



# Reconstructing the Audit Field: Bourdieu's Lens on Structural Dynamics and Dysfunctional Auditor Behaviour

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## THIS ARTICLE IS AVAILABLE IN:

<https://ejournal3.unud.ac.id/index.php/jiab>

## DOI:

10.24843/JIAB.2025.v20.i01.p03

## CITATION:

Kurniawan, F. A. & Harindahyani, S.  
(2025). Reconstructing the Audit Field:  
Bourdieu's Lens on Structural Dynamics  
and Dysfunctional Auditor Behaviour.  
*Jurnal Ilmiah Akuntansi dan Bisnis*, 20(1),  
36-56.

## ARTICLE HISTORY

### Received:

December 7 2024

### Revised:

January 12 2025

### Accepted:

January 29 2025

## Abstract

Audited financial statements are critical to all entities, offering an independent and objective evaluation of organizational performance and financial integrity. In Indonesia, however, the rising demand for audit services has brought audit quality into question. This study explores dysfunctional audit behaviour as a socially embedded practice, applying a dualism framework that synthesizes both subjective and objective dimensions of social reality. Adopting a qualitative approach, the analysis draws on Bourdieu's theoretical perspective, wherein the social world is shaped by the dialectical relationship between individual agency and structural constraints. The findings indicate that dysfunctional behaviour among public accountants is rooted in the asymmetrical structure of the audit field, wherein auditors' subjective autonomy and professional independence are frequently at odds with the objective pressures exerted by the field. This misalignment fosters a transition from a logic grounded in cultural capital—such as expertise and ethical commitment—towards a logic dominated by economic capital, thereby eroding professional integrity. The study argues for structural recalibration within the audit field, advocating for state-led interventions informed by Bourdieu's notion of ontological complicity, to reconcile auditors' subjective positioning with the objective demands of the field.

**Keywords:** audit, independence, bourdieu, dysfunctional audit behavior

## Introduction

Audited financial statements play a vital role across both government and non-government sectors, providing objective evaluations of organisational performance and financial accountability. The issuance of an Independent Audit Report signifies that an entity's financial statements have been externally examined, enhancing credibility in the eyes of stakeholders. In practice, audited financial statements are often mandated for entities participating in tender processes, where submissions must include audits conducted by licensed Public Accounting Firms (PAFs). Such institutionalised practices exemplify what (Power, 1996) refers to as an "explosion of audit needs," whereby the demand for audit services becomes deeply embedded in broader regulatory and governance frameworks.

In Indonesia, this surge in audit demand has been accompanied by growing concerns over audit quality. Regulatory sanctions, including suspensions and revocations, have affected PAFs across the spectrum—from the Big Four and their affiliates to medium and small firms. Recent high-profile cases involving the Big Four illustrate the pervasiveness of these issues: PricewaterhouseCoopers (PwC) with PT Jiwasraya; Deloitte with SNP Finance; Ernst & Young with PT Hanson International Tbk, PT Tiga Pilar Sejahtera Food Tbk, and Indosat Ooredoo; and KPMG with Baker Hughes (Kampai, 2020). Furthermore, a review of the Financial Profession Supervisory Center (P2PK) database in November 2019 revealed that sixteen public accountants had received formal sanctions, reinforcing the persistence of audit quality challenges in the Indonesian context.

Empirical research within Indonesia has linked these quality concerns to compromised auditor independence, where the application of professional competence is undermined by external pressures (Pusparani & Wiratmaja, 2020; Nugrahaeni et al., 2021; Murti & Firmansyah, 2017). The erosion of independence often arises from social and economic conditions that demand greater audit efficiency, particularly when constrained by inadequate fees and compressed timeframes (Izzah & Laily, 2020; Wardani, 2013; Weningtyas et al., 2006). These pressures may force auditors to prioritise expediency over diligence, compromising the integrity of the audit process.

This study examines dysfunctional audit behaviour (DAB) through the lens of the structural relationship between public accountants and the objective conditions of the audit field. DAB refers to departures from normative professional standards that negatively affect audit quality (Paino et al., 2010, 2012, 2014). Prior studies have primarily focused on individual-level factors, such as the tension between auditor autonomy and time budget pressures, which may lead to premature sign-offs (Nehme et al., 2024; Syam et al., 2020; Otley & Pierce, 1995; Alderman & Deitrick, 1982), insufficient evidence collection (Barr-Pulliam et al., 2023; Alderman & Deitrick, 1982), inaccuracies in audit processes (Beyer et al., 2024; McDaniel, 1990), and reduced audit procedures (Nehme et al., 2022; Margheim & Pany, 1986). While these studies identify behavioural outcomes associated with dysfunctional practices, they offer limited insight into the structural conditions that give rise to such behaviours.

In response, this study advances a sociologically informed perspective by exploring how public accountants exercise power within the audit field, drawing on Bourdieu's theoretical framework. By examining the interplay between subjective agency and objective field conditions, the research provides a more nuanced understanding of the social dynamics underpinning audit quality and professional conduct.

The application of Bourdieu's theoretical framework to the analysis of public accountants positions them as intellectual agents whose presence in the audit field is shaped by both subjective dispositions and objective conditions. Public accountants, as actors within a social field, do not merely respond to external structures but are themselves constitutive of the field in which they operate (Jenkins, 1992; Bourdieu & Wacquant, 1992). Their actions, therefore, are not isolated from the social context but emerge through their embeddedness within it.

The restriction of intellectual autonomy represents an infringement upon the subjective agency of these actors (Bourdieu, 2002). Bourdieu conceptualises social space as inherently dualistic, composed of both subjective and objective dimensions (Jenkins, 2004; Bourdieu & Wacquant, 1992). The subjective dimension refers to actors'

internalised expectations and aspirations, while the objective dimension encompasses the structural constraints and realities that lie beyond their immediate control (Bourdieu, 1990). When actors are unable to realise their professional ideals due to external pressures, their autonomy is undermined, and their ability to fulfil their intellectual and ethical obligations is constrained.

