

UDC 331

## EXPLORE THE MYTHS OF THE STATE AUDITOR'S REPORT: A SEMIOTICAL BARTHESIAN

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### ABSTRACT

This study aims at exploring the myths of the State Auditor's Report on Government Financial Statements. This study used a qualitative research approach by adopting the thinking of Roland Barthes. This approach is useful for analyzing in particular the myths of the State Auditor's Report. The data were collected via in-depth interviews and observation. The result of this study revealed the state auditor considers the uniformity of the language structure contained in the text of the report. In addition, we argue that the meaning at the first level or denotative of unqualified opinion – as a marker, nothing more than the auditee's financial statements as a marker "in all material respects the financial statements are in accordance with Government Accounting Standards and are in accordance with the standards and laws and regulations." Meanwhile, unqualified opinion at the second language level contains a myth, namely "trustworthy, honest", contains the ideology of "kindness and exemplary." The results of this study provided an ideological critique of the State Auditor's Report that the report has a double meaning and contribute in uncovering the facts that occur in particular, especially the myth of the state auditor's report

### KEY WORDS

Myth, semiotics, state auditor's report, Roland Barthes.

Financial reports are a communication medium for management to convey messages of financial management accountability within a certain period to interested parties. However, sometimes financial information submitted through financial statements contains facts that are not true or the result of engineering, because the credibility and substance of financial statements cannot be separated from the subjectivity of management conveyed through their reports (Hronsky, 1998). Thus, in order for the presentation of financial statements to contain credible, accountable and transparent financial information, an independent auditor is required to conduct an audit.

Auditing is part of a control mechanism for public and private organizations to monitor (Flint, 1988). Meanwhile, Weningtyas, et al., (2007) mentions that audit plays a role in ensuring the credibility of accounting numbers, because auditors are seen to have in-depth knowledge and are able to identify management errors (Sikka, 2009), and have good institutional and individual knowledge that reported in audit reports (Power, 1995). So that the independent auditor is considered to have legitimacy to express his opinion in the form of an auditor's opinion (Guénin-Paracini & Gendron, 2010; Malsch & Gendron, 2009; and Power, 1995 & 2003).

Within the scope of auditing state finances (government) in Indonesia, auditing is carried out by external (independent) auditors, namely the Supreme Audit Agency (BPK) and/or Public Accounting Firm (KAP) on behalf of BPK (Tehupuring, 2018; Indrijawati, et al., 2014; Dwiputrianti, 2011; and Harun, 2009). The purpose of the audit conducted by the BPK auditor is to assess the government's financial performance including its compliance with government regulations relating to the accountability of state financial management (Harun, 2009; John & Setiawan, 2009). BPK audit findings and opinions can assist the legislature

and executive to carry out the functions of controlling state financial accountability and in approving government budget plans (Dwiputrianti, 2011).

Financial information such as the BPK auditor's report is a language of risk (Power, 1995), to cover conflicts and maintain social order (Mills & Better, 1992), contains signs that broadly represent physical and social reality in space and time (Macintosh, 1992). *et al.*, 2000), and is intended as a communication medium that seeks to convey certain messages and meanings (Riduwan, 2009). In addition, according to Ikbal (2013) and Ansar (2009) that audit reports are born from a physical reality of information sources from management, then the auditors record it as a social reality in the form of text in the form of audit work papers.

Although the audit report is a medium of communication, it leaves a different perception of the message in the BPK 'opinion' sign (Hronsky, 1998 and Hoed, 2011). This happened due to a discrepancy between public perception and the findings of the BPK auditor (Tehupuring, 2018). These differences arise because of the different attitudes and beliefs between auditors who produce signs and readers of audit reports that arise because of the social construction nature of the meaning of the audit and the report itself (Hronsky, 1998). However, public expectations in this context, auditors should have more responsibility in detecting and reporting fraud and illegal acts of clients (Guy & Sullivan, 1988), which is intended to ensure the quality of the audit report itself (DeAngelo, 1981).

