

A THEORETICAL EXPLANATION OF HABITUS SHIFTING IN HOSPITALS USING LANGUAGE AND SYMBOLIC POWER OF ACCOUNTING

Sri Pujiningsih, Universitas Negeri Malang
Sawitri Dwi Prastiti, Universitas Negeri Malang
Dian Syariati, Accounting Universitas Negeri Malang
Sharifah Norzehan Syed Yusuf, Universiti Teknologi MARA

ABSTRACT

This study aims to uncover the language and symbolic power of accounting in the habitus, field and capital of the hospital industry. This study undertakes a qualitative research approach from the critical paradigm perspective. The data used in this study are gathered from annual reports published in the year 2018 from five hospitals that trade in the Indonesia Stock Exchange (ISE). The data analysis technique used is content analysis. The results indicate that accounting symbolic power lies in the concepts of habitus, field, and capital. For the concept of habitus in hospitals for profit, the adoption of the Financial Accounting Standards (FAS) is internalized into their practices and become a medium of communication between hospital issuers and their stakeholders. The concept of field accounting is a fundamental performance construction tool on the Indonesia Stock Exchange, where the issuers compete for financial performance. In the concept of capital, financial capital is the primary language in the report of financial position, especially equity. Capital from this accounting language can finally be converted into political capital in hospital expansion and acquisition by hospital issuers. The concept of capital is also converted into social capital in corporate social responsibility (CSR) activities performed by the hospital issuers to gain legitimacy for their sustainability. The symbolic power of accounting is found to be natural, structured and dominant. Accounting seems to belong to practices that are taken for granted in the hospital industry. The Hospital issuers' compliance and trust towards all regulations in the ISE are symbolized as Doxa and Illusion. Accounting as a medium of dominance in the hospital industry.

Keywords: Accounting, Hospital, Habitus, Field, Capital, Symbolic

INTRODUCTION

Bourdieu's theory explains a hospital's habitus as hospitals whose initial habitus was to give humanitarian services and later, shifted as an organization with economic habitus as they now aim to seek profits. Furthermore, Bourdieu theory explains how accounting can play a significant role in organizations with economic habitus like hospitals. Accounting plays a vital role in both profit and non-profit organizations. Accounting is a language of business because accounting data processed by users can provide them with information that tells them of their business performance, what they owe and own which assist them in their decision making. As a language of business, accounting is also a medium of communication between companies and their stakeholders (Parker and Ghutrie, 2009; Breton, 2009; Davison, 2011). Financial report is an accounting output that is used to communicate not only the financial performance of an organization but also their activities to stakeholders.

Based on Hospital Law No. 44 of 2009, the types of hospitals in Indonesia are divided into two: hospitals for profit and non-profit hospitals. The establishment of the Hospital Laws is inseparable from the history of financial reform in Indonesia and the inclusion of the reinventing government (Osborn and Gaebler, 1992) and new public management concepts (Gruening, 2001). These two concepts enable health services which were originally public goods to become private goods. The incessant global governance wants health services to become a commodity in the free market (Koenig-Archibugi, 2003). Investors captured the health services commodity as a lucrative business opportunity. One of the indicators is hospitals' existence with their shares sold in the Indonesia Stock Exchange (ISE). The companies selling their shares on the ISE are referred to as issuers. The issuers listed on the ISE until 2018 include PT Mitra Keluarga Karya Sehat Tbk as manager of Mitra Keluarga Hospital (MIKA); PT Sarana Meditama Metropolitan Tbk as manager of Omni Hospital (SAME); PT Siloam International Hospitals Tbk as manager of Siloam Hospital (SILO), and PT Sejahtera Anugerahjaya Tbk as manager of Mayapada Hospital (SRAJ) and Hermina Hospital (HEAL).

The hospital annual report, which includes the financial report, is mandatory to be made public via the ISE's official website. The narrative report contained in the annual report becomes very important in any organizational communication (Pujiningsih et al., 2018). The financial statements in Bourdieu's critical perspective is a representation of the language power of the accounting that politically dictates public awareness for the legitimacy of the hospital existence in the medical world as well as business. The language power by Bourdieu is analyzed using the concepts of habitus, field and capital. In this study it is aimed to understand how is the language power of accounting in habitus, field and capital are explained in the context of hospitals.

