



Dialectical Reality of Public Accountant's Objectivity and Independence: A Bourdieusian Perspective

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Abstract

This paper aims to reveal the social reality of auditing practices in the battle of dialectical feelings about the boundaries of objectivity and autonomy of independence experienced by Public Accountants in defending their professional rights. The disclosure includes the concept of values / beliefs / doxa of autonomy independence implied in the social reality of oppression of intellectual power. This method of expressing social reality used Pierre Bourdieu's perspective approach which focuses more on social situations in practical areas than social construction in theoretical conversation. So that through this construction abler to touch and express honestly about the reality of self-struggle in the practice of auditing. The results of this study are useful for the theoretical development of the sociological aspects of the struggle of public accountants as an intellectual agents maintaining their autonomy against external pressures so as to encourage the creation of more objective and independent audit practice policies.

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Introduction

In carrying out the profession, an intellectual must have the right of autonomy that is protected by law, because autonomy is a protection for intellectuals independently in accordance with the competencies and scientific principles adopted (Bourdieu, 1967). The right or power of the Public Accountant is regulated in Indonesian Law No. 5 of 2011 concerning public accountants, the legislation regulates the powers and responsibilities of the public accountants in carrying out their profession. In addition, there are *Public Accountant Professional Standards* issued by the professional organization of the *Indonesian Institute of Certified Public Accountants*. Compliance with Law No. 5 of 2011 concerning Public Accountants, *Professional Code of Ethics*, and *Public Accountant Professional Standards* serve as a reference for public accountants in reproducing symbolic products of the *Independent Audit Report*. This reality is in line with Bourdieu's thought that intellectual actors can obtain or have power through regulations issued by the state (Bourdieu, 2006).

There is professional responsibility for intellectual actors in carrying out their profession as regulated in Public Accountant Law No. 5 of 2011 and the Professional Standards of Public Accountants. As an intellectual actor, public accountants in carrying out their profession must be independent. Independent is the essence of audit work, because when an actor fails to maintain his independence in using his competency skills, it can result the public distrust in symbolic products produced by actors (Lee, 1993; Mautz, R K. Sharaf, 1961).

The construction of the cultural arena's contradiction between the arena of symbolic products is limited to the arena of symbolic large-scale production, illustrating the dialectical relations within actors when fulfilling their social responsibilities in the cultural arena (Mutahir, 2011; Bourdieu, 1993). The essence meant by the arena of symbolic production is limited is symbolic products that are produced from high, artistic, prestige art processes, with full consideration of competence and agent autonomy (Mutahir, 2011; Bourdieu, 1993 and Bourdieu, 1988). While the arena of symbolic large-scale products is in principle the opposite of the arena of limited production, the orientation of production in large or large quantities and ignores the elements of art, artistic and prestige (Mutahir, 2011; Bourdieu, 1993 and Bourdieu, 1988). Bourdieu described the two poles as opposite poles, the poles of limited symbolic products emphasized the importance of maintaining professional logic in producing symbolic products, whereas the poles of symbolic products were largely subject to the interests of rational logic (Mutahir, 2011; Bourdieu, 1990b). The existence of intellectual agents in the two poles of the cultural arena illustrates the social situation of self-struggle between freedom to use intellectual autonomy or oppression in using intellectual rights. Intellectual agents experience oppression when agents fail to maintain their social functions in maintaining the autonomy of their functions and social responsibilities in the cultural arena. Conversely, when an agent manages to maintain the autonomy of his social function, the agent is free or successfully opposes oppression (Bourdieu, 1990a; Bourdieu, 1993b and Bourdieu, 1988).

The relation between the need for symbolic products produced by intellectual actors is measured based on risk considerations and the need for procedures required by public accountants to complete the work (Arens, et al, 2014). Risk considerations and the need for adequate procedures to obtain adequate or sufficient audit evidence are quantified in the form of costs to be offered to parties in need (Arens, et al, 2014; Lee, 1993). In addition, the Indonesian Institute of Certified Public Accountants issued a Decree No. 2008. 24 / IAPI / VII / 2008 concerning the policy for determining audit fees is based on the needs of auditors involved in the audit process, the audit period and risk profile.

