 2008). For us, this taps into an important premise of audit: the centrality of independence to the process. Power has argued that the notion of independence is what gives value to audit (Power, 1997, p. 132), but he also recognises that the concept is fluid in nature (Power, 2011, p.235). There is also the important distinction between independence and objectivity to be observed (Andon et al, 2015). As Jamal and Sunder's (2011) study of the market for baseball cards illustrated, a lack of independence actually enhanced rather than reduced the credibility of the certification process. Similarly, Andon et al's (2014) study of the Australian National Rugby League and the Canadian Football League indicated that independence was not such an important factor within the context of salary cap audit. In the Australian context, the regulator's past as a rugby league 'great' afforded the regulatory process greater legitimacy. In contrast, the Canadian Football League hired an 'independent', outsider, who struggled to establish authority in the field. Andon et al's (2014) study therefore, posits the significance of the contextual environment and the prevailing cultural norms of the audit space for our understanding of the concept of independence. To this we add that concepts such as independence are often bandied around as trans-historical abstractions rather than viewing independence as a contestable concept in new audit spaces. As Andon et al (2015, p.1410) aptly remark "independence as conventionally conceived may not always be as prized as one might think when audit practices are transplanted into new fields."

In terms of user reviews, independence is also a contestable concept given the media reports of fake reviews. The spectre of fake reviews effectively casts doubt on the independence of the user review. Yet this does not seem to stop the incessant creep of the phenomenon of user reviews. This, we suggest, is because users place their trust in the expert system that hosts reviews. The mass voting that occurs within user review sites produces a sense of objectivity (Mellet et al., 2014). The system's aggregation of subjective opinions creates confidence. There is also some belief in the ability of a review site's algorithms to detect fake reviews, as Mulgan's (2018) study of Yelp indicated. This is an illustrative case therefore of how systems trust (Giddens, 1990) trumps questions of independence.

From an audit perspective, trust in user reviews is perhaps enhanced by the fact that there are layers of verification at work within the review process. Reviewers themselves often become the subject of review by other members of the online community. In this manner, users can rate, rank and offer their own opinion on the opinion of others. As Power (2011, p.325) observes: "The technology creates the conditions by which everyone is potentially an auditor on behalf of everyone else". If traditional audit was the preserve of experts that communicated to a small readership, user reviews represent the 'wisdom of crowds'. It is a more democratised form of audit. We see this in Amazon and TripAdvisor where users can click the 'helpful' tab to register their opinion on a product/hotel review. The number of helpful votes a reviewer receives is then displayed alongside the review, and in the case of Amazon, a Reviewer

Ranking is attributed to each reviewer. The layers of verification are arguably the solid foundations upon which trust in the expert system is built.

Audit and the power of numbers

Numbers therefore play a role in constructing the credibility of the audit role of the reviewer. Power has argued that auditability is entwined with measurability, that auditability is invoked through the rhetoric of measurability (Power, 1996). User reviews are never standalone absolute numbers, rather they are relative figures with meaning. They are positions in a numerical ranking (like hotels in TripAdvisor) or a rating in a scale (like Amazon product ratings). Also, the number of reviews accorded to the product or service itself adds meaning with the degree of trust placed in them potentially increasing with the number of reviews conducted. Taken in their collective form, therefore, user reviews become far more than the random musings of individuals, they harness the power of the crowd. We view this process as another example of how the idea of audit creates comfort (Carrington and Catasús, 2007) and establishes legitimacy (Ahrens et al, 2016). Indeed, we are now accustomed to making decisions based on the numerical data that user reviews present, notably the rankings and aggregated scores. In other words, we now expect data to be presented in this numerical way.

Audit and the nature of expertise

In delivering their review, users exhibit an expertise that is more amateur than professional. This echoes the zeitgeist in which formalized expertise has never been under greater scrutiny and been the subject of so much skepticism. User's reports and opinions are not governed by formal professional standards but rather exhibit a colloquial content. They illustrate a form of lay expertise that is established from their own personal experiences and observations. And increasingly, it is a form of experience that is plauded within the user review community with honorary titles and awards bestowed on regular reviewers. For example, Amazon awards titles such as Hall of Fame member or Top Reviewer to its most prolific reviewers while TripAdvisor bestows titles such as Senior Reviewer or Top Contributor for the same service. TripAdvisor also award Expertise Badges whereby a frequent reviewer can become a Hotel Expert, a Restaurant Expert or an Attraction Expert and there are different levels of expertise within each category. TripAdvisor reviewers can even display their awards in their own Badge Collection webpage on the site. We witness here an accreditation process at work that seeks to enhance and legitimize the reputation of a subset of user reviewers. It is relatively easy to enter this clique and become a member of the inner sanctum of accredited reviewers; there are no examinations to be sat or training contracts to be followed. And yet a boundary is created, titles are accredited and a sense of an expert body of opinion is established. As Andon et al (2015, p.1414) have observed with regard to new audit spaces more generally, both that which is to be audited and the expertise to audit it is simultaneously created.