The Indonesian audit cases referenced earlier illustrate the compromised autonomy of auditors who, despite being positioned as independent professionals, often succumb to structural domination by more powerful actors (Bourdieu, 1990). This conflict becomes apparent when public accountants are required to issue Independent Audit Reports used by various stakeholders for decision-making (Flint, 1988). In this context, the audit report serves as a symbolic product, and its production constitutes the exercise of cultural power by intellectual agents whose outputs are in demand (Bourdieu, 1993).

Cultural power, in this sense, arises not only from the possession of technical expertise or cultural capital but also from the interaction with other actors who require and consume the symbolic goods produced by auditors. However, this power is often compromised in relations with those who possess greater economic or political capital, creating a structural asymmetry. This asymmetry manifests in the conflict between producing high-quality, limited symbolic products and meeting the demands for scalable outputs that serve broader commercial interests (Bourdieu, 1993, 1998b; Mutahir, 2011b).

In the audit context, public accountants (PAs) are frequently aligned with the interests of shareholders and stakeholders, yet their contractual relationships bind them to corporate management. This dual accountability structure—where auditors are appointed by management but are ultimately answerable to financial statement users—introduces conflicting expectations. Management determines the scope, fees, and terms of engagement, thereby shaping the audit process in ways that may compromise independence.

When economic rationality supersedes social and ethical responsibility, the logic of cost minimisation often overrides the imperative to ensure audit quality. As a result, auditors may prematurely terminate audit procedures, sidestepping professional standards under the guise of efficiency (Carrington, 2010; Power, 2003 and Weningtyas et al, 2006). Inadequate fee structures and time pressures exacerbate this tension, reinforcing a structural imbalance within the audit field. Arens et al. (2014) argue that this tension reflects the structural dilemma faced by auditors, who must navigate responsibilities to both preparers and users of financial statements.

This structural imbalance undermines the ideological values historically associated with the audit profession. Bourdieu (1977) refers to these deeply embedded beliefs as *doxa*—unquestioned norms that define professional identity. The erosion of auditor independence, once considered an orthodox principle, now faces challenges from heterodox practices shaped by commercial imperatives. This dialectic—between the auditor's subjective belief in professional independence and the objective pressures to conform—reflects the transformation of *doxa* into contested ideology (Bourdieu, 1984, 2002).

The internalisation of these pressures shapes the *habitus* of auditors—their ingrained dispositions and behavioural tendencies—through which they interpret and respond to their professional environment (Bourdieu, 1998b). The emergence of a new

doxa, one that legitimises efficiency-driven compromises, illustrates how structural conditions shape the cognitive and moral orientations of intellectual actors. Over time, this can marginalise the role of auditors as independent professionals, reducing them to instruments of dominant economic interests (Bourdieu, 1998b; Mutahir, 2011a).

Against this backdrop, the present study investigates dysfunctional audit behaviour (DAB) through a dualism lens that accounts for both subjective agency and objective field structures. The analysis identifies the underlying social conditions—both internal and external—that give rise to DAB, offering an integrated understanding of its root causes. In doing so, the study contributes conceptual and policy insights that aim to strengthen auditor independence and professional autonomy.

The findings inform a reformulation of the concept of independence as a form of subjective power within the audit field. By reconceptualising independence not as a static attribute but as a dynamic construct shaped by social relations, this study proposes a framework for reinforcing the resilience of public accountants against structural pressures. Such a framework aspires to restore balance within the audit field and uphold the orthodox doxa of independence. For researchers, this underscores the imperative of fostering structural equilibrium within the profession—an essential condition for maintaining legitimacy and trust in audit practice (Bourdieu, 1977).

Dysfunctional audit behaviour refers to deviations from established social practices in auditing that undermine audit quality (Paino et al., 2010, 2012, 2014). From a Bourdieusian perspective, such behaviour emerges from the dialectical interplay between the auditor's subjective dispositions and the objective conditions that structure the audit field. Dialectic, in this context, denotes a cognitive process wherein external constraints are internalised and subsequently expressed through practical action (Bourdieu, 1977; Ricahard et al., 2005).

This social practice contradicts the internalised values held by public accountants (PAs), particularly the belief that their role should safeguard audit quality and enhance the credibility of financial information. Bourdieu conceptualises these internalised beliefs as orthodox doxa—dominant, taken-for-granted logics shared by a profession or social group (Bourdieu, 1977, 1998b). Within the audit profession, independence functions as a core doxa, underpinning the credibility of the symbolic product of the audit opinion (Mautz & Sharaf, 1961; Flint David, 1988; Lee, 1993). Upholding this belief involves social action: resisting material dependencies and maintaining professional and ethical distance, thus enabling the effective application of competence in the audit process (Mautz & Sharaf, 1961).

These beliefs are shaped through education, professional training, and lived experience, forming what Bourdieu describes as a habitus—a system of dispositions that guide perception and behaviour (Bourdieu, 1998b). The logic of independence held by PAs is cultivated through years of academic and professional development, reinforced by repeated interactions with clients, colleagues, regulators, and broader institutional structures. These experiences contribute to a stable belief system that informs professional judgement and ethical standards.

Bourdieu further distinguishes between orthodox and heterodox positions in relation to doxa. Orthodox actors remain committed to dominant beliefs, while heterodox actors acknowledge or adopt alternative or contradictory perspectives (Bourdieu, 1977). This divergence indicates that within the profession, beliefs about independence are no

longer universally held. While some auditors adhere strictly to established principles, others display varying degrees of scepticism or departure from these values.