The view of Pujiningsih, *et al.*, (2019) states that an *unqualified opinion* in the annual report other than as a marker of financial management accountability has an imaging impact that can increase the interest of prospective students at one of the universities in Indonesia. The same thing is also said by Malscha & Gendron (2009) that a good auditor's opinion looks as if the audited financial statements are the auditor's trust. This belief is expressed in formal texts around the domain of financial analysis, even though it is a myth representation whose main function is to maintain order and reproduce the status quo in the financial system.

On the other hand, the *(un)qualified opinion* from the BPK auditor is not a guarantee that the financial statements are free from fraud and illegal cases, because the opinion given does not guarantee that all accounts presented are correct (John & Setiawan, 2009). If you refer to the arguments of John & Setiawan (2009), the audit report is considered to have a single meaning. However, on the other hand, it can be meaningless or even have multiple meanings (Macintosh, 2002). Meanwhile, audit reports, financial reports, audit standards, accounting standards, including articles or papers; is a text that is produced and then will give birth to different interpretations from the readers of the text in question (Cooper & Puxty, 1994).

Malsch & Gendron (2009) conducted an investigation which found that the auditor's opinion is a mythical representation that serves to maintain order and reproduce the *status quo* in the financial system because the auditor has legitimacy. Their argument is based on the view of Barthes (2006) that the quantification of quality is a latent figure in all myths; decomposing quality into quantity, reducing reality to the point that confronts us, then that's when a myth is formed.

The presence of myths seems to contain messages that are true, neutral, and natural, when in fact there are hidden messages that contain certain ideologies (Barthes, 2006 and Macintosh, 2002). It turns out that behind the myth of audit reports, there is an ideological message that producers want to convey that can cover up and distort the reality behind the reports presented (Pujiningsih, *et al.*, 2019; Macintosh, 2002; and Preston, *et al.*, 1996). One example, for example the sentences "present fairly" and "according to accounting standards" on the first page of an audit report is covered in myths (Halim, 2008).

The language of 'fairness' is a myth as a result of connotations that have been firmly entrenched in people's minds (Barthes, 2006 and Hoed, 2011). Barthes (2006) explains that connotation is the development of denotative meaning (or vice versa, from connotation to denotation) of 'something' that occurs in society. More succinctly, denotative is a general meaning, while connotation 'stores' a special meaning.

Based on the views in particular Cooper & Puxty (1994); Power (1995); Preston, *et al.*, (1996); Hronsky (1998); Macintosh, *et al.*, (2000); Macintosh (2002); Barthes (2006); Halim (2008); Ansar (2009); Malsch & Gendron (2009); John & Setiawan (2009); Ikbal (2013);

Hoed (2011); Tehupuring (2018); Pujiningsih, *et al.* (2019), we are motivated to explore the myths behind the reality of the BPK audit report from Roland Barthes' perspective. Because after all, Barthes sees a report as a medium of information and communication, including the BPK auditor's report on the government's financial statements, is a sign that holds a double meaning; denotative and connotative in which there is a myth. Thus, theoretically, Roland Barthes' concept can be used as a further reference to develop the field of auditing, especially in reading and understanding the signs of audit reports.

## LITERATURE REVIEW

### Auditor's Opinion Reality

A report like an audit report is a sign that represents a broad range of physical and social realities in space-time (Macintosh, *et al.*, 2000). The audit report was born from a physical reality on the source of information from management then the auditor recorded it as a social reality in the form of text in the form of audit work papers (Ikbal, 2013 and Ansar, 2009). Mattessich (2003) expressed his belief that all words in the language, including the language of accounting [auditing], always refer to a certain reality. However, some of the current accounting problems show that there is no underlying reality indicated by accounting signs (Macintosh, *et al.*, 2000 p. 15). This is in line with the findings of Preston, *et al.*, (1996). Through the article *Imag[in]ing Annual Reports*, Preston, *et al.*, (1996) suggested that the visible annual reports are not just a portrait of reality. But conversely, on the other hand, the image as an inseparable part of the visualization in which the subject and reality have been preformed. In this case, the image does not represent, it is they (auditors-accountants) who create reality.

