

## Micro Strategies used by the workers to exercise power and influence auditors

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### Abstract

The audit in such a way The majority of the cases, the auditor should To conduct investigations, operations Handle your company Handle their own Todo And employers through the factors that Possess such ability determining Site audit, internal rules To participate, tools and equipment Need to hear and determine the atmosphere Use the power of your hosting business The strain and the strategies Benefit to the Auditors dominate. And not impose their authority over them, or against Provide benefits to the auditors, where Claim. This article is in fact Description caught strategies irrationality deals The auditor and the client to Apply to power And the audit of the The other side of leveraging more Have.

### Keywords

Micro Strategies, Auditor, Influence auditors, Client power

### Introduction

The audit team environment Company audit work Auditors will be somewhat under Strategies The conservatives are. This Strategies less attention Is. Believes that knowledge is power Our audit procedures are Is small. In particular, it is still About what the auditors and Who work in the private and Behind occur during handling Almost nothing is known This can be This is due to the more Auditors door activities Depending on the client company takes place, or could be the result of The prevailing culture of professional secrecy Be audited.

### The concept of power

Power, one of the concepts of fair practice In the humanities and social sciences and Perhaps because of the common presence Lifelong social relations and Is human. Power, the nature of the relationship Community and society through It is regulated. Power of One The complex and multifaceted, But if you want the power to form We define a simple, objective and true Can be stated as follows: Regardless of the source, objectives, level Legitimacy, or its application tools "Power" in general, most of this Means that individuals or groups can There are other individuals or groups Take action. Due to the above, the (B) there is an imbalance Hnvy The relationship between the two is minimal. This relationship necessarily unbalanced Vsrtly It is a that A and B both have The same assets and resources and Neither of the other two can not To get to something. For example, if A to B would be something Contrast to B do. To the The two degrees of Both power and benefit, It may take more than one party from the other side A Suppose the auditor and B units Financial jobs. As B's bargaining power What A wants more And resources at its disposal well enough To allow her the same Future behavior to maintain, Then the B to A in the The relationship will increase. A power calculation to B Due to his ability to observe behavior B A is at odds with the needs and Also show that B had to That is what he is doing if A Do not ask, do not do it. For example, the auditor facilities The financial manager who will work In normal mode, the work Make it possible for financial personnel Providing not only with regard to The audit request and justification of It provides financing. As a result The presentation of its financial unit Features of the auditor requests The claim. A review of previous research Much research has been done in The strategies of power, Research departments of G Nydrvn 2009 Schaerbeek 2009 and mulch, Gvnyln And Svlyl 2013. For Data collection method "Find the collective participation of" the peculiar way in sociology and Anthropology is used. In this method, the researcher of the dairy Interviews, observation of the presence or Through the camera Information to the Brings. This method of investigation Audit of comma separated Remains. For example, Mynkn, 2008; Pntlnd, 1993 ; Radcliffe, 1999 Rynz and Et al. 2007 concerning the benefits It expressed the view Direct enables researchers to To study the theoretical aspects and Observations are members of the Usually offered in other departments report Will not pay the difference between the What members are saying And what they are doing Understand. Mulch and Svlyl Gvnyln 2013 for Data collected from Monitoring of seven audit team The audit was 44, using Out. In the above study, a total of 455 hours of work for 50 days Takes 557 pages of notes They drafted the manuscript. The two-day course Training managers and a fresh Hkar A technical meeting of the departments Working for auditing Have taken place. Monitoring system in such a way In addition to the audit and corporate finance unit, location Office and restaurant are also on Has a full aristocratic environment Audit and corporate finance Have. All the items Help realize the premise to successful To look at

all the signs and symptoms, Hardship, pressure, fatigue, Antidepressants and reluctance to work The emotions. In the entire study period, Many respects Care To the validity of the data Business confidence is complete. Data Processes to support quality Use code 2002 Patton And an acceptable test. Consequently, the concept of a matrix For each audit teams And interviews were made to the Thus, the increased sensitivity of the data And output will be limited to Finally, to increase the transparency of the results. Gnydrvn et al 2007 That regardless of the strength parameter, The conservative and mainly no choice But agreed to meet the needs of Of their financial accounting And the fear of damage to the Because of their respective Is in the heart of the financial And exposure to risk career Serious damage to the company, No choice but to obey Accountants No. The Crozier and Freedberg 1980 that this is not the case for all companies in this way But in most cases applies. As a result of the audit, the unit Financial accounting of the Their powers and To convince management of the company, Try to exert power and control over Auditors participate. In continuation of research results High and some Micro Strategies Used Work on behalf of the financial The employer to exercise power and Mastery of the auditors is described.

