


DISCONTINUITY IN AUDITING: A STUDY IN FOUCAULDIAN PERSPECTIVE

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 26 September 2022</p> <p>Accepted 25 November 2022</p>	<p>Purpose: This study aims to determine the form of discontinuity in auditing, related to the provision of an opinion on a financial report.</p>
<p>Keywords:</p> <p>Auditing; Discontinuity; Foucault; Power.</p>	<p>Theoretical framework: Foucauldian perspective is used to examine the disclosure of the form of discontinuity as it is preconceived as an effort to uncover the 'other' truth that surrounds a subject, object and event in the auditing process. Meanwhile, the audit opinion is 'proxied' as a result of construction that has gone through a process of interaction between the auditor and the auditee in a social arena.</p>
	<p>Design/methodology/approach: This is done through critical reading of discursive events when the audit of the regional government financial statements is carried out by the auditors of the Supreme Audit Agency.</p>
	<p>Findings: The results showed that disclosure of discontinuity in auditing is possible. Foucault's concept of power/knowledge is able to touch the workings of the profession in producing a discontinuity. The tendency of asymmetry of knowledge of auditor vis a vis auditee, especially in the public sector – as exemplified by Foucault; doctors and their patients - can be a way to focus on forms of discontinuity in producing audit opinions on local government financial statements.</p>
	<p>Research, Practical & Social implications: A discursive event confronts the auditor vis a vis auditee when an audited local government financial report opinion is produced. The methodology used in this reading is Foucault's philosophy through his conception of discontinuity.</p>
	<p>Originality/value: The findings proposed the originality in which Foucauldian perspective can be useful to explore the link between local government financial report and discursive events.</p>
	<p>Doi: https://doi.org/10.26668/businessreview/2022.v7i5.e710</p>

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DESCONTINUIDADE NA AUDITORIA: UM ESTUDO EM PERSPECTIVA FOUCAULTIANA

RESUMO

Objetivo: Este estudo visa determinar a forma de descontinuidade na auditoria, relacionada com a emissão de um parecer sobre um relatório financeiro.

Estrutura teórica: A perspectiva foucauldiana é utilizada para examinar a divulgação da forma de descontinuidade, pois é preconcebida como um esforço para descobrir a 'outra' verdade que envolve um assunto, objeto e evento no processo de auditoria. Enquanto isso, a opinião de auditoria é 'procurada' como resultado de uma construção que passou por um processo de interação entre o auditor e o auditado em uma arena social.

Design/metodologia/abordagem: Isto é feito através da leitura crítica de eventos discursivos quando a auditoria das demonstrações financeiras do governo regional é realizada pelos auditores da Agência Suprema de Auditoria.

Conclusões: Os resultados mostraram que a divulgação da descontinuidade na auditoria é possível. O conceito de poder/conhecimento de Foucault é capaz de tocar o funcionamento da profissão na produção de uma descontinuidade. A tendência de assimetria de conhecimento do auditor em relação a um auditório, especialmente no setor público - como exemplificado por Foucault; médicos e seus pacientes - pode ser uma forma de focar em formas de descontinuidade na produção de opiniões de auditoria em demonstrações financeiras do governo local.

Pesquisa, implicações práticas e sociais: Um evento discursivo confronta o auditor com uma pessoa auditada quando é produzida uma opinião sobre o relatório financeiro do governo local auditada. A metodologia utilizada nesta leitura é a filosofia de Foucault através de sua concepção de descontinuidade.

Originalidade/valor: As conclusões propuseram a originalidade na qual a perspectiva Foucauldian pode ser útil para explorar a ligação entre o relatório financeiro do governo local e os eventos discursivos.

Palavras-chave: Auditoria, Descontinuidade, Foucault, Poder.

LA DISCONTINUIDAD EN LA AUDITORÍA: UN ESTUDIO EN PERSPECTIVA FOUCAULTIANA

RESUMEN

Objetivo: Este estudio tiene como objetivo determinar la forma de discontinuidad en la auditoría, relacionada con la emisión de una opinión sobre un informe financiero.