Explicitly, Hines (1988) views that reality does not exist independently because it is the accountant who defines and limits the accounts contained in the financial statements, thus creating a social reality - financial statements. Here it is seen that the account as a sign of the reality of financial statements can be created from outside itself. More concretely Hines (1988) gives an example of how accounting reality is created, for example, that at which point 'assets' and 'liabilities' are categorized as intangible/definite – identified – separated, and so on. The answer according to Hines is that when the account is seen from 'size', 'health', 'structure' and 'performance'.

Another fact was revealed by Darono (2011), regarding the reality of the audit report reconstructed by the *auditee* as a social reality. Based on his findings, Darono concluded that the auditee, in this case the Mayor of Bekasi, who incidentally was a state official and assisted by several of his staff, had bribed the BPK. He concluded based on a text/discourse analysis of online media news that the Mayor of Bekasi wanted an audit opinion on his government's 2009 financial statements to obtain an *unqualified opinion* from the BPK. For that desire, the Mayor of Bekasi bribed the BPK. According to the Mayor of Bekasi, if the City of Bekasi obtains a WDP opinion from the BPK, it will receive an incentive from the Ministry of Finance of Rp. 18 billion. Moreover, if it succeeds in obtaining an *unqualified opinion*, the Ministry of Finance will provide an amount of funds worth Rp. 40 billion.



"Did you get any feedback on that audit report?"

Figure 1 – Caricature 'suing' the Usefulness of the Reality of the Audit Report

The opinions and phenomena that have been stated above indicate that 'reality' is also adapted to space and time, not final because the meaning of reality contains problems (Macintosh, *et al.*, 2000). It seems that the argument is in line with the caricature in Figure 1 which 'claims' the usefulness of the reality of the audit report.

### **Epistemology of Audit Reports in the Semiotics Arena**

Mautz & Sharaf (1993) see the closeness of auditing to accounting. However, they are of the view that auditing is not a part of accounting, even though auditing is concerned with accounting and every auditor is an accountant. The relationship between the two is a working relationship, not like a parent and child. If accounting includes the collection, classification, summary, and communication of financial data; including measurement and communication of business events and conditions that affect and represent management or other entities, the auditing task is only to review the correctness of measurements and the content of accounting information. Like a book, there is an author (accounting) and an editor (auditor). It is likened by Tuanakotta (2011) that the work of engineers who make buildings and other engineers supervise the construction of the building.

Another relationship in terms of semiotics, according to Macintosh (2002) is that if the text of the accounting report is treated as a literary work, then the accountant can be described as the author, then the professional auditor as the literary critic. As a literary critic, auditors emphasize verification, testing of financial data for the purpose of presenting what is supposed to be presented (Mautz & Sharaf, 1993 and Power, 1995). The final process of the critic's work is the audit report, opinion. The basis for determining the opinion comes from the evidence that has been collected, then determines the degree of conformity between the existing assertions and predetermined criteria, and conveys the results to interested parties (Boynton & Kell, 1996).

Ikbal (2013) states that audit opinion has been used as a business language to communicate for interested parties on the entity's financial statements. Nevertheless, Ikbal (2013) challenges the existence of auditing through his views on the representation of financial statements created through the auditor's opinion based on the fragility of its epistemological footing. He claimed that the symbol of an audit opinion which had been considered a 'signal' of an entity's accountability was being questioned. Because the object that is 'signed' leaves a space of power to unite in it. This space is an arena for language in the form of discourse.

The auditor's opinion as the final result of the audit process is a sign conveyed by the auditor to convey meaning. The use of signs is intended to communicate with readers (Sobur, 2013) through audit reports. Hronsky (1998) explains that from a semiotic point of view, audit reports are needed to communicate, which contains cultural elements that are produced for readers. But at the same time, at the stage of the process has also produced the meaning itself.

Accounting and auditing are part of social life that cannot escape the game of signs and there are systematic rules of the game to convey messages (Pujiningsih, *et al.*, 2019; Kamayanti, 2016; Ikbal, 2013; Davison, 2011; Malsch & Gendron, 2009; Halim, 2008; Macintosh, 2002; Macintosh, *et al.*, 2000; Hronsky, 1998; Cooper & Puxty, 1994; Hines, 1988; and Dirsmith, *et al.*, 1985).

