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Disciplinary authority in Practice Auditing in Indonesia

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ABSTRACT

This study objective is to determine the shape and disciplinary authority work in an auditing practice. The methodology used is Foucault's philosophy disciplinary authority approach. The informants are audit team comprised four auditors. This is done through a critical reading of auditor assignment on local government entities in Central Sulawesi. The results showed that technologies themselves are a form of disciplinary authority practice in auditor assignment. This is a form of submission and self-monitoring for auditor. It works naturally with visibility oriented and recording traces of auditors themselves. With the technology, auditors will always be overshadowed, monitored, evaluated and marked the normality. Auditor subject can be objectified in documentation area as a form of self-discipline.

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INTRODUCTION

There is a perception, that auditing is just something practical, pragmatic, only based on what was done by auditor, so it seems does not require the theory philosophy study (Mauzt and Sharaf 1998). This assumption is also 'benchmarked' to define audit to confirm this perception. Arent *et al*. (2005, 11) define auditing the process to collect and evaluate the evidence on information, to determine and report the suitability of such information with criteria that have been set. Audit also must be done by someone who competent and independent. This opinion can establish a common view to states that auditing is just a technical practice (Humphrey and Moizer, 1990; Authority, 1995 & 2003; Pentland, 2000) and neutral (Authority, 1996; Pentland, 2000).

This perception is certainly prone to criticism, because it only confirms the functions and figure of auditors as 'world summarizer' with his opinion (see Pentland, 2000), with quite fragile epistemology foothold (Authority 1995; Pentland, 2000). Therefore, there are needs a comprehensive explanation to public about what and how an audit is performed. Study of fundamental aspects in auditing becomes important. Mautz and Sharaf (1980.4 to 5) revealed that reasons the need for serious investigation on possibility and nature of auditing is the hope that he will give us a solution or a little guidance on issues that we feel hard. Other reason explains auditing as learned profession, those who practice it must have adequate intellectual curiosity to 'roll up' the boundaries of knowledge and reveal the basic laws of activity. This view is supported by Flint (1988, 9) that "no subject which demonstrate real progress if the assumptions, nature, weakness and implications of auditing cannot be found and are not checked '.

This study revealed the disciplinary authority in auditing process. Discipline of obedience and submission interpreted as an auditor standard (rule) under the supervision or control of a supervisor. The approach of this research is based on Foucault thinking to explore how disciplinary authority works in auditing area. This approach try to get ' other' meaning to add our understanding during this time that audit at local level has been conducted in accordance with generally acceptable standards and based on applied principles (normative). This paper focuses to find something contradictory, hidden behind hegemony to further open up space for 'silenced' 'voices' for a long time has always been based on auditing standards, ethics and professionalism. It's kind of a portrait of 'other' with a chain that involves authority.

At this level, author considers that auditing studies in Indonesia based on philosophical thinking study is very limited. Therefore this research will highlight two things of auditing process.

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First is Foucault Philosophical conceptions to observe practices in auditing assignment. The main focus is Foucault philosophy and working mechanism of authority in a social practice (Bertens, 1996). He wants to analyze the factual authority strategy. He did not present a metaphysics of authority, but something microphysics (Foucault, 1971, 271; Sarup, 2008, 125; Ritzer, 2009.118). In terms of authority, problem is not whether that authority (ontological aspect) but rather how the functioning authority (tactical aspects) particularly in field. As an illustration, people familiar with some strategies involving the authority of truth, some discourse is accepted and passed by profession as true. There is a professional institution which ensures the difference between 'true' and 'untrue'. Through various of rules and procedures, authority is used to acquire and spread the truth. Audit can become a surveillance form for 'self-discipline' in financial management. For Foucault, disciplinary process into consciousness of abstract and punishment in according to technology that has changed the direction of normalization and creative activities. Therefore, mastery of knowledge is important as a means to make individual become obedient and useful.

Second is research constellation that full of critical weights. Funnell (1998), Roslender (1992) and Humphrey and Moizer (1990) confirms that critical theory is still rarely applied in auditing practice. This research will be different from the generally accepted concept that auditing is just a technical practice and neutral (see Authority, 1996; Pentland, 2000). Indeed, as long as we assume that auditor is a legitimate subject to give an opinion on financial statements, the public saw it as a decent person and needed to 'talk' in certain circumstances. This recognition is acceptable as long as it moves in accordance with an idea or perception that people have given for granted.

