

## EXAMINING AUDIT CULTURE IN THE PESANTREN ENVIRONMENT: A DISCOURSE BASED STUDY

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### Abstract

Auditing is known as technical, but at least for anthropologists it is cultural. What they termed audit culture may be manifested in various activities which have a direct impact on social life such as maintenance of their private space. This article qualitatively examines audit culture in *Pesantren* located in Malang and Blitar. Interview, observation and documentary data collection were used in this study. Data were analyzed by getting the benefit of the concept of Foucauldian governmentality and discourse analysis. It is found that, the term audit culture is a rather strange in *Pesantren* circle. Audit is better known in its formality as examinations of financial reports. *Pesantrens* agree on the importance of instilling audit values a form of accountability since it is in accord to the Islamic teachings. Its implementation, however, must contextual to the *Pesantren*, including in relation to the availability of supporting human resources and the required technology.

**Keywords:** Audit Culture; Pesantren; Discourse Analysis

### Abstrak

Audit dikenal sebagai hal yang bersifat teknis, namun setidaknya bagi para antropolog hal ini bersifat budaya. Apa yang mereka sebut budaya audit dapat mewujudkan dalam berbagai aktivitas yang berdampak langsung pada kehidupan sosial seperti pemeliharaan ruang privat. Artikel ini mengkaji secara kualitatif pada budaya audit di Pesantren yang berlokasi di Malang dan Blitar. Wawancara, observasi dan pengumpulan data dokumenter digunakan dalam penelitian ini. Data dianalisis dengan memanfaatkan konsep pemerintahan Foucauldian dan analisis wacana. Ditemukan bahwa istilah budaya audit masih asing di kalangan pesantren. Audit lebih dikenal formalitasnya dengan pemeriksaan laporan keuangan. Pesantren sepakat tentang pentingnya penanaman nilai-nilai audit sebagai bentuk akuntabilitas karena sesuai dengan ajaran islam. Namun implementasinya harus kontekstual dengan pesantren, termasuk dalam kaitannya dengan ketersediaan sumber daya manusia pendukung dan teknologi yang dibutuhkan.

**Kata Kunci:** Budaya Audit; Pesantren; Analisis Diskursus

## Introduction

Though culture and auditing are interrelated, auditing is currently more often viewed as merely a series of technical activities that are far from being associated to culture. Consequently, auditing researches had tended to overlook how auditing may involve in shaping societal life. The definitions of audit appeared in auditing text books (see for example in Arens, Elder, Beasley, Hogan, & Jones, 2021, p. 3; Johnstone, Gramling, & Rittenberg, 2014; Messier, Glover, & Prawitt, 2017, p. 3) seem only to support such account. According to them, an audit is simply a set of practical and conceptual tools that help accounting professionals to find, organize, and evaluate evidence regarding one's statements conveyed through financial reports. The relationship between audit and culture is more often shown only when we put culture as an influencing factor on how auditors perceive or behave during their audit performance. This is due to the common understanding that individual's perception or behaviour may be associated with living social values. Thus, how an auditor perceives or behaves toward the technical complexity of the audit objects in the form of a client's financial statements or the client's organization in general is believed to be prone to cultural influence. Although it is not impossible, the reverse relationship between audit and culture is rarely discussed, both in academic and professional circles. In this relationship, audit is positioned as a culture-forming element that is capable of being the cause of the growth of individual, organizational and societal routines. This really contains important scientific values, particularly when we want to study auditing and related scientific disciplines in their context as social sciences.

Michael Power can be positioned as a pioneer in bringing the issue of audit culture to become a scientific debate in accounting and beyond when in 1997 he published his book entitled "The Audit Society: Ritual of Verification" (Power, 1997). Although the response from professional accountants was relatively small, it is true that Power's efforts to question the social impact of auditing on society, which according to him is a core element in the formation of an audit society, received quite a large response, especially from accounting academics and - even - anthropologists. From anthropology circles, Shore and Wright (1999a) could be an early responder to this issue when he linked it to the phenomenon of neo-liberalization in universities in England. From accounting circle, the issue was responded initially by Humphrey and Owen (2000) who critically reviewed Power's book through their writing entitled Debating the "Power of Audit". Interestingly, it seemed that Power's work (Power, 1997) was more widely responded by anthropologists and sociologists than professional accountants circle. However, if we examine it more deeply, it is easy to understand, it is very possible that this is because the tone of Power's writing seems to see audit culture - unlike professional accountants who see it as something completely positive for society - as the seed for the creation of a society whose members' lives prioritize feelings suspicious of one another. According to Power, professional accountants are generally more interested to issues concerning audit techniques compared to issues about social aspects of auditing or accounting.

Eventhough in the end Humphrey and Owen (2000) accepted several important points conveyed by Power (1997), as initial respondents from academic accounting circles, Humphrey and Owen (2000) still seemed a little impressed that they disagreed with what Power (1997) proposed. According to them, Power's ideas (Power, 1994, 1997) were as opposing the general opinion about the need of society to get used to audit practices to create an orderly society. Power's views are rather pessimistic about the important role of audits in people's lives. No matter how harsh Humphrey and Owen's critical evaluation of Power's concepts, Power's ideas regarding audit explosion (Power, 1994, 1997), audit culture and the formation of an audit society (Power, 1997), especially after audit culture was used by

neoliberalists as a vehicle for smoothing and intensifying the implementation of New Public Management, is something difficult to refute.

