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Do legal auditors have any legitimacy for SMEs? Theoretical analysis canvas

Les auditeurs légaux, ont-ils une légitimité pour les PME ? Canevas d'analyse théorique

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ABSTRACT

The succession of financial crises around the world has led many firms, particularly SMEs given their vulnerability, to begin a process of reducing costs. With the media coverage of some audit scandals, the question of the contribution of auditing to some SMEs has been raised in several countries, and some governments have reviewed their audit regulations and exempted some SMEs from auditing on the grounds that its usefulness has not been proven. While in other countries, a debate on the issue is ongoing, and Morocco is not exempt. This raises the question of whether the legal audit, beyond its legal legitimacy, has a legitimacy of socialization among SMEs. However, legitimacy being a sociological concept, its operationalization in the field of management sciences, and particularly in audit research, is not common. The aim of this research paper is precisely to respond to the scientific problem of how to operationalize this concept to analyze the legitimacy of legal audit in SMEs. To this purpose, it proposes a theoretical canvas of analysis, built according to Suchman's (1995) approach to legitimacy, which synthesize both the strategic vision (Aldrich and Fiol, 1994) and the institutional vision (Hybels, 1995) of legitimacy.

Key Words: SMEs; Legal Audit; Management Tool; Legitimacy; Perception

RESUME

La succession des crises financières dans le monde a conduit plusieurs firmes, notamment les PME vu leur vulnérabilité, à entamer un processus de réduction des charges. Avec la médiatisation de certains scandales de l'audit, la question de l'apport de l'audit à certaines PME s'est posée dans plusieurs pays, et certains gouvernements ont revu leur réglementation de l'audit, et ont dispensé certaines PME de cette obligation, au motif que son utilité n'est pas prouvée. Tandis que dans d'autres pays, un débat sur la question se poursuit, et le cas du Maroc n'en est pas exempté. Se pose donc la question de savoir si l'audit légal, au-delà de sa légitimité légale, a une légitimité de socialisation auprès des PME. La légitimité étant cependant un concept sociologique, son opérationnalisation en gestion, et notamment dans la recherche en audit, n'est pas courante. Ce papier de recherche a pour objectif, justement, de pallier cette insuffisance et de proposer un canevas permettant d'opérationnaliser ce concept, pour pouvoir analyser la légitimité de l'audit légal auprès des PME. Il propose à cet effet, un canevas théorique d'analyse, bâti selon l'approche de Suchman (1995) de la légitimité, qui synthétise aussi bien la vision stratégique (Aldrich et Fiol,1994) que la vision institutionnelle (Hybels,1995) de la légitimité.

Mots Clés : PME ; Audit légal ; Outil de gestion ; Légitimité ; Perception

INTRODUCTION

The issue of the legitimacy of legal audit has not previously been addressed in the literature, at least not in such an intense way. The research on auditing has mostly focused on large companies. The reason is that this research was most often conducted within the framework of agency theory (Jensen and Meckling, 1976), which was more suited to the large company, where capital and management are separated, especially with the emergence of the concept of corporate governance (Berle and Means, 1932). Does the agency theory have a place in the SME, where the shareholder is usually initiated into management? This raises the question of the legitimacy of legal audit for this type of company.

Indeed, for some time now, in a global context marked by bankruptcies of audited companies, and by successive financial crises, the audit has not ceased to be singled out. In France, for example, the grouping of companies has lobbied the legislator to exempt SMEs from the audit obligation, seeing it as a cost for the company rather than a tool to bring value. In this sense, the IGF (General Inspectorate of Finance) issued a report in which it made two major observations: on the one hand, the legal audit has not improved the financial situation of SMEs, and, on the other hand, the legal audit has not reduced the risks (particularly tax risks) of SMEs. The PACTE law was therefore enacted in France in 2019, increasing the threshold above which an SME is obliged to have a legal audit, and thus exempting thousands of SMEs from this obligation.

In Morocco, for fear of contagion, the legal audit profession devoted its last conference (2017) to the role of legal audit for SMEs. Following this meeting, the professional bodies tabled a bill to lower the legal audit threshold from fifty to ten million dirhams, thereby broadening the scope of SMEs that must have recourse to an audit. However, this project was not retained by the legislator, in the absence of clear scientific arguments justifying the position of the profession.

