



## Auditor's Communication Identity in Carrying Out Audit Tasks

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### **Abstract**

The purpose of this research is to find out how the identity of the auditor's communication when carrying out an examination task. The research was conducted with qualitative method using a case study and interviews for for collecting the data. The research samples were five auditors at BPK RI Representatives of DIY Province. The research concluded using four layers, which are the personal layer, enacted layer, relational layer, and communal layer cited from the in the Theory of Communication of Identity by Michael Hecht. The theory stated that participants' personal identity is formed by several factors i.e. self-character, code of ethics, and environmental factors. Participants demonstrate their code of ethics through the communication process between the auditor and the audite, which is then manifested in the form of behavior when carrying out the audit tasks. By understanding each other's identity, it can create a harmonious relationship between the auditor and the audite through mutual support between the auditor and the audite. The attitudes and behaviors shown by the auditors when conducting the audit tasks reflect the identity of the BPK institution in the community as a free and independent audit institution, so that the negative stereotypes of auditors are minimized. There is also an identity gap in: (1) the personal layer and the personal layer, the personal and enacted layers, and the relational and enacted layers.

**Keywords:** Auditor; Case Study; Identity; Theory Communication of Identity

### **Introduction**

Currently, the government is trying to create an effective, efficient, transparent, accountable and responsible governance. One of the efforts made to achieve those condition requires as good management of state finances. The Audit Board of the Republic of Indonesia (BPK-RI) is an independent institution that responsible for ensuring the quality of management of state finances.

The position of the BPK-RI is regulated in Article 23E of the Constitution concerning the authority and duties of the BPK-RI. As a further explanation of the constitution, the implementation of the duties and functions of the BPK-RI is mentioned in the Law of the Republic of Indonesia Number 15 of 2006 concerning the Audit Board of The Republic of Indonesia as well as Law of the Republic of Indonesia Number 15 of 2004 concerning Audit of State Financial Management and Accountability. Both of the laws state that a Supreme Audit Institution is needed to examine the management and accountability of state finances.

In carrying out its duties and roles as a supreme audit institution, BPK RI is assisted by the auditors especially conducting the audits of the management and responsibility of state finances. The objects of audit conducted by the BPK-RI are the Central Government, Local Government, Other State Institutions, State / Regional Owned Enterprises, Public Service Agencies, Bank of Indonesia and other institutions or agencies that manage state finances.

The output of BPK-RI are reported in form of Audit Report covering both of the the Central Government and Local Governments in all Provinces in Indonesia. The achievements of BPK RI audits are highly corelated with the role of the auditors conduct the audit and auditees who support the audit process. The ideal audit is the audit that is carried out with good communication between the auditor and the auditee.

However, there are still negative stereotypes aimed at auditors which have a negative effect on the audit process. According to the prestudy interviews of respondents (auditors) experience some difficulties to obtain documents or additional informations from the auditee during audit process. This condition resulting from the negative stereotypes from the auditee towards auditors, including the assumption that the audits conducted by the BPK are to find mistakes from the parties being examined; the presence of the auditor adds some extra works for the auditee the auditor is the unfriendly. According to Lebedko, stereorypes are ubiquitous and typologically greatly vary social, cultural, national, territorial, political, gender, etc. The most harmful, prejudicial, hazardous and dangerous are racial and ethnic stereotypes (Lebedko, 2014). Likewise, what happened to auditors, that stereotypes aimed at auditors also had a negative impact on the audit process, including the auditee closing themselves and being passive during the examination process.

One of the factors which forming this negative stereotypes against auditors is the existence of code of ethics that limits the flexibility of auditors. With the existence of this code of ethics, it triggers some awkward situations between auditors and audites during the audit process. This is due to the limit interaction rules that must be obeyed by auditors when carrying out audit duties. BPK's code of ethics is regulated in BPK regulation Number 4 of 2018 concerning the Code of Ethics for the Supreme Audit Institution. The BPK code of ethics is rulers that must be obeyed by each Board of the BPK and auditors while carrying out their duties. In carrying out their audit duties, each auditors should implement the code of ethics in very attitudes and behavior towards auditee. Therefore, the code of ethics is one of the factors that form the auditor's identity.

Identity means a person's feelings about who he is associated with other people around him. This is related to feelings of belonging, sharing knowledge, different feelings, and individuality (Howarth, 2011) There are two things that explain collaboration about sharing identity, namely: no identity is shown before collaboration and collaboration are formalized, that is, without conflict and agenda (Öberg, 2016). Sharing identities will reduce the stereotypes of people who make deductions based on new facts about the interlocutor (Lebedko, 2014). Based on some notions of identity by previous scientists, it can be concluded that identity is a characteristic which is shown by oneself or seen by others through the role he has in social interaction.