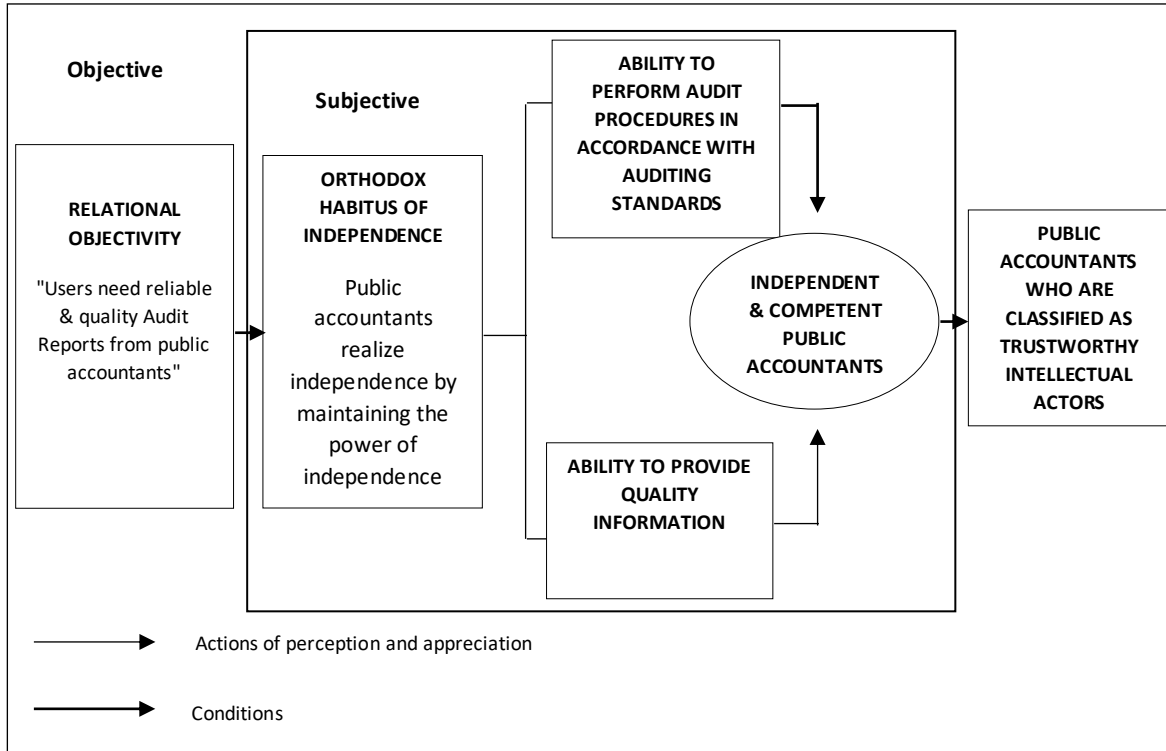
The emergence of heterodox beliefs highlights the subjective-objective dualism that defines actors' positioning in the audit field. Auditors are not passive observers but active participants embedded within a relational context that shapes their decisions and behaviours (Jenkins, 2004; Bourdieu & Wacquant, 1992). Their choices are constrained by external expectations—such as time pressures, client demands, and fee structures—while also informed by internalised norms and professional values. Bourdieu characterises this tension as a negotiation between “subjective expectations and objective probabilities,” which shapes social practice (Jenkins, 2004).

Within this framework, the concept of independence—enshrined in the Public Accountants Act No. 5 of 2011 and the Standards of Professional Conduct for Public Accountants (SPAP)—is positioned as an orthodox belief central to the profession. However, the inability of auditors to maintain their autonomy under external pressures may erode public trust in the symbolic value of the audit opinion (Lee, 1993; Mautz & Sharaf, 1961). As heterodox positions become more prevalent, the symbolic weight of independence as a professional norm is weakened, signalling a potential shift in the collective habitus of the field.

The value placed on auditor independence by users of audit reports distinguishes public accountants from other professionals, who are typically accountable to their employers (Arens et al., 2014). In contrast, auditors must maintain accountability to users of financial statements—an arrangement that defines the relational logic of the audit field. Bourdieu (1984, 2008) conceptualises the field as a structured social space governed by relational dynamics. In the audit field, this takes the form of a triangular relationship among the auditee (management), the auditor (practitioner), and the audit report users (e.g., shareholders, regulators). Public accountants must navigate competing interests: auditees seek to present financial statements that serve economic and political objectives, while users demand reliable information to mitigate risks related to asymmetric information and moral hazard (Arens et al., 2014; Wolk, 2004; Lapsley & Pallot, 2000).

Independence operates as the mechanism that balances this relational structure. It represents the subjective autonomy of the auditor, yet must also align with users' expectations for objectivity. A structurally balanced audit field fosters a dialectical process in which subjective and objective elements mutually shape one another (Bourdieu, 1990). In such a context, the auditor's professional logic is attuned to both the ethical requirement of independence and the practical realities of the audit environment. The symbolic product—the audit opinion—derives its legitimacy from this alignment, carrying with it the charismatic value that influences decision-making by report users.

Figure 1 illustrates the construction of the public accountant's (PA) habitus within a balanced audit field. In this depiction, no misalignment exists between the subjective expectations of PAs—who exercise professional autonomy through independence—and the objective demands of audit report users, who rely on credible and high-quality audit outputs to inform decision-making. The audit field, therefore, operates as an arena where the intellectual autonomy of PAs is expressed through the deployment of cultural capital. In Bourdieu's terms, cultural capital represents intellectual authority that is either inherited or cultivated through social processes (Bourdieu, 1984). In the context of



**Figure 1. Construction of The Public Accountant’s (PA) Habitus Within a Balanced Audit Field (Bourdieu, 1984)**

auditing, the ability of PAs to sustain their cultural capital reinforces public confidence in the symbolic value of the audit opinion, which is underpinned by the orthodox doxa—a singular, internalised belief system that guides professional conduct (Bourdieu, 1998b).

At the core of this analysis lies the concept of habitus, which serves as the analytical lens for understanding the power relations enacted by actors within the field. Bourdieu conceptualises habitus as a set of embodied dispositions that inform an individual’s behaviours, styles, attitudes, and actions. It mediates the relationship between subjective intention and objective constraint, functioning as a generative structure that bridges these oppositions (Jenkins, 2004). Within the context of the audit field—conceived as a competitive game in which actors must continuously assess, respond, and adapt—habitus provides the cognitive and behavioural schema through which practice is enacted.

Rather than viewing action as the result of isolated, rational decisions, Bourdieu’s theory of practice posits that social behaviour arises from the interplay between subjective expectations and objective probabilities (Jenkins, 2004). Habitus is defined as a structured and structuring disposition—a durable system of perceptions, appreciations, and actions shaped by past experiences and social conditioning (Bourdieu, 1984). This disposition governs how actors navigate the field, shaping their practical logic and responses to specific contextual pressures. As Bourdieu (1977) suggests, habitus adjusts action within the bounds of “subjective expectations and objective probabilities,” and is dynamic in nature, evolving in response to new experiences and interactions.