Research Methods:

This research purpose is to reveal the shape and work authority in disciplinary assignment process of an auditor. In this context, researchers tried to find discourses patterns that are formed in process of assignment of an auditor. To find a form of authority, the object of study is released from common understanding. This release was analyzed in sense that auditing process is not something that is taken for granted; nor the totality of meaning that merely rely on standards and professional ethics. This is done to make researchers did not fall into normative hegemony in auditing process.

The analysis of this study is an 'event' on assignment in auditing practices. An event is seen as "there really happen 'and experienced by auditor subject and auditee with disguised their name. This becomes subject to a set of rules, belonging to a specific subject that can give birth to a particular discursive formation or authority. For Foucault, a history or event [a kind of auditing] is the work of 'subjects' with a certain object documents (books, text, actions, accounts, registers) as a monument to himself (see Sukoharsono, and Gaffikin, 2005, 47).

This event is in every time and place, in every society in form of organized or spontaneous. Understanding an 'event' can help to determine the forms of discourse and assist in exposing the authority play in auditing process? The way to understand events in audit is carried out by two (2) ways.

First is to understand a subject through direct observation of auditors. First way to understand events in this audit are researchers chooses BPK of Central Sulawesi Representative. The events that formed in this process involves individuals as constructor the auditing practices. Subject individuals are involved to understand these events are auditors who know and experience the process of auditing. For this research, there is an audit team interviewed. They consist of one person technical controllers, 1 team leader and two team members. This was done to provide an overview on how the nature of auditing practices assignment. The interview is focused on assignment process which is reflected in a working paper checks.

Secondly, some documents in research sites are also used in analysis process. The documents are KKP, PP, and examination report containing the auditor's opinion. The analysis of these documents is used as confirmation to clarify the working pattern of disciplinary authority in assignment process of auditor. The consideration is almost all traces of auditor work can be explored in a document or paper checks.

RESULTS AND DISCUSSION

Auditing practices - as part of a broader social practices confirm the assumption that subject (auditor) is active in world in which they live and work. Every action has a meaning of their experiences. The meaning of their actions are performed by individuals through action and interaction among subjects.

This shows a construction of auditing practices relationship with reality. Auditing practices not only describe a reality that depends on subject, but there is also an active relationship with reality. Practices associates with auditing the subject can change the reality or otherwise of social practice.

Auditing world has technology face. Technology has become part of an inevitable reality in everyday life of an auditor. Auditor assignment is fully met by technology itself as a form of disciplinary authority in auditing practice.

Personal Technology of Auditor as Disciplinary Authority:

Through testing, each auditor subjects are noted, measured and compared in terms of normalization (Ritzer, 2009, 98). Construction of an assignment is recorded in a note (KKP, tables, minutes and other records). This track record makes the auditor subject is included in visible region, control and domination of authority. It shows a relatively smooth working of execution to make the individual subject receives a measure of performance and professionalism status that beneficial and indeed should be like that. Hierarchy and monitoring procedures and technologies around themselves have become central normalized by making the individual subject as the object of mastery. Furthermore Foucault (in MacLullich, 2003) revealed:

Technology allows people to run themselves alone or with others help to do several operations against the body, soul, mind, behavior and ways of being. So they transform themselves in order to achieve happiness, wisdom, perfection or immortality.

Disciplinary authority orients to mechanical subordination of auditor subject. This submission is not based on physical coercion. Submission was obtained through the consent of subject, in this case the auditor. This is evident in: (a) auditor acceptance on program or procedures examination implemented, (b) auditor approval on work order execution time measurement, and (c) willingness of auditor on time allocation based on agreed work plan. Voluntary approval is called by Gramsci as hegemony (Piliang, 2005, 25); Foucault defined it as the successful working of a knowledge authority (Sarup, 2008, 102).