Audit fees become the locus or central point for public accountants in providing symbolic product services (Caramanis, 1998). The large element of audit fees in the audit arena has implications on pressures for public accountants because getting quality audit services requires large costs (Ettredge, et al, 2014). There is a view that high audit costs encourage achievement of the quality of audit work (Deis and Giroux, 1996), with high audit costs the auditor has sufficient time to carry out the work in accordance with the demands of audit standards (Ettredge, et al, 2014; Francis, 2004). As a result, there is an important implication in the arena of auditing practice when the economic aspect is more dominant than the consideration of the social responsibility of an intellectual actor. It can be the auditor's actions to stop the audit work faster by ignoring the fulfillment of audit standard obligations and remain bold in issuing audit opinions due to efficiency considerations (Carrington, 2010; Power, 2003). Some things that are ignored by auditors when they have to stop the audit work early are the audit planning process, materiality determination, risk determination and review procedures (Otley & Pierce, 1996; Bierstaker & Wright, 2006).

The professional code of ethics which should be a solution to the social problems of professional members turns out to be helpless, these social conditions cause social problems that arise in an arena of practice to become social problems, but have become personal problems for intellectual actors (Bourdieu, 1998). The social effect of the situation kills the collective ideology agreed upon in the professional association, so that the members of the profession will think individually about how to put

economic interests first as a way of survival or how to become a person of homo economics. The implementation of this way of thinking is the ideal of neoliberalism, which is to encourage individuals with individualistic characteristics in maximizing their utility through the choice of the best means to fulfill their life goals. Besides, neoliberalism is a big project of capitalist authority, about how to change the way of human view to be more rational with the laws of mathematical and economic calculations in the space of profit or loss and efficiency (Bourdieu et al, 1998).

Reflecting on the problem of the deteriorating reality of the public accountant in the audit arena, this condition can be a threat to the existence of the public accountant profession because it has violated the rights. The injury stabbed into the values of belief or doxa about the responsibility of carrying out the profession autonomously or independently. Independence is the main foundation of the audit (Mautz and Sharaf, 1961). The powerlessness of intellectual actors in defending their professional rights can result in an objective crisis of symbolic products. The researcher is motivated to reveal the reality of the dialectic struggle for a sense of independence autonomy experienced by the public accountant in the auditing arena. The disclosure is expected to be able to reveal the validity of the concept of values / beliefs / doxa of the current autonomy of independence and reveal the social reality of the oppression of intellectual power based on the reality that occurs in practice.

Literature Review

In order to understand the actor's self-struggle, it is necessary to understand the actor's actions relating to awareness about the position or presence of the actor in a social space, the presence of actors in an arena not only faces the situation that is being faced but is also an integral part of the situation (Jenkins, 2004; Jenkins, et al, 1993). Specifically, Bourdieu (1977) interpreted this as habitus. Habitus in his book *Outline of a Theory of Practice*, is defined as an action structure of an organized belief of the adjustment of objective action, adjustment of objective action is the situation of the decision 'subjective expectations and objective probabilities' and praxis beliefs can change according to the experience of the actor. Based on this definition, habitus is a character that is formed from a belief that persists in the actor and that belief as a disposition that can change according to the acceptance of certain values and ways of acting in an arena. Therefore, the experience of actors when they are in the arena of social practice is an aspect of forming a habitus scheme (Mutahir, 2011).

There are 14 habitus that form the structure forming the structure of the independence of public accountants in Indonesia as set out in the "Professional Accountant Code of Ethics" paragraphs 290,100 to 290,226 which are effective as of July 2019. The following are the fourteen habitus of the conceptual framework of independence:

1. Financial Interest
2. Loans and Guarantees
3. Business Relations
4. Families and Personal Relationships
5. Working Relationships with Audit Clients
6. Temporary Assignment of Office Personal
7. Experience with Audit Clients
8. Delegate Position as a Director, Commissioners, or Officer of the Audit Clients
9. Longterm Relationship Between Senior Staff and Audit Clients
10. Provisions on Providing Non-Insurance Services to Audit Clients
11. Rewards
12. Evaluation and Compensation Policy
13. Gift and Hospitality
14. Litigation and Threat