### **Auditor Report Myth**

The reality of the financial report (audit) is a medium of information in conveying certain realities through a sign in the form of an audit opinion. Therefore, it is open to the possibility of accounting symbols that reflect the truth, falsehood and lies about that reality (Riduwan, 2009). Reality itself in the end gave birth to myths in financial reports (audits).

Myth in the view of Barthes (2006) is a communication system that conveys messages in the form of speech (speech) which is believed to be true even though it cannot be proven. According to him, the myth itself is not a concept or an idea – it is more about giving meaning to the sign itself. In the context of accounting, myths can be found in accounting discourse,

which is represented by the notion of substance over form (substance over form) (Halim, 2008).

Meanwhile, Bierman (1965) identified 10 accounting myths by accountants. Bierman (1965) pointed out that the ten myths above are part of the lack of practice in the accounting profession that has become a habit. The mode of spreading the myth is done through the utterance of the message, but it is not defined by the object of the message. The spread of myths is not only in oral form (speech), but can also be in the form of pictures or writing (Barthes, 2006: 297). This can be seen in, for example; films, sports, performances, photography, caricatures, and accounting reports.

The chain of financial statements as a sign of semiotics is reported by Macintosh (2002). Macintosh (2002) describes the net income account in financial statements as a myth by readers such as shareholders and investment analysts (see also Riduwan, 2009 and Halim, 2008). The net income account is a signifier (a concept) that wants to show that there is a difference between the resources received and the resources sacrificed. Then the picture of the pile of money that was previously conceptualized is a signified (materials).

The myth itself seems to contain a true, neutral, and natural message, when in fact there is a hidden message that contains a certain ideology (Barthes, 2006). Related to that, the research of Preston, *et al.* (1996) asserted that the published *annual reports* are a medium for corporate transparency to convey corporate messages that contain their ideology. Regarding ideological content, they found visible images to *mask and pervert a basic reality*. Explicitly, this finding confirms that the packaging appearance of the *annual reports* presented by Northern Telecom has covered and distorted the reality behind the reports presented. From the semiotic side, this effort looks natural (contains myths) but in it there is an ideological structure that emphasizes structural and institutional relationships (Preston, *et al.*, 1996).

A further view is postulated by Pujiningsih, *et al.*, (2019) that the Unqualified opinion in the annual report, apart from being a marker of financial management accountability, also has an imaging impact that can increase the interest of prospective students at one of the universities in Indonesia. The same thing is also stated by Malsch & Gendron (2009) that the auditor's opinion looks as if the audited financial statements are the auditor's trust. This belief is expressed in formal texts around the domain of financial analysis, even though it is a myth representation whose main function is to maintain order and reproduce the *status quo* in the financial system.

## METHODS OF RESEARCH

### Roland Barthes' Idea as Analysis

Malsch & Gendron (2009) are of the view that the production of mythical representations of trust and the *status quo* is a feature of abstract and faceless relationships in the financial audit domain. According to Barthes, the myth itself is a semiotic system. As stated by Eco (2015) that the text (audit report) produced by the auditor as the author, requires him to rely on a set of social codes as a work reference and interpret the signs of the audit report. The audit report as part of accounting, in the context of semiotics is seen as a text; accountants can be described as writers, professional auditors as literary critics, and users-readers as consumers and producers of textual meaning in reports (Macintosh, 2002).

Therefore, to understand and reveal reality, this research relies on Barthes's qualitative perspective semiotics (Hoed, 2010 and Piliang, 2012) which focuses on signs and texts (Kamayanti, 2016), language and discourse as the object of study (Macintosh, 2002). Furthermore, Macintosh (2002) says that text, language and discourse are interesting phenomena to analyze their textual properties using methods from literary theory, semiotics, and linguistics. In terms of text relations as a language code used by speakers in expressing their thoughts so that they can be accepted by text readers, there must be a medium, namely the language referred to, Barthes (1967) who borrows de Saussure's terms in this case is *langue* and *parole*. *Parole* is a combination that allows speakers as subjects who use language codes to express their personal ideas/thoughts, while language is a language that

is referred to as a pure social object, outside of the individual (Barthes, 1967; see also Macintosh, 2002).