Hospitals were first established in Indonesia by the Dutch East India Company (VOC) during the Raffles government. At that time, the hospitals were free-cost for patients, including indigenous people. The oldest hospital in Indonesia, the Dustira Hospital, was established in 1887 in Cimahi, West Java, which was then managed by the Dutch government during the colonial era. The second oldest hospital is the PGI Cikini Hospital, established in 1895, followed by Immanuel Hospital Bandung in 1922, and Dr Sutomo Hospital was established in 1923 in Surabaya. Meanwhile, Tjipto Mangunkusumo Hospital, formerly known as CBZ, was established in 1942 and had changed its name to RSTM after Indonesia independence in 1964.

The habitus, field and capital, which belongs to the characterization of Bourdieu's Theory has popularly used in accounting research (Malsch et al., 2011). The accounting research using Bourdieu's theory, among others Jacobs (2003) examines the meaning of everyday life of accounting actors including a religion; the accounting is interpreted as a sport (Cooper & Johnston, 2012) and popular music (Jacobs & Evans, 2012). The study was also conducted by Oakes et al. (1998) about management in universities; Rahaman et al. (2007) examined the privatization of water services for people in Ghana. Neu et al. (2002) revealed the role of intellectuals in critical research in accounting. Meanwhile, Xu and Xu (2008) examined the accounting standardization for banking in the early 20th century in China. Ramirez (2001) examined how dominant groups gain legitimacy in the professional accountant organization. Neu et al. (2003) also examined the profession and the professional ethic codes for accountants. Cooper & Robson (2006) examined the setting of standards in a country. Arnold (2009) examined the financial crisis and the role of accounting in it. Most of these researches have been conducted in the context other than hospitals. There are lack of research on hospital accounting from the perspective of Bourdieu's Theory. Therefore, the aim of this study is to explain the habitus shifting in hospital using accounting as language and symbolic power.

This research gap is the phenomenon of go-public hospitals in Indonesia and the role of accounting in it. Past literatures also show that there are barely any accounting research on Hospital using Bourdieu Theory especially in Indonesia. The researchers will uncover the symbolic power of accounting through the habitus, field and capital in the hospital industry.

LITERATURE REVIEW

The Bourdieu's Theory: Habitus, Field and Capital in the Hospital Context

Pierre-Félix Bourdieu was born on August 1st, 1930 in France. The theory developed include the concepts of habitus, field and capital. Habitus is a product of history, from which individual and group practices are produced. Bourdieu (1992) defines habitus as: Systems of durable, transposable dispositions, structured structures predisposed to function as structuring structures, that is, as principles of the generation and structuring of practices and representations which can be objectively "regulated" and "regular" without in any way being the product of obedience to rules, objectively adapted to their goals without presupposing a conscious aiming at ends.

The habitus of hospital issuers is in the habitus of capital market economy. In this habitus, the agent is the hospital issuers which will adjust and are adjusted to the existing structure in the capital market. The new habitus of hospitals that sell their shares on the trading stock are in the culture of competition, efficiency, stock market value, trading volume of shares and other things that are prevalent in capital market culture. ISE is occupied not only by market participants of the hospital Issuers, but also by other industrial sectors such as automotive, mining, financial services and so on. The agent (hospital issuers) will always interact with other agents and adjust to the existing structure on the ISE. Unwittingly, this continues to be reproduced, resulting in the habitus of practices and business behavior. The practice produced by this habitus tends to be the same as its constituent structure. The hospital issuers will reproduce the structure on the ISE.

The field is formed by a network of relationships between positions occupied by agents (hospital issuers). The field will always be the field of seizure and struggle. The field can be understood as an arena where they fight for dominating and mobilizing to gain and control various types of capital. This type of capital can be in the form of economic, social, cultural and symbolic capital (Bourdieu, 1986). The fellow hospital issuers will compete to get the best financial performance. The field is also dynamic as it always changes. The change can be caused by internal battles between various positions in it. It can also occur due to friction with other fields. For example, a conglomerate of companies that were previously engaged in other industrial sectors, could convert their capital to implement controls in the field of hospitals. For example, Siloam Hospital (SILO) under the Lippo Group Company acquired several hospitals. In 2017, SILO took over Sentosa Hospital, Bekasi Graha Ultima Medika Hospital, Mataram, Putera Bahagia Hospital, Cirebon, and Hosana Medica Hospital, Bekasi. The total funds which were disbursed amounted to Rp 451.5 billion. In the field of the health service industry and perhaps the other industries, hospital issuers are actually fighting over capital and positions. This struggle aims to force the production and reproduction of the dominant group's habitus structure to the dominated group.