Consequently, habitus is not static. It is formed and reshaped through the actor’s engagement within the field, incorporating new values and adapting to situational norms.

It reflects the actor's long-term exposure to social practices, institutional arrangements, and relational structures that define the audit profession (Mutahir, 2011a). Habitus, therefore, is central to understanding how public accountants internalise professional norms, such as independence, and how these norms may evolve under external pressures.

Closely related to habitus is the concept of doxa, which refers to the deeply held beliefs—religious, cultural, philosophical, or professional—that guide agent behaviour in the social arena (Bourdieu, 1997). In the auditing profession, the shift from orthodox to heterodox positions on independence reflects a reconfiguration of doxa influenced by economic rationality. This ideological transformation is shaped by the increasing influence of Homo Economicus logic, wherein relationships and decisions are framed through cost-benefit analysis. Under this paradigm, interactions are guided less by professional ideals and more by transactional interests and instrumental calculations (Henry, 2003; Bourdieu 1977).

Thus, the decline of the independence principle among some PAs may be interpreted as a shift in habitus and doxa—from a field governed by professional norms to one increasingly shaped by economic rationality. This development has significant implications for audit quality, the integrity of symbolic audit outputs, and the trust that users place in audit reporting. It also raises broader questions about the sustainability of professional autonomy in the face of structural pressures that privilege commercial logic over fiduciary commitment.

## **Research Method**

This study seeks to provide a nuanced analysis of the underlying causes of dysfunctional audit behaviour among public accountants (PAs). Drawing on Bourdieu's theory of practice, the analysis is grounded in the formula:  $(\text{Capital} + \text{Habitus}) \times \text{Field} = \text{Practice}$ . This framework suggests that practical actions arise through the mediation of objective field conditions and an actor's subjective dispositions, both of which inform decision-making in practice (Bourdieu, 2008). Intellectual practice, in this sense, is not an isolated act but emerges from the dialectical tension between subjective autonomy and the structural constraints of the audit field (Fashri, 2014; Bourdieu, 1990). The dialectical process serves as a mechanism of intellectual self-preservation, enabling actors to assert their autonomy through the mobilisation of cultural capital. Within this dynamic, habitus operates as a mediating force—a set of durable, internalised dispositions that guide perception, judgement, and behaviour (Bourdieu, 1977). Accordingly, this study focuses on the dialectical space between subjective intent and objective constraint, where professional judgement is formed and practical decisions are enacted.

To explore these dynamics empirically, this study conducted in-depth, open-ended interviews with ten public accountants during 2021. The informants ranged in age from 32 to 72 years, with professional experience spanning from 2 to 36 years. One participant had previously been sanctioned through revocation of their affiliate status with a bank following an audit failure in which an unqualified opinion had been issued despite the client's subsequent default. All participants were unaffiliated with the Big Four or foreign-linked public accounting firms (PAFs), operating instead within small to mid-sized firms located in Surabaya and Malang. The selection of these informants was strategic: auditors from smaller firms may be particularly susceptible to pressures that compromise their

autonomy and professional independence, stemming from limited capital resources and geographic peripherality.

This sampling strategy is informed by prior research suggesting that larger PAFs tend to possess greater capital and demonstrate higher audit quality (DeAngelo, 1981; Deis & Giroux, 1996; Tepagul & Lin, 2014). Jakarta, the centre of Indonesia’s auditing profession, is home to 287 PAFs, including 84 affiliated with foreign networks. In contrast, Surabaya hosts 47 PAFs, 14 of which are foreign-affiliated, while Malang has 13 PAFs, only 2 of which are foreign-linked (Indonesian Institute of Public Accountants, 2020). This regional disparity in audit firm concentration and capital resources underscores the structural disadvantages faced by smaller firms operating outside Jakarta, thus providing a relevant context for examining the dynamics of professional practice under constraint.

To gain deeper insight into how such structural inequalities shape audit behaviour, the study focused on public accountants employed in non-Big Four firms. These practitioners frequently confront a tension between adhering to professional norms and responding to the economic imperatives of their firms. This internal conflict reflects broader social pressures, where limited economic and infrastructural capital constrains the ability to maintain independence and objectivity. The findings shed light on the dilemma between preserving professional integrity and capitulating to economic rationality—a tension that lies at the heart of the social practice of dysfunctional audit behaviour.

Tabel 1. List of Informants

No.	Informant Code	Age of Informant (Year)	Length of Service (Year)
1	AP1	72	36
2	AP 2	39	5
3	AP 3	44	9
4	AP 4	43	3
5	AP 5	67	36
6	AP 6	62	28
7	AP 7	61	25
8	AP 8	35	8
9	AP 9	41	5
10	AP 10	29	2

Source: Processed Data, 2024

This study applies a technical analysis to capture the lived reality of dysfunctional audit behaviour among public accountants, employing a reflexive sociology approach. Reflexive sociology offers a lens through which researchers can critically examine the interplay of domination and autonomy within a social field, particularly as it relates to the experiences of intellectual actors navigating professional arenas (Swartz, 1997b). This approach facilitates a deeper understanding of the emotional and cognitive dimensions of such experiences—including satisfaction, frustration, decline, and resignation—as actors engage in the ‘game’ of their professional environment (Bourdieu & Wacquant, 1992).

Bourdieu & Wacquant (1992) advocate for reflexive sociology as a methodological tool to uncover embedded structures of domination within specific fields. This approach relies on field analysis and the technique of participant objectivation, which allows researchers to reflect critically on their own position while analysing the social space

inhabited by others (Grenfell & Lebaron, 2013; Swartz, 1997; Bourdieu & Wacquant 1992). In this study, reflexive sociology is employed to expose the mechanisms of constraint and suppression experienced by public accountants in the audit field. The methodological strategy follows Bourdieu (1988a) earlier use of reflexive sociology to interrogate the French intellectual field, adapted here to investigate how similar dynamics manifest in the domain of public accounting.