The use of qualitative methods in accounting and auditing research according to Harris (2005) is a means of open discussion and modification of reading abstract accounting and auditing phenomena into the realm of scientific discourse. Meanwhile, in the context of this research, the use of a qualitative approach follows the opinion of Dirsmith, *et al.* (1985) that qualitative as an alternative approach is used to test the concept of audit evidence and auditor consensus to dramatize the effect of making alternative assumptions on reality.

To conduct the investigation, we conducted purposive in-depth interviews with the following criteria; first, the subject is relatively long and intensively integrated with the activity or activity that is the target of research (Bungin, 2003). According to Manning & Swan (2009), interviews with informants are very helpful for researchers in explaining the practice of semiotic analysis because they are able to reveal the meaning behind signs that come from human experience (readers). At the same time, *participant observation* is carried out to observe phenomena that are relevant to this research. Sometimes in the observation process, researchers take the opportunity to have a dialogue with informants, which are categorized as interviews or interviews. The next way is to do a documentation study. This method is used to collect and analyze the required documents such as; relevant laws and regulations, and BPK audit reports related to the context of this research.

## RESULTS AND DISCUSSION

### **BPK Auditor Report Language Text: Langue versus Parole**

Through knitting the texts contained in the audit report, BPK has communicated with readers through language. Sometimes BPK auditors have difficulty choosing the right language, which will be included in the audit report via text, because the audience (read by the reader) of the audit report is heterogeneous. So the structure of the language must be traced and the presentation must be straightforward in accordance with auditing standards (Belkaoui, 1989). The language in question is written language (text) as an auditing language instead of spoken language (Lee, 1982).

Following Belkaoui (1989) and Lee (1982), the phenomenon of the audit report preparation process is seen. This process takes a long time and requires separate space through a tiered review process and cross review. The phenomenon in this process is illustrated by the story of the researcher's informants;

*"When the team drafted the Audit Report Concept, it was revised several times. Starting from the title, sentence, until the words are revised so that it is in accordance with the guidelines (standards) and there is uniformity in structure and language in the report." (Mr. Fauzan — one of the representative office BPK auditors).*

*"The reason for the revision is to comply with the guidelines (standards) so that it is easy to read and other people understand what is meant by the Auditor." Mrs. Nony – one of the representative office BPK auditors).*

Compliance with technical instructions so that there is uniformity and readability is seen when the auditor finalizes the Audit Report Concept which is guided by the Head of the Audit Team and directed by the Audit Supervisor. One of the work being carried out is whether this finding can be categorized as a finding of a weakness in the Internal Control System or a finding of non-compliance with statutory provisions. This is done so that there is uniformity and synchronization of report content and uniformity of audit findings titles.

Following the structure of auditing language and technical writing so that it can be easily understood by other parties, as is practiced by BPK, in the semiotics space, de Saussure calls it *langue* – that is, language in the form of a system that takes into account the relations and rules that govern the elements of signs that are agreed upon in the text. in society (Piliang, 2012). Piliang continued that as a sign of the inseparable unity of the two fields – like a piece of paper. However, language for de Saussure is a sign that is in a network system and can be arranged in a number of structures of its own (Piliang, 2012).

When the *langue* is 'fulfilled', there will be communication that understands each other through language. This is called parole (Hoed, 2011 and Piliang, 2012). Then, if the practice of compiling language texts is accompanied by its use – but with a note that the reader of the auditor's report has understood the reading, there will be a common view with what is meant by the auditor. If that happens, then an accounting report (audit) will no longer have a debate about its concept or definition by accountants with other report users (Macintosh, 2002; and Cooper & Puxty, 1994).

### Myth of BPK Auditor's Opinion

One of the most important changes nowadays according to Barthes (2006) is the shift from 'work' to 'text' as an interesting phenomenon. A work says Barthes (2006) is a book or written work and while the text can be the entire corpus of writings of an author, who tells; someone, a flag, a university, and or even a shopping mall. When the *author* tells something in the form of a text about something, then we need to analyze it. Because at the second language level or *meta-language*, there are other meanings floating above the work (Macintosh, 2002). However, the discussion in this section also describes the first language level within the framework of Roland Barthes' semiotics.