#### **Determine the location of the audit (The ability of the host)**

Foucault argues that the space Tha is where the value of It comes to power. Of the The major geopolitical strategies Small tactics. Operations The audit is conducted in a vacuum. Not like any activity The other man, the audit also And is located in the root Kvrnna Et al. 2002. For this reason, The audit procedures are in The company owns the place, As the audit work The owner of the company and The first winning company The work. The employer The chiefs and the control parameter His peers can Tools Audit work and to avoid interference with the right to perform audit procedures To give. Most employers to Auditors have a room dedicated That the auditors have no right The only possible choice for the Auditors could Preferences Express themselves, but inevitably Must be in the same room as their Allocated sufficient strain. If the room is not audited Appropriate, may lead to The audit process is complex. The following different strategies. The contractors for inappropriate use Audit Chamber and the workplace Its impact on the audit Expressed. Suppose a process audit work room Chosen such that the distance Significantly from office managers The work. Consequently Due to the large distances, trips Office managers or auditors Directors of the Chamber of Auditors to Much abated. In the Gnydrvn study in 2009 Schaerbeek 2009, the Chamber of The audit at least three Floor office space has had That the auditors had time Also waiting for the elevator to arrive. As well Some of the Audit Chamber Housed in a building separate with commas And auditors had to Open the box to Financial structure and archival pass and sometimes even had to Rain, snow or sun Cross or pass through the environment Open warm clothes to wear. In entailed When "Always leave time Refer to the table for the financial unit Or Archive doubt auditors Learns and try to Vamdhay went to save . "The result of referrals Auditors in the financial unit Query for the Problems or uncertainties View During the audit With this strategy Bsyarkahsh Will. Perhaps the expression Register by phone This eliminates the thing But you can always Behind the waiting line Remains, whether with all managers Phone can be negotiated; Is the office manager or Even the auditor has a phone Is distinct and so Hand. To be able to operate Transparent to the client Be examined The auditors Employer engagement in person Be close. The The strategies described above Auditors under pressure comma, if The auditor should ensure that no obstacle On the way there, and as soon as the question comes to mind Will be looking for it Be sent to the relevant department, the Auditors in the exercise of power Against the financial unit of work Gives. But when auditors They can easily do it The degree of freedom and Lose their activity And even some of the ambiguities and questions in the meantime, To be forgotten or that Omitted. This is usually It is not for the work, As auditors for the satisfaction of working with people who have their Have a lot of interaction. In addition to the strategies mentioned Simple mode is very similar The following items will be discussed Comes to mind, for example when The auditor of the Company and Close to the financial department and the Thus a real sense The objective of the cycle of operation And directly In the words of the members of the Listens and in some The written instructions Oral or your employer Uses. But if In a separate building The main building is surrounded You may choose from You lose. Unfortunately, This is so rare And usually far Place between auditors and The owner is very conservative. Another strategy in this context Insert the Audit Chamber Crowded, noisy and Or partition where Medium, large clientele See, the above There may be a problem Another result, this problem Surely difficulty concentrating for Audit work and communicate Freely with other members of the team. In 2009 one of the auditors stating that the research Gnydrvn Audit Chamber of Partitions Glass is: "feel Mykynd Always under Nzhstyd and freedom And lose their expression and This focus on you Deal of influence as We know that an audit Advisory operations. "Or Room to work in noisy place; That sounds workplace Auditors with restrictions And disrupt it. Eg if the location of the office Niches in manufacturing This is a factory Hundredfold difficult to play The audit authority, Because the auditor to focus For analysis and reflection on Topics needs. Possible It is a small room, The auditors assigned Is it possible to move Free and

regular layout tools And easy-to-room mobility The auditor stripped And so on. All of these are only Examples of strategies Used by the workers Using the site audit To exercise power over auditors Is.

