

湖南大学学报 (自然科学版)

第 51 卷 第 6 期

Journal of Hunan University (Natural Sciences)


2024 年 6 月

Available online at <http://jonuns.com/index.php/journal/index>

Vol. 51 No. 6

June 2024

Open Access Article

 <https://doi.org/10.55463/issn.1674-2974.51.6.29>

Political Party Interaction Strategies in Auditing Election Campaign Funding Reports in Indonesia

Henry Windrianto Darmoko*, Herry Purnomo

Universitas Merdeka Madiun, Indonesia

*Corresponding Author: hwarmoko@gmail.com

Received: May 4, 2024 / Revised: May 28, 2024 / Accepted: June 5, 2024 / Published: June 30, 2024

Abstract: This research aims to explore the interaction strategies used by political parties as auditees when accepting auditors from public accounting firms in the process of auditing political party campaign funds. In the context of political party audits, the interaction model of the political parties being audited has never been studied before. This research employs a qualitative method with an interpretive paradigm. This study identifies three dimensions of political parties that influence their interaction strategies when facing auditors of Campaign Fund Reports, namely: 1. attention of the political party's central leadership board, 2. constituents of political parties at the district/city level, and 3. achievement status from the head of a political party at the district/city level. The research findings conclude five interaction strategies undertaken by the auditee teams of political parties in facing electoral campaign fund auditors: Accommodating, Collaborating, Compromising, Avoiding, and Encountering. These five interaction strategies are influenced by three dimensions of political parties, as follows: 1. Political parties with high attention, high constituency, and low achievement employ the Collaborating strategy. 2. Political parties with high attention, high constituency, and high achievement employ the Compromising strategy. 3. Political parties with low attention, high constituency, and High Achievement Status employ the Collaborating strategy. 4. Political parties with low attention, high constituency, and low achievement employ the Encountering strategy. 5. Political parties with high attention, low constituency, and Low Achievement Status employ the Accommodating strategy. 6. Political parties with high attention, low constituency, and high achievement status employ the Collaborating strategy. 7. Political parties with low attention, low constituency, and high achievement status employ the Accommodating strategy. 8. Political parties with low attention, low constituent, and low achievement status employ the Avoidance strategy.

Keywords: political party audits, interaction strategies, campaign fund accountability

印度尼西亚竞选资金审计中的政党互动策略

摘要: 本研究旨在探讨政党作为被审计对象,在接受会计师事务所审计人员进行政党竞选资金审计时所采取的互动策略。在政党审计的背景下,被审计政党的互动模式从未被研究过。本研究采用定性方法和解释范式。本研究确定了政党面对竞选资金报告审计人员的互动策略受到三个维度的影响,即:1. 政党中央领导委员会的关注度;2. 区/市级政党选民;3. 区/市级政党首脑的政绩状况。研究结果总结了政党被审计团队面对竞选资金审计人员采取的五种互动策略:顺从、合作、妥协、

回避和遭遇。这五种互动策略受到政党三个维度的影响，具体如下：1. 关注度高、选民多、政绩低的政党采用合作策略。2. 关注度高、选区多、成就高的政党采用妥协策略。3. 关注度低、选区多、成就高的政党采用合作策略。4. 关注度低、选区多、成就低的政党采用遭遇策略。5. 关注度高、选区少、成就低的政党采用迁就策略。6. 关注度高、选区少、成就高的政党采用合作策略。7. 关注度低、选区少、成就高的政党采用迁就策略。8. 关注度低、选区少、成就低的政党采用回避策略。

关键词：政党审计、互动策略、竞选资金问责。

1. Introduction

The audit process in auditing an organization determines the quality of audit reports. The process may include the collection, confirmation, and verification of audit data with the aim of providing audit reports to clients. In all processes, it is possible to state that the interaction between the auditee and auditor is a key point in providing a quality audit report. For example, conflicts between auditees and auditors have been identified as increasing in the context of private sector auditing [1]-[2]. This is evidenced by the many studies on the interaction between auditees and auditors in the context of the self-help sector over the last three decades. These studies can be grouped into two research focuses, namely: negotiation focus [1]-[3], [5]-[22], and focus on non-negotiation [23]-[43]. The large number of studies on the interaction between auditees and auditors with the focus of negotiations above indicates the conflict that occurs between auditees and auditors in the context of a private sector audit. So far, it has tended to be resolved with negotiation instruments to reach a middle ground [5], [17]. Although such conflict resolutions will certainly diminish the quality of financial statements [44]. The above conditions prove the increasing phenomenon of negotiation that occurs in the interaction between an auditee and an auditor, giving rise to the assumption that the orientation of auditee and auditor interaction in the context of a private sector audit is for negotiation [4].

In the context of private sector auditing, conflicts in the interaction between auditees and auditors are usually triggered by disagreements regarding the appropriate accounting treatment, presentation, and disclosure of certain accounting

transactions [14], [45]. Often conditions like this can be resolved by referring to applicable accounting guidelines. Conflicts can also occur for other reasons, such as while determining the auditor's opinion in preparing audit reports [2]. Before the auditor submits the audit report with the opinion "*unqualified audit report*," the auditee seeks to persuade the auditor to accept their position [30], [46]. This is due to the company's aggressiveness in the independent sector in preparing its financial statements by manipulating accounting figures [44]. Therefore, there is an inappropriate preference for results between the auditee and auditor, and the negotiation process is considered to resolve the discrepancy. Basically, the conflict that occurs between the auditee and the auditor has gone through several stages, and each stage has led to efforts to resolve the conflict by applying certain strategies [22]. Each conflict situation must have its uniqueness, and its resolution is influenced by the relative negotiating strength of the two parties [3]. There are actually two choices that auditors can take, namely: choosing a negotiating strategy or choosing a strategy to withstand pressure from the auditee [14]. The auditor's ability to withstand pressure from the auditee when resolving conflicts is very weak compared to the auditee's power. Auditors are in a dilemma because they are incentivized to cooperate but have to compete when negotiating with auditees, raising concerns about auditors' independence [47]. Research results [9] demonstrate that between an auditee and auditor in heading toward conflict resolution and negotiating decisions takes place in very different ways. Auditees have a greater capacity and are more flexible in making decisions and are more likely to use varied

negotiation tactics, such as bargaining, then giving up and trading in one issue for another. Auditees are very interested in good audit results because auditors' financial statements are able to provide *value added* for the company, as well as to provide a sense of satisfaction for the auditee [48]. Of course, it is also to complete *agency problems that occur* between management and company owners [49].

In the context of private sector audits, the interaction process between auditees and auditors cannot be separated from the strategies and behaviors shown by both parties to solve problems [2], [14], [30]. [50]. The selection of appropriate strategies and behaviors has a significant impact on the negotiation results [51]. The characteristics of strategy and behavior indicate the negotiation model used by the parties involved in the interaction [52]. The conflict management style used by auditors applying the conflict management instruments when resolving disputes with clients regarding financial statement issues was explored in [30]. This model is based on two dimensions: *concern for self* and *concern for others*. It has five conflict management styles: *integrating, dominating, obliging, avoiding, and compromising*. A model of the interaction between auditors and clients related to the negotiation process was developed in [2]. The interaction model comprises a three-element process consisting of *the accounting issue, auditor-client process, and accounting interface*. The results of his research demonstrate that interpersonal factors and the ability of the parties, including negotiation skills, can influence the negotiation process. As stated in [50], "*strategy is a plan of action, setting broad goals and a general approach to achieving them, and negotiators choose to develop specific tactics that are consistent with the overall strategy*". There are four common negotiation strategies: *yielding, inaction, problem solving, and contending*. In the conflict between the auditee and auditor, solving problems through strategic *problem solving* and *contending* most in demand. A number of tactics have been used to implement the strategy, although not interrelated.

The Thomas-Kilmann model [53] was used in [14] to reveal the interaction model during auditee and auditor conflicts in Qatar. The model was originally introduced by Blake and Mouton

[54], later it was further developed by Thomas and Killmann [53], and currently is known as "*Thomas-Kilmann Conflict Mode Instrument*". This model uses two independent dimensions of interpersonal behavior: *Assertiveness*, which is behavior intended to satisfy one's self-interest, and *Cooperativeness*, which is behavior intended to satisfy the interests of others. Based on the relative strengths of the two dimensions, the model "*Thomas-Kilmann Conflict Mode Instrument*" presents five conflict handling models: *competing, accommodating, avoiding, collaboration, and compromising*. The results of this study indicate that there is no single rigid strategy. It also implied the need to use easier strategies and tend to rely more on those strategies.

In the context of public sector audits, the involvement of external auditors in financial audits is useful for increasing accountability in the institution [55]. Accountability in the public sector arises as a regulatory obligation and due to strong external pressure [56]. Accountability practices in the public sector have also begun to be applied to the political world, especially in the context of reporting and auditing political party campaign funds in general elections. This is a domino effect of the global demand for reform of campaign finance rules [57]-[58]. The reforms call for full reporting and disclosure of campaign funds [58]-[59]. In Indonesia, a phenomenon that has developed and triggered demands for reform of political party campaign finance rules is the tendency that political party campaign finance reports are substantially made dishonest about actual transactions. Such reports are made by political parties only for political purposes and administrative legitimacy [60]. Political party campaign finance reform in Indonesia is implemented by applying the principles of accountability and transparency, which require political parties to be open to all campaign finance management processes. All receipts and uses of campaign funds by political parties must be disclosed and reported [61]. Indonesia's electoral law since the 2014 legislative elections has mandated audits of campaign finance reports for all political parties. Perhaps Indonesia is the only country that requires audits of political party campaign finance reports. The characteristics between political parties and private companies

are very different; thus, the dimensions that influence political parties' interactions and the interaction instruments used by political parties are clearly different. Until this study was conducted, it was very difficult to find research on the interaction between auditees and auditors in the context of political party audits. The only existing research [62] is a qualitative research case study on one of the KAP implementing the audit report of political party campaign funds in the legislative election in Indonesia in 2014. The focus of his research is auditory behavior. His research findings reveal the existence of audit quality reduction behavior by auditors due to compromises between auditees and auditors. However, the instruments of interaction between auditees and auditors in political party campaign finance audits have not been clarified.