A person's identity consists of meanings that he learns and then projects to others when communicating, both from his own perspective (subjective dimension) and the views of others (ascribed dimension) interact with each other in a series of four layers as described by Michael Hect, namely the personal layer , enacted layer, relational layer, communal layer (Jung & Hecht, 2004). The identity built by an auditor is unique in carrying out the auditor profesion. BPK auditors (personal) are tasked to carry out their duties and authorities as auditors which is to audit the management of state finances. In carrying out their duties, auditors are required to implement the auditor's code of ethics into attitudes and behaviors when performing audit tasks (enacted). When carrying out audit duties, the auditor must establish a good

relationship with the auditee (relational). As an independent audit agency, auditors are obliged to maintain the reputation of the institution (communal). However, in carrying out their duties, there are negative stereotypes from the public that interfere the audit process, so that the auditor's communication skills is needed to form a good relationship between the auditor and the auditee.

Focus of this research is to examine the behavior of auditors when carrying out their role in conducting audits. When performing their duties, the auditor has an additional identity other than personal identity, namely the identity of auditor profession. Identity is the result of a self-categorization process, where individuals cognitively group themselves with others (Aschauer et al., 2015). Identity is a special characteristic that brings out uniqueness in a person. This uniqueness makes people sensitive and sees someone like him and someone can have multiple identities depending on the circumstances (Lebedko, 2014).

Previous research on Communication Theory of Identity (CTI) conducted by (Wadsworth et al., 2008) found that the acculturation process allows individuals to adapt to new environments, making transitions easier to handle, where the acculturation process is not only in the culture of the host but also on the environment. class from the host culture. Urban & Orbe's research states that several identity gaps affect immigrants' life experiences, including the gaps that arise between layers of identity, how these gaps are expressed differently by different immigrants (Urban & Orbe, 2010). Shin & Hecht found in the context of "parents" in immigrant families (Shin & Hecht, 2017). Research by Hecht and Choi states that the CTI provides a framework for the design of health messages (Hecht & Choi, 2012). Pang & Hutchinson studied children in Third Culture Kids during the growth period, they lived outside the culture of their parents' origin so that they had a third culture, namely the acculturation of a new home culture and a culture of origin (Pang et al., 2018). The research findings indicate an overlap between the layers of identity. Some completely reject their cultural identity, and some return to the Third Culture Kids community.

This research contributes in the addition of behavior of auditors as research subjects and different research methods using case studies and research focus on the formation of communication identities in carrying out examination duties. The existence of an identity gap between the role of auditors and the stereotypes aimed at auditors in carrying out audit tasks is the basis for the authors to conduct research on how auditors form their communication identities in carrying out audit duties, so that the purpose of this study is to determine the identity of the auditor's communication when carrying out examination tasks through four layers of identity, namely personal, enacted, relational, and communal.

### ***Problem Formulation***

The difference between this study and previous study is that most of the Communication Theory of Identity (CTI) is used to examine intercultural identity and health message design, while this study will look at the communication behavior carried out by auditors in conducting the audit tasks. The lack of research on CTI involving auditor behavior is one of the authors' considerations for conducting this study.

### ***Theory Review***

The idea of identity began to emerge in the 1980s as part of the shift from identity as a central element to identity as a social phenomenon. A person feels that he has a different identity in front of others. In essence, each individual has many identities depending on the circumstances (Lebedko, 2014). Identity is based on roles, other people's perceptions are then internalized and those formed a role identity which is then formed in relationships with other people.

The focus of identity theory is behavior that reflects on judgments, role taking, situations and self-verification and dissonance reduction (Stets & Burke, 2000). Identity is produced from the process of self-categorization, where individuals cognitively group themselves with others (Aschauer et al., 2015). The concept of identity contains structural characteristics, such as group affiliation, role deviance, and category membership as well as character traits that are shown by individuals or that are pinned by others to the relevant individual (Ritzer, 1985). According to Ritzer (1985), identity was a term used in referring to various meanings that were pinned to someone both by themselves and others. Identity is a special characteristic that raise a uniqueness in a person. Based on several definitions of identity, it can be concluded that identity is a code that defines a person's membership in a diverse community that shows self-characteristics seen by others through their role when interacting with other people Rousseau & Maurits (2005) developed a model of the identity formation process that explicitly related to the individual level (micro level) and community level analysis (macro level). There which many things that can be shared and developed as a solid foundation to unite humans. Humans with diverse identities generally share similarities in culture, history, language, values, ideas, interests, and so on. Sharing identity will reduce the stereotypes of people that allow deduction based on new facts about the other person (Lebedko, 2014).

The identity that appears in a person has an influence on his life. The identity effects on how someone think and behave and set significant goals (Svanberg et al., 2018) because identity guides knowledge to control the thoughts and actions. Self-knowledge includes several fields including knowledge about competence, aspirations, attitudes, values and likes or dislikes. Identity regulates and gives meaning to memory and behavior, for example, people store information if it is related to goodness rather than not having information (Svanberg et al., 2018). In this research, identity is defined using the communication identity theory studied by Michael Hecht.