Power (Power, 1994, 1997) strongly believes that in its process of development, auditing may have explosion experiences, such as in an era when various variants of the word "audit" was massively connected to a variety of fields and expressed in various terminologies like "internal audit", "operational audit", "management audit", "environmental audit", "legal audit", "clinical audit" and so on. Audit explosion will also happen when audit transforms its self from practice to become merely an idea, so that the notion of audit is practiced or implemented in various kinds of activities such as monitoring, evaluation, accreditation, certification and so on. This enabled audit practices to penetrate not only the commercial sector as its initial habitat but also to enter and be accepted as normal practice within the governmental organizations, non-profit organizations, community and even faith-based organizations. The fast growth of audit practice was also supported by the fact that the word "audit" is even sufficiently flexible to accommodate various meanings at once so that auditing, which we have seen as a practice ultimately transformed itself into merely as an "idea". Being merely as an idea, auditing then is increasingly institutionalized as a culture, both at the societal and organizational levels. As a consequence, people's lives in general will experience a change from traditional views and lifestyles that are more based on mutual trust between individuals to the new ones that are more "suspicious of one another." This new lifestyle and values of course demand more reliable information to prove that everything that has been performed by an individual has been also tested and verified. In this context, using sociological language, audit has successfully reproduced its power in changing the cultural values from a relatively communalistic to become more individualistic one. Eventually, people who have become more individualistic in their attitudes and behaviour continuously bring their new perspectives and habits to their various segments of life, including organizational spaces such as commercial, non-commercial and maybe also religious or faith-based one to become more institutionalized as culture.

It is not a coincidence that, at the end of the 1980s, there was an internationalization of New Public Management as a new development strategy for third world countries which was strongly encouraged by official policies from England, New Zealand, Australia, and the United States. and also the World Bank, IMF, UN institutions (more specifically UNDP) and regional development banks which strongly support audit culture in general as the opening gate for realizing deeper capitalistic economies (Barzelay, 2005; Minogue, 2001; Pollitt, 2005) that operate based on values such as "efficiency", "quality", "transparency" and "governance". Thus, in the context of NPM, auditing seems to place itself at the center of the stage, even - with all the variations in its designation - has become a mandatory program that is forced to implement in developing countries by various international donors like IMF, World Bank, USAID, AUSAID, ADB and others. As a practice and also, to borrow the term used by Power, "ideas", auditing in the peak era of NPM development, namely the 1990s to the end of the first decade of the 2000s, was at the forefront as an opening for other various implementations of third world development programs which were also directed towards to a free market economic orientation. Even though we all know that apart from its too broad field coverage, NPM (New Public Management) was, at the time, also becoming one of the most important global agendas of various developed country governments and donor institutions which play significant roles in providing third world countries with financial aid. It is not surprising even though auditing as an element of NPM is not desired by some parties, but it is also not something easily to be avoided.

Viewed from a somewhat critical view, this situation is a phenomenon where audit culture is encroaching more and more on both internal and external spaces. This penetration pressure becomes stronger when the government or professional organizations individually or

collectively involve themselves in efforts to use various audit modes as instruments of control by "giving new clothes" to audit so that audit is better known by various new names that seem friendlier such as "mandatory reporting", "quality assurance", "standardization", "review", "accreditation", "evaluation", "assessment", "monitoring", "certification", and the like. As a country whose economy is latently dependent on foreign debt, Indonesia cannot escape the influence of the global agenda played by developed countries through the various institutions they control. Preceded by a series of very liberal deregulation policies in the banking sector in 1988 which was known by PAKTO. Indonesia seems to have positioned itself as a country that will continue to implement its neoliberal economic agenda in the following period. This neoliberal agenda is particularly related to Indonesia's status as a debtor of the World Bank and IMF in the Post-Soeharto Era. Both the World Bank and the IMF have consistently supported the realization of a market (capitalist) economic system. Therefore, they have made radical efforts to apply neoliberal economic principles and models as the basic foundation in directing global development or efforts to resolve the economic crisis, especially for their debtors, through what they introduced as the Structural Adjustment Program (SAP). SAP includes the agenda or program for privatizing State-Owned Enterprises (BUMN), revoking various subsidies, reducing import duties, socializing competitive culture to the wider community, increasing financial literacy in the community, structuring institutions in various important fields such as health and education, and fostering various things in order to support the creation of markets as the main source of moral values and as a basis for standards, for example the intensification and expansion of performance measurement practices, expansion of reporting and auditing, and community entrepreneurship. Sociological studies and public policies in many countries that implement a neoliberalization agenda like this have proven to produce greater growth and gross domestic product, but are always accompanied by an increasing gap between the rich and the poor, increasingly widespread environmental damage, increasingly rampant injustice, and even leading to a change in the role of government from previously being a defender of the wider community.

Indeed, the initial era of reform, namely the late 1990s and early 2000s, was the most massive era of neoliberalization for Indonesia. In this era, NPM, which is very laden with neoliberal values, is the only government management model that must be implemented by the Indonesian government. As a country whose economy is latently dependent on foreign debt, Indonesia cannot escape from the influence of the global agenda played by developed countries through various institutions. Starting with a series of very liberal deregulation policies in the banking sector in 1988, Indonesia seems to have positioned itself as a country that will consistently carry out the economic neo-liberalization agenda in the following period. It is true that the initial era of reform, namely the late 1990s and early 2000s, was the most massive era of neoliberalization for Indonesia. In this era, NPM, which is very laden with neoliberal values, is the only government management model that must be implemented by the Indonesian government. Like other countries which are also IMF or World Bank debtors, for example Mexico and Argentina, Indonesia also has to implement various NPM programs which are packages embedded in what is known as the Structural Adjustment Program (SAP). Audit culture is like gaining fertile soil for growth and development in various sectors packaged by SAP, such as health, education, bureaucracy and also finance.