The analysis is situated within the intersection of capital and habitus in the audit field, with specific attention to the relational positioning of public accountants vis-à-vis other stakeholders reliant on the symbolic product of the financial statement audit (Bourdieu & Wacquant, 1992). At this relational juncture, subjective autonomy confronts objective field conditions, forming what Bourdieu conceptualises as the ontological ground of practice (Everett et al., 2015; Bourdieu, 2008; Bourdieu & Wacquant, 1992). It is through this nexus that the structure of the audit field, and its implications for intellectual autonomy, becomes visible. Reflexive analysis at this level reveals how field dynamics shape professional behaviour, particularly in contexts where economic or institutional logics dominate. In doing so, the study aims to uncover the structural conditions that give rise to dysfunctional audit practices.

The first stage of this analysis involves examining the structure and capital dynamics of the intellectual arena. This entails identifying the objective position of public accountants relative to other actors who hold or seek power within the field. Bourdieu & Wacquant (1992) emphasise that understanding the structure of a field requires an assessment of how intellectual capital is deployed and contested. In the context of auditing, Lee (1993) notes that the objectivity of the audit profession is rooted in the verification and assurance of the relevance and reliability of financial information presented by management. The users of this information—ranging from shareholders and creditors to regulators and the public—rely on the audit report as a credible basis for decision-making. Hence, the field's structure is shaped by multiple stakeholders, each with distinct interests and expectations of the audit function.

The second stage involves mapping the power relations among agents within the audit field. This requires constructing a topography of actors based on the forms and volume of capital they possess—economic, cultural, social, or symbolic (Grenfell & Lebaron, 2013). Such mapping allows researchers to visualise the relative positions of public accountants and other parties and to analyse the flows of influence, dependency, and resistance within the field. Capital, in this context, constitutes both a resource and a source of contestation, as actors strive to maintain or improve their positions within the professional hierarchy.

The third stage focuses on the habitus of public accountants—their internalised dispositions, practices, and perceptions shaped by their social experiences. Habitus analysis enables researchers to capture the subjective experience of public accountants as they navigate the audit field, including their responses to structural constraints and their capacity to uphold professional autonomy. This stage involves collecting qualitative data on how actors perceive their role, articulate their struggles, and interpret the pressures associated with independence and ethical practice. As Bourdieu (1988a) argues, intellectual actors are deeply embedded in their social environments, and their habitus reflects the tensions between professional ideals and the realities of practice.

## Result and Discussion

Understanding the objective structure of relations within the audit field requires familiarity with the logic of operations that govern the profession's social space (Bourdieu, 2008). In this context, relationships among actors are shaped by divergent interests, often giving rise to struggles for dominance (Everett et al., 2015; Bourdieu, 2008; Bourdieu & Wacquant, 1992). These struggles are not neutral contests; they result in outcomes that reflect the prevailing configuration of capital and the operative logic of the field (Bourdieu & Wacquant, 1992; Bourdieu, 1991).

Informants revealed that the audit field in Indonesia is structurally imbalanced, particularly due to the growing use of audits for administrative rather than substantive purposes. The increasing demand for audits as mere compliance tools—such as for tender submissions or bank loan applications—has constrained the ability of public accountants (PAs) to exercise professional autonomy. In such cases, audit reports are expected to function as formal documentation, not as instruments of assurance or decision-making quality. As a result, the audit becomes a symbolic formality rather than a substantive process aligned with professional standards. The following statements reflect this tension:

"Tenders ... audits ... the point is to issue an opinion and be able to issue an opinion, and be able to get work" (PA1).

"... the client may require an audit report to meet certain requirements even if they are unfamiliar with the profession" (PA2).

"An audit is necessary for bank loans to ensure accuracy, rather than just obtaining a signature and stamp. Banking must be firm, not just to meet a requirement. Once a bank person says, 'Sir, this is just for the bank's checklist requirement'; the bank should not talk like that" (PA3).

"Audit reports for banks, usually the bank does not see the entire audit report. Generally, only those related to financing are checked" (PA4).

"...for instance, electricity contractors may seek bank loans for working capital or business capital. The contractors may utilize our services to obtain capital through business loans. Finally, accountants are like merchants in the market, offering services to consumers" (PA5).

"Audits can feel burdensome, especially for tenders that may be used only as a requirement. The audit report is often tailored to meet the tender's needs" (PA6).

"Companies should also recognize the need for audits beyond administrative requirements to avoid rendering the profession useless. Additionally, not all companies are willing to undergo an audit, especially if they feel compelled to do so. This condition results in price wars with other professionals (PAFs)" (PA7).

"The crucial factor is that the report is completed promptly and can be used for credit extension or tender" (PA9).

"The bank report is for complementary administration or requirements only. If it's a tender, it's purely for supplementary purposes. If it's for a bank loan, the assets pledged are checked to ensure they are the same" (PA10).

These statements point to a social reality in which the professional logic of auditing—grounded in independence, objectivity, and assurance—is subordinated to the instrumental logic of administrative compliance. To critically engage with this condition, it is necessary to analyse the objective position of intellectual actors within the audit arena (Bourdieu, 2008; Bourdieu & Wacquant, 1992). This position is structured by habitus, which functions as a system of dispositions guiding decision-making and shaping how actors interpret the dialectical interplay between personal autonomy and field-imposed constraints (Bourdieu, 1984).

The use of audits for administrative compliance undermines the orthodox doxa held by public accountants regarding the purpose and value of their work. The professional belief in producing high-quality and reliable audit reports (Code of Ethics for Public Accountants, 2019)—intended to increase user trust and serve as a foundation for rational decision-making—is challenged by market conditions that prioritise speed, formality, and minimal scrutiny (Flint David, 1988; Lee, 1993; Mautz & Sharaf, 1961). This conflict was reflected in several informants' accounts, which indicate the growing difficulty of upholding professional ideals in a field increasingly driven by compliance rather than assurance:

"The market for public accountants is currently challenging for finding clients. While it may be easy to obtain clients to fulfill obligations or requirements, such clients can be risky" (PA9).