Bourdieu divides capital into four types: economy, culture, social, and symbolic. These four types can be mutually accumulated, invested and converted in other forms of capital (Bourdieu, 1986, p. 243). Capital is a valuable resource which is fought over and fought for by agents in the field. The capital control by agents can determine its position as ruler in the field of structure. The highest capital value of the hospital Issuers is the largest investor in the hospital industry. The largest

economic capitalists will easily make acquisitions and business expansion. The cultural capital is science as a cultural product. Accounting as a cultural product can be used as an example of cultural capital. The cultural capital of accounting can be converted into economic capital for brokers, auditors and company managers. Accounting can also be converted into social capital when it plays a role in social responsibility reports or CSR reports. It can also be converted into symbolic capital, for example, the financial statements of hospitals that on Accounting Standards and IFRS- base indicating that the hospitals have adopted good practice of accounting internationally.

Symbolic Power of Accounting

According to Bourdieu, symbolic power is an ability to construct the reality of the social world as something taken for granted. This symbolic power works by hiding the power relations contained in the symbol system. The symbol system formed in the society structure is used as a means of communication as well as a means of domination. Accounting instructs the economic reality of organizations through financial statements. Hopwood (1987: 2) states that accounting "makes things visible that otherwise would not be", accounting plays an important role in organizational change, especially the form of organizational economic visibility. "Accounting has the power to shift patterns of organizational visibility" (Hopwood, 1996, p. 10).

In the context of this study, there is a change or shifting of the hospital habitus from social functions to economic functions. The financial statements as a language for measuring the economic performance of hospitals become crucial in business communication (Breton, 2009; Davison, 2011). This is where accounting language plays its symbolic power role.

Accounting as a business language has been widely discussed in various studies (Breton, 2009; Davison, 2011; Pujiningsih et al., 2018). According to Nietzsche, language was born along with the emergence of human awareness of the need to communicate for their survival (Schacht 1992: 285-6). Language, according to Nietzsche, can also be used as a tool to master. For example, the language of accounting can be used as a medium for lifeworld colonization of college (Pujiningsih et al., 2013). According to Nietzsche, one's language ability depends on how to speak. While according to Bourdieu, one's language ability is not only measured by speaking ability, but also measured from speaking in a valid language (Bourdieu, 1991). This is caused by the ability to speak unevenly. Hospital accounting discourse will be recognized in their habitus if the hospital uses "legal accounting language" in this case for hospital Issuers is Accounting standard-based accounting for commercial companies. While accounting for non-profit hospitals, many of them use "invalid accounting languages". The agents owning the ability to speak far from other agents are considered qualified in a field. Therefore, the language tends to have lack of confidence and a lot of correction. Conversely, the agents owning a good official language capacity that is recognized in a field, they will be more comfortable and confident (Bourdieu, 1991, p. 84). Nonprofit hospitals are not confident with (FAS) language compared to hospital issuers using (FAS).

Bourdieu developed the concept of symbolic power from the Neo Kantian tradition about myth as a symbolic form. He was also inspired by de Saussure about how the language of symbols was formed and structured. Symbolic language is interpreted as a form of domination by Bourdieu, inspired by the Marxian and Weberian traditions. Thus, the symbolic power has a mythical nature, structured and dominance. Myth, according to Roland Barthes, is also interpreted as a form of ideological criticism which has almost the same naturalistic nature in the relations of the field and the habitus of Bourdieu. Meanwhile, the structure within the habitus and field comes from the syntagmatic and paradigmatic analysis by de Saussure. While, the characteristic of domination is a

characteristic of critical flow dismantling the domination inspired by the Marxian theory, for example the concept of colonization by Habermas. The examples of accounting researches include: Myths of university financial statements (Pujiningsih et al., 2018), syntagmatic and paradigmatic analysis of financial statements of universities (Pujiningsih et al., 2017), and college lifeworld colonization through accounting media (Pujiningsih et al., 2013). Thus, it can be concluded that the definition of symbolic power is structured, naturalistic and dominating. Bourdieu uses another diction with the same meaning as a substitute for symbolic power "symbolic domination", and "symbolic violence" (Hallet 2003: 36; Thompson 1995: 23).