Communication identity theory states that social relations and roles are internalized by individuals as identity through communication (Jung & Hecht, 2004). Communication identity theory was introduced as a way to explain how individuals create, enforce, and communicate identities through interpersonal and intergroup interactions (Hecht, 1993). This theory is related to how individuals and society define their identity and how that identity is embedded in relationships and expressed through communication (Jung & Hecht, 2004).

In the process of interaction, individuals internalize their social role as their identity and simultaneously communicate this identity as social behavior (Jung & Hecht, 2004). Communication theory about identity is the main link between individuals and society where communication is the link that allows this relationship to occur. Communication is a set of identity formers that changes a person's identity mechanism, either in one's own view (subjective dimension) or in the views of other people (ascribed dimension).

The four loci or identity frameworks, including personal identity, relational identity, enforced identity, and communal identity (Hecht, 1993) can be explained as follows:

First, personal layer. The personal layer refers to the individual as the locus or framework of identity. This layer can be considered as analogous to a person's self-concept, self-image, self-esteem, self-view which provides an understanding of self-definition both in certain situations and in general.

Second, Enacted layer. In this layer, identity is seen as enforced in communication via messages. This layer conceptualizes identity as performance, as something that is being expressed. Enforced identity is defined as what is communicated through behavior and messages.

Third, the relational layer. Within this layer, relationships are the locus of identity in this layer, identity is seen as a joint product, negotiated together and formed in relationships through communication. Relational identity is conceptualized by someone role in interpersonal relationship. The perception of "how others see who I am" creates a sense of relational identity that may differ based on interpersonal relationships.

Fourth, the communal layer which conceptualized as a frame or location for identity communal identity refers to a collective identity created and shared by a group of people in a community. The layers of communal identity are based on social and cultural covenants about "who we are" in society. This layer is a broader group identity as a social network formed from the same group characteristics.

### ***Methods and Materials***

This research was conducted with a qualitative approach. Qualitative research is an approach that gain a deep understanding to obtain views about the way of thinking, feeling, the reasons that underlie some specific behavior, attitudes, systems, values, motivation, ideals, culture and lifestyle of the people being studied, based on the framework of the people being studied (Slamet, 2019).

The research method used in this research is the case study method to explore the problem comprehensively because the answers extracted from the previous interviews are found to be unique and flexible. The strategy in this research is a descriptive case study. This research is a single case study because it is an event that is so unique and important that researchers do not generalize to other case studies (Yin, 2018).

This strategy intends to show what kind of situation or situation is being studied. This strategy also allow to answer the question of how the state of the object being studied is (Slamet, 2019). With this strategy, it is intended to see the identity of the auditor's communication through four layers of identity, namely the personal layer, the enacted layer, the relational layer, and the communal layer that occurs to the auditor while carrying out the audit task.

The data sources of this research are primary data and secondary data. Primary data were obtained through direct interviews with BPK auditors as participants in this study. The interviews were presenting open-ended questions to enable participants to express answers according to their personal experiences (Bungin, 2017) while secondary data is supporting data in this study, namely books, Secretary General's decree, employee bezetting, annual reports, website, articles and so on.

The sampling technique was carried out by nonprobability sampling especially purposive sampling, which aims to describe uniqueness that is different from other cases. The purposive sampling technique is conducted by selecting certain auditors who match some spesific criteria set by the researcher which are the work experience (the longest and shortest) and genders. Those criteria will provide completed and varied information for this study.

This research was conducted at BPK Representatives of DIY Province because many auditors at BPK Representatives of DIY Province come from outside of the Yogyakarta area with various cultural characteristics and social behavior, so the researcher wants to know whether different backgrounds have different or the same self-concept and perception which affects the formation of communication identities on auditors. This research was conducted for 2 months from June to July 2020 with the following stages: first, the researchers collected secondary data sources, i.e. previous research through internationally accredited journals, data from BPK RI, and books. Then, the researcher collected primary data through in-depth interviews with participants.

The process of analyzing data to draw conclusions uses three stages, which are data reduction, data display, and data conclusion (Sugiyono, 2014) stages of data analysis in this study are (1) data reduction to summarize the data obtained from the participant's voice recordings with a focus on important things to look for themes and patterns, (2) data display to facilitate relationship patterns so that they are easy to understand, and (3) draw conclusions.

In this study, the authors used purposive sampling technique to select sample according to the needs of the researcher. So, the authors took 4 samples who work at BPK Representatives of DIY Provinces: (1) Prakosa Widharto, SH; (2) Budi Partono, SE; (3) Agnes Nunung Ariasari, ST; (3) (4) Tofan Saputra, SE; (5) Tony Wahyu Wicaksono, S.Kom.