"The obligation for companies with assets of 25 billion to audit and report, or for MSMEs, as stated in the provisions of the Minister of Trade, is still not being fully enforced. Despite such rules, there are still companies that do not comply with them, and there are no sanctions in place to enforce them" (PA5).

"The market needs are not always perfect. PAF may experience concerns about obtaining clients and may seek ways to acquire them" (PA3).

"In the end, accountants are similar to market traders, approaching consumers to offer their services. This is not a professional service where individuals come to receive audits or other services, nor is it like a doctor's practice where patients seek medical attention" (PA5).

Although there is no accessible quantitative data on the proportion of audits conducted primarily for credit or tender purposes, the interview data strongly suggest that such audits are widespread. However, resisting the instrumental use of audit services

is not without consequence. Acting against the prevailing expectations of the field can result in fewer engagements, financial losses, and in some cases, existential threats to the sustainability of smaller firms. The structural dominance of administrative logic in the audit field therefore presents a significant challenge to maintaining the cultural capital and professional integrity of public accountants.

The social conditions within the audit field often give rise to dilemmas for public accountants as they navigate competing pressures between objective field demands and the subjective ideal of professional autonomy. In particular, the tension between fulfilling administrative requirements and maintaining independence to produce reliable, high-quality information reflects a core dilemma of practice. When field conditions routinely contradict subjective professional logic, intellectual actors may experience a form of symbolic oppression that compromises their autonomy (Bourdieu, 2002). As one informant acknowledged:

“Therefore, dilemmas are common in PAF when carrying out their profession” (PA3).

This experience of contradiction is not isolated, but internalized over time. Several participants described how persistent exposure to such dilemmas led to desensitisation and resignation. One remarked:

“Dilemmas always exist because we understand the theory of auditing, ethics, and others. However, over time, the dilemma has been ignored because we are used to it. The pressure is not felt anymore, and finally, it is normal. We eat this ‘poison’; we will just live or die” (PA8). Another echoed this sentiment, stating, “I have experienced dilemmas too; sometimes ‘what else can we do?’ sir” (PA10).

The weight of such dilemmas was further reflected in the experience of another informant:

“An indecisive dilemma is often experienced, especially when losing clients...” (PA2).

In many cases, these contradictions result in the rationalisation of practices that prioritise survival over adherence to normative ideals. Bourdieu (1990, 2000) describes this as a dialectical reconstruction of the public accountant's (PA) habitus within a balanced audit field—actors adapt through rational calculations when subjective belief systems conflict with objective necessity. This rationalisation was openly acknowledged by participants.

“The fact is that you have to be rational... if you want to get a job” (PA3).

“While striving for consistency in one's beliefs and actions (istiqomah) is admirable, it can be challenging. If I keep doing this, I won't get anything later. Giving up due to distorted rational thinking is okay; at least until now,

it is safe. The market structure is not perfect. PAF sometimes worries about not acquiring clients, so they seek ways to attract them" **(PA3)**.

This economic logic is closely tied to the dual identity of the public accountant as both a professional and a service provider. The commercial nature of audit work reinforces the need to compete for clients, often leading to compromises in audit quality.

"PAF business provides professional services and receives compensation for the services provided. As a professional in PA, this is also my source of income. I run it as a business and a profession, focusing on providing quality services. However, if all aspects of the business are not managed properly, it can become high risk. In the first year, I was not selective about clients and even offered prices below the market. In the second year, I reduced the number of risky clients" **(PA10)**.

Such economic rationality is not without consequence. It often shifts the locus of power in the audit field from cultural capital to economic capital, diminishing the role of professional judgment. Participants recounted how price competition—often referred to as "fee wars"—has reshaped practice.

"Fees are now indeed a price war; for example, clients must compare which one is the cheapest. However, there are still a few PAF who offer signature and opinion stamps at minimal prices" **(PA4)**.

Others affirmed similar experiences:

"Audit fees are calculated based on the economic value of the office. If an offer is below the economic value, it will be rejected. Fee competition can cause clients to seek services elsewhere" **(AP2)**;

"Audit fees sometimes have to be lower than other PAFs... however, the audit fee offer should be at least the same as last year. Ultimately, the decision remains with the client. If the client chooses to be frugal, that is their prerogative, so be it" **(AP1)**.

The commodification of audit services encourages shortcuts and threatens audit integrity. As one informant noted:

"The fee is only IDR15 million, and sometimes even less. However, some PAFs are daring to offer as little as IDR8 million. This poses a challenge for me, but if that is the case, I will eliminate the procedure..." **(AP10)**.

Others expressed fatigue with the market-driven nature of the work:

"Currently, I do not like to get involved in a price war to win customers" **(AP8)**.

Even when guidelines exist, they are frequently undercut by market pressure:

“According to the rules, audit fees are supposed to be calculated based on the risk and audit procedures required. However, it is important to note that the market affects audit fees” (AP5).

This erosion of procedural rigour has clear consequences.

“If the price is low, the audit procedure will not be fulfilled. The main objective is to get money. There was an incident last year; they offered a price of IDR5 million, which was lower than last year. It was unbelievable. I was surprised that it was unbelievable, but the client was happy to get a cheap offer” (AP1).

Another respondent observed:

“Yes, that's normal. Fighting over clients is normal. It's always been like that, and it still goes on. Eventually, the procedure was missed, and the paperwork was messed up. That's what it was. Yes, that's because of the market anyway. The client doesn't put pressure on it; it's easy for him to say no. If you don't want it, many other friends (PAs) want to do the job” (AP8).