RESEARCH METHODS

This study uses a qualitative approach with a critical paradigm. The study use the theory of language and symbolic power which was developed by Pierre Bourdieu. A critical research aims to uncover domination and enlighten the community (Eriksson & Kovalianen, 2008; Myers, 2009). In the context of this research, there is an enlightenment of the commercialization of health services in Indonesia through accounting as the medium.

The data of this study are annual reports of ISE-listed hospitals in 2018. The hospital issuers include PT Mitra Keluarga Kary Advisor Tbk as manager of Mitra Keluarga Hospital (MIKA); PT Sarana Meditama Metropolitan Tbk as manager of Omni Hospital (SAME); PT Siloam International Hospitals Tbk as manager of Siloam Hospital (SILO), and PT Sejahtera Anugerahjaya Tbk as manager of Mayapada Hospital (SRAJ) and Hermina Hospital (HEAL). The data analysis uses a content analysis (Searcy and Mentzer (2003). The data is a form of narrative text and numbers. The content analysis will be thematized (Creswell, 2005) with the theme of habitus, field, capital and symbolic power of the accounting language. The stages of analysis include:

1. Habitus Theme: in this stage, the MIKA, SAME, SILO, SRAJ and HEAL habitus will be explored and interpreted. Based on the annual report, the trace and data analysis are focused on the establishment of the hospital issuers on the ISE and the accounting role in it.
2. Field Theme: this stage will also trace data and interpret MIKA, SAME, SILO, SRAJ and HEAL field from the 2018 annual report. The trace and data analysis are focused on the position of hospitals as ISE issuers, as well as their dominant behavior in the hospital industry.
3. Capital theme: the stage of formulating the capital theme is traced and interpreted from annual reports and financial reports, as well as other sources that support the analysis. The data search and analysis will focus on various forms and conversions of capital, both money, cultural accounting and political capital.
4. The theme of the symbolic language power of accounting, the authors will trace and interpret the power of accounting language in the habitus, field and capital of the hospital issuers on the ISE.

RESULTS AND DISCUSSION

Hospitals in Indonesia: From the Humanity Habitus to Commercial Habitus

With the inclusion of hospitals on the ISE, the habitus of the hospital issuers is no longer entirely in the public humanity habitus but they belongs to capital market economy habitus (Lapsley, 2007). The humanitarian service missions from several hospital Issuers are still presented in the annual report. For example, the mission of SILO is "International Quality, Reaching Scale, Divine Mercy". MIKA also expressed the same thing in its mission with the phrase "We are committed to optimizing the quality of life of many people with loving, trustworthy and customer-focused services". SRAJ conveys its mission as "Providing the best experience and safety to every patient through an attitude of compassion and professionalism supported by quality systems and technology." "Divine Merci", "loving" and "compassionate attitude" are still being the rhetoric of the

three hospital issuers. Rhetoric is a persuasive language (Masocha & Weetman, 2007). The language is to convince readers of the annual report that even though they belong to ISE listed hospitals which are profit oriented, they still prioritize human values. Unlike MIKA, SILO and SRAJ, SILO and HEAL have no mission in humanity.

The five hospital issuers almost revealed the same thing that the health service industry is a promising industry. It was revealed in a statement in their annual reports. SILO hospital states that the hospital industry is a large market share. The same is stated in the HEAL annual report that the industry belong to a market opportunity. While MIKA states the industry as a business opportunity with a potential market. SRAJ defines the industry as a promising industry which is not influenced by global economic conditions. From the narrative (Clatworthy & Jones, 2003), it can be concluded that the hospital issuers have a profit oriented company (Broadbent & Laughlin, 2002).

The company culture is also clearly readable in the hospital's annual report. As stated in the HEAL missions, "Carrying out professional management of the Company to achieve high efficiency and effectiveness by having a healthy financial ratio". The narrative of using the term "customer" is also part of the corporate culture that replaces the term patient. Meanwhile, SAME mission is "providing the best health services according to the needs of each customer". MIKA also write their vision "We want to be the foremost provider of health services focused on customers". The corporate culture adopted in the health industry by Grubbs (2000), expressed as a form of co-optation of corporate culture. Co-optation begins to change the organizational cultural values that were previously replaced by the corporate culture inherent in capitalists (Grubbs, 2000).