Audit culture as a concept was first popularized by Michael Power in 1997 (Power, 1997) along with his other term "audit society", which he usually used to refer to a society whose daily life is characterized by inspection or verification of whatever a person receives from another person. so that verification has become like "a ritual", something sacred and – culturally – obligatory. Therefore, audit culture only refers to the varieties of routines generally carried out by what Power (Power, 1997) labelled "audit society", be it companies, government



institutions, NGOs, community-based organizations, or even faith-based organizations. Based on the fact that each form of audit society may have its own characteristics in term of its education, technological capacity as well as socio-cultural background, it could be understood that the degree of commitment of each audit society to what Power referred it as the “ritual of verification” is different from each other. Factors such as open-mindedness, technological capacity and also religious commitment can also be important drivers or - conversely - main inhibitor for social acceptance of audit culture.

It cannot be denied that the existence of cultural characteristics such as a high degree of materialism in a particular community group also plays a role in encouraging or, conversely, inhibiting the spread of audit culture in that society. This is easy to understand because the materialistic nature of a culture will encourage individualism which has a great influence on the formation of suspicion towards other parties, while the social nature as an expression of low materialism will encourage social solidarity which fosters an attitude of mutual trust between one person and another (Hofstede, 2001). This can answer our curiosity as to why the growing proliferation of cultural audits embedded in a community group or institution, whether we like it or not, is always accompanied by a diminishing sense of mutual trust.

Accountants, more specifically those who spend most of their careers as professional accountants such as auditors, are commonly rather materialist in their point of view at least compared to anthropologists and sociologists. Thus, it was easy to construe that Power's attempt to bring auditing into the discussion involving more cultural and social issues, would be resounded in a rather negative by professional accountants. Those who consistently follow the positivistic school of thought tend to be reluctant to discuss such a matter like audit culture. This can be clearly seen from the fact that most studies or discussions linking audit and culture place culture as an influencing factor, or – to borrow a term in quantitative research – as an independent variable. In contrast, anthropological and sociological scientists were relatively more responsive to what Power put forward. Beside Power himself (Power, 1997), Shore & Wright (1999b), Richardson (2000), Jones & Dugdale (2001), Shore & Wright (2004) and also Apple (2004, 2005a, 2005b) were among members of the earlier group of scientists whose works tried to explore audit culture. Spurred by the intensifying debate regarding what Power originally proposed, some accounting academics, though more limited compared to sociologists and anthropologists and not always using the same terms as Power, eventually made various efforts to deepen and broaden the relationship between auditing and society, such as Jones and Dugdale's efforts to use “Accounting Regime” (Jones & Dugdale, 2001) to refer to what Power more or less conceived of as an audit culture.

The issue of audit culture, although it may not be a research topic that is very interesting, especially for research topic that is very interesting, especially for researchers who follow a functionalist perspective which tends to be quantitative in their research, is still a research topic that regularly appears in various scientific publications. It is evident that, although some use terms that are not exactly the same as those used by Power, the topic is found in various scientific publications. It is evident that, although some use terms that are not exactly the same as those used by Power, the topic is found in various journals such as and the work of Humphrey and Owen (2000), Strathern (2004), Shore & Wright (1999b, 2004, 2015a, 2015b), Shore (2008, 2018), Sparkes (2007), Kipnis (2008), Vannier (2010), Vonderau (2015), Welch (2016), Shore (2018), Clegg, Wiggins and Ostenson (2020), and also Power (2022). The limited number of its publication shows that audit culture as a discussion theme is slightly less popular than studies that examine the influence of culture on audit practice. A deeper study of existing audit culture literature also indicated that the development of studies on audit culture is in line with the development of studies on New Public Management (NPM) which carries neoliberal values and continuously strives for the formation of a capitalist society

based on the concept of "homo economicus". It is not surprising that audit culture studies in the NPM context tend to be critical.

NPM in the context of reinforcing neoliberal capitalism is like an instrument that is very effective in carrying out its function as an opening to other models of capitalism that have the same core, namely a free market economy that leads to the possibility of commercialization of everything in line with the basic characteristics of *homo-economicus*. As if the frenzy of implementing NPM in third world countries has not yet finished, what Zuboff (2019) calls surveillance capitalism has now emerged. According to Zuboff, there are more than one definition of the surveillance capitalism such as: first, a movement that aims to impose a new collective order based on total certainty, second a new economic order that claims human experience as free raw material for hidden commercial practices of extraction, prediction, and sales, third, rogue mutation of capitalism marked by concentrations of wealth, knowledge, and power, and the last the origin of a new instrumentarian power that asserts dominance over society and presents startling challenges to market democracy unprecedented in human history.

The third definition orientates to ward the importance of wealth, knowledge and power to be concentrated in one hand. This will be achieved through various means, including through regulating or controlling social behavior by exercising instrumental power which allows information to be used as the main means of control so that society can be dominated and subjugated to become slaves to the market. Audits, accepted or rejected, especially if carried out with the genuine willingness of information providers such as companies or organizations in general, will remain the cheapest way to obtain information directly related to knowledge that - in its absence - would have to be obtained at more expensive costs. In the hands of regulators, including government officials and professional accounting bodies, this logic is then translated into the demand for more transparency which directly relate to the need for audits. In the language of Power (Power, 1997) , this is when audit transforms its self into "control of control".