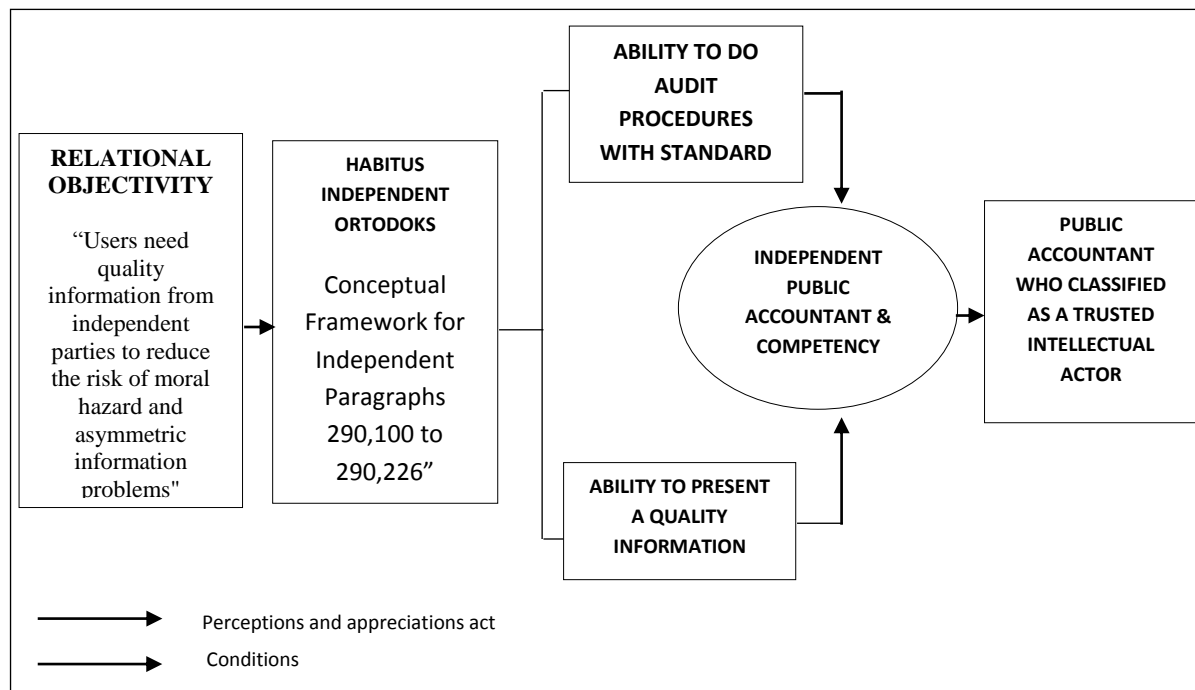


Figure 1. Habitus System of Public Accountant
Source: Bourdieu, 1984

Figure 1 is a construction of the habitus system based on the theoretical framework of the public accountant habitus system. The relational objectivity of users to the public accountant is the user's need to obtain reliable information. Reliable information can only be obtained from an independent public accountant, the provisions regarding independence based on the regulation "Public Accountant Professional Code of Ethics" there are fourteen points set out in paragraphs 290,100 to 290,226 which are effective as of July 2019. Because habitus "both generative principle of objectively classifiable judgment and the system of classification (princium divisionis) of these practices" (Bourdieu, 1984).

The implementation of the habitus also depends on the capacity of the public accountant to reproduce and to provide reliable information through symbolic products. This is in accordance with Bourdieu's statement "it is in the relationship between to capacities which defines the habitus, the capacity to produce classifiable practices and works, and capacity to differentiate and appraise these practices and products (taste) ..." (Bourdieu, 1984). In the concept of independence, the ability of public accountant in the process of reproduction and maintaining the quality of symbolic product information is part of the essence of independence. With these two things the public accountant can be classified as competent and independent members of the profession because it has the capacity to produce and maintain the quality of information to users in accordance with audit standards and it can increase user confidence (Flint David, 1988; Lee, 1993; and Mautz, 1961).

There are two actions that must be taken by the public accountants in order to maintain their autonomy independence, the absence of strong business interests or motives when carrying out its professional services and managing the organization well (Mautz, 1961). In more detail, Flint (1988) mapped into five dispositions that could strengthen the autonomy independence, they are competence, personal quality, financial interest or dependency, freedom of inspection and reporting, and organizational status. Personal competence and quality is a combination of public accountant competence, mentality, character and commitment (Flint, 1988). Large financial interests or dependencies have the potential to

disrupt the autonomy independence (Flint, 1988). The freedom to conduct examination and reporting is the freedom obtained by the public accountant when conducting an examination and reporting the results of the examination (Flint, 1988). The intended organizational status is the climate or culture and the position or reputation of the organization influences the way the public accountant in placing autonomy independence.