Besides corporate culture, market performance is important for issuers in hospitals. Market capitalization value in 2018 annual report data for HEAL Hospital issuer is Rp 8,499,476,666,667; SRAJ Rp. 2,773,117,131,174; MIKA of 22,917,409,200,000; SILO of 5,836,498,593,750; and SAME 3,304,000,000. Based on these data, MIKA have the first rank whereas SRAJ own the last rank in market capitalization on the ISE. Market capitalization value will inform prospective investors who are interested in buying shares in the health industry. The greater market capitalization value will be more attractive to investors. The results of research showed that the market capitalization value affects stock returns (Barnett, 2005; Poddi & Vergalli, 2009). The market capitalization value is constructed by accounting figures. This is where the power of accounting is able to construct the market performance of RS issuers.

Field of Indonesian Stock Exchange (ISE): Hospital Issuers Fighting Position

The objective structure outside the agents is called field. The field is formed by a network of relationships between positions occupied by agents (hospital issuers). The position will determine access to capital in a valued and contested field. The position of the hospital issuers with a high corporate value and high level of profitability certainly has a higher access in seeking capital on the ISE compared to the position of the lower issuers. This position can be measured by financial performance (Donnelly, 2004). The fundamental financial performance indicators for issuers on the ISE include earnings per share (EPS); price earnings ratio (PER), Return on Equity (ROE) and debt to equity ratio (DER). The fundamental performance on the ISE of each issuer is shown in the following table:

Performance	MIKA	SILO	SAME	HEAL	SRAJ

EPS	33,45	1,84	8,55	44,31	-9,16
PER	35,31	1.463,03	49,14	33,81	-26,40
ROE	12,18	0,15	4,66	8,1	-6,23
DER	0,17	0,22	1,01	0,8	32,68

From the table, it can be explained that MIKA occupies the highest performance compared to other hospital issuers. While SRAJ occupies the lowest position for all indicators, both EPS, PER, ROE, and DER.

The participation of agents in a field is based on trust and acceptance as such of all the structures, rules, and resource values contested in it. It is interpreted by "the game". Hospitals having become issuers on the ISE will follow all the "game" rules set by the ISE, including the need to use FAS ((Xu & Xu, 2008)). The compliance with ISE regulations by Bourdieu is referred to as *doxa*. Bourdieu explains that *doxa* is "the direct obedience relationship that occurs in practice between a habitus and the field in which it is adjusted, the pre-verbal acceptance of the world that occurs pre-verbally from practical sense" (Bourdieu & Wacquant, 1992).

While the belief in the rules, values and capital which is revoked, which actually has no natural foundation, is called *ilusio*. The trust in rules that look unreasonable when viewed from outside the field concerned (Bourdieu, 2002). *Ilusio* in the practice of issuers on the ISE is GCG practice. The emergence of the GCG concept to overcome conflicts of interest due to asymmetry information between agents and principals in the perspective of agency theory. Transparency, accountability, efficiency, effectiveness, participation and fairness are principles in GCG (Merino et al., 2010). The principles were not known before in conventional hospital management, so GCG has no natural foundation in hospital practice. With their new habitus, MIKA, SILO, SAME, SRAJ, and HEAL carry out the GCG principles expressed in their annual reports. GCG practices include the existence of a commissioner board, an audit committee board, management of corporate risk and social responsibility practices.

In addition to corporate culture GCG practices such as: competition and marketing practices (Wright & Fichte, 2005, p. 195) also belong to an illusion. The meaning of competition by MIKA as part of the industry. Meanwhile, SILO defines competition as "competition from hospitals or other health care providers". SRAJ defines competition by focusing on the company's expansion and profitability. HEAL focuses marketing on increasing market share. Like HEAL, SAME applies a marketing strategy by increasing market share.