## **Results**

### **Communication Identity in the Personal Layer Frame**

#### **1. Auditor has a character that is inherent in them**

Basically, an auditor is a person who has inner character which becomes a habit that leads to an individual action. Characters are unique values, both the character or personality of a person that is formed from the internalization of various values that are believed and used as a way of seeing, thinking, behaving in daily life. This character becomes the identity of each person which will be different from others. Like auditors, they have a self-identity that comes from their own character. But because of the role it carries, the identity of an auditor can change over time. This was disclosed by sample 1 who has a self-character as stated below:

*“I am a strict person, so if the rules state something then it should be like that, the compromise point occurs when I can find more reasonable reasons or basis than the rules as long as it does not contradict with established rules. If this condition is met, it means that the rules are not yet perfect, so we can see the condition as an input to improve the established rules” (Interview with Prakosa, July 2020)*

The information from sample 1 above shows that as an auditor, he tries to present his identity as an individual who strictly adheres to the rules, such as the identity of an auditor that is what the organization wants.

When we interact within a community, we are required to develop self-identity as desired by the community. As stated by the following sample 4:

*“I am doing a normal thing, there is no difference between my identity in home and my identity when conducting the audit tasks because we are guided by the rules. But, sometimes I mix things up, maybe I act more strict when conducting the audit tasks, for example in some specific condition the rules might be applied, but when the conditions could not be applied, you have to compromise” (Interview with Tofan, July 2020)*

The statements of the two samples above illustrate that at the personal stage the identity layer that is formed comes from the self-concept / self-character of an auditor, then changes according to the role it plays. As the findings from the research above, the auditor is a person who has an identity that is inherent in the auditor himself. However, because of their duties and functions as examiners, the auditors have a new identity that comes from their roles, so that the auditors must be able to adapt themselves to the conditions that they face.

## 2. Auditors experience a change in identity due to the code of ethics

In addition of the personal layer stage, a problem arises concerning the problem of identity communication of the auditor. The factors that cause a change in the identity of the auditor when carrying out an audit tasks are caused by the existence of an auditor's professional code of ethics.

The code of ethics is one of the factors that affects auditor's personal identity in carrying out his duties. Therefore, one of the biggest concerns of the auditor occurs when the auditor has to adjust their true identity with the identity desired by the institution or organization, as explained by sample 5 as follows:

*"Humans are born with good character, but over the time, the environment where humans lived will affect the humans character itself, as well as the professional code of ethics that is built by every organization which aimed to ensure the organization be ideal. This code of ethics automatically drive all of the employees in that organization to implement them. Even though, in real life, the characters of the auditors are different from what the organization wants, the auditor need to adjust" (Interview with Toni, July 2020)*

The information provided by the sample 5, shows that the code of ethics factor affects the identity of an auditor in carrying out the audit task. Auditors must be able to distinguish between their attitudes when they are not carrying out an audit task and their attitudes when they are carrying out an audit task. This is as expressed by the following sample 2:

*"I am a very reluctant person. In the past, my team leader asks me to press the auditee in order to fastly collected the audit supporting documents because we run out of the time. Then I finally pressed the auditee, as instructed by my team leader, even though I feel bad to the auditee" (Interview with Budi, July 2020)*

Sample 4 said that under certain conditions he had to behave that was not in accordance with his character. However, because of the demands of the job and the code of ethics that must be obeyed, the sample must conform to the identity the organization wants, even though according to the sample, he feels uncomfortable with that identity. Therefore, the findings of this study show that auditors experience a change in their identity when they are confronted with a code of ethics that is binding on a profession, in this case as an auditor. So that the auditors must follow and implement the code of ethics in the BPK.

## 3. Auditors experience a change in identity due to environmental factors

The management of the personal identities is highly corelated with the influence of the environment in which the auditors conduct their duties. Periodically, auditors at BPK will be rotated to maintain their independence. So that when auditors rotated, auditors need to quickly adapt to the new environment. The following was conveyed by sample 1 as follows:

*"Auditors are very adaptable people because we have never lived in any specific place for a long time, we periodically move anywhere at anytime in Indonesia, meaning that we have to adapt to all cultures with various characters and we have to adapt to the various environment as quick as possible. We have to be very flexible, if not, it is hard to us to accept the change, that's why people who can adapt with the change are needed in our profesion (Interview with Prakosa, July 2020)*

The conditions experienced by sample 1 are similar to those of sample 3. The influence of the environment makes this sample change his original character, as explained as follows:

*“Yes, it's different, the auditee's character is different in each region. The tendency is that in Java, on average, the auditee is more slow and easy, but it's different when I was assigned to the eastern region, we have to get to the point with them, if we need it, say we need it, vice versa. In each different places we have to adapt to each different culture. (Interview with Agnes, July 2020)*

From the sample's statements above, it shows that there are several factors that form the changes in the personal identity of auditors which are influenced by the environment, including the cultural environment and the character of the auditee. Therefore, the results of the study indicate that the personal identity of the auditor is influenced by the environment in which the auditor is assigned, both the cultural environment and the character of the auditee.