As a result, a real debate on the legitimacy of auditing for SMEs has been launched throughout the world, and in Morocco in particular. Hence our questioning, which follows naturally from this debate: beyond a legal basis for the legitimacy of the audit, does this tool have social legitimacy? That is, is it accepted by SMEs as a management tool?

For Buisson (2006, p. 165), the acceptance of a tool refers, in part, to its legitimization: “Individuals would therefore judge the good or the bad, the acceptable and the unacceptable (of the tool). Legitimizing a new management tool therefore means subjecting it to social judgement, that of the members of the organization, who will assess its acceptability [...]”.

In other words, according to the literature, understanding the legitimacy of the audit for SMEs is in fact a matter of submitting the legitimacy of the audit to the judgement of SMEs. The objective is to analyze the degree of acceptability by SMEs of audit as a management tool. To achieve this, this research paper aims to answer the question **"What theoretical canvas should be adopted to understand the legitimacy of the audit?"**

While several studies have focused more on internal audit and its contribution to the SME (Chiarini et al. 2021), our paper attempts to highlight the importance of also looking at the contribution of external audit to the SME, from a sociological perspective. To answer this question, this paper first presents a synthesis of the literature review on the contribution of audit to management. This first point highlights the fact that legal audit is a management tool in the same way as any internal management tool, which has a contribution to governance, both disciplinary and cognitive. In a second point, the paper deals with the concept of legitimacy in the literature, its foundations, its evolution, and its uses in management science. It highlights the definition of legitimacy according to Suchman (1995), which emphasizes the managerial side of legitimacy. In a third and final point, this paper proposes an analysis framework that will allow us to approach the legitimacy of the legal audit for companies. The legal audit is considered here as a management tool, and its legitimacy will be analyzed according to the definition of Suchman (1995).

1. LEGAL AUDIT AND ITS CONTRIBUTION TO MANAGEMENT: A LITERATURE REVIEW

1.1 Legal audit as a management tool

To be eligible for legitimacy analysis of ownership, the legal audit should have the characteristics of a management tool. This raises two major questions: What is a management tool and is the legal audit a management tool?

Regarding the concept of 'management tool', the literature review shows two streams of research. The first stream has a "technocentric" view of the management tool, while the second has a "cognitivist" view. For this second trend, we will cite the work of Grimand (2006), Hatchuel and Weil (1992) and De Vaujany (2006).

Our research will be placed rather in a cognitivist perspective, which is best suited to the very nature of the audit, having a cognitive contribution to the organization. This is also the dominant perspective in research dealing with the appropriation of management tools through legitimacy. But what is a 'management tool'? There is no universal definition of a management tool. However, from a cognitivist perspective, the founders of this current (Grimand, 2006; Hatchuel and Weil, 1992; De Vaujany, 2006) define a management tool as a mixed entity that cannot be reduced to its concrete support. One of the dominant definitions in the research literature is that of Hatchuel and Weil (1992) who define a management tool as 'a singular conglomerate, constituted by specification of three elements of a different but interacting nature: a technical substratum, a managerial philosophy and a simplified vision of the organization'.

A management tool is therefore first and foremost a technical substrate. This is the technical abstraction that allows the tool to function. In the case of legal audit, this is mainly accounting and financial records. Legal audit therefore logically has a technical substrate.

A management tool is also a management philosophy. This dimension is reflected in the organizational changes that the tool is supposed to stimulate. The contribution of the audit to governance has been confirmed by several studies. We can cite the work of Raffegeau et al (1994) who state that the long-term objectives of the audit should be to provide "guidance for future management decisions on all financial matters such as controls, forecasting, analysis and reporting" (Holmes, in Raffegeau et al. ,1994).

Finally, a management tool should have a simplified view of the organization and organizational relationships. Thus, the management tool aims to bring a new restructuring of the rules of the game, in an organization that already has an organizational system. It redefines the roles and highlights the actors who have implemented the tool and those who will be influenced by it, to simplify organizational relations and make exchanges fluid. The legal audit plays this role to the full, in the sense that the legal auditor is the designer of the tool, while actors such as management, finance and accounting are actors influenced by the tool and must comply with the legal audit requirements.

In the light of the above analyses, understanding the legal audit as a management tool, in the sense of Hatchuel and Weil (1992) is therefore possible and perfectly valid. The legal audit and its contribution to the management of SMEs can therefore be analyzed under the prism of legitimacy, in the same way as other internal management tools.