### **Power supply facilities For the employer**

except where the audit performed Operation requires a fraction Equipment And tools such as desktop stationery. Computer, printer, copier, Internet And provided that the workers And the auditors There. For example, it may be A very small table auditors Allocate enough space Put all the documents and instruments required for the audit work Will not. As a result, part of Your mind is always engaged in this issue Which will affect your performance Will have. Or suppose if the number of outlets in the room The auditor has to be low Always thought that the battery Keep your equipment charge. If Internet connection is not available, The auditor can not be filled Need to work from the Institute website Or bases and Site Rules Reference letters correctly business A. If any existing telephone line Not, the auditor can not The owner does not communicate And it easily into the workroom Learn to read and thus, Will have no choice Except that the desk They followed up their Exit the room and even Possible without the Target audience To meet again Back table. The fact The employer Audit, no obligation There is always the post, In your room or even Ready to work To you. As a result The same restrictions, even Possible problems In the process created Sometimes seen as a "rat Cats "in the Company occurs.

The owners of the company under audit, By leaving the room or workplace Itself, while it is almost certain that were lost and no Be found, in fact, the strategy Very nice resort and Interestingly, in this study This item has been seen in recent times Mulch is Gvyn et al., 2013 There also may helpline Cause you can easily With its directors or other institution His colleagues to consult the Special issue call work. There was also a sufficient number of computers or computer work can be worn Auditors for free Its operation is much reduced Or due to the lack of printer Or copier near you You may have to leave the room and Distance to the information Needed to obtain sufficient evidence You may even be lucky The room is not with you This equipment is in any The reason is closed. All of the above, when the The first time a company The audit log and Yshvyd Where knowledge is not to be hundred questions as The following comes to your mind The very basic to the non Knowing is not enough; for example: 1. Information required from Where can I get? In which the office of Ytvanm I find the information? -3 Learn how It is rarely possible? Auditors In the first step, the answer Questions are quite unaware. They actually enter the island Have no plans of They do not have the need for Identify themselves with the new working environment Entered the debate Are. Thus, for a while. Short way To become the owner of the work. One The auditors in their study that That was: The first thing you might do something new location Ask yourself, is that where I can get necessary information I get it? Although you know The answer to this question is crucial, But finding the time to do so easily Will not be, you have the Ask your employer or his agent In cooperation with you And the discussion. But he may To tell you that the business Or even just do not know you're not able to respond to You should refer to his fellow Out. To find this person Third, it is possible that you Intentionally or omission done wrong several times and even the You lose your company. Finally After finding the desired person, may Luck is not with you, sweetheart! Party You say the opposite case You're looking at Next to his desk and is better Go and take it for yourself, for Find the information you need to A large volume of documents and papers Maybe you have stored This is not a trap! Well, you have to be the same person again. Go and ask him to It's for you And suddenly you see Mr. employee, It is time to leave the company and all this is a concept that Is that "you should Find the information you need And all here to listen to your command Not that any of the information you want You submit. " Of the growers in determining Joe audit Growers may be in the process Audit and due to the behavior Social and even violent Intervene. Anderson & Pearson, 1999 so that the behavior of Uncivilized that can be said Impolite to show, So that it may be acceptable for the Auditing is unbearable. Fvrs 1994 argues, the This behavior can be harsh Times Is low in this case may be "Your client requests Show reluctance "," Behind the Eyes Thin out "," constantly watch Watch "or" to your desktop Once to talk with your partner Leave "that this means Inattention to you. Where As well as the harsh treatment Times More May use the terms That "if we do not I do not understand the issue How do you explain it, Here is the Class " "Speak louder now, and see how What do you want? "" Very credulity, I'm kidding you not know that I? ") Fvrs, 1994 (. Such Speech and behavioral symptoms, sometimes causing That a new auditor With tears and cry your workplace Or even more reluctant to leave To be audited. Often The behavior of the works Top to bottom-level audit Done, people who have a Background of weak or low power Of their own, most of the power in The neglect of which were deemed as ) Fvrs, 1994 (. In this mulch, Gvyn et al.), 2013 (the Auditors stated: "When A person who is dealing with her You disgruntle and is rude. Have a huge risk when Exposure to give him a bear. If you have questions Did you get to be the Ask her, ask her repeatedly Whether the answer is really important Who risk their memory Throw or not? Sometimes you prefer Instead of going to the battlefield, the Cap ask your question. " In fact, the farmers, landlords And host auditors and may Politics is even