Based on the description above, the purpose of this article is to explain the interaction strategies carried out by political parties as auditees when dealing with KAP auditors during the campaign finance audit process. The basic components of the interaction process under study are the factors underlying the selection of strategies [11]-[12]. This study intends to reveal further about the dimensions inherent in political parties at the district and city levels that can be used to determine the interaction strategies applied by political parties as auditees when dealing with auditors. Such interaction strategies will certainly complement "compromise" as the only political party interaction strategy that has been invented by [62]. The research question built in the research context of political party campaign finance audits is as follows: What dimensions are inherent to political parties that can explain the interaction instruments used by political parties as auditees? What interaction strategies are applied by political parties when dealing with auditors?

By answering the two research questions above, the results of this research will make a major contribution to theoretical development, especially accounting and finance, in the field of auditing. The results of this study certainly contribute to the development of audit practices, especially auditing political party campaign funds.

2. Literature Review

2.1. Auditor-auditee interactions

Interactions between the auditee and auditor are standard procedures that must be carried out in the implementation of auditing. Interaction must be conducted to obtain auditing evidence, confirm, and verify auditing evidence to conclude opinions on the client company's financial statements. The interaction between an auditor and an auditee also has a wide variety of meanings, and the meaning that arises is associated with the various actions carried out by the parties involved in the interaction [63]. The phenomenal meaning related to the interaction between an auditee and an auditor is negotiation to produce the auditee's financial statements [3].

According to [24], the interaction between auditors and auditees can be understood from two approaches: *game theory* and *decision theory*. Approach *game theory* by viewing the auditor as a more active party and the testing strategy applied affects the auditee's financial reporting. On the contrary, in approach *to decision theory*, while viewing auditors as passive, auditors examine reports but ignore the effect of those tests on auditee reporting behavior. Of the two approach models, the approach *game theory* better describes the real conditions of the interaction between auditees and auditors. Practice *game theory* In the interaction between the auditee and the auditor strengthens the results of the research [3] who concluded that the financial statements are the result of negotiations between auditors and auditees.

Audit conflicts between auditees and auditors have the potential to be a serious threat to the continuity of independent audit functions and have triggered the interest of accounting researchers to reveal various interesting aspects of the interaction process between auditees and auditors because it will certainly contribute greatly to the development of accounting theory and practice, especially in the field of auditing. In the last three decades, the interaction between auditors and auditors was studied intensively. The author has periodized accounting studies on the interaction between auditees and auditors to identify the characteristics of research on the interaction of auditees and auditors from time to time to ensure that the focus of research and research issues can be identified from time to time. The periodization of these studies is made

in ten years (decades), which began with [23] until 2020. There are three phases of research: the first before 2000 phase, the second from 2000 to 2010, and the third from 2011 to 2020. These studies are classified into two according to the focus of the research, namely: negotiation and non-negotiation, which will address the issues raised in the study.

In the first phase of the period before 2000, five studies were found: one focused on negotiations [3] and four focused on non-negotiation [23]-[26]. The only research that focused on negotiation raised issues about audited financial statements [3]. Studies that focus on non-negotiation have a variety of issues: auditing education [23], interaction models [24], and interactions under auditor conditions of ambiguity [25]-[26].

In the second phase of the period 2000 to 2010, twenty-two studies were found: sixteen studies focused on negotiations [1], [4]-[13], and six studies focused on non-negotiation [27]-[30].

Studies in the second phase that focus on negotiation raise various issues: the negotiation model [4]-[5]; financial statements [1], [6]; negotiation strategy and tactics [6], [8]-[11]; auditor competence [7]; negotiation research [12]; and auditor rotation [13].

Studies that focus on non-negotiation also raise various issues: auditor/auditee competence [27]; [36] conflicts between auditors and auditees [30], interaction benefits [28], customer service [29], and going concern companies.

In the third phase of the period from 2011 to the present, twenty-three studies were found: ten studies focused on negotiations [14]-[22], and thirteen studies focused on nonnegotiation: [31]-[43].

Studies in the third phase that focus on negotiation raise various research issues: negotiation trends, negotiation models [14], the results of negotiations [15]; strategy and tactics [16]-[18], auditor/auditee competence [19]-[21], and audited financial statements [22].

Studies that focus on non-negotiation raise various issues: interaction models [31]-[34]. Auditor/auditee competence [36]-[37], auditor's conflict with the auditee [38], complex problems [39], changes in environmental regulations [40], auditor perspective [41], audit delay [42], and fee audits [43].

2.2. Interaction Instrumentation

The Thomas-Kilmann model was used in [8] in revealing the interaction model applied by auditors when there is an auditee and auditor conflict in Qatar. This model known as "*Thomas-Kilmann Conflict Mode Instrument*" uses two independent dimensions of interpersonal behavior: *assertiveness*, which is behavior intended to satisfy one's self-interest, and *cooperativeness*, which is behavior intended to satisfy the interests of others. Based on the relative strengths of each dimension, the model presents five models of conflict handling: *competing*, *accommodating*, *avoiding*, *collaboration*, and *compromising*. With the following definition:

1. *Competing* is assertive and uncooperative. When competing, a person pursues personal interests at the expense of others, using whatever power appears appropriate to win the position. Thus, conflict is considered a win-lose competition.

2. *Accommodating*, i.e. not assertive and cooperative. The opposite of competing. When accommodating, one neglects one's own attention in order to satisfy the concerns of others; There is an element of self-sacrifice in this mode. Therefore, conflict can be considered a lose-win situation.

3. *Avoiding*, i.e., indecisive and uncooperative. When evading, persons do not immediately pursue their own interests or those of others. They did not manage the conflict. Avoiding can take the form of diplomatically avoiding problems, delaying problems until better times, or simply withdrawing from a threatening situation. Thus, the conflict is recognized as a loss-loss situation.

4. *Collaboration*, i.e., assertive and cooperative—the opposite of avoidance. When collaborating, one tries to work with others to find a solution that fully satisfies both concerns. This involves extracting the problem to identify the underlying concerns of the two individuals and to find alternatives that meet both of them. The result is a win-win situation for both parties .

5. *Compromising* occurs between assertiveness and cooperation. When compromising, the goal is to find thoughtful and mutually acceptable solutions that partially satisfy both parties. Compromise falls halfway

through competing and accommodating, meaning giving up more than just competing but less than accommodating.

"*Thomas-Kilmann Conflict Mode Instrument*" has many advantages, First, not only to conceptualize interpersonal conflicts but also can be applied to conflicts of a nature "*Dyadic*". Second, this model explains conflict behavior more than conflict outcomes. Third, it can be applied to all conflicts. Fourth, the recognition by the disputing party that the outcome and reaction of the opponent. Fifth, one concern (a particular strategy) has a double-edged effect. However, the results of [8] concluded that no single strategy can be adopted to be applied in all situations because it depends on the case.

A cognitive model of auditors' strategies in the interaction between auditors and auditors was developed in [2], with two main strategies: *distributive* and *integrative*. *Distributive tactics* include concession-making and competition, while *integrative tactics* include creative problem solving and agenda expansion. The results of his research found that three main factors influence an intended bargaining strategy: assessment of individual problems, auditor motivation, and auditor relative bargaining power.

Empirical studies were conducted in [64] on the use of managerial influence in organizations to develop negotiation strategies and tactics. Eight influencing dimensions were found: *assertiveness, ingratiation, rationality, sanctions, exchange, upward appeals, blocking, and coalitions*. These scales were further developed into seven new scales of interaction strategies [65]:

1. *Reason*: the use of facts and data to support the development of logical arguments; and
2. *Coalition* means mobilization of others in the organization; and
3. *Ingratiation* is the use of impact management, flattery, and the creation of good intentions.
4. Bargaining is the use of negotiations in exchange for profits or assistance,
5. *Assertiveness* is the use of a direct and strong approach.

6. *Higher authority* implies gaining support from higher levels within the organization to support demand.

7. *Sanction* is the use of organizationally derived rewards and punishments.

An experimental approach was used in [30] to explore auditors' style when resolving clients' financial statement issues. Rahim's generic model of conflict management style was adopted, which is based on two dimensions: *concern for self* and *concern for others*. This produced the five interaction models:

1. *Integrating* heightened attention to oneself and others.
2. *Dominating* high attention to oneself and low attention to others.
3. *Obliging* low attention to oneself and high attention to others.
4. *Avoiding* paying low attention to yourself and others.
5. *Compromising* mediating attention to oneself and others.

Research on audit partners and managers in Australia and New Zealand found that *integrating* models were most often used, followed by *compromising* and *dominating models*.

When estimating the interaction between auditors - auditees in the public sector, in Tanzania's government [55], three possible strategies were revealed: managing the auditor's relationship with the auditee, playing it safe with the complexity of the role of external audits in the public sector, and addressing the politics of the moment.