Marco teórico: La perspectiva foucauldiana se utiliza para examinar la revelación de la forma de discontinuidad, ya que se preconice como un esfuerzo por descubrir la "otra" verdad que rodea a un sujeto, un objeto y un acontecimiento en el proceso de auditoría. Mientras tanto, la opinión de la auditoría se "aproxima" como resultado de la construcción que ha pasado por un proceso de interacción entre el auditor y el auditado en un escenario social.

Diseño/metodología/enfoque: Se realiza a través de la lectura crítica de los eventos discursivos cuando se lleva a cabo la auditoría de los estados financieros del gobierno regional por parte de los auditores de la Agencia Superior de Auditoría.

Resultados: Los resultados mostraron que la revelación de la discontinuidad en la auditoría es posible. El concepto de poder/saber de Foucault es capaz de tocar el funcionamiento de la profesión al producir una discontinuidad. La tendencia a la asimetría del conocimiento del auditor frente al auditado, especialmente en el sector público -como ejemplifica Foucault; los médicos y sus pacientes- puede ser una forma de enfocar las formas de discontinuidad en la producción de dictámenes de auditoría sobre los estados financieros de los gobiernos locales.

Investigación, implicaciones prácticas y sociales: Un acontecimiento discursivo enfrenta al auditor con el auditado cuando se produce el dictamen de un informe financiero de un gobierno local auditado. La metodología utilizada en esta lectura es la filosofía de Foucault a través de su concepción de la discontinuidad.

Originalidad/valor: Los resultados propusieron la originalidad en que la perspectiva foucauldiana puede ser útil para explorar el vínculo entre el informe financiero del gobierno local y los eventos discursivos.

Palabras clave: Auditoría, Discontinuidad, Foucault, Poder.

INTRODUCTION

Auditing as a social practice, cannot be separated from the pattern of power at work in it. So far, the complexity of various pressures in the organizational setting of an audit is not reflected in experimental research or quantitative analysis (Humphrey & Moizer, 1990);

Pentland, 2000; Power, 2003; Arnold et al., 2001; Ludigdo, 2007; Sikka, 2009). Several qualitative researches have indicated that the audit opinion production process is a kind of 'black box' in which it is recognized that there are conflicts and external influences is not neutral, and is not always by design (Pentland, 2000; Arnold et al., 2001; Power, 2003; Sikka, 2009; Mills & Better, 1992; Humphrey & Moizer, 1990; Astuti, 2021; Ludigdo, 2007). Accounting studies in the Foucauldian study have been carried out quite a lot (Hopwood, 1987; Miller & O'Leary, 1987; Hoskin & Macve, 1984; Preston, 1992; Sukoharsono & Gaffikin, 2019), while studies in auditing are mainly related to power and auditing. quite difficult to find. Therefore, the purpose of this study was to determine the form of discontinuity in auditing, related to the provision of an opinion on a financial report which was analyzed based on the Foucauldian perspective.

The purpose of this study was to determine the form of discontinuity in auditing, related to the provision of an opinion on a financial report which was analyzed based on the Foucauldian perspective. In the end, all those cracks will be wrapped in the label of 'coherence' in auditing. This term is borrowed from linguistics to show the consistency of the arrangement of ideas in a single text (Keraf, 2007). With coherence, the consistency of inductiveness or scientific formation of the auditor will be assessed in considering auditing facts or events in relation to the opinion given to an entity.

This study is oriented towards obtaining a complete understanding of the non-standardized work patterns of auditors (power). This is of course contrary to the general assumption that has been known to the public so far, that the work of auditors is based on auditing and accounting standards. In general, problems in auditing include; (a) auditing as a social practice (ontology) and, (b) the foundation of auditing as a science (epistemology). The implications of these two problems naturally affect the effectiveness of the audit opinion (axiology) (Abdullah, 2014). The main contribution expected from this research is to obtain the results of a critical and in-depth study of the audit opinion production process, especially involving the BPK auditor with the subject auditor as the state auditor, which is still not touched by critical approach research (Roslender, 2002; Funnell, 1998). This is important, because there is a tendency that state auditors are trying to build their image, that state audits are apolitical and neutral, and there is a tendency to carry out their duties only in one direction, namely 'coercion of privileged rights and status' (Roslender, 2002; Funnell 1998; Humphrey & Moizer, 1990; Keong, 2020) as a guardian of accountability. In addition, from the observation of this non-standard power of attorney work pattern, it is hoped that this research can contribute to uncovering and formulating the workings of power of attorney and their relationships and effects when auditing events occur. Meanwhile, on the practical side, based on the results of