The audit can have several other uses, and can have several relationships, with a multiplicity of variables in firms, and can be found as an explained or explanatory variable for several phenomena, such as the question of gender for example (Lefley et al., 2022), or the question of audit fees (Gandía & Huguet, 2021). Although management tools are widely used by organizations, it should be noted that they have only recently entered the research sphere (Grimand, 2006). Research is particularly interested in studying the success/failure of their implementation and their contribution to governance.

1.2 Contribution of legal audit to corporate governance

The question of governance in its modern form appeared following the 1929 crisis with the appearance of so-called 'modern' firms characterized by a split in ownership, between capital and management (Berles and Means, 1932, cited by Segrestin & Hatchuel, 2011). Governance, seen as a set of rules for the managerial game, is to be understood through two dominant currents: A disciplinary current and a cognitive current (Charreaux, 2011). If in the disciplinary stream, it is the reduction of conflicts of interest that must be managed, in the cognitive stream, it is the conflict of knowledge that is at stake. Inspired by this work, several states have set up financial market supervisory authorities and have also introduced external audit as a legal mechanism that could guarantee the interests of all stakeholders in this new system of governance of the modern firm. In this respect, the audit is both a disciplinary (shareholder and partnership) and a cognitive governance mechanism (Charreaux, 2011).

1.2.1 Audit as a Disciplinary Governance Mechanism

In the shareholder approach, the audit plays a role as a control mechanism, whereas in the partnership approach it plays a role in reducing informational asymmetry (Chatelin and El Kaddouri, 2017).

In the shareholder approach, according to Jensen and Meckling (1976), the audit regulates relations between shareholders and managers. The audit reassures the shareholders (monitoring function) and clears the managers (bonding function). In the monitoring function, Cornell and Shapiro (1987) define the auditor as a trusted gatekeeper, as he helps to monitor the managers while reducing the agency cost. The monitoring function attributed to the auditor has its origins in agency theory, which originated in the work of Jensen and Meckling (1976). According to the agency theory, and because of the delegation of powers conferred by the shareholder to the manager, the latter tends to serve his interests by appropriating various privileges. It is in this sense that the auditor is appointed by the Shareholders' Meeting. In the shareholder logic, 'the mission of the auditor is to control the managers to ensure that they are working in the interest of the shareholders' (Chihi, 2014). The role of the auditor appears to be even more important in terms of reducing the agency cost (Jensen and Meckling, 1976).

In a partnership approach to governance, the audit report has a public interest, as it is intended for all the partners of the firm. The auditor plays a social role as he/she provides an assurance service to these external stakeholders (Robertson, 1993, cited by Chatelin and El Kaddouri, 2017).However, considering the audit as a simple disciplinary governance mechanism reduces it to a mere technical substrate, and cannot elevate it to a true management tool. It is therefore a passive role. Yet the audit, through its approach, can be a driver of value creation for the audited entity (Charreaux, 2011) and a contributor of new value-creating knowledge, and can play a role as a cognitive governance mechanism (Depret and Hamdouch, 2005, cited by Chatelin and El Kaddouri, 2017).

1.2.2 Audit as a Cognitive Governance Mechanism

The auditor's standard approach structures his or her work with companies in at least three phases: a general enquiry phase, an internal control review phase and an account review phase (IFAC, 2017).

In the first phase of an audit engagement, the general enquiry phase, the auditor gets to know the company and its environment. This involves analyzing the risk areas of the audited entity, whether they are internal risks (possible governance failures, difficult business, possible organizational failures) or external risks (environmental risk, economic context, specificities of the sector (Carassus, 2008, cited by Chatelin and El Kaddouri, 2017). By sharing his external view and risk analysis with the stakeholders, the legal auditor is a source of continuous learning for the audited entities.

In the second phase of the audit assignment, the auditor analyses the company's internal organizational procedures, as well as the working procedures linking the company to its environment. In this sense, the audit constitutes a "means of regulating the organization by proposing improvements and corrections to the existing system" (Joras, 1997, cited by Chatelin and El Kaddouri, 2017). The legal auditor, by sharing his or her assessment of internal control, is a source of continuous learning for the audited entities.