The importance of this study can be seen from at least two arguments. First, we can clearly see the increasing trend of audit culture in its various forms in our current lives in Indonesia as a direct impact of the implementation of the neoliberal governance model. Second, *pesantren* or *pesantrens* in general are one of the Islamic educational institutions which, compared to other educational institutions, have stronger local traditions and Islamic characteristics. Thus, how they respond to the tendency to form an audit society through the massive instillation of an audit culture will also be an interesting social and accounting issue, especially from a socio-cultural and political perspective.

This study is also intended to open the awareness of *Pesantren* circles so that they not only gain an understanding of how audit culture has been used by neoliberals as an instrument for the formation of a liberal capitalist society but also fully realize the importance of giving the right response if they do not want their *Pesantren* to experience change its basic character which is rooted in the values of Islamic traditions. In turn, this studies can enrich the accounting discipline, especially the social aspects of accounting which must be taken into account when formulating public policies involving the use of accounting, such as those involving public accountability.

## Literature Review

This article focuses more on discussing the issue of audit culture. However, because there is a close connection between audit culture and the audit society, both will be explained before discussing other related matters. Referring to Power (Power, 1997), the audit society simply represents a society that makes verification or efforts to test the truth through checking

(re-checking), assessment, monitoring, control and assurance to become the basis for the social interactions. Audit culture is the product of the gradual institutionalization of core audit values through individual and social practices such as verification, independence, objectivity and evidence-based account giving in general. During the process, relevant psychological, sociological and anthropological factors may intertwine each other at the same time.

By believing that the drive to institutionalize audit culture practices cannot be separated from the need for more accurate and complete information for decision making purposes, therefore, information users' perceptions of the importance of the accuracy and completeness of information currently provided by other parties will determine whether verification can be done based on existing information. Another factor that will also play an important role in increasing the need for institutionalization of verification practices as a symbolic form of audit culture is the level of integrity and competence inherent in existing information providers. If these two factors are present and high enough, it will reduce the demands of information users to implement an audit culture. In contrast, when these two factors are absent or only in a relatively low level, information users will strongly demand for realizing a sort of audit culture. Studies in sociology and anthropology, especially which are cross-culturally, can help us in understanding why, for instance, audit culture more intensively and extensively practiced in western societies than in eastern societies. Cross-culturally, western societies are more individualistic and having a higher level of uncertainty avoidance than those of eastern ones, thus the first tend to demand audit in more variations. Based on these allegations, it makes sense that basically every community group, whoever and wherever they are, always has a level of demand for the need to institutionalize an audit culture, even though its levels and diversity differ from one another.

The speed of the institutionalization process can vary in society due to differences in society's ability to absorb the values brought by audit culture which is influenced by the presence of several factors such as the number and intensity of conflicting values which can hinder the institutionalization process. From an institutional perspective, the more values there are that conflict with the basic values of audit culture in a society, the shallower and narrower the penetration of audit culture in that society (Abrutyn, 2014). This explains why we can suspect the possibility of differences in both the intensity and extent of the influence and practice of audit culture in certain segments of society compared to other segments of society or organizations, for example between formal educational institutions compared to non-formal educational institutions, institutions such as Islamic boarding schools. Apart from that, the level of conflict between the basic values adhered to by audit culture and the local normative values believed by the community will also give rise to differences in the dynamics of the process of adapting audit culture practices. In this context, various possibilities can occur, such as open opposition, resistance or by undertaking so-called ceremonial compliance with audit cultural practices.

Regardless of whether the audit culture that we currently understand has a religious connection to or basis with Islamic teachings, a more in-depth study of audit culture, especially if placed in the context of cross-cultural studies, will most likely conclude that audit culture has a significant relationship to common values that historically developed in Western civilization. This is at least apparent from many compatibilities between the Western values and the values claimed as the basis for the practice of various procedures encapsulated in what has been known as audit culture. Without minimizing the significance presence of ancient Chinese and Indian civilizations which also have historical connection to practice of preserving information in general such as the discovery of the zero number in India and Arabic and the use of the abacus in China, the civilizations of ancient Mesopotamia, ancient Greece and ancient Egypt which have been the forerunners of contemporary western civilizations, could be as areas

where the seeds of audit culture were first planted and grown (Carmona & Ezzamel, 2009, p. 73; Giroux, 2017).

The demand for audit in its broadest sense is currently even being triggered and driven by the phenomenon of the changing face of capitalism which - with the very massive and intensive development of digital technology - is changing into various incarnations such as knowledge capitalism, ludo capitalism, surveillance capitalism, and information-based capitalism that have succeeded in forming an information-based society that consistently practices a culture of surveillance. One of the main characteristics of surveillance capitalism is that this new variant of capitalism views human nature as nothing more than an economic animal or wealth collector whose life experience can be converted into raw materials for hidden commercial businesses (Zuboff, 2019). In a more specific context, namely in connecting the audit society and surveillance capitalism, Power (2022) calls it the emergence of a phenomenon of platformization which is characterized by the creation of algorithmic accounting categories; the emergence of independent audits; blurring of boundaries between different managerial specialties; and the interwoven logic of traceability, control, and security. Thus, the audit society and surveillance capitalism strongly encourage the growth and development of audit culture.