While social processing is relatively unobservable, outputs that represent the use of interaction skills in socially oriented actions can be observed. Social skills are defined as "behaviors or actions that enable us to communicate our needs and intentions to others and to respond to others' messages in a competent manner"[66]. Another taxonomy of skills is based on verbal traditions, paralinguistics, and nonverbal aspects of communication. Instead, a conceptual model created in [66] defined the range of social interaction skills used in the areas of self-care, work, and playful activities because these skills were more desirable for occupational therapists.

According to [67], social interaction skills are categorized into four-component skill areas:

acknowledging skills, sending skills, timing skills, and coordinating skills.

1. *Acknowledging skills* indicates that a person listens actively to and acknowledges the comments and actions of others. An example of such a skill is turning and looking at one's social partner, nodding one's head, and saying "uh-huh" to convey that one is listening and understanding what is being said. The ability to acknowledge one's social partner is critical and often determines whether one is considered socially competent or not.

2. *Sending skills* are used to send and request information and communicate emotions to social partners. This category includes, for example, greeting, informing, and encouraging. "Each of these examples represents an objective, intent, or function of interaction". The message can be verbal or nonverbal, or a combination of both. For example, encouragement can be conveyed by nodding one's head and smiling or by saying "it's okay".

3. *Timing skills* refer to an individual's ability to choose the right moment to respond to a message from a social partner without interrupting or hesitating for too long. Turn-taking and tempo are aspects of timing that also characterize interactional style and must be considered when deciding on overlapping utterances and what constitutes an interruption.

4. *Coordinating skills* are used to match a person's messages with those of social partners and with environmental expectations. The ability to read and interpret social cues is essential for social competence. Respecting another individual's personal space, choosing the appropriate level of intimacy, and using appropriate language are examples of coordinating skills. Gender, social class, and culture are important determinants of appropriate and expected behavior in different situations.

In practice, the four component skill areas overlap and influence each other. An essential feature of this model is a conceptual structure for the observation of social interaction in the context of job performance that provides guidance for the interpretation and evaluation of clients' social skills deficits.

3. Research Method

This research uses an *interpretive* paradigm, a research approach that focuses on the subjective nature of the social world by trying to understand the mindset of the object under study to analyze the social reality that occurs and how it is formed. Analysis was carried out using grounded theory procedures and techniques. *Grounded theory* is the process of inductively building theories through qualitative data analysis.

Analytical stages by performing three types of coding. *First*, open coding was performed during analysis, and concepts were identified, labeled, and categorized. Concepts, the basic unit of analysis in *grounded theory*, are names representing a phenomenon and therefore can be used at a higher general level than raw data. Once concepts begin to emerge from this coding, concepts that seem to be related to the same phenomenon are grouped together, thus forming categories. These categories are also labeled using higher-level names rather than the concepts grouped below them. In order to identify and understand the relationship between categories at the next stage of the analysis, it is necessary to establish the attributes of the category (that is, its properties) and also the dimensions of these properties. Open coding focuses on breaking down data.

Second, axial coding focuses on reuniting data in different ways by making connections between each category and its subcategories. *Third*, selective *coding* concerns the final analytical development phase. In this phase, a selection of core categories is carried out, followed by a process that systematically connects all other categories at a high general level.

When the data are reviewed, all three types of coding occur, although open coding dominates the initial coding session, whereas *'axial coding and selective coding dominate'* subsequent sessions. In addition, all initial coding is seen as temporary, as concepts and categories evolve and change as new data are read and compared. Many iterations are required before a stable set of concepts and categories emerges. During coding, notes are created that contain the products of three types of coding: concept labels, subcategories, and relationships. Diagrams that visually represent the relationships between concepts and categories are useful. The model is

modified continuously as data analysis evolves and new insights emerge.

The purpose of this study is to understand and determine the interaction strategies carried out by political parties as auditees. The data used in this study is individuals who experienced direct events, which are commonly referred to as participants. Participants in this study are certainly those involved in the process of

preparing and preparing campaign finance reports for political parties, consisting of political party officials, politicians, KPU officers, and campaign finance auditors. Data collection in this study was carried out using data triangulation applying three methods, interviews, observation, and documentation, simultaneously. The research was conducted in the province of East Java.

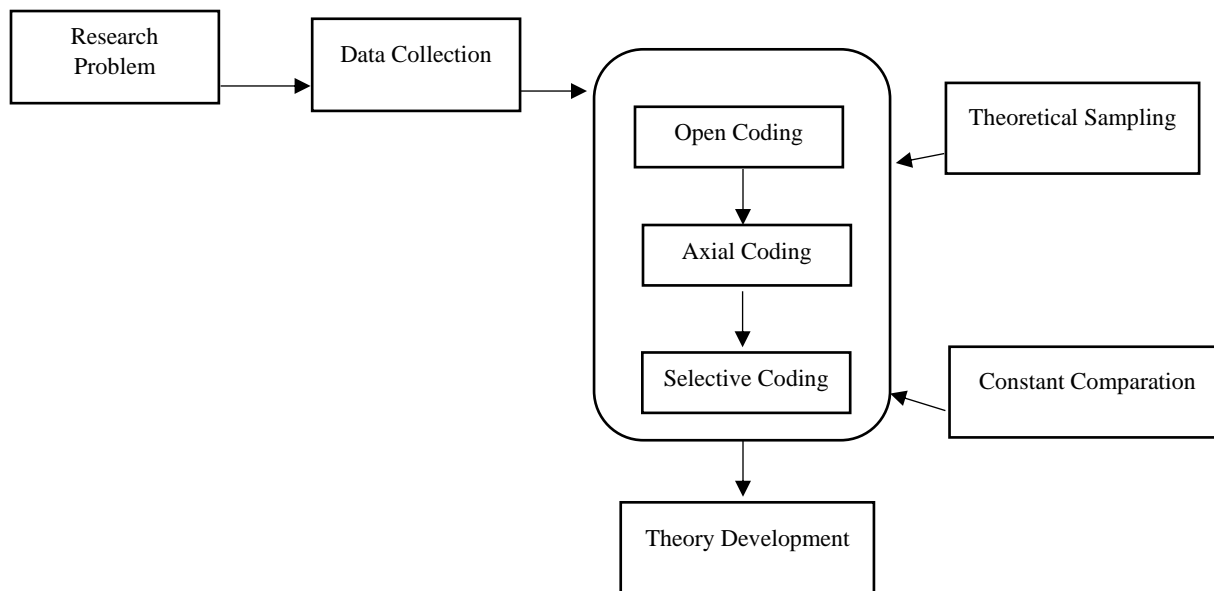


Figure 1. Research Flow Diagram

4. Results and Discussion

The results of the coding analysis found that there are three dimensions that influence political parties in communicating and resolving conflicts during the interaction process of auditees and auditors when auditing political party campaign finance reports. The three dimensions are *attention*, *constituent*, and *achievement status*. With the following explanation:

1. *Attention*: DPP political parties.

Attention is a concept that has a long, rich, and varied history in organizational science. In 1947, a focus was first made on channeling, structuring, and allocating attention (*attention*) as a central organizing concept to study what came to be called administrative behavior and later became organizational theory [68]. In general, the concept of attention is used to describe not a single mechanism or phenomenon but a variety of different but interrelated mechanisms, processes, structures, and outcomes operating at different

levels of analysis [69]. The concept of attention is classified into three types based on its focus on structure, process, or outcome: the perspective of attention (*attentional perspective*), attention engagement (*attentional engagement*), and attention selection (*attention selection*).

The definition of *attention* from political party PDCs is closest to the notion of *attentional engagement* because there is deliberate involvement from political party DPPs to guide problem-solving, planning, and decision-making related to campaign finance management in district/city political party DPCs. Judging from the attention dimension, political parties participating in elections at the district and city levels can be grouped into two categories:

- First, district/city level political parties with attention from the DPP of large political parties (*high attention*). Namely, district/city level political parties whose DPP political parties

pay great *attention* to managing campaign finance reports, thus causing district/city political parties to have a strong desire to demonstrate good campaign finance report management through the results of campaign finance report audits to their political party's DPP.

- Second, district/city political parties with attention from the DPP's small political parties (*low attention*). Namely, district/city-level political parties whose DPP political parties do not pay much attention even seem to provide flexibility (autonomy) to political parties at the city district level in managing campaign finance reports, causing political parties to have no desire to demonstrate good management of campaign finance reports through the results of campaign finance report audits to their political party DPP.

2. *Constituents*: Constituents of district/city level political parties;

Constituents play an important role in developing a political party. The larger the constituency that supports legislative elections, the greater the party's access and assets in power, the stronger its influence in the public and the more stable its management. Conversely, if the party has a small mandate from constituents, the less its influence on the use of public access and assets, the less its influence on public policy and vulnerability to internal party conflicts [70].

The nature of constituent support in Indonesia is classified as very unstable because constituent support for political parties can change at any time depending on constituents' momentary interests and actual issues that develop within the public. Some of the factors that influence constituents are: mass media that shape and control public opinion and offers *political money* that can meet the demands of voter pragmatism. Judging from the constituent *dimension*, political parties at the district and city levels that participate in the election can be grouped into two categories:

- First, high constituent political parties at the *district/city level*. Namely, district/city-level political parties that in the 2019 legislative election obtained a large number of voter votes so as to be able to deliver these political parties to get legislative seats in the district/city DPRD.