Research Method

This research used Bourdieu's perspective to dismantle the dilemmatic situation in the social intellectual arena by using a sociological approach called "reflexive practice of sociology" (Swartz, 1997). This approach sociologically requires simultaneous processes in critically reflecting the position of intellectual actors on themselves and situations outside themselves in a social sphere or practice arena (Swartz, 1997; Bourdieu & Wacquant, 1992).

Reflection with the "Participant Objectivation" approach also makes easier for researchers to explore aspects of the belief or values held by intellectual actors. Because beliefs or values are instruments that encourage habitus that cannot be seen or are abstract, so it is needed during data collection and reflection processes (Bourdieu, 1997). Bourdieu criticized a study that only focused on objective structures and ignored the social construction processes used to perceive, think about and construct these structures and then begin to act on this basis (Bourdieu, 1993).

Result

The decision taken by the public accountant is the end result of a dialectical struggle, which is a battle between maintaining professional rights or submitting to personal interests or other parties. Defending professional rights is an intellectual mental attitude not to submit to the interests of personal gain by submitting to other parties. The reality of an intellectual actor is very likely to fail in defending his professional rights, because of his freedom in using professional skills and competence (Bourdieu, 1990b; Bourdieu, 1993a and Bourdieu, 1988). This fetter makes the objectivity and autonomy of independence of a public accountant a focus that needs to be questioned in the audit arena.

a. The Concept of Objectivity in Audit Arena

Subjective structures are perceptions and perspectives on the social world that focus more on the actor's perspective and the way actors view other objects in an arena (Fashri, 2014; Bourdieu, 1990a). In the concept of balance, the objectivity of actors to users is to meet the needs for quality information from independent and competent intellectuals. In realizing the objective needs of the user, the subjective structure of the actor will work independently and provide quality information so as to gain the trust of the user (Flint, 1988; Lee, 1993; Mautz, 1961).

Subjectivity is the actor's expectation of social space in accordance with the idealism conditions desired by the actor and objectivity is the actor's perspective of other objects that are beyond the reach of the actor in a social arena (Bourdieu, 1990a). The restraint or suppression of the power of subjective rights of intellectual actors is an act of intervention against the expectations or desires of intellectual actors in carrying out their social functions professionally. Therefore, in analyzing the position of the actor it should not be trapped in the dichotomy between subjective and objective, but the actor must think by building a relational bridge between subjective and objective, because in a social space there is a dialectical relationship and mutual influence (Fashri, 2014; Swartz, 1997 and Bourdieu, 1990a). Restraints on the freedom of intellectual actors according to Bourdieu is an act of intervening in the autonomy of the powers of intellectual actors (Bourdieu, 2002). The right of autonomy, according to

Bourdieu, is the value of subjectivity, the view is in the Bourdieu's framework of the existence of actors in social space is dualism, that is subjective and objective (Jenkins, 2004 and Bourdieu & Wacquant, 1992).

This concept of dualism was conceived by Bourdieu in order to overcome the problem of false opposition to objectivism and absurd opposition or subjectivism between individuals and society (Bourdieu, 1993). Bourdieu criticized a study that only focused on objective structures and ignored the social construction processes used to perceive, think about and construct these structures and then begin to act on this basis (Bourdieu, 1993). According to researcher, Bourdieu prefers a structuralize view by not ignoring the position of the agent, paying more attention to subjective and objective dialectic processes, as well as intending to bring the actor back to the real world.

The reality of professional practice is very vulnerable to losing the autonomy rights of the profession, the sense of loss of professional rights may not even be felt by members of the profession, the presence of the social situation is due to the powerlessness of intellectual actors in dealing with the pressure of their professional autonomy rights (objectivity) and such powerlessness gives rise to justification reasons rationality with the law of calculations (Bourdieu, 1997 and Bourdieu, 1990a). The presence of objectivity pressures on the subjectivity of the autonomy rights of professional actors in a social arena due to the strategies of the authorities of economic and political capital to perpetuate the interests of symbolic capital mastery of intellectual actors (Bourdieu, 2002). Therefore, interaction that occurs in an arena according to Bourdieu's view is a central point in analyzing the reality of an arena, because the relational of individuals with others in a social environment is ontological (Everett et al. 2015, Bourdieu 2008 and Bourdieu & Wacquant 1992).