## **Communication Identity in the Enacted Layer Frame**

### **1. Auditor Communicates Their Identity to Auditee**

The enacted layer stage is defined as self-understanding in expressing, displaying or developing self-identity to others. The appearance and behavior of a person will become symbols and a profound aspect of their identity where other people will define and understand a person through symbols.

In carrying out their duties and functions, auditors have limitations. These limitations are contained in the code of professional ethics. Auditor's code of ethics is manifested through the auditor's moral values which must be beared in the mind of the auditor. The moral values that must be implemented by an auditor are independence, integrity and professionalism. In this case, the auditor reveals his identity to the auditee through an interpersonal communication process. This means that communication is reciprocal (two-way) between the communicator and the communicant. Disclosure regarding the limits that must be obeyed by the auditors to the auditees is conveyed directly to the auditees when they carry out their audit duties.

Auditor independence is defined as being neutral to all parties. The auditor must not take sides with anyone. The auditor must be able to maintain their degree of closeness with the auditee so that the audit process continues independently without interference from the interests of anyone. As the following statement from sample 1:

*“The relationship with the auditee is limited to work, limited to making it easier to get data. As auditor, of course I am familiar with the auditee in the job context, so when auditee find out that I am BPK's auditor and ask them to provide the audit data, the familiarity is limited to that. I know their positions and they know my positions. In my opinion, being familiar with the extent of work will not affect our independence as auditors” (Interview with Prakosa, July 2020)*

From the sample statement above, it shows that the auditor maintains a close relationship with the auditee only in the extent of work to make it easier to obtain audit data. Although there are some close relationship between auditor and auditee, both parties already understand the limitations of each party so that the audit process can run in accordance to code of ethics so the audit delivered will be maintained as high quality and valid.

Furthermore, to maintain integrity in carrying out audit duties, auditors must uphold their integrity by not accepting facilities offered by auditee such as cars, banquets, lodging, etc. Sample 4 who had served in the eastern part of Indonesia revealed the following:

*“We rent transportation to conduct our duties, but in some certain condition i.e. we can't afford to rent a boat, we receive small subsidy. This condition occurs especially if we went to remote location, it*



*can cost us up to 7 or 8 million to rent a boat plus 3 to 3.5 million to rent a car. Sometimes we use some personal money, but in the condition where we don't have anything left, we receive some subsidies. Although we receive the subsidies, it does not affect in audit quality. Although this subsidy is prohibited by the code of conduct” (Tofan Interview, July 2020)*

According to the sample above, the sample knew that accepting the facility was against the code of ethics, but due to limited accommodation and budget during the audit, he finally accepted the facility.

Auditor professionalism is also manifested by not being allowed to discuss the works with auditees outside the office. In carrying out their duties, auditors are prohibited from discussing all matters related to the audit with the auditees both inside the BPK office and outside the office, as conveyed by the following sample 3 who had served in Merauke Regency:

*“At night they emailed and communicated via WA with me regarding some matters related to work. During the audit works, I never done some unprofesional meeting with the auditee, I avoid it because I am afraid. Even if they invited me to discuss some matters related to works, I prefer to have some discussions in the office. For example, if they invite me to go to some specific places outside their offices, I tend to avoid it and reschedule the discussions when their office is available” (Interview with Agnes, July 2020)*

On the other hand, in some specific cases, it can not be avoided especially when the auditee has already maintained close relationship to the auditor, then they are sometimes politely asking some insights from the auditor has also been experienced by the following sample 2:

*“I have repeatedly emphasized to the auditee to not bring my name as an auditor, but as myself whenever they ask me some insights related audit matters. I feel more comfortable if they see me as a friend who can be asked for some insights although after giving them the insights, I always point out to them to not bring my name for any reasons, I just give them some view to think about” (Interview with Budi, July 2020)*

The information from the informant above illustrates that under any circumstances an auditor must show his attitude which is in accordance with the binding code of ethics by providing an explanation that is acceptable to both parties.

The results showed that in the process of disclosing the auditor's identity to the auditee, interpersonal communication plays an important role in conveying the auditors' attitudes and behavior in implementing the code of ethics. A good communication can lead to mutual understanding between the auditors and the auditees.

## **2. The auditor shows a good attitude to the auditee**

In addition to the communication process used to show a person's existence regarding their identity, another form of the enacted layer stage is reflected in daily behavior / attitudes. These are two elements that are interrelated at the enacted layer stage between the communication used and the behavior showed. The enacted layer in terms of reflected attitude / behavior is conveyed by sample 1 as follows:

*I try to maintain a good relationship with the auditee, try to avoid some clashes with them, even though sometimes we are arguing during the audit process, but I try solve it immediately. When we finalize our audit tasks and conduct the exit meeting to the auditee, we usually apologize for any unintended unappropriate behaviour that might be occured during audit process, it is sincere from us. (Prakosa Interview, July 2020)*

The attitude shown by sample 1 to the auditee is a form of enacted layer. The results show that the auditor shows his identity through the communication process that exists between the auditor and the auditee, which is then shown in the form of the auditors' attitudes / behaviors related to the auditor's moral values when carrying out the audit task.