- Second, district/city level political parties with a small number of constituents.

Namely, district/city-level political parties whose numbers of voter votes were low in the 2019 legislative election, so they were unable to deliver these political parties to get legislative seats in the district/city DPRD.

3. *Achievement status* – the status of the head of a political party at the district/city level.

The third dimension to examine the strategy model of auditee interaction of political parties at the district/city level is *the achievement status* owned by the head of a district/city political party. Status sociologically is very important because it attaches to the position of a person a certain set of considered rights, as well as obligations and expectations that are considered for certain behaviors. Status as a political office, such as the position of regional head (*Achievement status*), is earned based on merit and is a position chosen or obtained that reflects a person's exceptional skills, abilities, and efforts [71]. Political office is a person's position in society that is obtained intentionally by requiring struggle and sacrifice (*achievement status*), for example, as in the area/public office of an area. When compared with the *ascribed status* and *assigned status* obtained from heredity and giving, *achievement status* is a high social status because it symbolizes leadership in society.

In the context of auditing political party campaign finance reports, *achievement status* is owned by some political party leaders at the district/city level. Some heads of political parties who also hold regional public offices. A position obtained through great effort and struggle, which is an achievement that is difficult to be equaled by others, namely as a regent/department regent, mayor /department mayor, and leader of the DPRD. As a public official, of course, there is also a high level of public responsibility that requires public accountability. This condition motivates political party leaders to obtain good results in their political party campaign finance audits, thus influencing the interaction model carried out during the audit of political party campaign finance reports. Because, after all, the results of the audit of campaign finance reports by some people must be related to his achievements or position as a regional public official he carries. Therefore, the head of a political party who also has the status of a

political official and concurrently serves as a regional public official (*high achievement status*) feels responsible for giving an impression to the public (his community) through the audit results of his political party's campaign finance report. So getting good audit results on campaign finance reports on the political party he leads is a must. Conditions and situations like this will not occur in the head of a district/city political party who does not have the status of a political official (*low achievement status*)

Based on the *achievement status* of the head of the political party, political parties at the district or city level can be divided into two categories:

- First, a political party whose chairman has a regional public office (*high achievement status*). Namely the head of a regency/city political party who also concurrently serves as a regent/deputy regent, mayor/deputy mayor, and leader of the DPRD.

- Second, political parties whose leaders do not hold regional public office (*low achievement status*). Namely the head of a district/city political party who does not concurrently serve as a regent/deputy regent, mayor/deputy mayor, or DPRD leader.

The interaction strategy carried out by the auditee team of political parties participating in elections at the district / city level revealed from the results of axial coding is similar to the conflict resolution strategy proposed in [53]. The strategy is viewed from the perspective of political parties (auditees). Five interaction strategies carried out by the auditee team of political parties participating in the election in districts/cities were revealed from the results of axial coding. These strategy models include Accommodating, Collaborating, Compromising, Avoiding, and Encountering strategies. Based on the following criteria:

1. *Accommodating* is a model of interaction strategies in which one sacrifices one's own interests' to fulfill the interests and desires of others. This model is implemented because the other party who is interacting is more professional and has a better solution for overcoming a problem. This strategy is used when something that happens is not very

important to you. This accommodative model is known as "*I lose, You Win*".

2. *Collaborating* is an interaction strategy model that attempts to satisfy all parties in case of problems by finding the best solutions and requiring commitment from all parties. This model requires patience and awareness to respect the other party without compromising one's own interests. This condition is what all parties want to achieve when interacting or conflicting with other parties. This collaborating model is referred to as the "*I win, You win*" model.

3. *Compromising* is a model of interaction strategy in which all parties are willing to give in or not accept what they really want to safeguard common interests. This model is typically used when both interacting parties have equally important goals with equal capabilities. There is an agreement between the two parties; although not all wishes are fulfilled, some things are sacrificed for the benefit of the other party. The other party is in the same condition. The compromise model is a model that uses the "*I lose, You lose*" approach.

4. *Avoiding* is a model of interaction strategy that avoids direct interaction with other parties. The party in this position does not fight for their own interests or those of others. Because I do not want to get involved in conflicts. In the early stages, the parties in this position use diplomacy and various means to delay the occurrence of interaction. Then he will dodge and leave at the right time. In the implementation of this model, means that no party is the winner, and there is no losing party or "*No Win – No Lose*".

5. *Encountering* is a model of interaction strategy in which one party prioritizes its own interests and uses all its strengths, abilities, and resources to fight for its interests even though it must win conflicts with other parties. This model is known as "*I win – You lose*". This model is suitable for emergencies or when quick and decisive action is required.

6. The results of *selective coding* that have been carried out reveal the interaction strategy of political parties at the district / city level as an auditee, which is influenced by three dimensions of political parties: *attention, constituents, and achievement status* (Fig. 2)

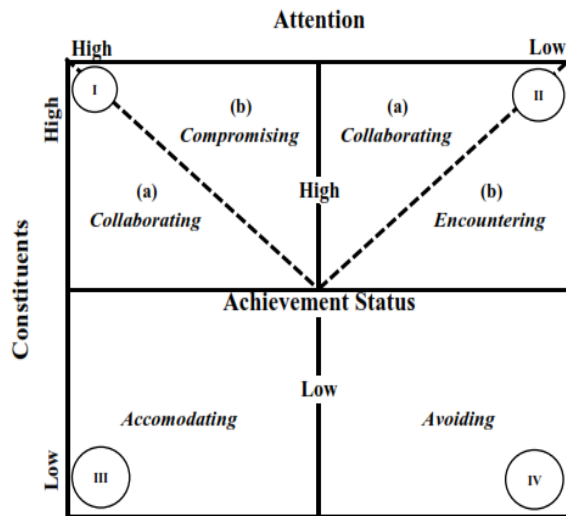


Fig. 2. Political party interaction strategy model (auditee)

The above diagram explains the strategy of political party interaction at the district/city level as an auditee in the process of auditing political party campaign funds as follows:

a. Kwadran I-a, a political party at the district/city level with opposition: *high attention*, *high constituents*, and *low achievement status*, is the winning political party in the election. When interacting with auditors, employees tend to apply **collaborative strategies**. The political parties in this group's interactions with KAP auditors include the following:

- Confidence in the campaign finance and supporter reports prepared
- Ready to interact with auditors and maintain campaign finance reports
- Confident in being able to obtain good audit results
- It is assumed that campaign finance audit reports are also to get an impression from the DPP of their political party.
- Obey and follow all campaign finance audit procedures to perform instructions to safeguard the national identities of political parties
- Does not give special attention to auditors.

Problems or conflicts that arise during the audit process tend to be addressed with mutual respect for the interests of each party, by finding a good solution for both, but not until negotiations occur. As explained by one of the

political party administrators who was included in this group when interacting with the KAP audit team, conflicts arose regarding reports from the campaign finance information system application:

"I explain the real thing like this; the application is like this; I open the application. Therefore, between reality and in different systems, I still adhere to the system that I understand. And the auditor said that was it" (Political party officials)

b. Kwadran I-b, a political party at the district / city level with positions: *high attention*, *high constituents*, and *high achievement status*, is the winning political party. When interacting with auditors, the party tends to apply **compromise strategies (Compromising)**. The political parties in this group's interactions with KAP auditors include the following:

- Confidence in the campaign finance and supporter reports prepared;
- Readiness to interact with auditors and maintain campaign finance reports;
- Assumption that campaign finance audit reports are also to get an impression from the DPP of their political party;
- Assumption that campaign finance audit reports are also intended to obtain impressions from the public (public);
- The desire to obtain good audit results is very high (large);
- Making every effort to ensure good audit results by compromising with KAP auditors;
- Paying special attention to auditors, with a warm welcome and banquet.

The strategy of compromise is only carried out by political parties with considerable political power. Most such activities are carried out by political parties whose political party heads regional public offices (regents/deputy regents, mayors/deputy mayors or leaders in the district/city DPRD). The political party auditee team lobbies/compromises with the auditor by giving something both in the form of goods and money to the auditor team as a symbol of the invitation to compromise. The purpose of this award is not only to obtain good audit results but also to give a good impression to the auditor team. This is explained by the following participants:

“The external auditor who came, I gave an envelope, so that the audit process was fast, and the audit results were also good” (Political party leaders)

“It is our habit to entertain guests, especially this auditor, who comes here during the fasting month, so he can’t entertain anything, so from the beginning, we plan to just provide transportation assistance like that. There is no other purpose: (Political party officials)

c. Kwadran II-a. Political parties at the district/city level with positions: *low attention, high constituents, and high achievement status* are the winning political parties in elections. When interacting with auditors, employees tend to apply **collaborative strategies**. The political parties in this group’s interactions with KAP auditors include the following:

- Confidence in the campaign finance and supporter reports prepared;
- Readiness to interact with auditors and maintain campaign finance reports;
- Confidence in being able to pass the auditing process and obtain good audit results;
- Special attention to auditors;
- Assumption that campaign finance audit reports are also intended to obtain impressions from the public (public).