The importance of technology themselves on auditor subjects are intended to counteract the deflection or sublimation on 'passions' that can damage the auditors assignment. Deflection was directed in form of way of working normalization. When the self-absorption technology is happened life of auditor, institutions are not only managed to develop ways to deal with reality in auditing, but also managed to establish a set of rules as part of auditor soul. Foucault (1980, 173) suggests a rule or law has three main roles. First, he bears a homogeneous authority scheme on each level [family, profession] and region [nations], relations education or production. Second, it makes the authority to become invisible in addition to meaning of [that can be connoted] as negative: rejection, restrictions, and sensors. Authority is saying things that are not and same as rule against the offense. Third, he made a fundamental operation, authority is seen as a speech-act: legal utterances, discourses ban. Manifestations of authority take pure form: "This is allowed, it is not allowed".

Standards and Code of Ethics as the Self Shadows:

Standards and Ethics will always be based on community or profession. They present social or professional traditions to shape and guide the community or profession and can be seen in individual subject as given (O'Donnell, 2009, 98). Standard reference is laid as profession in practice. He will serve as a self-review for auditor to evaluate its performance in accordance with their professional responsibilities. A standard may be personal and relates to requirements of themselves and quality of work of an auditor. Standards will also become target the implementation of current auditor's assignment in field and when makes audit report.

Ethics provide the basis for a person or community to take action. It can specify either bad or really hurt an action to be taken (Ludigdo, 2007, 21). With ethics, activity of individual subjects as members of a particular community becomes more restrained. Code of conduct examinations become part of an individual's body control media that requires some restrictions in associated with auditor assignment. Auditor is forbidden to accept gifts of any kind, either directly or indirectly, alleged or suspected may affect the execution of its duties and authorities. Auditor is also banned to abuse his authority as an examiner in order to enrich or benefit themselves or others (BPK, 2009.16).

Conditioning of 'fear' against bad desire that can damage the independence or deviate from the standard is awakened in auditor by 'shadowing'. This self instrument any time is overarching steps. The imagery will be created through absorption self 'technology', by designing the situation, when he will be punished, and when he will be awarded. Conditioning of 'fear' is no longer aimed to figure 'the Figure,' but by workings of technology themselves, in form of a system or procedure to master the laws of ban (Foucault, 1980.173) or reference on as base for his standing.

Technology itself through a code of ethics and a standard instrument can work by put the 'body' auditors into controller for 'body' of other auditors. For example, if there is a code of conduct violation, anyone can report someone to institution of assemblies honor code of conduct. Superior can be reported by subordinate, as well as superiors or subordinates may report the same level with his position. The workings of technology themselves can prevent or reduce the individual subject in violation of profession. He became shadows in encouraging discipline of individual subject to maintaining the quality of profession. In accordance with code of conduct BPK PC (2011), a code of conduct is the norms that must be obeyed by every member of BPK, examiner, other BPK implementer during the duty to preserve the dignity, honor, image and credibility of KPK. It becomes important for auditor subject to realize the attitude of integrity, independent, and professional in their work for sake of country. More specifically is stated in code of ethics (KPK 2011) that:

Code of conduct should be realized in attitude, word, and deed of KPK members, inspectors, and other KPK implementer as a state officials in carrying out examination and in everyday life, both as individuals and members of society, as well as citizens.

Implantation the code of conduct on individual subject becomes behavior standardization media that codified for every auditor. Every auditor is expected to reduce violations of profession to encourage quality of professional standards. Each step is accompanied by disciplinary assignment to auditor through sanctions and awards to prove auditor soul. At end, active obedience of individual bodies create to acceptance; willingness of values and rules that govern the auditor behavior. Imposing authority as negation agencies makes auditor subject is directed to a submission. A shadow is inherent in auditors. In practice, self-technology authority is accepted as 'absolute' to voice restrictions as the general will desire.

According to Miller and O'Leary (1994), practice of standards application should be understood as 'technology to rule'. Order action is a collection of rationality and technologies used by authorized subject to regulate the behavior of other subjects and change their beliefs and behavior. For Covaleski *et al*. (1996), this is a standard that indicates the character deployment of a new modality to set an entity. Such practices will always be dominated by rules of this reference (Martens and Mc.Enro, 1992). Thus the shadow of a standard or ethics become inevitable in professional practice.