There are things that are quite interesting when we try to discuss the issue of audit culture, especially if we try to relate it to critical thoughts such as from Foucault. In this situation, Foucault's two thoughts, namely governmentality and power-knowledge, seem quite relevant to social and cultural problems related to audit culture. The close relationship that exists between the idea of audit culture and Foucault's ideas about governmentality and power-knowledge provides a distinct advantage for using Foucault's two thoughts as a lens for examining how audit culture ultimately intersects with the issue of regulating people's behavior. In this context, auditing apart from being an idea, also represents itself as a governing technology. A special realization between these concepts can be obtained, for example, because Foucault defines the term government more as the art of governing (Bennett, 2003) rather than the entity who has the authority to govern, although of course he does not completely abandon the second meaning. Just to emphasize how Foucault's interpretation of government led him to the understanding of governmentality as the rationality of government, the following is an excerpt from Dean's statement (1999) about government according to Foucault, which in full is taken from Bennet (2003) as follows:

“Governmen is any **more or less** calculated and **rational activity**, undertaken by a multiplicity of authorities and agencies, employing **a variety of techniques and forms of knowledge**, that seeks to **shape conduct** by working through our **desires, aspirations, interests and beliefs**, for **definite but shifting ends** and with **a diverse set of relatively unpredictable consequences**, effects and **outcomes**. (Dean, 1999,p. 11)”. Bolds added.

Because Foucault's view is so inclusive of various definitions of government, governmentality can refer to every arrangement that is implemented based on rationality through various techniques and methods aimed at ensuring that a person's behavior, including ourselves, follows a certain desired pattern. It is at this point that the idea of governmentality intersects with audit culture and at the same time also the idea of power and knowledge in wich various expressions of audit culture will play a role as a means of control (if applied to other parties as subjects) or as a means of self-disciplining, namely when applied to ourselves. Similar to what we know, in Foucault's understanding of power-knowledge, the state or parties who have authority or power always tend to expand, or at least maintain their power, one of wich is by trying to produce knowledge that will have an impact on strengthening the



authority they have. Accounting, statistics and also auditing are a series of rationality-based techniques that are able to play an important role as sources of knowledge production as well as instruments and mechanisms for controlling people's behavior, especially through standardization. In the view of neoliberalism, people throughout the world need to control their behavior in order to determine the direction they are heading, namely the path towards the formation of a radical capitalist society, if necessary even through what Hayek called it as the road to serfdom (Hayek, 2006).

### **Santri and Pesantren**

Even though the term *pesantren* has become an official term in Indonesian language, it cannot be denied that the term is related to the basic word which comes from Javanese, *santri*. In fact, the meaning of *santri* can be applied to anyone who has the status of a student who studies with a teacher in the hope that the student can absorb knowledge, noble behavior and other things that can be imitated from the teacher. Therefore, most of those labelled with the term *santri* live in their teacher's house, which is then known as *pondok* which initially came from *funduq* (arabic) which simply means a homestay. Today we have a new term that combines both words to become *pondok pesantren* to point to the same thing. So from a linguistic point of view, *pondok pesantren* only refers to the place or building where students and teachers are located to carry out the learning process. In more contextual meaning, *pondok pesantren* is a place where a *santri* learns his/her Islamic teachings from an Islamic religious teacher(s) or clerics locally known as "*kyai*" or "*ustadh (ustadhah)*". This learning style, especially in Java, has historically been applied in Islamic religious learning since the time of the Wali Songo, so the terms *Santri* and *Pesantren* have been known for a long time as a place of learning Islamic teachings in general. Institutionally, as stated in the *Pesantren Accounting Guidelines* published by Bank Indonesia (2018), the main characteristic of Islamic *Pesantren* is the central position and role of their *Kyai*.

The existence of *pesantren* cannot be separated from the "*surau*" or - in Javanese - "*langgar*" (small mosque) which in the early days of Indonesian history was generally used by local people not only to perform daily prayers but also as a place to learn, especially about Islamic teachings. From historical point of view, *pesantren* could be recognized as the oldest educational institution in Indonesia. So far, *Pesantren* and their *santri* have a very significant role not only in developing and spreading Islamic teachings but also in other Indonesian fields such as economic, technological, social, cultural and political affairs as well (Tjahjowulan & Permatasari, 2018).

In fact, within the anthropological realm, Studies on *santri* and *pesantren* in Indonesia were not something new. Both *santri* and *pesantren* in Indonesia had been introduced internationally by Clifford Geertz (1976) who - in the context of ranking the religiosity level among Javanese Muslims in Modjokuto, a disguised city in East Java - categorized it into three subgroups namely *Abangan*, *Santri* and *Priyayi* (Geertz, 1976). His work has helped promoting *santri* and *pesantren* as topics of anthropological and sociological research among Western social scientists in general. Although the meaning of the word *santri* and *pesantren* in this article are not completely the same as what Geertz used in most of the discussions conveyed through his book "The Religion of Java", because of the book, at least, the term *santri* and *pesantren* could be grasped more clearly by broader circles globally.