this study, it is expected to provide input to the auditor to improve the work of the auditor in the auditing process, and is expected to provide input to the BPK to improve policies in the auditing process related to its efforts to improve audit quality in the public sector. For the auditee, it is hoped that practical guidelines can be formulated to obtain a fair opinion on the accountability of their LKPD. The rest of this article is divided into 4 parts, namely the second part which is an explanation of the theoretical basis; the third part describes the research methodology; the fourth part is about the research results and the fifth part is the conclusion.

“Due Audit Care” and Auditing Independence

A simple definition of audit is an examination, but if audit is viewed as a social concept then “audit is a special kind of examination by persons other than the parties involved which compares performance with expectations and reports the result; it is part of the public and private control mechanism of monitoring and securing accountability (Flint, 1988). So, it can be concluded that the audit is a social control mechanism to ensure accountability. Any professional auditor looking for a tool to reduce the scope of the audit by relying on existing standards, rather than evaluating the substance of the audit situation, will fail to meet the spirit contained in the standard itself, therefore practitioners must view the professional standards of public accountants (SPAP) as a minimum standard of their performance rather than as a maximum or ideal standard. The importance of standards for the auditor profession is so important that auditing standards become their holy book. So far, in the audit process, the auditee accepts audit actions without ever questioning whether his actions are in accordance with the standards. In fact, the standard itself is open to be reinterpreted in the context of auditor-auditee equality.

A professional opinion is the product of a person's judgment based on education, training, experience and expertise that entitles a person to express an opinion worthy of respect (Flint, 1988). The opinion must be based on due care obtained through the expertise he has, therefore, the opinion expressed by someone who does not have special skills and abilities for it will be useless, and parties who rely on the opinion expressed by that person will lose his authority. In other words, an auditor who expresses his professional opinion based on thoroughness, has caution in examining and considering the implementation of his professional responsibilities (Keng'ara & Makina, 2020). Failure to realize this is a failure that will adversely affect the other party.

Regarding auditor independence, Mautz & Sharaf (1961) suggest five main concepts in auditing, namely evidence, due audit care, fair presentation, independence and ethical conduct. Each of these concepts occupies an important position in auditing. The absence of one of these concepts can weaken the quality of the resulting audit. The Indonesian Institute of Accountants (IAI) itself stipulates independence in the general standard number two of the three auditing standards, which states that in all matters relating to engagements, independence and mental attitude must be maintained by the auditor. Thus, he is not justified in siding with anyone's interests, because no matter how perfect his technical skills are, it will lose meaning if he takes sides with an interest.

Foucault and Power

Accounting and auditing are symbols of business or organizational language that can be used by interested parties. Accounting and auditing develop along with the advancement of the business community who is thirsty for financial information. In the context of language, it is not born out of emptiness, it emerges from a certain socio-historical stage that underlies it (Fashri, 2007). When humans speak, meaning becomes present, people begin to learn to share and understand each other, feel and give. According to Strauss when you talk about people, you talk about language, and when you talk about language, you talk about society (Osborne, 2001). Language is also an acting medium to form world opinion, so there is a kind of activity that contains a purpose in it. The purpose inherent in language can be in the form of "certain interests" where language is explored as a "mountain horse" for certain powers.

The study of language in a structuration perspective was initiated by Ferdinand de Saussure who viewed language as a sign system in expressing ideas, while Derrida tried to destroy pretense by allowing a text to stand free to be interpreted. Baudrillard views language as a symbol that is full of power struggles with partiality to certain interests. According to Osborne (2001), Foucault develops structuralism in a strange way, he sees the way "power" takes place through complex social structures through the use of "knowledge" to "impose" the ideas of truth.