Concern over the restraints meant by Bourdieu because the social situation has worked massively so that it has become a structure that shapes the environment in the arena to produce a perverted habitus of intellectual actors (Bourdieu, 1977). Habitus is a fact of tendency that forms certain patterns, then unconsciously has become a habit (Fashri, 2014 and Bourdieu, 1993). This means that in that arena, consciously or not intellectually, has lost the right to use professional skills and competencies in the context of carrying out social functions or there has been a social change in the habitus of intellectual actors.

b. The Concept of Independency in Audit Arena

Independence is the sole belief (doxa) which must be maintained and maintained by the public accountant. Commitment to fight for the independence of the publik accountant can increase trust in the symbolic product of the financial statement audit opinion and to failure or powerlessness fight for the right of independence can reduce trust in the symbolic product of the financial statement audit opinion. Independence according to Flint David (1988), "*esenstial distinguishing characteristics of audit are the independence of its status and its freedom investigatory and reporting constraints*".

Failure to maintain independence can lead to the failure of social functions of the public accountants, because they are professional who has a social responsibility to deliver quality information to interested parties including malpractice actions carried out by management or owners (Lee, 1993). History has noted that the problem of the powerlessness of the public accountant to maintain autonomy for independence has implications for the quality of the symbolic products produced. The Enron case led to the closure of Arthur Andersen's firm (Tuanakotta, 2011) and most recently on September 19, 2016 in the United States, the Securities and Exchange Commission (SEC) sanctioned Ernst & Young's senior partners due to independence issues (Securities and Exchange Commission, 2016).

This reality seems to reveal the powerlessness of the public accountant to maintain their autonomous power and must submit to the dominance of other parties (Bourdieu, 1990a). These

challenges and problems are present when public accountant carries out its social function as an intellectual agent who has the obligation to issue an independent audit report and the report is used by certain parties in the context of decision making (Flint David, 1988). The process in Bourdieu's terminology is the process of actualizing intellectual agents in actualizing cultural power to certain parties with an interest in symbolic products produced by actors or intellectual agents (P. Bourdieu, 1993).

In principle, Mautz and R K. Sharaf (1961) stated that to maintain or maintain the autonomy of independence an actor must free himself from business relations with clients and public accounting firm problems because of limitations on certain clients or individuals, partisanship to certain classes or groups in providing services and a tendency to act "salesmanship". Flint David (1988) states to be able to maintain the autonomy of independence an auditor must maintain mental quality and relationship independence with clients, free themselves from financial dependence, have the right of autonomy in examining and publishing reports and have an organization in this case public accountant firm is strong in organizational management.

Not much different from the philosophical framework built from those two thinkers, the Public Accountant Professional Standards states to maintain the autonomy of power a public accountant and auditor must free himself from business or financial relationships with clients, kinship in the context of friendship or relatives and relationships other professional services. So an actor needs to free himself from the material aspects, relations with humans in the context of brotherhood, friendship and business when carrying out his role as a public accountant and auditor. Even though in reality it is stated in the standard that it is not possible for an actor to be fully freed from these influences.

The philosophical concept and regulation become a doxa for intellectual actors when symbolically deducing opinion on the quality of financial statements (Flint David, 1988). The compliance of intellectual actors in maintaining autonomy for independence represents individual obligations in order to adapt to the collective rhythm of a community (Bourdieu, 1977). This obedience ultimately confirms the idea of a community (Bourdieu, 1977). This means that public accountant compliance in maintaining autonomy independence is able to strengthen the quality of the symbolic product of the financial statement opinion. When the public accountant and the auditor are powerless in maintaining its autonomy independence causes the user to doubt the symbolic production quality of the financial statement opinion or experience a crisis of objectivity.