When the audit process is conducted, each party tends to maintain each other’s position by trying to find solutions that benefit all parties and do not arise conflicts. As explained by one of the political party administrators who was included in this group when interacting with the KAP audit team, as follows:

“In other parties, every note is accompanied by a receipt and stamp, if I do not’. For example, I buy banners worth 50 million for all my candidates and get a note that I have paid taxes. If I approach again with a receipt using stamp duty, the tax is doubled. Who audits me, ’sir? Yes, I explain it like that, but the rules /revisions of the stamp duty are not clear. I have asked the KPU consultant in the province. He said there is no need to use a stamp duty” (Political party officials)

d. Kwadran II-b. Political parties at the district/city level with positions: *low attention, high constituents, and low achievement status* are

the winning political parties in elections. KAP tends to apply encountering strategies when interacting with auditors. The political parties in this group’s interactions with KAP auditors include the following:

- Considering campaign finance audits as normal stages of elections that must be passed;
- Preparing corrected reports and report supporting files;
- Being ready to interact with and face auditors to maintain campaign finance reports;
- Safeguarding/securing victory for his political party in the election is not disturbed by the results of campaign finance audits;
- Confident in being able to obtain good audit results;
- Not paying special attention to auditors.

The auditee team in this group political party prepared all its preparations to face the KAP auditor team (*encountering*) by using all available strengths, capabilities, and resources to maintain its position as a winning political party in legislative elections. The auditee team convinced the KAP auditor about the submitted campaign finance report file, which contained evidence that had also been corrected. This condition is as explained by one of the political party administrators who are included in this group when interacting with the KAP audit team as follows:

“I have corrected the campaign finance report that I submitted to KAP. This differs from the LADK and LPSDK reports submitted to the KPU. All his supporters were complete, and I dared to face the auditor to argue about my party’s campaign. My goal is to prevent the victory of my party from being clouded by administrative matters, such as campaign funds” (Participants - Political Party Candidates)

e. Kwadran III. Political parties at the reGENCY/city level with positions: *high attention, low constituents, and low achievement status* are political parties that lose elections and do not get legislative seats in the district/city DPRD. In interacting with auditors, KAP tends to apply **accommodative strategies (accomodating)**. The political parties in this group’s interactions with KAP auditors include the following:

- Hoping that the report on the results of the campaign finance audit for his political party will provide an impression of the DPP of the political party;

- Obeying and following all campaign finance audit procedures to perform the instructions of the DPP of political parties and maintain the national image of political parties

- Not paying too much attention or special welcome to auditors

- Auditees tending to lack mastery of campaign finance reports;

- Serving the auditor team more when conducting audit procedures.

What the auditee team does when conducting the audit procedure tends to follow what the auditor wants or serves the interests of the KAP auditor. As explained by one of the political party's campaign finance auditors when interacting with the auditee, as follows:

"However, there are also political parties that lose but still come well with the auditor team. They accepted the arrival of our team and provided supporting evidence of their campaign finance report, which we requested earlier. Most teams that lose when receiving our arrival do seem lazy to confirm or verify their campaign finance report data; they are resigned to the existing campaign finance reports, eh with the audit procedures we do" (Participant-auditor KAP)

f. Kwadran IV. Political parties at the rency/city level with positions: *low attention*, *low constituents*, and *low achievement status* are political parties that lose elections and do not get legislative seats in the district/city DPRD. KAP tends to apply avoidance strategies when interacting with auditors. The political parties in this group's interactions with KAP auditors include the following:

- Feeling campaign finance audits are not necessary/useless because the election results are clear;

- Tending to avoid or refrain from auditing;

- Not preparing supporting files for campaign finance reports requested by auditors;

- Unwilling and unable to explain his political party's campaign finance report;

- Not caring about the audit process and audit results.

Some things that have been done by the political party auditee team include avoiding the arrival of the auditor team by not meeting the KAP auditor team when they come, or being forced to meet the auditor team in an uncooperative manner. This condition was explained by the KAP auditor as a participant in this study as follows:

"Political parties that lose elections are usually difficult to meet; they ping pong us. The political party LO gave the campaign fund manager a phone number and asked me to contact the political party campaign fund manager directly. I called the political party's campaign finance manager but was asked to contact the political party treasurer because the campaign finance audit was managing the treasurer. Then I called the treasurer of the political party. He said that the matter of campaign finance audits was directly to the campaign fund management officer. That's the reality" (Participant-auditor of KAP)

5. Conclusion

The selection of interaction strategies by political parties at the district/city level, acting as auditees when facing external auditors during the audit process of political party campaign funds, can be predicted by understanding the conditions of the three inherent dimensions of these political parties. First, attention from the Central Leadership of political parties denotes the deliberate involvement of the central political party leadership in guiding problem-solving, planning, and decision-making related to the management of campaign funds at the district/city level political party branches. Second, political party constituents at the district and city levels play a crucial role in shaping the trajectory of a political party. The larger the constituents supporting the party in legislative elections, the greater the party's access, assets in power, influence in the public sphere, and stability in its party leadership. Lastly, the achievement status of the head of a political party at the district/city level represents a significant

position attained through considerable effort and struggle, such as becoming a regent/deputy regent, mayor/deputy mayor, or leader in the regional legislative council.

The audit process of political party campaign funds occurs after the election results are known; thus, interaction strategies employed by political parties at the district/city level as auditees when facing campaign fund auditors can be categorized into two groups: a) winning political parties tend to employ interaction strategies such as collaborating, compromising, and encountering, and b) losing political parties tend to resort to strategies like accommodating and avoiding. This study contributes to understanding the interaction strategies employed by political parties when facing auditors in the electoral campaign fund audit process. To date, it has been challenging to find research on political party interaction strategies in electoral campaign fund audits. The investigative findings on political party interaction strategies serve as empirical evidence from Indonesia, providing additional insights into how political parties engage in interactions when confronted with campaign funding auditors.

The learning implication of this research is an increased understanding of the importance of transparent and accountable political financial governance in improving democratic integrity. By analyzing political party interaction strategies in campaign finance audits, factors that influence compliance with regulations and audit processes can be identified that can be improved. These implications can help in developing more effective policies to strengthen good political governance and increase public trust in the political process and participation in elections.

Suggestions for further research are to further explore the influence of political party interaction strategies on audit results and compliance with regulations. Follow-up studies could broaden the scope to include various political entities, compare audit practices in different countries and regions, and analyze the impact of audit policies on democratic integrity and good governance more broadly. In addition, it is important to continue to review regulatory developments related to campaign finance and political audits and explore innovations in audit methodology that can increase the effectiveness and transparency of future audit processes.

References

- [1] BEATTIE V., FEARNLEY S., & BRANDT R. Behind the Audit Report: A Descriptive Study of Discussions and Negotiations Between Auditors and Directors. *International Journal of Auditing*, 2000, 4(2): 177–202. <https://doi.org/10.1111/1099-1123.00312>
- [2] GIBBINS M., & SALTERIO S. *Modeling the Auditor's Intended Strategy in Auditor-Client Negotiation*. 2001.
- [3] ANTLE R., & NALEBUFF B. Conservatism and Auditor-Client Negotiation. *Journal of Accounting Research*, 1991, 29: 31–54.
- [4] KLEINMAN G., & PALMON D. A Negotiation-Oriented Model of Auditor-Client Relationships. *Kluwer Academic Publishers*, 2000, 9: 17–45.
- [5] BEATTIE, V. A., FEARNLEY, S., & BRANDT, R. A grounded theory model of auditor-client negotiations. *International Journal of Auditing*, 2004, 8(1): 1–19. <https://doi.org/10.1111/j.1099-1123.2004.00225.x>
- [6] MCCracken S., Salterio S. E., & Schmidt R. N. Do Managers Intend to Use the Same Negotiation Strategies as Partners? *Behavioral Research in Accounting*, 2011, 23(1): 131-160. <http://doi.org/10.2308/bria.2011.23.1.131>
- [7] SAHNOUN M. H., & ALI-ZARAI M. Effect Of Auditor Quality On Auditor Auditee Negotiation Outcomes. *Corporate Ownership & Control*, 2008, 5(4): 373–383.
- [8] AWADALLAH E. Explicating the Interactions between the Auditor and Client Management during the Audit Process: Implications for Corporate Governance. *International Review of Business Research Paper*, 2007, 3(4): 23–30.
- [9] BAME-ALDRED C. W., & KIDA T. A comparison of auditor and client initial negotiation positions and tactics. *Accounting, Organizations and Society*, 2007, 32(6): 497–511. <https://doi.org/10.1016/j.aos.2006.07.001>
- [10] SANCHEZ M. H., AGOGLIA C. P., & HATFIELD R. C. The Effect of Auditors' Use of a Reciprocity-Based Strategy on Auditor-Client Negotiations. *The Accounting Review*, 2007, 82(1): 241–263.
- [11] HATFIELD R. C., AGOGLIA C. P., & SANCHEZ M. H. Client characteristics and the negotiation tactics of auditors: Implications for financial reporting. *Journal of Accounting Research*, 2008, 46(5): 1183–1207. <https://doi.org/10.1111/j.1475-679X.2008.00302.x>
- [12] BROWN H. L., & WRIGHT A. M. Negotiation research in auditing. *Accounting Horizons*, 2008, 22(1): 91-109, <https://doi.org/10.2308/acch.2008.22.1.91>