Before the establishment of the *Pondok Pesantren Modern Gontor* (Gontor Modern *Pesantren*) in 1926, it is very likely that the description of *Pesantrens* in Indonesia only referred to what had been known as *Pesantren Tradisional* (Traditional *Pesantren*) or also called *Salafiyah Pesantrens*. The very unique characteristic of the traditional *Pesantrens* is its learning system applied where *kyai* (the teacher) is positioned as the central of everything

including in the context of learning. Apart from that, santri usually study branches of Islamic knowledge not through the classical system, but through what is called *pengajian sorogan*, which is a learning system where a *kyai* physically sits in the middle of a circle of his *santri* to deliver his lessons. This kind of learning system generally applies both to individual learning for *santri*, such as reciting the Koran, and to group learning, such as *kitab-kitab Fiqih tradisional* (traditional Islamic jurisprudence books). Anthropologically, in the Salafiyah *Pesantrens*, the centrality of the role of *kyai* is obvious. *Kyai* handles and is responsible for the whole of *pesantren*'s affairs. Generally *santris* who come from villages surrounding the *pesantren* study in this type of *pesantren* without tuition, or – if any – very minimal that based on voluntary. In East Java, this situation is easily found in rural *pesantrens* and are known as a “*Bandongan*” Learning System (Fatchan, Amirudin, & Soekamto, 2015). Due to these characteristics, the relationship that is formed between all elements supporting the running of this learning system is a pattern of mutually trusting relationships based on basic Islamic values in the form of a spirit of brotherhood, cooperation and egalitarian.

In matters of financial management, these *Pesantrens* apply patterns that are similar to each other, namely because almost all of them depart from the intention and awareness that teaching for *Kyai* is a religious calling that must be carried out to the best of one's ability without expecting material rewards. So in *Pesantrens* like this, especially when they are still small-scale, everything comes from the *Kyai*. As a result, there is no known separation between *Pesantren* assets and *Kyai*'s personal assets, everything basically comes from and belongs to the *Kyai*. Combined with a pattern of mutually trusting relationships between the parties involved, the basic conditions of this *Pesantren*, organizationally, require almost no information for accountability purposes. Demand for information, if any, will be limited to internal purpose information for fulfilling management accounting needs, namely to ensure that the *Pesantren* will be run effectively and efficiently.

Compared to the *pesantren salafiyah*, the modern ones are characterized by their teaching-learning process that relies on the classical (schooling) method where *santris* study their subjects on classrooms. Though normally this kind of *pesantren* is lead by a *kyai*, but usually it does not recognize the centrality of *kyai*. The authority and power of the *kyai*, if any, is normally channeled formally and structurally to a board known as teacher council. In a more modern *Pesantren*, the institution carrying out the whole activities of the school is even in the form of a (legal) foundation. This means that not only administrative work for supporting education affairs is performed but recording and reporting practices for financial affairs to fulfil the demand for accountability – to a certain extent – has become obligatory works.

## Methodology

This study was carried out by utilizing a qualitative study which aims to explore how audit culture in each of its forms can be recognized and interpreted by the environment in *Pesantrens* and how this culture is increasingly intensive and spreading in line with the development of the formation of a liberal capitalist society in Indonesia. To get into such goals, this study collected data from four *pesantrens* namely Baitul Qur'an and Al Furqon (both located in Malang Regency, Bahrul Maghfiroh (located in Malang Municipality) and Al Khusyu' (in Blitar Regency). A series of interviews with *kyais* (leaders) of those *pesantren* were conducted. Observations, though rather limited, especially in the *pesantren* located in the city and regency of Malang and one located in Blitar Regency were also performed to complete the information required.

Data analysis follows a slightly critical line of thinking, especially by applying Foucault's ideas about power-knowledge and governmentality (Kipnis, 2008; Lemke, 2002) as well as discourse analysis, specifically in making sense about buzzwords commonly used by relevant

government agencies to justify certain types of audit culture practices by *pesantren*. These two concepts promoted by Foucault are basically intertwined with each other due to the reason that power as the effect of knowledge ownership, while new knowledge is normally the consequence of power possession, and both of them are eventually reflected in the practice of governmentality. To maintain the criticality of this research, critical discourse analysis (CDA) - although very limited - was also applied specifically in looking at and making sense about various arguments emphasized by regulators or related government agencies as well as supporting professional organizations such as Indonesian Accountants Association to implement an audit culture as an inseparable part of "controlling the behaviour" of *Pesantrens*.

Following Fairclough (2010), CDA is an analysis, that is discursive in nature, and is characterized by several inseparable and embedded characteristics such as relational, dialectical, transdisciplinary, and – certainly – it brings normative elements into its analysis as the main signpost of its criticality. By relational, CDA does not focus on individuals or entities involving in a case being analyzed through CDA, but more on their relationship among them including each party's relationship to the discourse itself. The second characteristic of CDA, dialectical, has led it into a meaning that CDA assumes that the object which is analyzed is processual in nature as well as containing not only action to compare or to contrast but also action to critically and – if necessary – to change the meaning of concerning objects of the discourse into the new meanings believed to have more transformational power to change what – in contemporary situation – is dominant. Furthermore, the interdisciplinary nature of CDA, indicates that from its onset, CDA is not merely a linguistic analytical tool such as semiotic, for instance, but following the fact that any discourse is basically opened to many aspects such as politics, economics, social, ethics, technology and others, interdisciplinarity is inherent part of CDA application. The element of criticality of CDA manifest in the form of the inclusion of ethical and moral values commonly used as the basis for argumentation by parties performing discourse to be analyst's important basis of evaluation. Therefore, in the characterization of CDA must be linked to the paradigmatic aspects of science, especially social science, firstly CDA, as commonly a discourse, is not just an analysis method, but also a theory (Fairclough, 2010; Jorgensen & Phillips, 2002). Secondly, CDA is categorized as one of the theories that follow the moderate-constructionism perspective. In this context, subjectivity of the analyst could not be avoided, and due to the analyst's frequently applies CDA to strongly questioning through discourse certain scientific elements such as concepts, theories, slogans or methods that have been hegemonic in society but without many parties realizing it actually have a bad impact and are detrimental to the interests of the wider community, even if it is believed to have benefits, then it only benefits a handful of groups who have been included in the elite group such as capital owners, middle class people or government officials and the like.