## **Communication Identity in the Relational Layer Frame**

### **1. The Relationship between Auditor and Auditee is Harmonious**

The relational layer stage is characterized by the relationships that exist between individuals and other individuals. The relationship formed between the auditor and the auditee with different identities in terms of duties and functions creates a good relationship. Likewise, managing the identity of auditors with auditees presents its own attitudes in seeing the different identities of each party. The researcher found that the relationship formed in the audit process was harmonious. The close relationship between the auditor and the auditee is needed in the audit process, as disclosed as follows:

*"I tend to create a good atmosphere with the auditees by telling them some jokes. Based on my experience, if we were too strict to them, it will create some awkward situations. The auditees tended to be uncooperated and they were scared to be asked some questions by the auditors. When we maintain a good relationship with them (not physically), the interview will run smoothly just like two friends in the middle of chatting and sharing. They are free to tell stories. This good relationship also happened whenever we want to disclose some audit findings, we usually discuss it first with the auditees, to confirm our assumptions"* (Interview with Budi, July 2020)

In order to maintain harmonious relationship, when the auditor has finished carrying out audit duties, the auditor will improve the future relationship as was done by the following sample 2:

*"In the exit meeting, I always apologize for any mistakes and inappropriate behaviour to the auditee. I always tell them that we have tried to act the best way we could, but if there are still some unintended behaviours, we ask them forgiveness. The auditors are still human and not always right, for example, if there were some miscalculations regarding audit findings, we will apologize and admit it professionally"* (Interview with Agnes, July 2020)

The attitude shown by the sample above is an effort to maintain the harmonious relationship between the auditors and the auditees. The findings of this study indicate that one of the stages in the relational layer on the auditor's identity can be seen from the relationship between the auditor and the auditee which run harmoniously during the audit process.

### **2. Auditee Shows Support to the Auditor**

In addition to monitoring the relationships formed between individuals and others, the second element in the relational layer stage is monitoring the attitudes of others in seeing someone 's identity according to their interpretation / perspective. Referring to the CTI assumption, individuals interpret their own identity based on the views / observations of others. This can be seen in how other people behave towards someone on the basis of their inherent identity.

The audit process can be conducted smoothly when the communication that exists between the auditor and the auditee runs harmoniously. According to the research results, it shows that the auditee is very supportive of the auditor during the audit process. The support provided by the auditee are revealed by sample 2 as follows:

*“On average, in Yogyakarta, the BPK auditor team is given a special room by the auditee when we are conducting the audit, usually the meeting room” (Interview with Budi, July 2020)*

The information provided by sample 2 shows that the auditee is very supportive to the auditors' duties. This is shown by providing a special room to work for the BPK auditors. Furthermore, according to sample 2, a good relationship between the auditor and the auditee was also seen by the auditee who was still in communication after auditor finishing the audit process as disclosed below:

*“As soon as the audit process finished, usually the auditee would like to thank us, either in person or via message, as happened in Gunungkidul Regency when the auditee got the unqualified opinion, then the head of the financial subdivision called me to thank my team because they already got an unqualified opinion, even though it was not a gift from me” (Interview with Budi, July 2020)*

From the various information conveyed by the sample, in the relational layer stage the researcher saw that differences in identity did not cause problems that led to the distance between the auditor and the auditee. On the other hand, the auditee treats the auditors according to their proportions and also supports the audit process so that it runs smoothly and the objectives of the audit can be achieved. Thus, the results of the study indicate that in the relational layer stage, the auditor and the auditee have a harmonious relationship, and the auditee also provides support to the auditor when the audit takes place.

## **Auditor Identity in the Communal Layer Frame**

### **1. Auditors Demonstrate Identity by Maintaining the Institution's Good Image**

In the context of the communal layer as referred to the keywords "who we are", each individual must be responsible for the institution. The form of auditor's responsibility towards the institution includes maintaining the image of the BPK as a free and independent audit institution. As disclosed by the following sample 3:

*The first thing we should bear in mind is that we have to be professional, we have to behave carefully, for example as a team we maybe eat some lunch together but during the lunch we should bear in our mind that the auditee will observe the way we eat, the way we joke, etc. They will see everything, yes, especially in a public place, a place to eat ... we have to be careful, “the walls also have ears”. You have to maintain the way you look, you have to maintain your integrity, which means whenever there are some temptations, we have to reject it. For example, there was an incident when auditor car is offered to be parked by auditee, but in addition, audtee filled some gifts or souvenirs to the auditor's car. Then, we explain to them that we cannot accept it, in appropriate way. (Interview with Agnes, July 2020)*