larger And adopt more complex. They Can the landlord For your guests, the rules too Red tape and restrictions defined They can even audit They have to work with. In the Some items, such events really Occurs. For example Gvnyn Et al.), 2013 (observed The financial director of the conservative The audit also welcome The audit opinion expressed in the following Out: "I think we should remind You're not at our house And while we're visiting, Here's to the rules governing Follow. I do not like any Someone while in turn And walking in different parts of the company and Without prior coordination I see. If you meet We need an accountant, note that the time and inclination You have to meet, Do not disturb him. I am happy to discuss this with tongue You Ygvym and the habit of repeating If you do not see utterances and Hay Khaf where it quickly Check with your manager at the Institute I will be coordinated. "In this Their auditors with a comma times Rules adapted to such differences Kill. The conservatives in this atmosphere Companies are under control Are the result of the auditors Largely in the room One such prisoner caught audit The manager was not anger. In such environments, the working atmosphere Sah was used at the Ygyrd and Auditors only because of ease The environment will try to work Quick to do and too curious Not the case in the efficiency and effectiveness Part audit Asrmkhrby Will have. Some Tha Shrek the making A file and put it in the hands of Other auditors who need continuing Financial control and audit unit Expressed only in case of emergency The information you need in this The database is available and the See Financial Coordination Unit Financial personnel not to disturb the work. In the Nevertheless, many other cases Leave room to learn Disappears. Among the advantages of this method is that the auditor can More quickly, but in fact Due to the remoteness of the operating cycle Company touch with reality What is happening in the company Loses, or may Information provided by bulk and In a manner that would mislead Audited. It has been observed The company owns the work of The guidelines for the exercise of power on Auditors use strain) Mulch Gvnyn et al., 2013.

#### **Conservatives who control the time**

Crozier and Freedberg (1980) have pointed out, for a Power relations and to lead, The next time the key factor. Kvrarn et al (2004), Lu and Tan 11 ) 2011 (believed to audit a Fighting the stigma of time limit Is, so that all operations Produced by a company during One year) or a specified period of time ( Should be over in just a few weeks). Or even a few days (the audit Be. Auditors have very Work fast to get your own When the recommended budget for They coordinate. In between Time is a key aspect of the Freedom and choice of actors in this field Is. One of the auditors of Mulch Gvnyn et al., (2013) argued that "employers are required or Unwanted waste of time to control Auditors use the strain. " Based on observations of mulch, and Gvnyn Et al (2013) of the Companies Audits, numerous tools Equipped for the work of auditors And almost all of their strategies Comma has been identified for To achieve this goal have been. Of course Still, there are strategies that Beat together and still Have not been identified. These guidelines Can be classified into two categories: Out. The first strategy is that, during Those who work for the audited Delivery of information requested Time spent by the auditor A. Herbs and colleagues studied (2013), one of the auditors stating: "During the audit process, we sometimes We had to wait a long time I needed to learn about us Them. " At least three different forms of This strategy can be observed: 1. It may be noted that the strain The exact cause is not known and the subject of your application documents You make a mistake. 2. You may enter a process Paperwork, for example say That for each case A written request and approval management Superiors need. 3. They may even this To enter the access level Or authority to provide proof Asked you to do this Professional to do the job so that They never fail to deliver Please. The second is that because The employer has no obligation to Provide the required information in a particular form Although you are not recommended The ability to do it in a few words The information provided in a format The auditor wants to take That makes a lot of needs He is at his or her current job, the The auditor's insistence on Majority of the directors of the Institute Audit the company's accounting The work they do. These guidelines Mainly impair the auditors Due to the limited time Auditing and consequently reduce the efficiency The audit.

#### **Conclusion**

This paper aims to investigate Games The power behind the The relationship between the auditor and the client has been written. Times Sociological and anthropological data, Compilation of research Gnydrvn (2009), Schaerbeek (2009) And mulch, and Svlyl Gvnyn 2013 Specified that companies Audit at the beginning of the audit process Equipped to a very large power sources Which enables them to Auditor to audit the use to be dominant His performance is somewhat under control Put or to remove The auditor's request The less rigor in investigations Claim. Audit Institutions Identifying strategies can Power of audit firms And using management Social and greatly increases its strength and audit operations The effectiveness of the conduct of the Find your competitors into mulch, 2012. The study also shows In the field of theoretical and empirical knowledge We have about what the auditor And the work happens very Is low. A wide range of labor market An audit investigation It is necessary to increase the screen resolution.

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