Just to make clear, in a simple way of understanding, discourse as an object, is an event of complicated set of relationship including communicative relations between parties who interactively talking, writing and in certain ways communicating with each other (Fairclough, 2010). However, discourse is also manifested in the relationship between real communicative events such as conversations, newspaper articles, scientific journals and others, and more abstract and lasting complicated discursive 'objects' (Fairclough, 2010). Thus questioning audit culture, either in its conceptual or practical, and attempting to make sense and gaining new meanings based on a specific perspective fulfills the requirements for using CDA as an analysis tool. Audit, though seemingly as pure technical, but it has its own philosophy, more than that, it relates also with more than one discipline such as accounting, it closely relates with theory of evidence, information processing, language, ethics, and – certainly with sociology due to its connection with public interest. When audit is specifically connected to

culture, then discipline of anthropology becomes relevant to audit. Interdisciplinary matching between CDA and its object justifies its application in this study.

The critical nuance of Foucault's ideas are deliberately used in this study to more strongly characterize and accommodate the fact that audit culture is often used as an instrument to control people's social life, especially in the context of New Public Management (NPM) as a direct representation of neoliberal values. As a slightly critical qualitative research, theories, such as Foucault's ideas about power-knowledge and governmentality as well as CDA its self are used in this research to be a lens for reading or interpreting the phenomena contained in the data collected which will then be analyzed and presented in a narrative discussion of research findings.

### Findings & Discussion

Of the four *Pesantrens* from which this study obtained its data, if we use the *Pesantren* categorization as previously explained, none of them can be at the extreme end of this categorization, meaning that none can be called completely a Salafiyah *Pesantren* or - conversely - completely a modern *Pesantren*. The *Pesantren* located in Malang City, for example, according to the categorization of the Islamic religious school that is followed, is basically a Salafiyah *Pesantren*. Having relatively complete and good learning facilities, this *Pesantren*, at least currently, has experienced a very significant learning transformation, namely from one characterized by tradition to one with more modern characteristics. It is very possible that the main determinant or at least the thing that became an important driver for this transformation was the change in the leadership of this *Pesantren* from the previous kyai who were religiously more charismatic to the current leader who - in terms of his educational background - is more intellectual, in fact he is a professor and had become a rector of a famous university in his city.

Therefore, it is very important that from the interviews conducted with the leader of this *Pesantren*, apart from being said many times, it is also clear that there is a serious personal and institutional understanding and commitment that good and correct financial reporting in the *Pesantrens* under his care, including conducting audits, if necessary, is an inseparable part of the organizational governance strongly mandated by Islamic teachings. Though if measured using the level of compliance with accounting standards required by the regulatory authorities, the current reporting in this *Pesantren* cannot be said to have fully met the criteria, however, from the examples of books and financial reports that have been carried out in this *Pesantren* which were shown to the researcher and his explanation about how the supporting staff always diligently participate in various *Pesantren* financial management training, it is clear that for financial reporting affairs, at least from a technical perspective, this *Pesantren* is perhaps the most ready to practice what is known as an audit culture.

Meanwhile, another *Pesantren* located in Dau, Malang Regency, is more influenced by its leader who has been an alumnus of Modern *Pesantren* Gontor, Ponorogo, East Jawa. It is easily predicted that the way his *pesantren* is managed so far is as what he experienced from Gontor. This *Pesantren*, just like the first *Pesantren* led by a professor, strongly supports the practice of auditing even though it is acknowledged that the financial reporting system currently in place does not fully allow for routine and adequate audits of financial reports. This impossibility is more due to gaps in technical aspects and the competency of supporting human resources (staff) who do not yet have the necessary expertise for this. These two *pesantren* strongly believe that reporting as well as various kind of verification practices are essentially mandated by Islamic teaching, so that as a moslem, whoever, should implement them as much as we can do. Whereas in the first *pesantren* there is periodical financial reporting practice, in this *pesantren*, the practice is not conducted as regular as in the first *pesantren*.



The third *pesantren* is also located in the District (*Kecamatan*) of Dau, Malang Regency, not so far from the second one. This small *pesantren* is a *pesantren mahasiswa* (university student's *pesantren*). It is a relatively new establishment (established around 4 years ago) and only has 32 *santri*. Once again, in terms of the Islamic school of thought, this *pesantren* mostly follows salafiyah way of thought, even though some religious practices also represent what has been generally practised in modern *Pesantrens* that is rather beyond the territory of *Nahdhiyyin*. From observation as well as an interview with the leader of this *pesantren*, the leader indeed realized that accountability is essentially the core of Islamic teaching so that – even though this *pesantren* only records its whole financial transaction in a very simple mode of bookkeeping - technical matters such as variations of current auditing culture manifestations, for instance, is normal. Moreover, according to the leader of this *pesantren*, differences among *pesantren*'s perspectives on audit culture, if any, will be more on its technical capability rather than, for instance, its willingness or motivation to realize. Eventually, when each *pesantren* has its own technical capacity to perform, they will realize it as it is required. One of the things that can also be an explanatory factor as to why the practice in this *pesantren* of realizing financial accountability is carried out in a fairly simple way is - as explained by the leader - because coincidentally, up to now all the donors who have donated a small amount of their income are those who are already considered to be people who if his right hand gives something, his left hand forgets what his right hand has done it. A simple visual report through social media (WhatsApp), usually followed up by a verbal statement circulated within the circle of donors is now becoming a contemporary practice. The strength of this *pesantren*, though now categorized as a small one, is its donators are also members of a routine islamic preaching who routinely strengthened their belief about the priority value of *sadaqah*, *infaq* and similar others.