Figure 2 illustrates this social reality—a structurally imbalanced audit field in which public accountants are increasingly constrained by the logic of audit objectivity reduced to administrative compliance. Within this context, independence as a form of

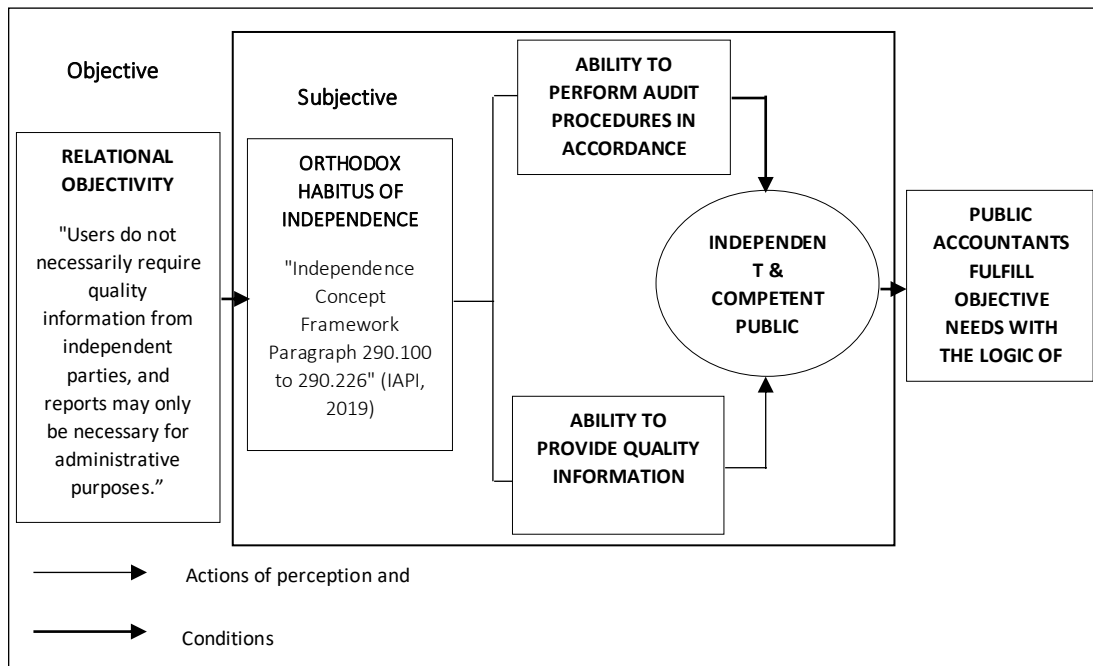


Figure 2. Structurally Imbalanced Audit Field: Objectivity Reduced to Administrative Compliance (Bourdieu, 1984)

symbolic power is weakened. Public accountants are compelled to submit to the prevailing objective conditions of the field to sustain their practices. This shift marks a broader transformation in the orientation of the profession—from a foundation grounded in cultural capital to one dominated by economic capital. The effects of this shift are evident in the contraction of audit procedures and the issuance of incomplete reports—practices rationalised by low fees and competitive pressures. These developments underscore how field dynamics can erode professional autonomy and redefine the audit function in response to economic exigencies.

The findings of this study highlight the persistence of dysfunctional audit behaviour—defined as deviant practices that undermine audit quality (Paino et al., 2010, 2012, 2014). These irregularities arise from structural imbalances within the audit field, specifically the disjunction between the subjective interests of public accountants and the objective demands of audit report users. The study offers an alternative lens to understand these behaviours by analysing their social genesis within the audit field structure.

In theory, the audit field should maintain equilibrium between the subjective agency of intellectual actors and the objective demands of the arena (Bourdieu, 1984, 1998a). However, the increasing prevalence of audits performed for administrative compliance has disrupted this equilibrium. The growing influence of administrative audits has eroded the autonomy of public accountants, undermining the symbolic and cultural capital historically associated with professional independence. The conceptual framework underpinning audit relationships, as articulated by ASOBAC (1977), envisages a triangular model linking public accountants, financial statement issuers, and users (Lee, 1993), in which the accountant mediates interests and upholds the reliability of symbolic audit products.

This ideal is sustained by the belief—or doxa—that public accountants, as bearers of cultural capital, are selective in client acceptance and risk-based fee structures, particularly in high-risk audits (Commission on Auditors Responsibilities, 1978). Under this framework, cultural capital enables resistance to price-based competition while preserving audit quality. Importantly, this stance is not only reputationally driven but also safeguards the trust of audit report users and supports professional scepticism (Jeffrey R et al., 2017). Indeed, reputation remains central to audit practice: “A good reputation can increase work opportunities,” whereas its deterioration has significant negative implications (Tepalagul & Lin, 2014; Lee, 1993; Mautz & Sharaf, 1961).

Nonetheless, the field's structural imbalance increasingly forces public accountants into dilemmatic practices. As Bourdieu (1988, 1993) and Mutahir (2011b) argue, professionals with cultural capital face mounting pressure when encountering dominant forms of economic or political capital. This tension is particularly salient in audit engagements driven by administrative demand, wherein the subjective autonomy of the auditor is subordinated to the imperatives of compliance. Consequently, the logic that governs audit field operations has shifted—from cultural capital to economic capital.

This shift in dominance transforms the habitus of public accountants. Several informants indicated that preserving independence through cultural capital is no longer a viable strategy for survival in the contemporary audit field. As one respondent noted, “The logic of survival requires adjusting to what the arena demands.” In Bourdieu's terms, actors adapt by restructuring their habitus to align with the dominant field logic—

economic capital—allowing them to endure and compete (Bourdieu, 1984). One such adaptation is participation in fee competition, or "price wars," with fellow professionals. While such behaviour may benefit clients through lower costs, it imposes professional risks on public accountants, diminishing the value of the symbolic product and eroding the profession's cultural capital. As Bourdieu (1993) observes, the accumulation of economic capital often displaces the symbolic recognition conferred by cultural capital.

This displacement leads to what Bourdieu describes as symbolic violence—a form of domination that compels actors to internalise and submit to a field logic that contradicts their habitus (Bourdieu, 1988, 1990, 1993). In this context, the objectification of audit needs for administrative purposes effectively forces public accountants to relinquish their autonomy and embrace the calculative logic of economic capital. The resulting practices reflect an orientation toward homo economicus—a subjectivity rooted in rational calculation and instrumental logic (Bourdieu, 1998b, 1999). This displacement leads to what Bourdieu describes as symbolic violence—a form of domination that compels actors to internalise and submit to a field logic that contradicts their habitus (Bourdieu, 1988, 1990, 1993). In this context, the objectification of audit needs for administrative purposes effectively forces public accountants to relinquish their autonomy and embrace the calculative logic of economic capital. The resulting practices reflect an orientation toward homo economicus—a subjectivity rooted in rational calculation and instrumental logic (Bourdieu, 1998b, 1999) (Bourdieu, 1998b, 1999).