The attitude as shown by the auditor will become the image of the institution, so that each auditor must be careful, as conveyed by the sample 3. In line with the sample 3, sample 1 also explained how an auditor must be careful regarding their attitude to maintain the good image of the institution, as disclosed below:

*We have to maintain BPK's values which are integrity, independent, and professional. It means that we have to be polite and respect the auditee. We also do not provoke or want to be provoked to some incidents. For example, regarding some findings, we can not give some opportunities to auditee to bargain the findings (Interview with Prakosa, July 2020)*

The auditors' attitudes and actions are the attributes in presenting the identity of the BPK institution. So that, when auditors of BPK have carried out their duties with a good attitude and appearance, the BPK image as a free and independent auditing institution will automatically be

maintained. The attitude and appearance shown by the auditors when carrying out the audit task is a reflection of the BPK image as a clean and independent audit institution. The findings in the study indicate that auditors show attitudes and appearances related to the management of auditor identity at the communal layer stage which can be easily communicated through their attitudes in maintaining the good image of the BPK institution.

## 2. Auditors Shows Their Identity through Attitudes to Society

The positive view of others towards someone indicates that the identity negotiation process is going well at the communal layer stage. Identity recognition obtained from the social environment is a form of common view in seeing the multi-identities that occur when there is collaboration between the auditor and the auditee. Auditors as the spearhead of the BPK institution who go directly to the community, must be able to maintain their attitude when dealing directly with the community because the attitudes and behavior of auditors are a reflection of the BPK institution in the public. By seeing the attitude shown by the auditors to the public, it is hoped that they will be able to change the views of the public which have been giving some negative stereotypes towards BPK. In order to gain better public understanding of BPK, auditors are also obliged to provide explanations to the public regarding the duties and functions of the BPK. As the following sample who explain the duties and functions of the BPK in the following communities:

*"I once had a very long discussion with my neighbor, who happened to be a lawyer, I explained the opinion on the financial statements and the fairness of the presentation of the financial statements. First, I explained that every outputs which came from the audit process are provided carefully. There were no personal judgement, it was a profesional judgement from the team. The output will also be discussed by the external review team by referring to some kind of standard. I also explained the reason why there are some conditions when the opinion is unqualified but the corruption cases still exist. So that we, as BPK, must conduct the audit again. I believe that in Indonesia, there are so many form of corruption outside the APBD post, for example, corruption regarding the licensing, buying and selling of positions. I'm sorry I didn't defend my institution, I as part of my institution have to speak out the truth, we do not have to look apriori, in some cases audit opinions still can be bought, I explain like that"(Interview with Budi, July 2020)*

It is no different from the following sample 3 who explains to the public about its duties and functions as an audit institution, as follows:

*We explain that, in fact, an audit opinion is not directly related to a criminal act, an opinion only describes the fairness of the financial statements, there will be corruption, collusion is something that is under the table, even though we usually see financial statements as one small thing that has the legal status. Things like a collusive corruption are things that the auditor does not have the ability to catch from an early age unless the indications are very clear, so then we can throw them into an investigative audit. When it happens, we don't focus our energy to this matter because our main job is only for assessing the fairness of financial statements. That is why we need to explain that the unqualified opinion does not guarantee that there are zero corruption, these are two different things (Interview with Agnes, July 2020)*

The two samples above tried to provide an understanding to the public about the duties and functions of the BPK as a free and independent audit institution. Through the explanation, the auditor will get social recognition and agreement regarding his responsibilities which is then developed into a communal identity. The findings of the study show that auditors try to show their identity in front of the community so that people can better understand the BPK and change the negative stigma of BPK auditors in particular and BPK RI in general.

## **Discussion**

The initial layer in the theory of communication identity (personal layer) shows how a person interprets himself for his or her identity or is recognized as a concept that displays an image / image of an individual. As the findings from the research above, the auditor is a person who has an identity that is inherent in the auditor himself. However, because of their duties and functions as examiners, the auditors have a new identity that comes from their roles, so that the auditors must be able to adapt themselves to the conditions they faced. As explained, the personal layer describes a person's self-image at the level of individual analysis as a characteristic (Jung & Hecht, 2004).

The personal layer provides an understanding of how individuals define themselves both in general and in certain situations, as stated by Hecht and Choi that "identity involves both subjective and ascribed meaning" which means that identity involves a person's subjective meaning in understanding the identity inherent in him (Hecht & Choi, 2012). From the sample's statement, it shows that there are several factors that affect the change in the personal identity of the auditor, including the BPK's code of ethics and the environment where the auditor is assigned. For instance, the identity inherent in a person is dynamic, as explained by "Identities are both enduring and changing" (Hecht & Choi, 2012). This means that someone's identity can be personal / maintained and also changed / replaced.