Bourdieu analyzes the conditions that cause individual disobedience in collective ideas is the imbalance of social structure and mental structure (Bourdieu, 1977). The intended imbalance is the social structure in a collective community that is unable or accommodating to the interests of individuals in the community. This imbalance is caused by the dominance of one group that is too strong so that the minority loses its balance in the social structure (Bourdieu, 1977). The social situation has the potential to give birth to individuals who dare to go against the flow or violate the structure of social structures and individuals who are subject to and oppressed in their own social structure (Bourdieu, 1977).

Public accountant must maintain its autonomy independence from audit planning, conducting audits or gathering audit evidence to reporting (Flint David, 1988; Lee, 1993 and Mautz, R K. Sharaf, 1961). The autonomy power for intellectuals in carrying out their profession independently in accordance with the competencies and scientific principles adopted is a supporting tool in building the trust and quality of actors in the arena of symbolic production (Bourdieu, 1967). Because the symbolic product was born from a true creative process in accordance with the scientific rules of an intellectual, or Bourdieu states "autonomy appears as specific tendency of intelligence" (Bourdieu, 1967).

The Hegemony of the Social Reality of Public Accountants

For Pierre Bourdieu, capital spread in the social sphere is divided into four types: first, economic capital includes the means of production, material and money, second, cultural capital is the overall intellectual qualification produced through formal education or family inheritance, the third social capital refers to the social network owned actors in relations with other parties who have power, and fourthly all forms of prestige, status, authority and legitimacy formed in symbolic capital (Fashri, 2014 and Bourdieu, 1993). Some of this capital in the audit arena exerts pressure and hegemony as discussed below.

Audit fees become a very important element in the audit arena because they can determine the time needed to conduct audits and other considerations based on the professionalism interests of intellectual actors. But the problem with determining audit fees is not the absolute power that the public accountant has. Negotiating audit fees is a challenge for intellectuals, because audit fees are not elastic to demand but depend on regulations (Stein, 2006 and Abidin, Beattie, & Goodacre, 2010). In this phase Bourdieu called a social situation in which intellectual actors risked their autonomous power with the need for social responsibility which was valued and exchanged for economic capital (Bourdieu, 1977).

Basically, the determination of audit fees is based on audit risk and the need for required procedures (Arens, et al, 2014). The Indonesian Institute of Certified Public Accountants in 2008 also issued Decree No. 24 / IAPI / VII / 2008 regarding the policy for determining audit fees based on the needs of auditors involved in the audit process, the time period of the audit and the risk profile. Audit fees become the locus or central point for public accountant and auditors in providing symbolic product services (Caramanis, 1998), because the magnitude of the audit fee element in the audit arena can be used as a measure of the quality of audit work (Ettredge, et al, 2014). High audit costs encourage the achievement of audit work quality (Deis and Giroux, 1996), because high audit costs auditors have sufficient time to carry out work in accordance with the demands of audit standards (Ettredge, et al, 2014 and Francis, 2004). In reality, the audit fees submitted by the public accountant are not always approved by the employer. Audit fees are not elastic in demand but depend on regulations or regulations (Stein, 2006 and Abidin, et al, 2010). This means that the legality of audit fees can run well if there is government intervention through regulations.

In addition to the construction of a cost battle, public accountant and auditors also face challenges in the structural audit arena. There is a unique relationship in the audit arena, public accountant as an intellectual actor gets an assignment from the issuer of financial statements and is responsible to users of financial statements while other intellectual professions generally get assignments from service users and is responsible to users (Arens, et al, 2014). The relationship structure places the public accountant and auditor in a dilemma (Arens, et al, 2014), because in providing public accountant services and the auditor is not responsible to the issuer of financial statements but is responsible for the user.

The relation makes public accountant facing two interests, the interests of the makers of financial statements and the interests of users. The structure construction is built from the concept of Agency Theory, the relationship between owner and manager is an agency relationship and public accountant as an independent third party that monitors the manager's performance to reduce the risk of moral hazard actions (Watts, R. & Zimmerman, 1986). In principle, the public accountants will have a strong enough power, because they work in the interests of the owner, but that power does not always make them have a strong power. Because in the engagement process, the auditor binds the work contract not with the owner but with management including in the selection of the Public Accountant Office, determination of the value of the audit fee and during the audit process the auditor deals with management.