#### *The Denotative Meaning of the BPK Auditor's Opinion*

Based on the search, the researcher found the denotative meaning of *unqualified opinion* which means fair financial management according to standards (laws and regulations). This is based on the following informants' statements:

*"If BPK gives an unqualified opinion to the regional government, it means that in all material respects the financial statements are in accordance with Government Accounting Standards. ... In essence, if it is an unqualified opinion, it means that the error is still considered reasonable as measured by its materiality. As long as there are no material deviations from the local government from accounting standards, we will give an unqualified opinion."* (Mr. Iwan Wawan – a structural official at the BPK representative office).

*"It's almost the same as the opinion of friends at BPK that BPK's opinion is a matter of fairness. The size is clearly in accordance with the standards and laws and regulations. ....But 'natural' is not necessarily without problems. That's why there are local governments that have received unqualified opinions several times, we hope that they will be better at managing their finances."* (Mrs. Wiwiek – one of the Senior Auditors at the BPK representative office).

*"This means that we (the team for preparing the financial statements) can convince the BPK that the provincial government's financial statements are still up to standard. And surely the team will be happy if they get another unqualified opinion because their hard work is not in vain staying up all night."* (Mrs. Camar – one of the staff for preparing local government financial reports).

This denotative meaning is at the first level. Referring to Barthes's system of meaning (1967 and 2006), denotative meaning has a material function, namely the basic meaning of a sign, or in other words that normative meaning has no value (Fiske, 1990). The assessment of this meaning is based on the expression of Mr. Iwan Wawan, "meaning that in all material respects the financial statements are in accordance with Government Accounting Standards," and Mrs. Wiwiek's view that "...the size is clearly in accordance with the standards and laws and regulations."

#### *The Connotative Meaning of the BPK Auditor's Opinion*

At the second level of language - there is a connotative meaning of *unqualified opinion* that financial management is "trustworthy, honest". This metaphor was mentioned by our informant, Mr. Riyadi. He recounted his experience one day based on his experience that the meaning of "trustful, honest" was conveyed by one of the winning teams for one of the candidates for the Regional Head Election. The speech was delivered on the pulpit of a place of worship, namely a mosque in religious activities.

*Unqualified opinion* which is metaphorized as "trustful, honest" as previously mentioned is a text reproduction made by someone who has certain interests and goals. Meanwhile, the

reproduced text is the opinion of the state auditor. The text produced by the BPK auditor is a 0p-representation of the auditor's trust (Malsch & Gendron, 2009) because of the authority and legitimacy inherent in state auditors. Regarding this matter, the following excerpts from in-depth interviews with informants regarding the authority of BPK;

*"There is BPK as a state institution that is given the authority to conduct audits. Like it or not, we have to go along, because it is a regulatory order." (Mr. Nursaman – a member of the regional legislature).*

*"BPK is the only state institution that can audit state finances. Their role can no longer be debated because they are the only ones mentioned in the law." (Mr. Syukur – a member of the regional legislature).*

*"Our mandate (BPK auditors) is from the law. We carry out audit work is a mandate, not based on personal, not desire and so on. We only carry out our duties to audit the management of state financial accountability." (Mr. Iwan Setiawan – a structural official at the BPK representative office).*

The descriptions of Mr. Nursaman, Mr. Syukur, and Mr. Iwan Setiawan are reflected in the auditor's assignment letter, such as the example in the sentence "Based on Law Number 15 of 2006, the Supreme Audit Agency assigns tasks to:..." Contextually the text in that sentence confirms that BPK in carry out their duties based on the mandate of the legislation and the only state institution that has the right to do so. The narration in the text is a translation of Article 2, namely "BPK is a state institution that is free and independent in examining the management and responsibilities of state finances," as well as Article 6 paragraph (2) that "The implementation of BPK audits as referred to in paragraph (1) is carried out based on the Law on auditing the management and responsibility of state finances."