Economic Capital Conversion: Expansion and Acquisition

The capital position or equity of the hospital issuers listed on the ISE, the HEAL equity was IDR 2,369.71 billion in 2018 from IDR 956.53 billion, an increase of IDR 1,413.18 billion. The same total equity as of 31 December 2018 rose 27.2% from Rp1,042.3 billion in the previous year to Rp1,326.1 billion. The SRAJ total equity increased by 13.4% from Rp1.6 trillion in 2017 to Rp1.8 trillion in 2018. The SILO total equity in 2018 amounted to IDR 6,316,675 billion. The MIKA total equity reached Rp4,449.9 billion in 2018 from Rp4,030.5 billion in 2017, or an increase of 10.4%. Based on the total health data owned by the issuers, the SILO's equity position is the highest

compared to the other issuers. As the largest capital owner, SILO will easily make acquisitions and business expansion. In 2018, SILO acquired two health sector companies: PT Manajemen Perkasa Makmur (MPM) and PT Sentosa Indonesia Jaya (SIJ) for a total of IDR 64 billion. Besides hospitals, they also built dozens of clinics. At the end of 2019, PT Siloam International Hospitals targets to have 50 hospitals spread throughout Indonesia. Besides the SILO, other hospital issuers are also expanding. The MIKA is expanding its business. The SAME made an acquisition. The SRAJ, in 2018, through a merger with BMC. The HEAL, in 2018, opened 3 new hospitals in Samarinda, Jakabaring and Padang; acquiring one hospital in Bandar Lampung; and increasing the capacity of beds in established hospitals. Based on the hospital issuers' expansion data, it can be concluded that the most frequent acquisition was SILO and was followed by HEAL. MIKA, SAME and SRAJ, having little expansion. The expansion behavior of hospital issuers can be interpreted as how they fight for positions in the field of the hospital industry with the economic capital they have (Bourdieu, 1986).

Besides economic capital, Bourdieu also explains cultural capital. An example of cultural capital is science, including accounting. Accounting can be converted into symbolic capital, for example, a hospital financial report that bases International Financial Reporting Standards (IFRS), that based FAS, indicates that the hospital has adopted internationally accepted good practices of accounting (McSweeney, 1994). All issuers: MIKA, SILO, SAME, SRAJ, and HEAL, have followed the *doxa* obediently using FAS.

The economic capital can also be converted into social capital (Bourdieu, 1986), for example: the practice of corporate social responsibility (CSR). All of the issuers have carried out CSR. HEAL discloses CSR in the annual report. CSR according to HEAL as "a balance between the Company's business interests with social and environmental responsibility". The CSR consists of community, environment, patient and visitor protection dimensions, as well as Labor, Health and Safety Practices. In contrast to HEAL, SRAJ expressed its social activities as "part of the community ... committed to caring and sharing ... focusing on matters relating to preventive and educative care for health". SRAJ's CSR activities through medical seminars, mass circumcisions, basketball sports funding, medical support for ASEAN games, health education and free medical services. The CSR is relatively short compared to other hospital issuers. The CSR by MIKA in 2018 had eight main priorities: Economic Performance; Marketing and Labeling; Customer Health and Safety; Workplace Health & Safety; Liquid & Solid Waste Management; Training & Development; Sustainability Practices, as well as Local Communities. Judging from the CSR indicators, MIKA tends to use the Global Reporting Initiative (GRI) as a reference in CSR disclosure. The GRI-based CSR indicators consist of economic, environmental and social performance. The use of GRI standards indicates the adoption of global CSR practices (Amaral et al., 2015). This GRI-based CSR practice strengthens the legitimacy and position in the field of the hospital industry on the ISE.

The CSR disclosure by MIKA is more complete than the others. Based on market capitalization value, MIKA get highest rank which can be associated with their CSR disclosure. This can be explained by positive accounting theory about the political cost hypothesis. The bigger the company size, the higher political burden will be. Some research results conclude that the larger the size of the company, the greater the disclosure of CSR (Barnett, 2005; Ramirez, 2001; Milne, 2000). In the context of Bourdieu's theory, high market capitalization values can be converted into social capital in the form of CSR. In the long term, the social capital will strengthen the legitimacy (Yusoff & Lehman, 2009) and position of economic capital (Crowther et al., 2006).