The relationship structure often puts more pressure on intellectual actors when the involvement of the owner and audit committee in the audit process is lacking, so that management has a fairly strong power in determining the amount of audit fees and the determination of the Public Accountant Office to be appointed. The results of the study show that the involvement of the audit committee or company with a separation structure between owners and management shows that the relatively higher audit fee (Rustam, et al, 2013). The meaning obtained in the arena structure for intellectuals, public accountant is an agent who has the full power of the owner and the audit committee to check whether management has reported and carried out the directives of the commissioners. (Rainsbury, et al, 2009)

A harder level of struggle for auditors occurs when the existence of public accountant is dealing with external users. The intended external users are other parties who are not directly or indirectly involved in the company's operational activities, for example audit motives for certain purposes in order to obtain bank loans, tenders and fulfill the interests of regulators for tax reporting or certain professional associations. In this position the existence of intellectual actors dealing directly with the ranks of management and owners, in the social space it is very possible between the owner and management have the same motives and have full authority over the entity and the auditor has social responsibility as an intermediary for users. Users of symbolic products in these arena conditions cannot relate to public accountants, the relations which put heavy pressure on intellectual actors, because public accountants face owners and management who have full control over the company (Hope, et al, 2012; Khan, et al, 2011; Mitra & Hossain, 2007 and Mohd Ghazali & Weetman, 2006).

This is certainly very vulnerable to acts of oppression by other parties with an interest in the symbolic product of intellectual actors. Bourdieu said oppression in an arena because there is a struggle for power and stakes of the parties concerned (Fashri, 2014). In the audit arena, intellectual actors risk their cultural power by transforming their social responsibility by fulfilling procedures and responsibilities with economic measures. While other parties with an interest in symbolic products of intellectual actors use their economic power to regulate or defend their interests by controlling intellectual actors.

Those phenomena emphasize the reality of abnormal audit practices due to the powerlessness of intellectual actors facing pressure. Observing the problem of audit practice from the perspective of Bourdieu, the auditor is an intellectual agent who has cultural capital in the form of the privileges regulated in Public Accountant Law No. 5 of 2011 (P. Bourdieu, 1993). Through these rights intellectual actors have the symbolic power used to prove the quality of their competence (Bourdieu, 1990a). But in reality there are those who doubt the quality of the auditor's work, because the auditor's helplessness faces pressure (Boone, Khurana, & Raman, 2010 and Ettredge et al., 2014).

Pressure and resistance from outside parties that are being experienced by intellectual actors is a challenge to the right of self-autonomy or subjective in Bourdieu's view in order to maintain the professional logic of the profession. Therefore, Bourdieu states that in social situations the intellectual actor is experiencing a struggle between defending the right of subjectivity in carrying out the logic of the profession or subjecting to the value of objectivity of rationality (Bourdieu, 2002). This reality affirms that intellectual actors ultimately decide between subjective choices or subject to the objectivity of rationality. The presence of these choices provides an affirmation of the existence of a dilemmatic situation between maintaining the subjectivity of professional autonomy or subjecting to objectivity of rationality with the act of speeding up the completion of audit work even though there are procedures that have not been implemented and have not obtained adequate audit evidence (Carrington, 2010; Power, 2003).

The decision to choose objective action is a reality of the submission of intellectual actors to more rational choices. Re-examine the substance of the relationship between intellectual actors and other parties with an interest in the symbolic products of intellectual actors, an arena is a meeting of two poles of opposition, the poles of the rulers of economic capital oriented to capitalistic interests and the poles of

cultural capital oriented to cultural products aimed at building trust (P. Bourdieu, 1993). The conflict between the two camps is a form of cultural arena, because there has been a meeting in an arena in the context of conflicting interests of each party (P. Bourdieu, 1993).

The relation of conflicts of interest in the cultural and capitalist space of battle is an epistemology that is useful in understanding the reality of the oppression of intellectual actors (Bourdieu, 2008). Oppression over the subjectivity of the right of professional autonomy is a condition experienced by intellectual actors who cannot express their freedom of expression in cultural products (Bourdieu, 1990a). The subjectivity of professional autonomy rights in audit terminology is embedded in the principles of objectivity and independence (Mautz, R K. Sharaf, 1961 and Roslender, 1992).