- [13] WANG K. J., & TUTTLE B. M. The impact of auditor rotation on auditor – client negotiation. *Accounting, Organizations and Society*, 2009, 34(2): 222–243. <https://doi.org/10.1016/j.aos.2008.06.003>
- [14] AWADALLAH E. Auditor-client negotiations : applying the dual concerns model in an emerging economy. *International Journal Managerial and Financial Accounting*, 2018, 10(3): 250–272.
- [15] KLEINMAN G., PALMON D., & YOON K. *The Relationship of Cognitive Effort, Information Acquisition Preferences and Risk to Simulated Auditor–Client Negotiation Outcomes*. Springer Science+Business Media Dordrecht. 2013, <https://doi.org/10.1007/s10726-013-9371-5>
- [16] SVANBERG J., ÖHMAN P., & NEIDERMEYER P. E. Client-identified auditor’s initial negotiation tactics: a social-identity perspective. *Managerial Auditing Journal*, 2018, 33(6/7): 633–654. <https://doi.org/10.1108/MAJ-10-2016-1467>
- [17] KULSET E., & STUART I. Auditor-client negotiations over disputed accounting issues: Evidence from one of the Norwegian Big 4 firms. *International Journal of Auditing*, 2018, 22(3): 435–448. <https://doi.org/10.1111/ijau.12129>
- [18] DODGSON M. K., AGOGLIA C. P., & BENNETT G. B. The Influence of “Relationship” Partners on Client Managers’ Negotiation Positions. *SSRN Electronic Journal*, 2018. <https://doi.org/10.2139/ssrn.2983280>
- [19] AGHAZADEH S., COLLINS A., & STEFANIAK C. The Effects of Reporting Options and Client Accounting Competence on Auditor-Client Negotiations. *SSRN Electronic Journal*, 2018, <http://dx.doi.org/10.2139/ssrn.3184358>
- [20] SAHNOUN M. H., & ZARAI M. A. Auditor-auditee negotiation : effects of auditor independence and expertise in Tunisian context. *International Journal Critical Accounting*, 2011, 3(1): 91–106.
- [21] FU H., TAN H. T., & ZHANG J. Effect of auditor negotiation experience and client negotiating style on auditors’ judgments in an auditor-client negotiation context. *Auditing*, 2011, 30(3): 225–237. <https://doi.org/10.2308/ajpt-10114>
- [22] HATFIELD R. C., & MULLIS C. Negotiations between auditors and their clients regarding adjustments to the financial statements. *Business Horizons*, 2014, 1195: 6. <https://doi.org/10.1016/j.bushor.2014.11.008>
- [23] BLAKENEY R. N., HOLLAND W. E., & MATTESON M. T. The Auditor-Auditee Relationship: Some Behavioral Considerations and Implications for Auditing Education. *Accounting Review*, 1976, 51(4): 899–906.
- [24] HANSEN S. C., & WATTS J. S. Two models of the auditor - client interaction: Tests with United Kingdom data. *Contemporary Accounting Research*, 1997, 14(2): 23–50. <https://doi.org/10.1111/j.1911-3846.1997.tb00525.x>
- [25] ZIMBELMAN M. F., & WALLER W. S. An Experimental Investigation of Auditor-Auditee Interaction Under Ambiguity. *Journal of Accounting Research*, 1999. 37(1999): 135. <https://doi.org/10.2307/2491350>
- [26] BLOOMFIELD R. Discussion of an Experimentai Investigation of Auditor Auditee Interaction under Ambiguity. *Journal of Accounting Research*, 1999, 37: 157–166.
- [27] RICHARD C. Why an auditor can’t be competent and independent: A french case study. *European Accounting Review*, 2006, 15(2): 153–179. <https://doi.org/10.1080/09638180500104832>
- [28] HELLMAN N. Auditor – Client Interaction and Client Usefulness – A Swedish Case Study. *International Journal of Auditing*, 2006, 124: 99–124.
- [29] KITINDI E. G., & GUNDA M. Custom er Service In An Auditor-Auditee Relationship. *The International Journal o f Accounting and Business Society*, 2004, 12(1): 1–19.
- [30] GOODWIN J. Auditors’ conflict management styles: An exploratory study. *Abacus*, 2002, 38(3): 378–405. <https://doi.org/10.1111/1467-6281.00114>
- [31] BENNETT G. B., & HATFIELD R. C. The effect of the social mismatch between staff auditors and client management on the collection of audit evidence. *Accounting Review*, 2013, 88(1): 31–50. <https://doi.org/10.2308/accr-50286>
- [32] BENNETT G. B., & HATFIELD R. C. Staff auditors’ proclivity for computer-mediated communication with clients and its effect on skeptical behavior. *Accounting, Organizations and Society*, 2018. 68–69: 42–57. <https://doi.org/10.1016/j.aos.2018.05.003>
- [33] SAIEWITZ A., & KIDA T. The effects of an auditor’s communication mode and professional tone on client responses to audit inquiries. *Accounting, Organizations and Society*, 2017, 65: 33–43. <https://doi.org/10.1016/j.aos.2017.10.002>
- [34] SAIEWITZ A. E-Mail versus In-Person Audit Inquiry: Recent Research and Additional Survey Data. *Current Issues in Auditing*, 2018, 12(2): A36-A44. <https://doi.org/10.2308/ciia-52267>
- [35] KACHELMEIER S. J. Testing auditor-client interactions without letting auditors and clients fully interact: Comments on Bennett and Hatfield (2018). *Accounting, Organizations and Society*, 2018, 68–69: 58–62. <https://doi.org/10.1016/j.aos.2018.03.007>
- [36] RENNIE M. D., KOPP L. S., & LEMON W. M. Auditor-Client Disagreements and Independence: An Exploratory Field Study. *Research on Professional Responsibility and Ethics in Accounting*, 2014, 18: 131–166. <https://doi.org/10.1017/CBO9781107415324.004>

- [37] ETTREDGE M., FUERHERM E. E., GUO F., & LI C. Client pressure and auditor independence: Evidence from the “Great Recession” of 2007–2009. *Journal of Accounting and Public Policy*, 2017, 36(4): 262–283.
<https://doi.org/10.1016/j.jaccpubpol.2017.05.004>
- [38] FANDEL G., & TROCKEL J. A game theoretical analysis of an extended manager-auditor-conflict. *Zeitschrift Für Betriebswirtschaft*, 2011, 81(S4): 33–53. <https://doi.org/10.1007/s11573-011-0469-4>
- [39] BEATTIE V., FEARNLEY S., & HINES T. A Real-life Case Study of Audit Interactions-Resolving Messy, Complex Problems. *Accounting Education*, 2012, 21(2): 111–129. <https://doi.org/10.1080/09639284.2011.603468>
- [40] BEATTIE V., FEARNLEY S., & HINES T. Auditor-client interactions in the changed UK regulatory environment - A revised grounded theory model. *International Journal of Auditing*, 2015, 19(1): 15–36. <https://doi.org/10.1111/ijau.12031>
- [41] CHURCH B. K., PEYTCHEVA M., YU W., & SINGTOKUL O. A. Perspective taking in auditor-manager interactions: An experimental investigation of auditor behavior. *Accounting, Organizations and Society*, 2015, 45: 40–51. <https://doi.org/10.1016/j.aos.2015.07.001>
- [42] MANDE V., & SON M. Do audit delays affect client retention? *Managerial Auditing Journal*, 2011, 26(1): 32–50. <https://doi.org/10.1108/0268690111090826>
- [43] SU X., & WU X. Public Disclosure of Audit Fees and Bargaining Power between the Client and Auditor: Evidence from China. *International Journal of Accounting*, 2017, 52(1): 64–76. <https://doi.org/10.1016/j.intacc.2017.01.001>
- [44] LEVITT, A. The Numbers Game. *The CPA Journal*, 1998, 68(12): 14–19. <http://journal.unair.ac.id/download-fullpapers-ln522cc87c61full.pdf>
- [45] ANTLE R., & NALEBUFF B. Conservatism and Auditor-Client Negotiation. *Journal of Accounting Research*, 1991, 29: 31–54.
- [46] GOLDMAN A., & BARLEV B. The Auditor-Firm Conflict of Interests: Its Implications for Independence. *The Accounting Review*, 1974, 49(4): 707–718.
- [47] MURNIGHAN J. K., & BAZERMAN M. H. A Perspective on negotiation Research in Accounting and auditing. *The Accounting Review*, 1990, 65(3): 742–657.
- [48] HUMPHREY C., BOWERMAN M., OWEN D., & STRIDE C. *The Contemporary Nature and Significance of The External Audit Function: An Empirical Survey of The Views of ICAEW Member*. Institute of Chartered Accountants in England & Wales. 2002
- [49] WATTS R. L., & ZIMMERMAN J. L. Agency Problems, Auditing, and the Theory of the Firm: Some Evidence. *The Journal of Law and Economics*, 1983, 26(3): 613–633. <https://doi.org/10.1086/467051>
- [50] PRUIT D., & CARNEVALE P. (). *Negotiation in social conflict*. Pacific Grove: Brooks/Cole Publishing Company. 1993
- [51] THOMPSON, L. Negotiation Behavior and Outcomes: Empirical Evidence and Theoretical Issues. *Psychological Bulletin*, 1990, 108(3): 515–532. <https://doi.org/10.1037/0033-2909.108.3.515>
- [52] ROJOT J. Negotiation: From theory to Practice. In *Persepsi Masyarakat Terhadap Perawatan Ortodontik Yang Dilakukan Oleh Pihak Non Profesional* (1991, 53(9)). <https://doi.org/10.1007/978-1-349-11445-0>
- [53] THOMAS K. W., & KILLMANN R. H. Thomas-Kilmann Conflict Mode Instrument. *Group and Organization Studies*, 1976, 1(June), 249–251.
- [54] BLAKE R. R., & MOUTON J. S. *The managerial grid*. Houston, TX: Gulf Publishing, 1964
- [55] GODDARD A., & MALAGILA J. Public Sector External Auditing in Tanzania: A Theory of Managing Colonising Tendencies. *The Public Sector Accounting, Accountability and Auditing in Emerging Economies*, 2015, 15: 179–222.
- [56] AKBAR R., PILCHER R., & PERRIN B. Performance measurement in Indonesia: the case of local government. *Pacific Accounting Review*, 2012, 24(3): 262–291. <https://doi.org/10.1108/01140581211283878>
- [57] NOVECK S. M. Campaign finance disclosure and the legislative process. *Harvard Journal on Legislation*, 2010, 47(1): 75–114.
- [58] DAHM M., & PORTEIRO N. Side Effects of Campaign Finance Reform. *Journal of the European Economic Association*, 2008, 6(5): 1057–1077.
- [59] PRIMO D. M. Information at the Margin: Campaign Finance Disclosure Laws, Ballot Issues, and Voter Knowledge. *Election Law Journal*, 2013, 12(2): 114–129. <https://doi.org/10.1089/elj.2012.0161>
- [60] KHOLMI M., TRIYUWONO I., PURNOMOSIDHI B., & SUKOHARSONO E. G. Phenomenology Study: Accountability of a Political Party in the Context of Local Election. *Procedia - Social and Behavioral Sciences*, 2015, 211: 731–737. <https://doi.org/10.1016/j.sbspro.2015.11.094>
- [61] SETIONO B., & HAPSORO D. Financial report and public accountability culture in Indonesia. *Jurnal Akuntansi & Auditing Indonesia*, 2016, 20(1): 6. <http://dx.doi.org/10.20885/jaai.vol20.iss1.art6>
- [62] ANTONY I. S. *Analisa perilaku reduksi kualitas audit KAP X dalam melaksanakan audit berdasarkan prosedur yang disepakati*. Repository of Airlangga University, 2014. <http://repository.unair.ac.id/id/eprint/5460>.