The emergence of homo economicus within the audit field is evident in public accountants' adaptive strategies. The dialectical responses of actors—manifested in fee reductions and procedural shortcuts—reflect the pressures imposed by market rationality. As one informant described, "The fee is only IDR15 million, and sometimes even less... if that is the case, I will eliminate the procedure." This rationalisation of audit practice compromises professional standards by limiting the scope of audit procedures and diminishing the quality of evidence collection. The cumulative effect of these practices signals a broader transformation: dysfunctional audit behaviour is no longer merely an individual deviation, but a structural outcome of a field dominated by economic capital.

Despite recognising this transformation, many public accountants feel unable to resist it. As one respondent reflected, "You have to be rational... if you want to get a job." The constraints imposed by objective field conditions exert symbolic pressure that overpowers the subjective commitment to professional norms. In this context, economic logic becomes not only a survival mechanism but also a pervasive cultural norm. The implications for the audit profession are significant, as this transformation threatens the credibility and reliability of the audit opinion.

To address this structural imbalance, it is necessary to restore the autonomy of public accountants by reconfiguring the architecture of the audit field. Bourdieu's theory of practice offers a conceptual pathway for this restoration through the idea of relational thinking—a framework that avoids a binary split between subjectivity and objectivity and instead seeks equilibrium through dialectical synthesis (Fashri, 2014; Swartz, 1997; Bourdieu, 1993; Bourdieu, 1990a). This synthesis is articulated through the concept of ontological complicity, wherein social agents share mutual interests, fostering a balance that prevents domination (Dreyfus & Rabinow, 1993; Bourdieu & Wacquant, 1992).

Ontological complicity recognises that actors are not separate from the social reality they engage with; rather, they are embedded within it. As [Jenkins \(1992, 2004\)](#) and [Bourdieu & Wacquant \(1992\)](#) suggest, this embeddedness allows for a continuous dialectical process that can produce balance. In this sense, auditing policy must reflect not only the objective requirements of stakeholders but also accommodate the subjective autonomy of public accountants. Policies grounded in cultural capital—rather than economic rationality—can reorient the field toward professional integrity.

The state has a crucial role in enabling this reorientation. As the bearer of meta-capital, the state possesses the regulatory authority to define the rules of the game through symbolic and legal instruments ([Bourdieu, 1990, 1996](#)). According to [Bourdieu \(2008\)](#), there are two sets of rules in any field: those governing the accumulation of capital and those governing its use. Like the rules of football—which dictate both the skills required and how those skills are deployed—audit regulation must balance capacity with ethical application. This necessitates regulatory frameworks that support the professional capital of public accountants while also imposing constraints on exploitative economic rationality.

## **Conclusion**

This study seeks to illuminate the social reality of auditor independence as practiced within the audit field, drawing upon the methodological framework of Pierre Bourdieu. The research both interprets and reconstructs the concept of auditor independence (AP) by employing Bourdieu's theory of practice. Central to this approach is the duality of subjective and objective structures—an interdependent dialectic that shapes actor behaviour within the social field. Bourdieu's framework positions interaction and relationality at the heart of social analysis, whereby the existence of an actor is not isolated but constituted through relational forces in a shared social space.

Empirical findings from this study reveal a structural imbalance within the audit field, wherein audit engagements are increasingly dominated by administrative or compliance-driven motives. These audits often lack interest in the symbolic or charismatic value of the audit report, thereby diminishing the perceived importance of the auditor's independence. This erosion suppresses the autonomy of public accountants, leading to a shift in the operational logic of the audit field—from one centred on cultural capital and professional integrity to one driven by economic capital and market utility.

To address this shift, the study introduces the conceptual framework of the audit cultural arena, within which auditor independence is understood as a symbolic system. This framework draws directly from Bourdieu's notion of the dualistic structure of social practice. The existence of public accountants in the audit field emerges not only from their subjective autonomy to produce symbolic products—independent audit reports imbued with professional legitimacy—but also from the objective relationships formed with users who depend on these products for decision-making. Thus, the autonomy of independence becomes not only a professional attribute but also a relational magnetism that reinforces the credibility of the audit.

At the core of this relational understanding is the concept of ontological complicity. This idea captures the mutual alignment of interests between auditors and users of audit reports—an alignment that enables equilibrium within the audit arena. When users seek reliable, high-quality information, they rely on the cultural capital embedded in the

professional judgment of the auditor. Conversely, auditors exercise their intellectual autonomy within a framework that respects their professional discretion. The resulting dynamic reconfigures the audit field as an intellectual space governed not by market logic, but by the symbolic authority of cultural capital.

Under this framework, the logic of practice in the audit field shifts toward a relational equilibrium, wherein public accountants are granted the regulatory space to exercise their intellectual autonomy through culturally embedded practices. This autonomy is operationalised through the working paper process, underpinned by professional standards, ethical conduct, and technical competence. Regulatory guarantees reinforce the authority of auditors to deploy their power attributes within a cultural logic that resists the encroachment of economic rationality. In this configuration, economic capital no longer dominates but rather translates practical needs into a form consistent with cultural integrity.

Nevertheless, this study has several limitations. First, the empirical scope is geographically confined to public accounting firms operating in Surabaya and Malang, primarily representing small to mid-sized practices. This limits the generalisability of findings to larger firms. Future research should examine whether similar dynamics exist within Big Four firms, where structural and capital configurations may differ significantly. Second, this study does not incorporate triangulation with key stakeholders such as financial statement issuers, users of audit reports, or regulatory bodies. The absence of these perspectives constrains the capacity to fully explore the intersubjective realities of the audit field. Future research should adopt a broader multi-stakeholder approach to enrich the understanding of how independence is negotiated, maintained, or compromised across institutional settings.

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<https://doi.org/https://doi.org/10.24843/EJA.2020.v30.i03.p14>

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