P2 and PKP as a guide:

Spaciousness of technology works through the inspection program drawn up jointly by team leader and assisted by team members. P2 subsequently established and signed by leader of representation as a common reference to bind auditors assignment as examiner.

When auditors will prepare (program) examination, Asri tell as auditor - "we are given an understanding of task and expectations of assignor as they do field work. Associated with preparation of examination, since January auditor already prepared discussions with fellow auditors and or involve speakers from campus / Training Center. Auditors and presenters usually share opinions about the reality on field". While assigned in inspection program. Auditors already have the materials to handle the work. During the examination of auditor already has a reference, for example in relation to cash checks. Auditors already has identification. "Suppose this SKPD not have an account, so it's detected early. By doing so, auditor in field will ready, " Asri explains to continue the experience. Auditors also discussed with team earlier to know whether there are previous findings that need to be followed up. Progress report of prior periods will be rechecked. It means there are several possibilities for cash account, it has been able to predict the test results on field during the examination.

As a continuation of P2 preparation, leader of inspection team split the tasks to each team member based inspection measures specified in P2. Based on job description, members of inspection team will prepare PKP details of P2. Furthermore, PKP is compiled by members of inspection team, checked by team leader to determine whether PKP has been consistent with inspection measures in P2. Leader of inspection team signed a concession agreement that has been approved.

During the inspection, leader of inspection team must monitor and control the execution of tests carried out by members of inspection team by assessing the implementation of inspection, whether consistent with PFM and has been documented in Working Paper of Examination (KKP).

Based on approved inspection program package, team leader split the tasks to each team member based on measures in P2 examination. The members of inspection team makes draft individual work program (PFM) as a translation of P2 and submit it to leader of team for review. After taking into consideration technical controller, leader of inspection team approved the PKP concept. PKP approval by team leader no more than two working days after the package of inspection program is approved. PKP form and content is explained in Box 10.1.

This control technology works through the implementation of inspection program, in form of inspection measures to be implemented by a team of inspectors in field. Further measures of inspection programs is allocated for investigations on individual work. In technique team leader regulate the activities, targets and realization of work and evaluation (notes) of auditor subject. All control and re-checking was done to ensure that individuals are in a predetermined systematic.

Self technology (PKP) works by regulating the inspection measures that must be done. The measures were rescheduled when planning process and will be checked as realization of solution. It will be seen as an integral part of KKP which always re-checked and reviewed by his superiors to give reward or penalties for noncompliance.

All members of inspection team are involved in preparation of P2 and PKP, so inevitably the professional mental attitude will force every member of examiner to responsible for work program. Through this technology, auditor subject controls the work plan of their own. This is the freedom to work-in sense of designing work for themselves alone, when in fact he had been entered within framework of systematic work 'trap' that will regulate and control himself.

KKP as Supervisory Camera: Eye and Ear of Superior:

Related to examination, auditor must be has adequate document evidence of checks in Working Paper Examination (KKP). Evidence of inspection plan, checks in field, and examination findings become be part of KKP. SAP stated that "audit working paper provides three benefits, (a) to provide major support to audit report, (b) to assist auditors in carrying out and supervising the implementation of audit, (c) to allow others to review the audit quality. The third goal is important because audits is worked in accordance with SAP and often reviewed by other auditors and supervisory authorities, (d) KKP allows review of audit quality by providing written documentation of evidence to support the conclusions and auditor recommendations of significant ".

Implementation of auditing similar to 'forced' mechanism through a tiered monitoring through a KKP. Auditors must establish complete and accurate KKP, clear and concise, easy to set up, easy to understand and sequentially, relevant, organized in a consistent structure, and ultimately easier for review.

Subjects compliance to use (technique) 'KKP' make themselves as subject 'seen' by supervisor (boss). KKP should contain objectives, scope and methodology of audit, including test criteria used. KKP- Mechanism usher auditor subject to become 'subject' in a monitoring system. Submission to a system requires the participation of all subjects auditor. Participation process is designed to makes auditors use the capacity and experience and to encourage their professional commitment to object and auditing purpose.