With the authority and resources possessed by the BPK auditors, as well as the audit procedures carried out, therefore, they are considered *legitimate* to carry out audits. In this regard, we found in the field when a BPK audit team conducted an audit in one of the local government entities. There we found auditors working together to carry out audits in accordance with the audit instructions and procedures contained in the audit standards. In addition, audit team personnel have an average auditing experience of more than 4 years. Our observations are corroborated by Ibu Ani's confession. Ibu Ani was a local government financial report preparer and at that time served as Head of Accounting and Reporting. Ani's mother said,

*"I have worked in the Accounting and Reporting sector for more than 10 years. At least 3 times a year the BPK auditors visit us to conduct audits. Although the auditor personnel take turns in each assignment, I see that they are experienced. They pay attention to ethics and work according to their auditing standards."*

As Ibu Ani views "...work in accordance with their auditing standards," we found the 'marker' that Ibu Ani meant, at least in the standard format of the BPK auditor's report – particularly in the "auditor opinion sheet" which is illustrated in Statement of Auditing Standards No. 300 Standard Audit Reporting, namely;

*"The responsibility of BPK is to express an opinion on the financial statements based on BPK's examination. BPK conducts audits based on State Financial Audit Standards. These standards require that BPK comply with BPK's code of ethics, and plan and carry out audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.*

*An examination includes examining the evidence supporting the figures and disclosures in the financial statements. The procedure chosen is based on the auditor's professional judgment, including an assessment of the risk of material misstatement in the financial statements, whether due to fraud or error." (Regulation of the Supreme Audit Agency of the Republic of Indonesia Number 1 of 2017 concerning State Audit Standards).*

Our analysis relates to the production of BPK's auditor opinion myths, closely related to BPK's authority and legitimacy as a state institution. It concerns whether the statement is valid or not, it must be supported by formal, juridical, and scientific reasons (Eriyanto, 2009). So that other people will easily accept, believe, and believe in the 'something' that he conveys for reasons of professionalism of auditors and credible institutions. This is closely related to the BPK's doctrine of being "competent, professional and independent." In addition,



government auditors have more knowledge and accounting practices than accountants, and always practice the latest audit techniques (Colquhoun, 2013).

Regarding the delivery of the metaphor of “trust, honesty”, in our opinion, it is very appropriate in time and space because 'amanah' is etymologically derived from Arabic – a diction commonly used by Muslims, which means “trustworthy”. Thus, the reproduction of messages on the meaning of *unqualified opinion* is “trustworthy, honest” will be easily accepted by people who hear as sign readers (consumers).

Related to this, Barthes (2006) in his writings in the book *Mythologies* in an article entitled *Wine and Milk*, tells of the French bourgeoisie who has the power to 'promote' French *wine* as a drink symbol that reflects the taste of 'French', which is consumed by the social strata of society. above, bourgeoisie. For Barthes, the explicit message to be conveyed by the French 'wine' is a “good quality”, even though it has damaged and alienated the environment and culture of the people of northern Africa, Algeria. Barthes (2006) in the *Wine and Milk* article wants to reveal the role of the bourgeoisie in producing and reproducing myths because they have power (Malsch & Gendron, 2009). So that whatever is said by the BPK auditor can be believed to be true, as Barthes said that;

*"Myths originate (grow) from connotations and will quickly develop not between things but from opinions that are already believed." (2006)*

Thus, we are of the view that the myth in the opinion of *unqualified opinion* for producers and spreaders of the myth "who has an image of themselves" namely by the winning team of one candidate pair for Pilkada is "trustworthy, honest", by carrying the ideology of "kindness and exemplary." And for the producers and spreaders of the myth, according to Pak Nursaman, it is propaganda. Meanwhile, the ideology that surrounds the myths produced by the BPK is power and hegemony.

## CONCLUSION

The uniformity of the language structure contained in the LHP BPK text, which considers language in the form of a system by considering the relations and rules governing agreed sign elements in society, so that speakers know how to apply them during communicative interactions and actions (Macintosh, 2002)., therefore, it can be called *langue* (Piliang, 2012). When the *langue* is 'fulfilled', there will be communication that understands each other through language. This is called *parole* (Piliang, 2012 and Hoed, 2011). *Parole*, however, can be considered as the way in which community members use and use language during certain communicative events (Macintosh, 2002).