In practice, auditing is also inseparable from the power at play in it. Various studies indicate that there is a power play in the auditing process, there is conflict and external influence and sometimes not neutral (Abdullah, 2014; Mills & Better, 1992; Humphrey & Moizer, 1990; Ludigdo, 2007; Pentland, 2000; Arnold et al., 2001; Power, 2003; Sikka, 2009).

Research Methods

Qualitative research is research that uses a critical approach to look for forms and find understanding or understanding of phenomena in a special contextual setting. According to Moleong (2021) this research intends to understand the phenomena of what is experienced by the research subjects such as behavior, perception, motivation, action, and others holistically and by means of description in the form of words and language in a special context that is natural and natural. using various scientific methods.

The phenomenon of the implementation of state laws and regulations by local governments is wrapped up in the discourse of accountability. Meanwhile, auditors with auditing standards and other regulations try to “discipline” local governments with their opinion fatwas. In Foucault's perspective, the hidden abstractions in the form of "guarding" and "punishing" as "discipline" in managing state finances can be revealed by the power that surrounds it. As stated by Foucault that power works through normalization and regulation where in it is attached the relationship between knowledge and power, or vice versa (Bertens, 1996). Meanwhile, Bourdieu views power as an arena. Power is influenced by the concept of 'field', perception schemata, capital and social practice (Mulawarman, 2008). Thus, a regulatory power that plays in the arena of 'auditing practice' in local governments will lead to the form of 'symbol of auditor's opinion' as a reflection of accountability. Foucault develops structuralism by looking at the way "power" imposes ideas of truth through the use of "knowledge". Foucault's view of power can be described as follows (Bertens, 1996):

This research was conducted within the scope of the City/Regency Government in Central Sulawesi Province. The unit of analysis chosen was “events in the audit” which involved the auditor and the auditee in an examination process. An understanding of this process is expected to reveal the process of auditor-auditee interaction in making audit decisions and looking for forms of discontinuity.

Research Result

Testing Coherence in Auditing Work

The scientific work of auditing is something that has its own rules and logic. This is what we can analyze more deeply related to events in auditing practice. Auditors as 'workers' understand very well the logical order and rationality in their work. Auditing work in the sense of the assignment of an auditor refers to scientific formations that are useful in achieving the purpose of the audit. This rule requires the ability to analyze, make a synthesis (conclusion) and control their work processes through their own technology.