Through the KKP, documentation of work undertaken to support conclusions, including a description of transactions and records of examinee entities can be monitored in stages. According to Rai (2008.173), a KKP should have clear objectives and sought to avoid work-copying each other. KKP must contain procedures that run and do not leave a unanswered question. Auditors often copy back the original KKP to look neater, but it need not be done, because it is just a waste of time. Furthermore, auditor should learn and get used to make tidy KKP from the beginning to avoid repetition of same job.

Monitoring techniques in KKP is implemented through structural hierarchical. Hierarchical was created to oversee the auditors subject, make them known to what has been done and finally to make them obedient. The device enables them to observe the hierarchy of current auditor activity in field. Another ordinate in central hierarchical can easily 'see' suitability examination purposes with implementation.

Subsequently, subjects were monitored, divided into several small groups, created to improve the effectiveness of monitoring. Splitting in small form allows monitoring to be more detailed and through, every individual become more functional and visible (Bertens, 1996, 323). The implication in assignment is auditor subject should leave problems (could pose questions for ordinate) are missed in its KKP.

Tickmark: Normality Bookmarks:

Testing is a manifestation of hierarchical supervision techniques and 'normalization' (Ritser, 2009, 97-98). Testing is a formal monitoring to determine the quality and 'punish' the subject of subordinate. Ritual testing makes individuals look that competent evidence is obtained through observation, inspection and so on, really can be a reference to give opinions.

Combination of examination is based on the supervision of superiors and ritual marking and deployment of forces and establishment of truth. The core of 'tagging procedure' embodied a conquest on auditor subject who has been objectified. Subject is objectified in parentheses marking a KKP system.

In KKP for example, inventory, number and examination of evidence to support his good mark through inspection, observation. Auditor also has to consider the truth and fact that inventory account is consistent with reality on ground. Marking of KKP has a schematic or flow of inspection program up to final report. The path shows how the facts on ground are arranged and sorted in 'tables tagging' to form a unified conclusion. KKP accounts have inventory in marking scheme. Abstraction a fact through observation in warehouse, ensuring compliance recording with SAP, including a system of internal control that accompanies it in a single statement; inventory values listed in LKPD account with a entity is reasonable.

Auditor test carries two consequences. First, auditor subject is objectified in tagging system. Consideration of audit process results is seen as something 'out there' and then embodied in brackets KKP and ultimately produce a single statement; the inventory value above is reasonable. On other hand, auditors, although according the assignment is a free and independent (see Law), he became to be confined in a 'prison' designation that they built themselves. This can be seen in (1) current assignment in field and (2) after a field inspection is completed

First is in current assignment. During examination, KKP of field auditor must contain objectives, methodology of examination including pick-test were used. All the work was documented in KKP to support the findings and also showed evidence of supervisory review of work done. KKP along with supporting evidence and review results (supervision) strung in a -tickmark tagging, Cross reference, foot and cross footing, and others can make the results of assignment so clearly legible. What happens if tickmark, cross reference or (cross) footing is removed from the KKP? Interesting opinion Pentland (2000) states that, if the date and

name of entity [eg tickmark, cross reference, (cross) footing] are excluded from the KKP, paperwork becomes unused again. It was just become a pile of documents without meaning.

Second, when after a field inspection is complete, some questions about the implementation of assignment has been waiting to be explained by auditor. Those questions could 'prison auditor subject and will be detached after it became clear and marked (√) by responsible person. Control Sheet of Financial Inspection Report Material becomes spying tool for next auditor.

Furthermore, specific questions for LK examination will be re-questioned by those responsible for examination. Questions about a few things concern the examination material. (1) Examination on a test basis and evidence, whether there has been sufficient for supporting the amounts and disclosures in LK? (2) Question whether the auditor had been convinced to give an opinion on examination. (3) Question to determine GAAP and significant estimates used by entity that can be expressed in HP. (4) question that assessment LK presentation has been made. (5) Question to report contains the results of examination have the phrase 'the independent auditor's opinion', have included the signature register number of accountants in charge and questions about the date of reporting the results of examination.