In the enacted identity layer, identity is defined as what is expressed or carried out by communication and social behavior. "What and how I speak and how I behave or behave" is a layer of identity at the enacted layer stage (Littlejohn et al., 2017). The process of disclosing the identity of the auditor to the auditee, in this case is the interpersonal communication process plays an important role in conveying attitudes in accordance with the code of ethics. This identity expression shows that "identity are codes that are expressed in conversations and define membership in communities" (Hecht & Choi, 2012). This means that identity is a code that is expressed in conversation and determines membership in a particular group.

The stages in the enacted layer show that the auditor communicates his identity in the auditee environment in a humane way. Through the communication process, auditors have shown their identity and have been conceptualized as a salient aspect of self-concept that serves to give meaning to people about their self-image (Jung & Hecht, 2004). The existence of a dialogical process between the auditors and the auditees related to the disclosure of the auditor's identity creates an interactive communication atmosphere. Auditee contributes to the interaction process as a response in addressing the auditor's decision as a communication identity.

The disclosure of the identity of the auditor's communication in the enacted layer stage to the auditee when carrying out the examination duties consists of two interrelated approaches. First, from the communication process that exists between the auditor and the auditee, which is then shown in the form of auditors' attitudes / behaviors related to the auditor's moral values when carrying out an audit task. This is a form of identity that is developed, modified and maintained through communication and social interaction (Shin & Hecht, 2017). The attitude shown by the samples above is an effort to maintain the harmonious relationship between the auditors and the auditees. Individuals form their identity by identifying through their memories how they relate to other people (Cho, 2012).

Relational identity is conceptualized by a person's role in establishing a relationship. Perceptions of "how other people see me" creates relational identities that may differ based on interpersonal relationships (Shin & Hecht, 2017). In this context, the researcher takes a deeper look at the relationship that exists between auditors and auditees who have different identities. In the relational layer, the researcher differentiates the identity into two parts, first is by looking at the relationship between the auditor and the auditee in a collaboration during audit process and the second is by looking at the auditee's attitude towards the auditor during the audit process.

First, the relationship that is built between the auditor and the auditee in the audit process shows a harmonious relationship. There is mutual respect by both parties in seeing the duties and functions of each role. Second, the emergence of mutual understanding between the auditor and the auditee is manifested in the form of the auditee's participation in supporting the audit task so that it can run smoothly. The presence of empathy and mutual support is shown by the auditee in the form of providing a special room for the auditor team, and the gratitude given by the auditee to the auditor when the audit has been completed. Individuals develop and shape their identity by internalizing the way other people see it (Jung & Hecht, 2004). This indicates a harmonious relationship between the auditor and the auditee in the audit process.

In the context of the communal layer, auditors are also responsible for the institution. Auditors must be able to maintain the good image of the institution in the public. According to the results of the study, the efforts made by auditors to maintain the reputation of the institution were by working professionally and carefully. That way a person's identity is created together and then it will be recognized in the communication process and adjusted again to the assumptions of others (Jung & Hecht, 2004).

The communal layer stage runs well, when people have a positive view of someone. This can be seen from the results of the research, that in addition to carrying out the audit duties with the attitudes and behaviors shown during the audit, auditors are also responsible for providing understanding to the public regarding their duties and functions as an audit agency. This is the efforts that made by auditors to eliminate the negative stigma towards them. So that the BPK institution gets a good image in the eyes of the public as the only independent audit agency. Through this way, an auditor will get social recognition and agreement regarding his responsibilities which is then developed into a communal identity, as explained by "identities have individual, social, and communal properties" (identity is owned by individual, social, and communal characteristics) (Hecht & Choi, 2012).

### ***Conclusion and Suggestion***

The auditor has an identity that comes from himself and experiences changes as a result of the role he plays. The disclosure of the identity of the auditor is carried out by means of a communication process between the auditors and the auditees which is shown in the form of behavioral attitudes when carrying out audit duties. Thus, the relationship created between the auditor and the auditee is harmonious and mutually supportive in the audit process. The four layers also show gaps. The gap in the personal layer and the personal layer is indicated by the auditor's decision to change the basic character of the auditor with the applicable code of ethics and the character of the community in which the auditor serves. The gap between the personal layer and the enacted layer is shown when the auditor has to behave that is not in accordance with the code of ethics, due to conditions and situations that do not support the audit process. The gap in the relational layer and the enacted layer shows that the auditor must maintain his independence while the auditor must also maintain a good relationship the auditee for smooth audit process.

The researcher is aware that this research is limited to the identity of the auditor's communication when carrying out audit duties, thus allowing for more in-depth research in the future, including the identity gap or overlap in each layer of identity. In addition, how auditors have negotiation skills when communicating with themselves, colleagues, auditees needs to be studied further. Finally, the study of the theory of communication of identity is extended to a variety of other identities. As in several international journals that researchers refer to in this study, most of these theories are used in the context of acculturation, health message design, and belief groups. So it does not rule out research on other identities is needed to enrich the study of communication identity theory.

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