In the third phase, the auditor reviews the company's accounts. In this phase, the auditor provides expertise and support to the accounting and financial team to adjust, if necessary, the accounts so that they comply with the accounting standards in force and reflect a true and fair view of the company's financial position, assets, and results (OEC, 2009). The legal auditor, by helping to have reliable and credible accounting and financial information, is a source of permanent learning for the audited company. Ruiz-Barbadillo & Martínez-Ferrero (2022) also find the auditor to be a source of assurance and sustainability and ask why some firms find the auditor more legitimate in providing them with audit and assurance services than others, to say that this question of legitimacy is still relevant. The concept of legitimacy is also present in the work of Dahanayake (2021), who links the use of strategic planning to legitimize value for money audits. On the other hand, small audit firms find it difficult to have legitimacy, which is seen as a necessary resource to gain access to the audit of large companies and public companies. Organizing these small firms into audit associations could provide them with some legitimacy (Ahn et al., 2022). The legitimacy of auditors was also tested during the Covid19 period. This legitimacy was dependent on firms' perceptions of how their auditors coped with the constraints brought about by Covid, particularly in the use of new technologies in the conduct of audit assignments (Sharma et al., 2022). The same mobilization of the concept of legitimacy was made by Ritonga & Suyanto (2022), in the Indonesian context, specifically in the audit of local government accounts. An analysis of the contribution of auditing in the health sector has also been made, through the prism of legitimacy, to judge the usefulness or otherwise of auditing as a mechanism for judging performance in a sector as sensitive as health (Nath et al., 2020).

The concept of legitimacy is certainly a sociological concept, but it is increasingly mobilized by researchers to understand social phenomena in management sciences, whenever there is interaction between actors, such as the case of auditing in SMEs where the auditor and the audited are in permanent interaction, and this interaction could be studied from several angles. For example, Van Nieuw Amerongen (2022) studied this interaction in SMEs through the prism of legitimacy to see if there is consistency between the quality of the audit and the perception that SMEs have of the value added by the audit. This is to say that the concept of audit legitimacy has a place in management science research. However, before presenting the theoretical canvas for analyzing audit legitimacy, we will review the state of the art of what legitimacy is and in which research stream the issue of audit legitimacy is embedded.

2. THE CONCEPT OF LEGITIMACY IN MANAGEMENT SCIENCE: LITERATURE REVIEW

2.1 Foundations of legitimacy

The literature points to three foundations of legitimacy: legal, political, and a foundation of domination. As for the legal basis, the research on it has concluded that legitimacy cannot be decreed. A legal legitimacy that does not bring about general cohesion, that is contrary to reason, or that is contrary to human values, cannot be accepted, as it is contrary to the natural order, contrary to the human social contract (Demaret, 2014).

For the political foundation, the idea is that legitimacy is only an attribute of power. Power is certainly based on formal positive law, but this power would be incomplete without natural legitimacy (Demaret, 2014).

For the basis of domination, researchers who have adopted this view rely on a historical, charismatic, or bureaucratic basis of legitimacy. However, this view has been corrected by other researchers sharing this vision, by necessarily including the psychological and ideological aspect: the belief of the base in this domination is a condition for this domination to be legitimate, in the sense that the dominated see it as a response to their natural expectations (Demaret, 2014).

While in all these approaches, researchers have always tried to back legitimacy with an element dependent on the one presumed legitimate, either by a legal provision, or by a power exercised, or by a domination put forward, other researchers have come to attenuate these visions, by attaching this legitimacy, rather, to an acceptance by the base, by the human community and thus by society. It is in this sense that the work of Ardent (1972, cited by Demaret, 2014) and Habermas (1978, cited by Demaret, 2014) have helped to relativize these visions, and even to distance themselves from them. These two researchers correct the traditional visions of legitimacy and emphasize the place of the social contract in all dimensions of legitimacy. Legitimacy is therefore based on socialization. There is legitimacy when a group shares the same representations and accepts the action of an individual or an organization.

In the case of our research object, where we are seeking to understand the legitimacy of the legal audit within the SME, granting legitimacy to a legal auditor by the auditees is in fact equivalent to accepting his recommendations, his judgement on the organization and internal control, his judgement on the reliability of the accounts, his technical skills, his power of investigation and control, his power of access to information, and also to giving credence to his reports. This legitimization is therefore always subject to testing, confirmation, and doubt. The statutory auditor is therefore in the best position to manage his or her legitimacy, through his or her actions, reports, and controls, but also through the interest he or she arouses in the group that gives him or her legitimacy (Giddens, 1984, in Demaret, 2014). Before dealing with the question of how to analyze this legitimacy, it is necessary to define what legitimacy is in management science.