Questions about the results of examination by auditor constantly continue spying on him (see table 10.2) some questions of boss would be 'locked' when the auditor subject completed the field assignment. The 'prison' it will be released until his boss 'satisfied' on explanation and appearance of his work traces in KKP and no more questions. Formally the subject of a new auditor can be 'relieved' when the bonds removed. It is characterized by provision of tickmark mark (√), initialed as well as some notes briefed by superiors on results of his assignment. The phrase of Rai (2008, 173) relevant to describe this event. According to implementation of audit team, members often have questions and notes from his superiors about the work yet to be done. Some questions and such records should not be left in a state of missed time in field. This will give the impression that auditor is negligent in performing their duties.

The effect of 'spying' like this makes auditors to work carefully in long hours with minimal breaks. There are many program and inspection with very tight deadlines to be completed. Dorman revealed below:

In working we have to look at P2 and consider the time. So we cannot longer in field. Usually the time we provide today in field just 30 working days. And even then we've got to work late into night. Inevitably we have to do. Work weights is plentiful.

This raises the impression that an auditor is working hard to meet the employment targets that have been programmed. It was necessary because in technical sense; P2 or PKP will be adjusted to KKP for next marked (tickmark) which indicates 'everything is clear and clean from defilements'. Such marking pattern has normalization function. It become a proof that monitoring of work is already done; an assessment of an event has been taken into consideration and a perseverance and precise work is running normally. In end tickmark auditor revealed that subject had to discipline himself in working process.

They must adhere to systematic rigid. The role was taken over by group's authority system. Some aspects can be seen that implementation of authority enter into individual through the territory of documentation (self-technology) for his actions; a technical documentation marked in its KKP. It indicates that there is no longer any question or inquiry traces remaining in KKP; everything has become clear.

Self Testing monument: Evaluation of Higher Ordinate:

Testing or evaluation of a higher ordinate (the Agency) is a blend of techniques hierarchical supervision and normalizing against auditors work. This evaluation is' monitoring-normalitative which would codify and determine the quality of subordinates work. This test will reveal the auditor subject's work and his team be clearly posted. Tests made the subject of an auditor 'invisible' and through the institution will differentiate and determine on what he has done.

In a management guide of BPK (2008, 60) evaluation of auditor subject is procession to assess whether the examination had been carried out by auditors in accordance with a predetermined reference in Agency's strategic plan, annual work plans (RKT), inspection work plan (RKP), and state financial audit standards (SPKN) as well as other examination as reference guidelines. Evaluation of inspection is started after submission of report as results of examination (LHP) and ends with a self-evaluation report on auditor subject. All of this is intended to determine the examination evaluation to determine the corrective measures in setting policy, implementation and improvement of quality inspection for foreseeable future. Reasons like these make the testing ritual by a higher ordinate becomes understandable. Ordinate involved in this evaluation as the procession of Main Directorate of Planning Evaluation, Development, Education and Training State Audit (Ditama Revbang), Main Inspectorate and Auditor State Finance (AKN). Ditama Revbang LHP will conduct an evaluation in process of preparation of Semester Examination of Results Summary (IHPS). Itama conduct a system review of quality control in execution of assignment by auditor subject, while AKN evaluate the results of examination were later used for improvement of LHP, KKP, and performance assessment of subject.

Evaluation implementation to examination results is not only conducted internally by institutions KPK, but also by other institutions at KPK level. This is done to ensure the quality inspection and management of state financial responsibility by KPK in accordance with prescribed standards. KPK quality control systems is examined by audit board of other countries that are members of an auditing organization worldwide (peer-reviewed). KPK may ask the BPK audit institution in International Organization of Supreme Audit Institutions (INTOSAI) to conduct the assessment. For this purpose, Itama coordinates the peer-review that includes planning, procurement, and implementation of peer-review. In implementation of peer-review, Itama has role as team assistant.

Reviewing the quality control system is intended to determine whether the quality control system has been designed and implemented effectively. This provide reasonable assurance that all policies, procedures, along with applicable audit standards really have been complied with. Peer review by BPK audit institution level is held at least once in five (5) years.

As described above, the test has been elaborated by 'observation' activity and subordination ritual. The essence of this submission is a disciplinary procession embodied of a subject (auditor as an individual or a team unit or agency) became an conquest object. According Hardiman (2003, 99), an autonomous character and open technology are used by anyone. He can be coercive because they contain procedural demands to operate. This means that after awareness of importance of a technology themselves, a result he will replace govern our consciousness.