- [63] BLUMER H. *Symbolic Interactionism*. University of California Press, 1969
- [64] KIPNIS D., SCHMIDT S. M., & WILKINSON I. Intraorganizational influence tactics: Explorations in getting one's way. *Journal of Applied Psychology*, 1980, 65(4): 440-452. <https://doi.org/10.1037/0021-9010.65.4.440>
- [65] KIPNIS D., & SCHMIDT S. M. *Profile of Organizational Influence Strategies*. University Associates, 1982
- [66] DOBLE S.E., & MAGILL-EVANS J. A Model of Social Interaction to Guide Occupational Therapy Practice. *Canadian Journal of Occupational Therapy*, 1992, 59(3): 141-150. doi:10.1177/000841749205900304
- [67] ENGLUND B., BERNSPÅNG B., & FISHER A. G. Development of an instrument for assessment of social interaction skills in occupational therapy. *Scandinavian Journal of Occupational Therapy*, 1995, 2(1): 17-23. <https://doi.org/10.3109/11038129509106794>
- [68] MARCH J. G., & SIMON H. A. *Organizations* (Issue 1). John Wiley & Sons, Ltd., 1958.
- [69] OCASIO W. Attention to Attention. *Organization Science*, 2011, 22(5): 1286-1296. <https://doi.org/10.1287/orsc.1100.0602>
- [70] PRANAWA S. *Konstituen: Pilar Utama Partai Politik (modul pendidikan politik : manajemen konstituen)*. Jakarta: Friedrich Naumann Stiftung, 2011
- [71] CROSSMAN A. *Sociology: Achieved Status Versus Ascribed Status*. ThoughtCo. 2019. [thoughtco.com/achieved-status-vs-ascribed-status-3966719](https://www.thoughtco.com/achieved-status-vs-ascribed-status-3966719).

参考文献:

- [1] BEATTIE V., FEARNLEY S. 和 BRANDT R. 审计报告背后：审计师与董事之间讨论和谈判的描述性研究。国际审计杂志，2000，4(2)：177-202。 <https://doi.org/10.1111/1099-1123.00312>
- [2] GIBBINS M. 和 SALTERIO S. 在审计师-客户谈判中模拟审计师的预期策略。2001。
- [3] ANTLE R. 和 NALEBUFF B. 保守主义和审计师-客户谈判。会计研究杂志，1991，29：31-54。
- [4] KLEINMAN G. 和 PALMON D. 以谈判为导向的审计师-客户关系模型。克鲁维尔学术出版社，2000，9：17-45。
- [5] BEATTIE, V. A., FEARNLEY, S., 和 BRANDT, R. 审计师与客户谈判的扎根理论模型。国际审计杂志，2004，8（1）：1-19。 <https://doi.org/10.1111/j.1099-1123.2004.00225.x>
- [6] MCCracken S., SALTERIO S. E., 和

- SCHMIDT R. N. 管理者是否打算使用与合伙人相同的谈判策略？会计行为研究，2011，23（1）：131-160。 <http://doi.org/10.2308/bria.2011.23.1.131>
- [7] SAHNOUN M. H. 和 ALI-ZARAI M. 审计师质量对审计师与被审计方谈判结果的影响。《公司所有权与控制》，2008，5(4)：373-383。
- [8] AWADALLAH E. 阐述审计过程中审计师与客户管理层之间的互动：对公司治理的影响。《国际商业研究评论》论文，2007，3(4)：23-30。
- [9] BAME-ALDRED C. W. 和 KIDA T. 审计师与客户初步谈判立场和策略的比较。《会计、组织与社会》，2007，32(6)：497-511。 <https://doi.org/10.1016/j.aos.2006.07.001>
- [10] SANCHEZ M. H., AGOGLIA C. P. 和 HATFIELD R. C. 审计师使用基于互惠的策略对审计师与客户谈判的影响。《会计评论》，2007，82(1)：241-263。
- [11] HATFIELD R. C., AGOGLIA C. P. 和 SANCHEZ M. H. 客户特征和审计师的谈判策略：对财务报告的影响。《会计研究杂志》，2008，46(5)：1183-1207。 <https://doi.org/10.1111/j.1475-679X.2008.00302.x>
- [12] BROWN H. L., 和 WRIGHT A. M. 审计中的谈判研究。会计视野，2008，22(1)：91-109， <https://doi.org/10.2308/acch.2008.22.1.91>
- [13] WANG K. J., 和 TUTTLE B. M. 审计师轮换对审计师-客户谈判的影响。会计、组织和社会，2009，34(2)：222-243。 <https://doi.org/10.1016/j.aos.2008.06.003>
- [14] AWADALLAH E. 审计师-客户谈判：在新兴经济体中应用双重关注模型。国际管理与财务会计杂志，2018，10(3)：250-272。
- [15] KLEINMAN G., PALMON D. 和 YOON K. 认知努力、信息获取偏好和风险与模拟审计师-客户谈判结果的关系。Springer 科学与商业媒体多德雷赫特。2013， <https://doi.org/10.1007/s10726-013-9371-5>
- [16] SVANBERG J., ÖHMAN P. 和 NEIDERMEYER P. E. 客户认定审计师的初步谈判策略：社会身份视角。管理审计杂志，2018，33(6/7)：633-654。 <https://doi.org/10.1108/MAJ-10-2016-1467>
- [17] KULSET E. 和 STUART I. 审计师与客户就争议会计问题进行的谈判：来自挪威四大会计师事务所之一的证据。《国际审计杂志》，2018，22(3)：435-448。 <https://doi.org/10.1111/ijau.12129>
- [18] DODGSON M. K., AGOGLIA C. P. 和 BENNETT G. B. “关系”伙伴对客户经理谈判立场的影响。SSRN 电子期刊，2018。 <https://doi.org/10.2139/ssrn.2983280>