The fourth *Pesantren* is a *Pesantren* located in Tugurejo Village, Wates District, Blitar Regency. Incidentally, this *Pesantren* is managed and under the auspices of the same institution as the third *Pesantren*. It is not surprising that in terms of accountability practices, especially in the financial sector, there are many similarities with what happens in the third *Pesantrens*. One of the differences perhaps is that in this fourth *Pesantren* the number of students is much greater, namely 75 students living in the boarding school with 325 students attending several levels of formal education which are operated so that the demand for reporting, especially to meet the needs of external parties (the government) must be met. more attention. From the point of view of Islamic religious practices which are carried out as a routine, this *Pesantren*, even though it is under the care of the third *Pesantren*, adapts to a different societal environment, namely more rural, salafiyah or nahdhiyin characteristics feels stronger in this *pesantren* than in the third *Pesantren*.

As an extension of the third *Pesantren*, this fourth *Pesantren* is also an unpaid *Pesantren*. *Santri* and all students attending various levels of education (mostly university students) are exempted from the obligation to pay education fees. For students who live in *Pesantrens*, they are even provided with accommodation and meals. All *santri* and students are also given school equipments and uniforms. Until now, financially this *Pesantren* is still largely funded by the institutions that oversee it in Malang. It is possible that as a result of the relatively long geographical distance that separates this *Pesantren* from Malang and meeting financial needs must be carried out with the principles of effectiveness, prudence and economy, the practice of recording, once again, although very simple, is informative, both regarding financial plans and its realization. Accountability system is implemented relatively strict. This reality reinforces the phenomenon stated previously, that the obstacles to fully and positively responding to the expansion of areas for implementing various kinds of practices which can be categorized as audit culture in *Pesantrens* are more due to the unavailability of

supporting staff who have technical capabilities. Thus, the limitations of *Pesantrens* in instilling audit culture in all its manifestations and the implications it has, so far are still less strong when compared to their spirit and enthusiasm for carrying out responsibilities which they understand as an important part of Islamic teachings which they firmly believe in.

A deeper analysis of the inherent limitations of Islamic boarding schools in instilling an audit culture in their institutional environment appears to be closely related to their understanding of the concept of accountability. For them, accountability is more important to be understood substantively. Its technical procedures and formalities, such as through formal reporting and auditing mandated by government, for instance, should not be considered more important than its substantive content. This kind of understanding may lead to a perception that accountability, as long as it can be met substantively, through the way in which it is done, including in the simplest and most traditional method, has fulfilled what is required, especially if accompanied by the belief that what is most important is accountable to God, the All-Knowing. This kind of understanding, although from a religious perspective is acceptable, especially if placed in the context of relationships between devout people who must prioritize good prejudice over suspicion, it can also provide relatively wide space to put aside the importance of fulfilling accountability demands among ordinary (lay ) people or institutions.

The slow response of *pesantrens* to the importance of fulfilling the gap in audit culture particularly in the form of financial recording and reporting practices based on generally accepted accounting principles (for instance Statement of Financial Accounting Standard No. 45), especially by traditional *pesantrens* which are very centred on *kyai* figures, could be an indication of how accountability, though it is assumed to be important by *pesantren* circle based on their Islamic teaching commitment, however they remain rational in the belief that it is not appropriate to fulfil it. Thus, it can be understood that variations in the understanding of accountability together with the availability of supporting resources such as competent staff and technological support can greatly influence efforts to fulfill it, either in the degree of its intensity or in the diversity of its manifestations.

The fact that the intensity and development of audit culture in a society is better understood by those who are critical of capitalism is closely related to the views of those who believe that the individualistic and materialistic values which are increasingly being encouraged in the lives of society are basically a direction towards the formation of a society that its members are completely *homo economicus* who behave very commercially with each other. It is somewhat unfortunate that this kind of understanding has not been communicated and socialized much to those who really need to know, such as academics and the wider community in general, including Islamic boarding school circles. If in time the Islamic boarding school community responds more positively to the growth and development of audit culture, hopefully it will be because they are better prepared in terms of human resources and the technology they have mastered and - unlike Bank Indonesia (Bank Indonesia, 2018) that seem to look Islamic boarding schools more in terms of their economic potential - because they do this as a result of being able to selectively implement an audit culture while maintaining the soul and spirit of independent autonomy based on egalitarian Islamic teachings.

From this study, several things could be recommended in the context of responding toward increasing tendency of both audit culture intensification and extensification within the circle of *pesantren*. First, audit in its all manifestations should be introduced or socialized gradually and it should be packed in rather harmonious packages with Islamic teachings. Parties who are in strong need to audit implementation should be aware and are expected to maintain its original characteristics of *pesantren*. This means that contrasting values of auditing to Islamic teachings and local traditions surrounding *pesantrens* should be minimized as along as possible.

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