The social situation present in the social space becomes subjective and objective battle spaces for actors, thus forming the framing construction of actors' thoughts and actions in the praxis arena (Bourdieu, 1998b). Social situations faced by intellectual actors in this case public accountants become a new belief or termed Bourdieu as the new DOXA (Bourdieu, 1998b). The concept of Framming and DOXA is a construction of the thoughts and actions of actors or referred to as habitus (Bourdieu, 1998b). Habitus becomes a scheme used in dismantling oppression practices, because habitus is a way to explain the attitudes, ways and styles of actors in carrying themselves through body language and others (Jenkins, 2004).

Conclusion

In the end, the best way for intellectual actors to be able to survive in the audit arena is to complete every work efficiently in order to have an economic profit. The decision was chosen, because institutionally the public accounting firm is not a social organization even though in carrying out its work responsibilities there are demands to be socially responsible (Lee, 1993). Therefore, the firm as an organization in order to survive must benefit from high income from the work efficiency process. But in reality prospective clients prefer low audit fees with good quality (Chaney, Jeter and Erickson Shaw, 2003). The large audit fee situation which is not always aligned with the demands of the quality of work, puts pressure on intellectual actors to work more economically and efficiently so that job benefits are achieved as expected. The social drama was also told by Bourdieu in the case of censorship or publisher pressure on intellectual work because it was considered not commercial (Bourdieu, 2005; Bourdieu et al, 1999; Bourdieu, 1988 and Caramanis, 1998).

The omission of deterioration in political structure and the dominance of market logic in the audit arena, has implications for the orientation of the quality of professional professionalism measured from economic value for self-interest rather than professionalism as a process of social responsibility (Broadbent et al, 2005 and Greenwood et al, 2006). The reality of submission to economic value as a measure of the quality of audit work, has implications for the threat of the autonomous power of public accountants (Koo & Sim, 1998 and Bourdieu, 2002). Being a threat because the objectivity and independence of intellectual actors is an autonomous region polluted by economic pressures and interests (Bourdieu, 1997).

The failure to maintain objectivity and independence is a fact of the powerlessness of intellectual actors in the face of pressure. Economic reasons often lead to intellectual actors taking actions to harm objectivity and independence (Chi, Douthett, & Lisic, 2012 and Craswell, *et al*, 2006). In addition, the close relationship between the client and the intellectual actor due to friendship or other factors also has implications for the act of harming the auditor's objectivity and independence (Yoshimi, 2002). Although in recent years' regulations have been passed regarding the auditor change policy for clients that have been dealt with within a certain period of time, but apparently these policies are not

effective enough to reduce the risk of intellectual actors facing objectivity and independent pressures (Ruiz-Barbadillo, *et al*, 2006).

The impact of imprisonment on the attitude of objectivity and independence of intellectual actors is the credibility of Independent Audit Report. Objectivity and independence are the main foundations of the audit. Because objective and independent is the professional commitment of intellectual agents to the results of their work, so that the symbolic product of Independent Audit Report represents useful information (Jamal & Sunder, 2011 and Malsch & Gendron, 2011). Trusted Independent Audit Report is important for investors and other users, because independence as a guarantee of Independent Audit Report's credibility is free from the risk of fraud reporting. The commitment of objectivity and independence of intellectual actors appears in thought and appearance, meaning that they are independent in behaving and acting to decide audit procedures sufficient to formulate an audit opinion (Cushing, 1999).

The implementation of audit procedures is a practical area when obtaining audit evidence before formulating an audit opinion. The implementation of audit procedures is a battlefield between intellectual actors and clients, but it is apparently not easy for intellectual actors to win the battlefield. Difficulties faced by intellectual actors in the audit arena, for example, the act of ignoring the fulfillment of audit standard obligations and remaining bold in issuing audit opinions (Carrington, 2010; Power, 2003). Some things that intellectual actors neglect when they have to stop the audit work early are the audit planning process, materiality determination, risk determination and review procedures (Otley & Pierce, 1996 and Bierstaker & Wright, 2006).

Research Implication

The implication of this research is the development of audit thinking in particular the essence and objective terminology and independence based on reality in audit practice. On the sociological aspect, this research contributes to the understanding and disclosure of the battle of public accountants and auditors as an intellectual agents maintaining their autonomy against external pressure. In addition, from the point of view of the professional organization of the Indonesian Institute of Certified Public Accountants. This research also contributes to policies that encourage objective and independent audit practices as a public accountant should have in carrying out his profession.

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