Auditor subject is conquered the authority through a codification or a rank called performance. His form in institution called the individual performance management (Makin) against the auditor. Ritual observation is also recognized by Adnan who has been acting as a technical controller examination. According to Adnan "every year there from the directorate - Echelon 1; Itama - he later did an examination of KKP team - is about the month of July they entered. [When] It [will] be called again team leader and team members ... So we also checked here. If there is P2 [procedure] is not done, it will be asked [by Monitoring Team (QC) Itama] what the reason is ". What is disclosed by Adnan also justified by Yusman, he said "all associated with KKP should be clear and complete". Furthermore Yusman added that:

"Currently there is no performance management of BPK to auditors, this form towards 'fictionalization'. That more and more people later to be assessed. All auditors will be greet her [and also] associated with remuneration. Indeed control so layered.

In practice, testing mechanism is not only done routinely in internal institutions, but also involves other institutions of same level with KPK. Institutions from other countries with same level KPK took part in vote. The next 'visit' is gradually becoming better organized (at least once in five years), becoming tighter and eventually become the most important part of examination procession. This test forms - internal and external - put the auditor in continuous surveillance consistently.

Some terms that can be seen with this test is to change the appearance of individual subjects into objectified in documentation area. Individual subject be coded and marked with technical documentation as 'problematic' or achievement. An examination leaves traces of 'life' work for auditors subject and put the subject into net documentation.

Testing procession is assembled in net recording and collection of data assignment (for example KKP) intensively. Achieve monument save and categorize a specific code to be entered into a system (Foucault, 1976, 47; Sikoharsono and Gaffikin, 2005, 47). On behalf of - for example - quality control system, all procedures and recording techniques is integrated with individual data into a net mechanism (technology). Under a supervision, 'all aspects' assignment of auditor become subject in monument (document). Adnan expression can become a complement to the document.

"My staff has name as Box Holders [Document holders of KKP]. There are examples of KKP cartons [KKP documents indicate stored and neatly arranged in shelves]. Every auditor who wants to borrow KKP should be reported for borrowing ... In KKP there are cross indexes A, B, C. A index is associated with LK, B index is associated with audit procedures or inspection measures undertaken by team leader or team member. While the C index is associated with audit findings ... This shows every inspection findings there should be cross-referenced [with indexes A, B, C]

Closure:

Prerequisites of a testing or monitoring for a discipline is the subject should looked (Foucault, 1979, 187). Code of ethics is a self shadow, see P2 or PFM as a guide and 'spy' through oversight or testing. Visibility of auditors subjects can guarantee the ordinate subjects 'holding' authority over what is done by auditor including through supervision or documents to observe his trail. This sort of preview parade upon subject is presented as an 'visual' auditors object and self recording. Technology itself has function of practical reasoning to objectified auditor subject (MacLullich, 2003) in monument documentation (Foucault, 1972, 9; Sukoharsono and Gaffikin, 2005, 47).

Technology has offered a self-test (framework of disciplinary authority) and also introduced the subject (individual or a whole team of auditors) to trail the mark. Testing will leave the detail records in terms of mastery of subject. Thus the technology

himself refers to an arrangement within scope of auditing practices in form of detail work (MacLullich, 2003).

Therefore, a test (surveillance) not impose repressive authority in traditional sense on subject of sub-ordinate, but a test 'to hold' the subject in mechanism that 'they' already has system submission. This means that in field the assignment discipline manifests the potential strength to regulate the subject that has been objectified (see Foucault, 1979, 189) through the technology themselves. It can also change the behavior of individual subject to a more positive direction (MacLullich, 2003).

Assignment of audit will always be visible and always can be recorded in a way to subdue the individual subject within framework of technology themselves. All is natural as part of a working procedure. Such naturalness by Giddens (2009, 368) is understood as the social conditions that have properties to set a criterion as reference [normal assumption] that cannot be contested. Furthermore Giddens (2009, 369) says that this [common criteria] makes reification for continuity of naturalization in modern society. Such phenomena are also coloring the face of auditing with an assumption will be taken for granted at same time to show the face of prevalence.

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