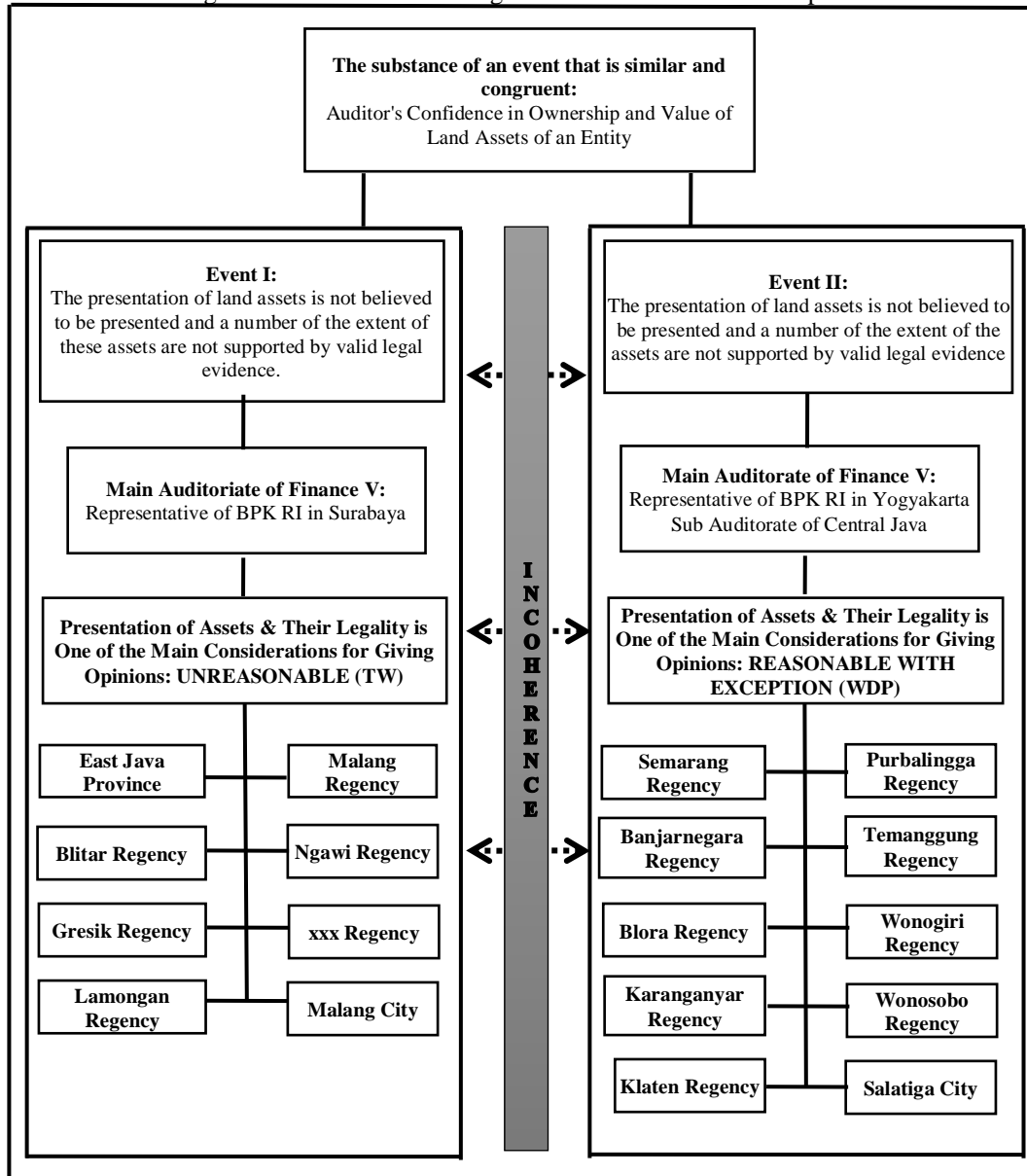
For example, when collecting evidence by an auditor. The auditor will determine whether the data or information he obtained is a fact or not. This data or information is then assessed. Auditors need to ascertain whether the data or information is a fact or what actually happened to the audited entity.

Based on the document or report on the results of the auditor's examination, we can find out what the facts are in the audit. We can find out what arguments underlie the auditor in considering the facts to give birth to an audit opinion.

An argument will be strong and of course have high persuasive power (Keraf, 2007), if the evidence or clues that underlie it are consistent; in the sense that none of the evidence contradicts or weakens the other evidence. Assessing the determination of which facts are used as evidence in making a conclusion or opinion are consistent or coherent. The test scheme in Figure 1 can be referred to understand the coherence of an audit opinion.

Based on the reference from Figure 1, the fact is that the substance of an event is similar and congruent, namely the auditor's uncertainty about the ownership and value of an entity's assets (land) but the impact on the entity's opinion can be different. Coherence or not can be traced to the BPK RI Representative in Surabaya and the BPK RI Representative in Yogyakarta and Central Java.

Figure 1. Schematic of Testing the Coherence of an Audit Opinion



Source: Independent Auditor's Report for LKPD 2008 Fiscal Year 2008 (BPK, 2008); Summary of First Semester Examination Results for Fiscal Year 2008 for 2007 LKPD (BPK, 2008).

Incoherence and Potential for Objective Discrimination

The first and second events can be viewed as a single 'text' in perspective; each refers to the customary standard. each event; with the output of an audit report, has integrity with the structure of science formation. Integrity itself is built by components (accounts, SPI, compliance with rules) that are interwoven within an inductive organization that can be parsed or described in its parts. The conclusion of the two events above is correct, because it is built according to a logically related comprehensive network. This means that the conclusion to each of the events above has a proof basis, but the scientific working principle as a comprehensive text contains elements of incoherence.

Against incoherence events, can be perceived as an objective discriminatory by the auditee. The simple logic of an auditee will question an event that is similar and congruent can produce a different opinion. Even though they know that the process of assigning an auditor is based on a standard as a norm. This is also clarified by the existence of the Audit Management Guide (PMP) of BPK which was issued for the purpose of uniformity of audit management by BPK auditors. This uniformity includes the uniformity of procedures and procedures at the planning, implementation and audit reporting levels (BPK, 2008).