2.2 Definition of the concept of legitimacy in management science

The literature review of the definitions of organizational legitimacy allowed us to conclude that this concept has multiple definitions, each researcher orienting his or her definition, firstly according to his or her vision of the organization, and then according to his or her way of approaching this notion of legitimacy, but also according to the actors he or she places at the center and to whom he or she recognizes the right to assess this legitimacy. However, researchers are divided between two visions: On the one hand, the vision led by Aldrich and Fiol (1994). Their work deals with organizational legitimacy from a strategic point of view, considering it as a resource. Their work is generally concerned with the deployment and management of legitimacy by organizations as a resource on a par with other resources needed for survival. The organization is seen as a strategic actor. On the other hand, the vision led by Hybels (1995). His work deals with legitimacy, rather, from an institutional point of view. For Hybels (1995), legitimacy is experienced rather than managed. His work has mostly dealt with the weight of institutions and external actors on the organization.

Should the legitimacy of the audit be analyzed under the strategic or institutional theory? For the study of the legitimacy of the audit, must we necessarily position ourselves in one or the other current? The literature review on the subject shows that the audit is transversal to both visions. It is sometimes in a strategic vision, as its appropriation is the result of the actors' strategic games, and sometimes in an institutional vision, as this legitimacy is a vital resource for the survival of the audit. To deal with the legitimacy of audit from a purely institutional point of view, or from a purely strategic point of view, would give a fragmented view of what we seek to explore: the legitimacy of this management tool.

The question then arises: are these two views of legitimacy exclusive, or can they be combined? Two researchers, Scott (1995) and Suchman (1995), have provided an answer to this question: their views of legitimacy have been to synthesize the two approaches, strategic and institutional. They both present two analytical approaches to operationalize the concept of legitimacy. However, Suchman's model is the most widely used in audit research, as it has the particularity of integrating the agency issue.

Suchman (1995, p.574) defines legitimacy as “a generalized perception or presumption that an entity's actions are desirable, proper, or appropriate within a socially constructed system of norms, values, beliefs, and definitions”. For Suchman, analyzing the legitimacy of a management tool, the audit in our case, amounts in fact to analyzing the perceptions of the actors (the actors of the SME in our case). Suchman proposes a cartography of the perceptions that should be collected to make this analysis. Based on his work, we propose in this third and final point, a framework for analyzing the legitimacy of the legal audit for SMEs.

3. PROPOSAL FOR A THEORETICAL CANEVAS FOR LEGITIMACY ANALYSIS

Suchman's approach allows for an analysis of legitimacy from three perspectives: pragmatic, moral and cognitive.

Each actor draws on one or more dimensions of interest to him or her. Pragmatic legitimacy is based on the immediate benefits that a tool brings to its direct users. These are generally individual interests. Moral legitimacy goes beyond the individual sphere, and concerns the interests brought to the firm. Cognitive legitimacy concerns the knowledge that the actors have of the tool and its institutionalization.

3.1 Pragmatic legitimacy analysis

To analyze the pragmatic legitimacy of the legal audit in the SME, the perceptions of the SME stakeholders on the contribution of the audit to their personal interests should be collected. Suchman (1995) defines pragmatic legitimacy in three categories: exchange legitimacy, influence legitimacy and dispositional legitimacy.

The analysis of exchange legitimacy is in fact to see whether SMEs perceive that there is an improvement in exchanges within the firm, thanks to the legal audit. The analysis of the legitimacy of influence, on the other hand, allows us to see whether the stakeholders were consulted in the choice of the auditor and whether their interests were considered in the process of setting up the audit. Dispositional legitimacy tends to analyze whether stakeholders share the same objectives, interests, and values as the audit. The analysis of pragmatic legitimacy allows us to see, in fine, if the SME actors have personal interests in the implementation of the audit within their firms, in which case, the auditor will be legitimized.