Then, if the practice of compiling language texts is accompanied by its use – but with a note that the reader of the auditor's report has understood the reading, there will be a common view with what is meant by the auditor. If that happens, an accounting report (audit) will no longer have a debate about its concept/definition by accountants with other report users (Macintosh, 2002: 10–11 and Cooper & Puxty, 1994). The opinion of Macintosh (2002) is interconnected with the opinion of Belkaoui (1989). At the end of writing Belkaoui (1989) states that the way people talk and think about how meaning is given and produced in narratives such as novels and accounting reports (audits), must treat them as texts or narratives as intended by accountants. However, according to the experience of Macintosh (2002) that so far there has been an impression of coercion so that there is a common perspective with accountants as writers. When such similarities occur, it will lead to the structuralist notion that was initiated by Ferdinand de Saussure. Further, the Macintosh says;

*"Saussure's semiotics, alternatively known as semiology and structural linguistics, deals with the study and interpretation of linguistic signs. Saussure was primarily concerned with how any particular language system, what he called langue, such as French, English, Japanese, etc., worked to convey meaning- ing within a community of speakers. In order to focus on language, however, he had to bracket off what he called parole, how language and how words are used in concrete events when spoken or written. Parole can be thought of as the way members of the community draw on and use language during specific communicative events. Langue, in contrast, refers to the totality of a language system, including its elements and the laws of their relationships." (2002).*

Based on in-depth interviews and observations, we can say the meaning at the first level or denotative to *unqualified opinion* - as a marker, no more that the auditee's financial statements as a marker "in all material respects the financial statements are in accordance with Government Accounting Standards and laws and regulations.." This meaning has a material function, namely the basic meaning of a sign (Barthes, 1967 & 2006), or in other words, a normative meaning that has no value.

Meanwhile, related to the utterance of "trustful, honest" delivered by a speaker who has access to power, it is an utterance that can turn into a myth. Myth according to Barthes (1975 and 2006, see also Pujiningsih, *et al.*, 2019; Davison, 2011; and Malsch & Gendron, 2009) is a communication system that conveys messages in the form of speech (speech) which is believed to be true even though it cannot be proven. Myth is not a concept or idea, but rather the meaning of the sign itself (Barthes, 1975). Although by naked eye it is difficult to detect whether a text contains a myth or not. This is because myths tend to transform history into something natural (natural) and tend to confuse readers/listeners, and what consumers (listeners) read is "natural or should be" (Barthes, 2006) – especially when "trustworthy, honest" is said in a place that is considered not to be lying or must be honest. Meanwhile, a myth will spread quickly if it is produced and reproduced by the bourgeoisie (Macintosh, 2002). The bourgeoisie is claimed by Barthes (1975 and 2006) as a group that has resources and the *status quo*.

As 'guided by Barthes (1975 and 2006), we can identify myths depending on who and the time and space of 'something' production and reproduction. The creation of myth according to Barthes (2006) that in it there is an ideological structure that emphasizes structural and institutional relationships (see Preston, *et al.*, 1996). Ideology here means more than just a system of ideas or values that requires a relationship between textual meanings and the various groups involved in making and receiving texts (Barthes, 2006). Ideology is strongly influenced by politics originating from everyday life, for example power relations defined by or for the benefit of certain groups and classes, where for each individual it becomes a habit to relate to one another (Sunardi, 2013).

Thus, the myth in the *unqualified opinion* for producers and propagator of the myth of "who has an image of themselves" carried out by the winning team for one of the pairs of candidates for Pilkada is "trustworthy, honest", carrying the ideology of "kindness and exemplary." And for the producers and propagator of the myth is propaganda. Based on that, referring to Barthes' semiotic model, the *sign of the auditor's opinion* is explained in Table 1.

Table 1 – Research Results Model

Language	<i>Signifier 1</i> <i>Unqualified Opinion</i>	<i>Signified 1</i> Reasonable materially and conformity to standards	Denotation
Ideology	1 mark <i>Signifier 2</i>	<i>Signified 2</i> Trustworthy, Honest	Connotation (Myth)

Source: Barthes (1975), processed.

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