Potential Incoherence and Causes

For auditors when referring to scientific formations, 'summing up' an LKPD's opinion is relatively not encountering any significant obstacles. Its inductive orientation makes it easier for the auditor to draw conclusions on the basis of facts and reality. The problem is, the auditor has the potential to tend to 'evade' in setting the opinion that should be given to an entity. 'Avoidable' in the sense that it can be perceived by other subjects that the auditor may not consistently apply the formation of his scientific work to an entity. A way of working that should be treated equally; can (not) be aware of not being treated fairly in the perspective of entity subject equality. The possibility of an event like this containing the seeds or potential for discriminatory objectivity in the sense of not giving an opinion or giving an opinion lower than what the auditor should be able to conclude.

This issue was born from 'cracks' in the range of confidence of an auditor (team) in deciding an opinion. The extent of an auditor's self-confidence is related to the attitude of the auditor (team) in confirming himself to the conclusions to be drawn. The auditor confirmed himself to be concerned with how they 'made peace' with a fit between the cracks. Cracks that result in the coherence of an audit can be caused by: (a) the occurrence of de-objectification and the involvement of intuitive beliefs in auditing practices, (b) the stability of the auditee's arguments in explaining the financial management practices they do, (c) the auditor's interpretation and treatment of (changes in financial management).) applicable laws and standards, (d) compliance with the audit program (P2) by the auditor, and finally (d) the existence or exposure of the potential for bribery in auditing practices.

(De)Scientific objectification and Intuitive Belief

The use of the terms objective and subjective is full of philosophical contradictions. Until now, the conflict is still a hot discussion to be discussed. Objectivity refers to the formation of science that must be justified through verification (Blackburn, 2008, 787) and free

from emotional or emotional impulses. The objective truth in it contains principles that must be tested and understood by the subject. If something is valid, it means that objectification is acceptable for a reasoned subject. Therefore, in the name of objectification of a statement lies in the fact that it must be testable.

The objectivity of scientific formation is closely related to the way in which auditing events are concluded and observed. Auditors construct auditing practices (events) by using single propositions and universal statements. A single proposition can be matched with the auditor's conclusion at the account level, or the auditor's assessment of the elements of an entity's SPI. At the universal statement level, this can be equated with the auditor's opinion at the level of an entity's financial statements. As described in the previous chapter, this method is admittedly similar to the work of a scientist observing natural events. Like an experiment, the observations made must be proven true or falsified.

The strengthening of the scientific objectivity of auditing becomes solid if certain events are repeated, consistently carried out by the auditor in accordance with the standards and concepts adopted. The same thing happens in science, observations of nature, for example to be able to conclude that metals expand when heated, scientists will try repeatedly on various types of metals to arrive at a general conclusion. As a scientific practice, every observation must be accepted as a scientific observation until there is room for repeating and then testing it again. In science, it is only by repetition and testing that a scientist can convince himself of a truth.

CONCLUSIONS

The results showed that disclosure of discontinuity in auditing is possible. Foucault's concept of power/knowledge is able to touch the workings of the profession in producing a discontinuity. Moreover, the use of the terms objective and subjective is full of philosophical contradictions. Until now, the conflict is still a hot discussion to be discussed. Objectivity refers to the formation of science that must be justified through verification and free from emotional or emotional impulses. The objective truth in it contains principles that must be tested and understood by the subject. If something is valid, it means that objectification is acceptable for a reasoned subject. Therefore, in the name of objectification of a statement lies in the fact that it must be testable.

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The results of the study in principle confirm that auditing work is not linear as scientific work should be in a scientific formation. In the audit work there are cracks (discontinuities) that affect its formation. The cracks relate to the auditor's self-steadiness in considering an event in the audit with confidence in the opinion that will be given. Cracks are related to the existence of de-objectification and the involvement of intuition in auditing practices, the stability of the auditee's arguments in explaining the financial management practices they carry out, the interpretation and treatment of the auditors and auditees on (changes in) applicable laws and standards, and lastly capacity to fulfill audit program by auditors.

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