3.2 Moral legitimacy analysis

Beyond any calculations of self-interest, moral legitimacy looks at whether the audit contributes to the firm in general and not to individual actors. Analyzing the moral legitimacy of the audit is in fact to analyze the four dimensions. Firstly, consequential legitimacy, i.e., whether the implementation of the audit has positive consequences for society, notably in terms of improved accounting information, reduced tax risks or improved access to finance. Secondly, procedural legitimacy, i.e., analyzing whether the audit has improved the firm's management procedures. The analysis of structural legitimacy aims to see if the implementation of the audit has had the effect of improving the structuring of the firm's business, and that this new structuring is consistent with the values of the SME's actors. Finally, personal legitimacy implies that an auditor is more legitimate if he or she is chosen by a charismatic person, who also ensures the support of his or her implementation. The person who leads this operation is called an 'institutional entrepreneur'. (Suchman, 1995).

3.3 Cognitive legitimacy analysis

While the first two legitimacies depend on personal calculations and global evaluation, the analysis of the cognitive legitimacy of the audit aims to see whether the audit is known by the actors, both in terms of its consistency (comprehensibility legitimacy) and its institution (self-evident legitimacy) (Suchman, 1995).

3.4 Presentation of the audit legitimacy analysis canvas

The legitimacy of the legal audit can have several bases. The most well-known legitimacy in practice is legal legitimacy, as some SMEs are obliged by law to have a legal audit once a certain threshold is reached, either a level of turnover or total assets. Several studies have investigated the relationship between the extrinsic characteristics of the SME and its choice of auditor (Habib et al. 2019). But in this research paper, it is the perception of the direct users of that audit, which is the focus. This is another foundation of legitimacy, that of socialization. It is therefore towards these internal actors that we should go to understand whether they find any legitimacy in the audit. The framework of analysis that we propose considers the variety of these actors and the variability of possible legitimacies, from a socialization perspective.

It follows that the legal audit can only be legitimized by the SME if it is perceived as a real management tool. The legal audit will therefore be legitimized if it is perceived as desirable, appropriate, and adequate in relation to the organization's system of norms, values, and social beliefs (Suchman, 1995).

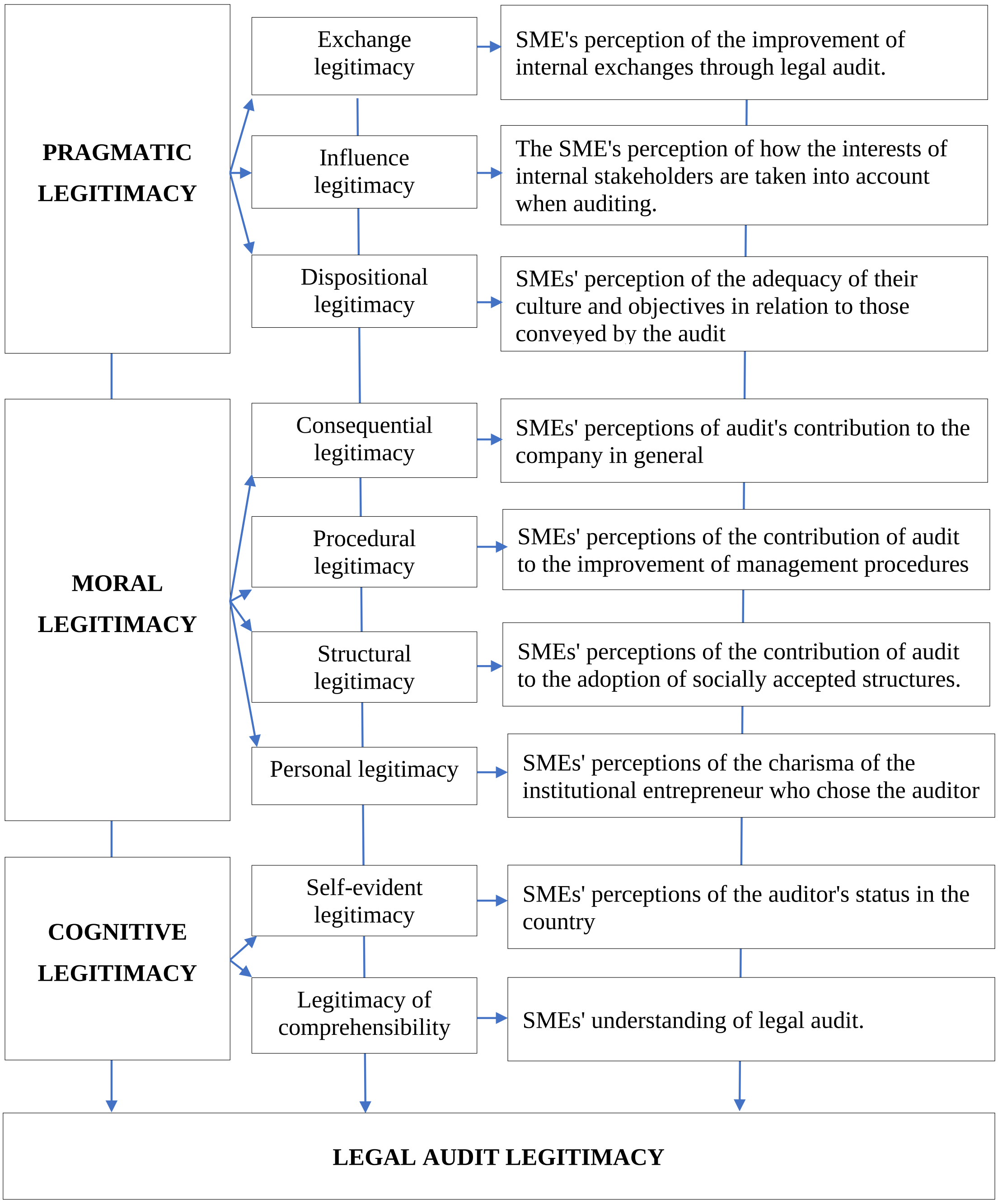
To summarize the above, the following canvas (Figure1) proposes, for each nature and dimension of legitimacy, the perceptions to be collected from the stakeholders to analyze the legitimacy of the legal audit in the SMEs. The collection of all these perceptions will allow the analysis of the degree of legitimacy of the legal audit.

