

ABSTRAK

Penelitian ini bertujuan untuk memahami bagaimana auditor di Kantor Akuntan Publik (KAP) *second-tier* menghadapi dilema etika dalam proses *audit cycle* serta bagaimana dinamika sosial di dalam KAP membentuk cara mereka mengambil keputusan. Dengan menggunakan pendekatan kualitatif berparadigma interpretivisme, data diperoleh melalui wawancara mendalam, observasi dan analisis dokumen audit. Temuan menunjukkan bahwa dilema etika muncul baik dari tekanan eksternal seperti permintaan klien, keterlambatan dokumen, dan tekanan waktu, maupun dari tekanan internal seperti budaya kerja yang menekankan efisiensi, keterbatasan sumber daya, serta pola komunikasi hierarkis. Analisis dengan lensa kaca mata Pierre Bourdieu yaitu elemen habitus, modal, dan arena yang menggambarkan bahwa respons auditor tidak berdiri sendiri, tetapi dipengaruhi oleh pengalaman profesional, posisi jabatan, serta relasi sosial yang membentuk praktik mereka. Melalui perspektif *auditing beyond numbers*, penelitian ini menegaskan bahwa audit bukan sekadar proses teknis, melainkan praktik sosial yang penuh negosiasi antara standar profesional dan realitas kerja.

Kata kunci: *auditing beyond numbers*; dilema etika; KAP *second-tier*; *audit cycle*; Pierre Bourdieu.

ABSTRACT

This study explores how auditors in second-tier Public Accounting Firms (KAP) deal with ethical dilemmas during the audit cycle and how the social dynamics within the firm influence their decisions. Using a qualitative approach under an interpretivist paradigm, the data were collected through in-depth interviews, observations, and the analysis of audit documents. The findings show that ethical dilemmas come from external pressures such as client requests, document delays, and tight deadlines as well as internal pressures, including an efficiency driven work culture, limited resources, and hierarchical communication patterns. Using Pierre Bourdieu's concepts of habitus, capital, and field, the study shows that auditors' responses are shaped by their professional experience, their position in the hierarchy, and the social relationships around them. Through the auditing beyond numbers perspective, this study highlights that auditing is not only a technical process but also a social practice that involves continuous negotiation between professional standards and workplace realities.

Keywords: *auditing beyond numbers; ethical dilemmas; second-tier public accounting firms; audit cycle; Pierre Bourdieu.*