So the user review is a further example of a contemporary trend that sees a shift from traditional bodies of professional expertise to new and more fluid forms of knowledge. It is a reflection of the growing significance of the 'cult of the amateur' (Keen, 2007), the judgement of the ordinary consumer (Mellet et al., 2014) and how the internet more generally is having a significant impact on notions of expertise (Lamont, 2012; Mulgan, 2018). As Power (2011,

p.325) observes: "By appealing to the wisdom of the crowds TripAdviser supersedes a centuries-long institutionalisation of the wisdom of the professional expert."

Of course, advances in technology have played a fundamental role in this shift. The user review is a form of accountability that is enabled by a digital world. It represents a technology facilitated improvisation of audit, a kind of 'audit on speed' that produces a much more dynamic and hyper fast mode of checking and reporting. And in this new infrastructure of assurance that has been fashioned within the virtual world, we see Power's (1997) vision of the programmatic of audit. User reviews are arguably the technologies of government that support and enable the programmatic of audit and accountability in the virtual space.

In summary, no doubt there are many ways to theorize the popularity of user reviews and the trust that is seemingly placed in them. But for us, this trust is fundamentally embedded in the audit role of the user reviewer. The user reviewer, we argue, is the auditor of the virtual world. They are the checkers and verifiers of products and experiences and they report their opinion direct to the virtual public.

Concluding Comments

The online review of a product purchased or a service experienced is of course a very different entity to an audit opinion produced by a professional accounting firm on a set of financial statements. Nonetheless, the user review exhibits many of the core values and logics of conventional financial audit. It contains the the conceptual ingredients of audit as outlined by Power (1997, p.5): a demand for verification, the gathering of evidence, expression of opinion, and notions of independence. In exploring the role of the user review therefore, we learn something more about traditional audit and its underpinnings. Indeed, the possibilities that user reviews offer to traditional audit are many. Audit, of course, is not without its problems, something pointed out in the wake of various audit failures. In part, this is down to an audit inspired myopia that fails to spot warning signs; the 2008 financial crisis was a blatant case where the audits carried out on banks failed to reveal problems; months later, they were, in effect, insolvent. Nevertheless, it may well be that user reviews can help identify weak signals where traditional audit conspicuously struggled. Online user reviews also extend the conventional grammar of audit, going beyond the rather dry prose of audit reports, allowing for expressions of emotion. Arguably, this enhances the authenticity and resonance of user reviews.

We suspect, however, that the full implications of user reviews in the audit process are yet to be seen. Online user reviews are an important social practice that can determine how people view a particular phenomenon, whether it is a restaurant, a hotel or a public service. As a means of organizing, user reviews are still in their infancy, but as a form of audit they enable real time, responsive evaluations that draw on multiple data points, and have an ability to reflect the wisdom - or otherwise - of crowds. They deploy the idea of audit to structure the operation of trust in the virtual space. The popularity and pervasiveness of the user review, we argue therefore, is essentially explained by the power of audit and indeed is an illustrative example of Audit Society.

Consequently, Power's body of work on audit has been an inspirational scholarly source for us. It was the fundamental reference point for our academic journey. Written before the onset

of the explosion of online reviews, it still resonated strongly with what we were trying to understand and explain. Indeed, audit logics more generally have come to pose the solution to many of our contemporary woes. It is therefore not surprising that Audit Society has had an enormous impact beyond the boundaries of the accounting discipline. Michael Power is one of a very small and select group of accounting scholars who have had an influence on broader social science debates.

We are excited by the prospect of future explorations of Audit Society at work in the virtual world. If understanding accounting's role in everyday life is important (Hopwood, 1994; Jeacle, 2009), then such investigations are essential. And as a community of accounting scholars we do not need to step outside our own discipline for the theoretical tools to undertake such an analysis. Not only do we have Power's (1997) original Audit Society thesis to deploy, but we also have his more recent observations on the micro-foundations of Audit Society in which he examines the meta-logic of the audit trail and recognizes the "digitized audit trail" that is being produced by many online organizations (Power, 2021, p.21). Power (2021) makes the particularly important point that organizational actors are increasingly engaging with a host of rating, monitoring and tracking mechanisms in their personal everyday lives. Digital technology has enhanced the individual's capacity to track and quantify the self across a range of indicators (particularly relating to health and fitness) (Lupton, 2016). Engaging in such monitoring rituals in their personal life, Power (2021, p.21) argues, predisposes the organizational actor to reproduce "primary traces of performance" in the organizational setting. Investigating such a linkage between the everyday actions of the digital citizen and the organizational initiatives of the online platform is a potentially fascinating future research project and one which will shed further light on the construction of the digital audit trail.

In this manner, Power's work continues to reframe the territorial scope of scholarly accounting research. And this is important because we do not see the demand for audit, in all its myriad forms, abating in any way. Quite the reverse, audit is a consequence of societal demand for assurance. Its "dramaturgical essence is the production of comfort" (Power, 1997, p.123). The user review was a product of the demand for comfort and assurance by an emergent society of virtual users. New fields and domains will continue to produce new demands for verification, whether of a virtual nature or not. The accounting profession may, or may not, be part of these new social spaces – that is to some extent a redundant issue as professions come and go. For instance, future generations may view accountants as historical peculiarities, much as we view occupations such as apothecaries today. The big question is what is the digital citizen demanding? For as long as there is society, there will be an Audit Society.

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