CONCLUSION

This paper proposes a theoretical canvas for understanding the legitimacy of the legal audit as a governance mechanism for SMEs. This framework mobilizes the theory of legitimacy, a central concept of the institutional current in its sociological variant. It is based on the work of Suchman (1995) on organizational legitimacy, which is a synthesis of the two approaches to legitimacy: institutional and strategic.

The main theoretical contributions concern, firstly, the proposal of an analysis scheme that allows an operationalization of the concept of legitimacy, as this concept is little operationalized (Chatelin & El Kaddouri, 2017). The theoretical contribution also consists in enriching the literature on auditing, seen from a sociological angle. Indeed, the density of research that aims to understand the auditor-audited relationship is treated more from a positivist angle, mobilizing statistical data, without going to the actors, listening to them, and understanding the why of the thing (Habib et al. 2019). It is in this sense that this framework of analysis has been proposed in this paper to facilitate the researcher to approach the field, from an interpretivist angle. The contributions of this research paper are also managerial, it helps to contribute to the debate on

Figure 1: analysis canvas for audit legitimacy, case of SMEs



Source: Designed by us based on the work of Suchman (1995)

the paradox of the legitimacy of audit as a governance mechanism for SMEs. It will also inform the legal audit profession on the legitimization strategies to be adopted with respect to SME perceptions.This research paper, however, is limited to proposing a framework for operationalizing the concept of legitimacy, i.e., a methodology for accessing the field. It proposes what data should be collected from the field to study the phenomenon of audit legitimacy but does not propose the appropriate methodology for collecting this data and what research technique to use to analyze it. Another limitation is that the proposed framework limits the study of legitimacy to the sole basis of socialization. The fact that it does not integrate the other foundations of legitimacy could lead to results that do not reflect the reality of the phenomenon in its entirety.

If this research paper were to be extended, perhaps it would be necessary to look in these two major directions: what would be the appropriate methodological framework for dealing with the subject of audit legitimacy, and what research methodology should be used to collect this data and how to analyze it. This paper also offers other research perspectives. First, it can be used in a more global framework of Grounded Theory, to explore the phenomenon of audit legitimacy, as it can be used in any exploratory research that studies the perceptions that companies have of the legitimacy of a management tool, whether it is internal (management control, information system, ...) or external (audit, quality, ...). The proposed analysis framework can also be enriched by using the definition of legitimacy according to Scott (1994), who also has a managerial vision of legitimacy.

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