- [19] AGHAZADEH S.、COLLINS A. 和 STEFANIAK C. 报告选项和客户会计能力对审计师-客户谈判的影响。SSRN 电子期刊, 2018, <http://dx.doi.org/10.2139/ssrn.3184358>
- [20] SAHNOUN M. H. 和 ZARAI M. A. 审计师-被审计者谈判: 突尼斯背景下审计师独立性和专业知识的影响。国际期刊《批判性会计》, 2011, 3(1): 91-106。
- [21] FU H.、TAN H. T. 和 ZHANG J. 审计师谈判经验和客户谈判风格对审计师在审计师-客户谈判情境中判断的影响。审计, 2011, 30(3): 225-237. <https://doi.org/10.2308/ajpt-10114>
- [22] HATFIELD R. C. 和 MULLIS C. 审计师与其客户就财务报表调整进行的谈判。商业视野, 2014, 1195: 6。
<https://doi.org/10.1016/j.bushor.2014.11.008>
- [23] BLAKENEY R. N.、HOLLAND W. E. 和 MATTESON M. T. 审计师与被审计者关系: 一些行为考量及其对审计教育的启示。《会计评论》, 1976, 51(4): 899-906。
- [24] HANSEN S. C. 和 WATTS J. S. 审计师与客户互动的两种模型: 使用英国数据进行的测试。《当代会计研究》, 1997, 14(2): 23-50。
<https://doi.org/10.1111/j.1911-3846.1997.tb00525.x>
- [25] ZIMBELMAN M. F. 和 WALLER W. S. 模糊条件下审计师与被审计者互动的实验调查。《会计研究杂志》, 1999, 37(1999): 135。
<https://doi.org/10.2307/2491350>
- [26] BLOOMFIELD R. 模糊性条件下审计师与被审计者互动的实验调查讨论。《会计研究杂志》, 1999, 37: 157-166。
- [27] RICHARD C. 审计师为何不能胜任和独立: 法国案例研究。《欧洲会计评论》, 2006, 15(2): 153-179。
<https://doi.org/10.1080/09638180500104832>
- [28] HELLMAN N. 审计师-客户互动和客户有用性-瑞典案例研究。《国际审计杂志》, 2006, 124: 99-124。
- [29] KITINDI E. G. 和 GUNDA M. 审计师与被审计方关系中的客户服务。《国际会计与商业协会杂志》, 2004, 12(1): 1-19。
- [30] GOODWIN J. 审计师的冲突管理风格: 一项探索性研究。算盘, 2002, 38(3): 378-405。
<https://doi.org/10.1111/1467-6281.00114>
- [31] BENNETT G. B. 和 HATFIELD R. C. 员工审计师和客户管理层之间的社会不匹配对审计证据收集的影响。《会计评论》, 2013, 88(1): 31-50。
<https://doi.org/10.2308/accr-50286>
- [32] BENNETT G. B. 和 HATFIELD R. C. 审计人员通过计算机与客户沟通的倾向及其对怀疑行为的影响。会计、组织与社会, 2018, 68-69: 42-57。
<https://doi.org/10.1016/j.aos.2018.05.003>
- [33] SAIEWITZ A. 和 KIDA T. 审计师的沟通模式和专业语气对客户对审计问询的回应的影响。会计、组织与社会, 2017, 65: 33-43。
<https://doi.org/10.1016/j.aos.2017.10.002>
- [34] SAIEWITZ A. 电子邮件与面对面审计调查: 最新研究和其他调查数据。《审计当前问题》, 2018, 12(2): A36-A44。
<https://doi.org/10.2308/ciia-52267>
- [35] KACHELMEIER S. J. 在不让审计师和客户充分互动的情况下测试审计师与客户之间的互动: 对 Bennett 和 Hatfield (2018) 的评论。《会计、组织和社会》, 2018, 68-69: 58-62。
<https://doi.org/10.1016/j.aos.2018.03.007>
- [36] RENNIE M. D.、KOPP L. S. 和 LEMON W. M. 审计师与客户分歧和独立性: 一项探索性实地研究。会计职业责任与道德研究, 2014 年, 18: 131-166。
<https://doi.org/10.1017/CBO9781107415324.004>
- [37] ETTREDGE M.、FUERHERM E. E.、GUO F. 和 LI C. 客户压力和审计师独立性: 2007-2009 年“大衰退”的证据。会计与公共政策杂志, 2017, 36(4): 262-283。
<https://doi.org/10.1016/j.jaccpubpol.2017.05.004>
- [38] FANDEL G. 和 TROCKEL J. 扩展管理者-审计师冲突的博弈论分析。商业经济杂志, 2011, 81 (S4): 33-53。 <https://doi.org/10.1007/s11573-011-0469-4>
- [39] BEATTIE V.、FEARNLEY S.、& HINES T. 审计互动的现实案例研究 - 解决混乱、复杂的问题。会计教育, 2012, 21 (2): 111-129。
<https://doi.org/10.1080/09639284.2011.603468>
- [40] BEATTIE V.、FEARNLEY S. 和 HINES T. 英国监管环境变化下的审计师与客户互动 - 修订的扎根理论模型。国际审计杂志, 2015, 19(1): 15-36。 <https://doi.org/10.1111/ijau.12031>
- [41] CHURCH B. K.、PEYTCHEVA M.、YU W. 和 SINGTOKUL O. A. 审计师与经理互动中的观点采纳: 对审计师行为的实验调查。会计、组织与社会, 2015, 45: 40-51。
<https://doi.org/10.1016/j.aos.2015.07.001>
- [42] MANDE V. 和 SON M. 审计延迟是否会影响客户保留? 管理审计杂志, 2011, 26(1): 32-50。
<https://doi.org/10.1108/0268690111090826>
- [43] SU X., 和 WU X. 审计费用的公开披露和客户与审计师之间的议价能力: 来自中国的证据。国际会计杂志, 2017, 52(1): 64-76。
<https://doi.org/10.1016/j.intacc.2017.01.001>
- [44] LEVITT, A. 数字游戏。《CPA 杂志》,

- 1998, 68(12): 14-19.
<http://journal.unair.ac.id/download-fullpapers-ln522cc87c61full.pdf>
- [45] ANTLE R., 和 NALEBUFF B. 保守主义与审计师与客户谈判。《会计研究杂志》，1991，29期：31-54。
- [46] GOLDMAN A. 和 BARLEV B. 审计师与事务所的利益冲突：其对独立性的影响。《会计评论》，1974，49(4)：707-718。
- [47] MURNIGHAN J. K. 和 BAZERMAN M. H. 会计与审计中的谈判研究视角。《会计评论》，1990，65(3)：742-657。
- [48] HUMPHREY C.、BOWERMAN M.、OWEN D. 和 STRIDE C. 外部审计职能的当代性质和意义：对 ICAEW 成员观点的实证调查。英国特许会计师协会和 Wakes, 2002
- [49] WATTS R. L. 和 ZIMMERMAN J. L. 代理问题、审计和公司理论：一些证据。《法律与经济学杂志》，1983，26(3)：613-633。
<https://doi.org/10.1086/467051>
- [50] PRUIT D., 和 CARNEVALE P. (). 社会冲突中的谈判。太平洋格罗夫：Brooks/Cole 出版公司。1993。
- [51] THOMPSON, L. 谈判行为和结果：实证证据和理论问题。心理通报，1990，108(3)：515-532。
<https://doi.org/10.1037/0033-2909.108.3.515>
- [52] ROJOT J. 谈判：从理论到实践。在 公众对当事人进行的正畸治疗的看法 非专业 (1991， 9)。
<https://doi.org/10.1007/978-1-349-11445-0>
- [53] THOMAS K. W., 和 KILLMANN R. H. Thomas-Kilmann 冲突模式工具。群体沙组织研究。1976, 1(6月), 249-251。
- [54] BLAKE R. R., 和 MOUTON J. S. 管理网格。休斯顿，德克萨斯州：海湾出版社，1964。
- [55] GODDARD A. 和 MALAGILA J. 坦桑尼亚公共部门外部审计：管理殖民倾向的理论。《新兴经济体的公共部门会计、问责制和审计》，2015，15期：179-222。
- [56] AKBAR R.、PILCHER R. 和 PERRIN B. 印度尼西亚的绩效衡量：以地方政府为例。《太平洋会计评论》，2012，24(3)：262-291。
<https://doi.org/10.1108/01140581211283878>
- [57] NOVECK S. M. 竞选资金披露和立法程序。《哈佛立法杂志》，2010，47(1)：75-114。
- [58] DAHM M. 和 PORTEIRO N. 竞选财务改革的副作用。《欧洲经济协会杂志》，2008，6(5)：1057-1077。
- [59] PRIMO D. M. 边缘信息：竞选财务披露法律、选票问题和选民知识。《选举法杂志》，2013，12(2)：114-129。
<https://doi.org/10.1089/elj.2012.0161>
- [60] KHOLMI M.、TRIYUWONO I.、PURNOMOSIDHI B. 和 SUKOHARSONO E. G. 现象学研究：地方选举背景下政党的问责制。《Procedia - 社会与行为科学》，2015，211：731-737。
<https://doi.org/10.1016/j.sbspro.2015.11.094>
- [61] SETIONO B., 和 HAPSORO D. 印度尼西亚的财务报告和公共问责文化。《Akuntansi 杂志与印度尼西亚审计》，2016，20(1)：6。
<http://dx.doi.org/10.20885/jaai.vol20.iss1.art6>
- [62] ANTONY I. S. Analisa perilaku reduksi kualitas 审计 KAP X dalam melaksanakan 审计 berdasarkan prosedur yang disepakati. Airlangga 大学知识库，2014。
<http://repository.unair.ac.id/id/eprint/5460>
- [63] BLUMER H. 符号互动论。加州大学出版社，1969。
- [64] KIPNIS D.、SCHMIDT S. M. 和 WILKINSON I. 组织内影响策略：探索如何实现自己的目标。《应用心理学杂志》，1980，65(4)：440-452。
<https://doi.org/10.1037/0021-9010.65.4.440>
- [65] KIPNIS D. 和 SCHMIDT S. M. 组织影响策略简介。大学协会，1982。
- [66] DOBLE S.E. 和 MAGILL-EVANS J. 指导职业治疗实践的社会互动模型。《加拿大职业治疗杂志》，1992，59(3)：141-150。
 doi:10.1177/000841749205900304
- [67] ENGLUND B.、BERNSPÅNG B. 和 FISHER A. G. 开发职业治疗中社交互动技能评估工具。《斯堪的纳维亚职业治疗杂志》，1995，2(1)：17-23。
<https://doi.org/10.3109/11038129509106794>
- [68] MARCH J. G. 和 SIMON H. A. 组织（第 1 期）。约翰·威利父子公司，1958。
- [69] OCASIO W. 注意关注。《组织科学》，2011，22(5)：1286-1296。
<https://doi.org/10.1287/orsc.1100.0602>
- [70] PRANAWA S. 选区：政党主要支柱（政策模块：选区管理）。雅加达：弗里德里希·瑙曼基金会，2011
- [71] CROSSMAN A. 社会学：获得的地位与赋予的地位。思想公司2019.thoughtco.com/achieved-status-vs-ascribed-status-3966719。