The CSR by SAME is focused on the surrounding community in the form of blood donations, social services, health checks and free medication. There are also assistances to disaster victims, the environment, consumers and employees. Meanwhile the CSR by SILO focuses on employees, the local community, patients and their family, guests, as well as suppliers, to protect the environment. The CSR are more numerous and quite detailed than the CSR by SRAJ. The practices of CSR can also be understood from the perspective of stakeholder and legitimacy theories when the hospitals do social activities for the community, the environment, patients and other stakeholders. It can be understood that hospitals fulfill obligations to their stakeholders for business continuity (Crowther et al., 2006). From the perspective of legitimacy theory (Mitchel, et al. 1999). , the CSR is to strengthen the legitimacy of hospitals.

Symbolic Power of Accounting: Performance Construction and Dominance tools

The fundamental performance of hospital issuers consisting of EPS, PER, ROE and DER are all constructed by accounting numbers in the financial statements (Merkl-Davies & Brennan, 2017). Furthermore, through the language of accounting, an organization can be said to succeed or fail economically (Clatworthy & Jones, 2003). MIKA has the highest position in market capitalization and profitability compared to the other issuers. Meanwhile, SRAJ has the worst performance even considered a failure as there were losses as well as negative market fundamental performance in 2018. Here is the role of the symbolic power of accounting in the Bourdieu theory explained. As Hopwood (1996) stated, accounting accounts for the economic reality of organizations through financial statements.

Accounting which was previously only known for transactions of profit-seeking business organization, now is also used in hospitals that were originally nonprofit organizations (Davis, 2010). Hospitals are legally permitted to seek profits. Why hospitals now can also make a profit? Habermas stated that indeed the world of colonization has taken place (Habermas, 1984). The colonization referred to the inclusion of capitalism in all aspects of people's lives including human health. Unconsciously, the public will assume that the use of commercial accounting by hospital issuers is something that is taken for granted. With the symbolic power of the hospital accounting language, besides being a means of communication as well as being a means of capitalist domination (Catchpole, et al., 2004. The annual report in which there is a financial report becomes a means of communication of MIKA, HEAL, SRAJ, SAME and SILO to their stakeholders, as well as being a means of capitalist domination in the hospital industry.

The symbol system according to Bourdieu is divided into three systems. First is the symbol system that forms the structure, as a form of consensus which is objectively agreed upon by the subjects involved in the interaction. Second is the symbol system as a structure formed. The system is used as a means of communication to achieve social integration. Third is the symbol system as an instrument of domination. In this symbol system, various signs are produced to unite the dominant group and provide a code of behavior to the dominated group (Bourdieu & Wacquant, 1992).

In the context of accounting research about hospital issuers, it is closer to the definition of the third symbol system: accounting as an instrument of dominance. Signs of FAS-based financial statements and annual financial reports become a unifying instrument of MIKA, HEAL, SRAJ, SILO and SAME in the health industry group selling their shares on the ISE. The financial reports and annual reports give messages to hospitals outside the ISE, financial "positions", assets, debt, capital, profitability, liquidity, solvency, and other financial performance. With the position, the hospital issuers can behave more "economically" than non-listed-ISE hospitals. With their capital strength, for example, a hospital can acquire another hospital. As discussed earlier, the big capital owners such

as SILO and MIKA have made many acquisitions of the other hospitals. The accounting information in the financial statements play a very decisive role in a hospital acquisition decision. In this case, accounting play role a business language which owning symbolic power to dominate (Kurunmaki *et al.*, 2003; Arnaboldi dan Lapsley (2004).

The dominated group, due to not having adequate habitus and capital, is unable to form its own symbolic code. They voluntarily accept the distinction of social strata produced by the dominant group as something that is given or taken for granted. This context can be illustrated by the differences in hospital groups according to the Health Laws. Types of hospitals, in terms of ownership, consist of private hospitals and government hospitals. In terms of earnings orientation, there are nonprofit hospitals and hospitals for profit. Hospitals selling their shares on the ISE are included in the hospitals for Profit. The hospitals that have become issuers on the ISE are certain to have a qualified "accounting habitus" as required compared to nonprofit hospitals. The nonprofit hospitals become a group "outside" the habitus of the issuers. The nonprofit habitus uses an accounting basis for nonprofit organizations, such as Indonesian Accounting Standards for Non-Publicly-Accountable Entities (SAK ETAP). They accept the distinction as something given. Accounting has the power to differentiate the hospitals for profit group from the nonprofit hospitals. This differentiation through accounting can strengthen the argument that accounting has symbolic power (Bourdieu, 1991).

Accounting as a symbolic power is used by hospital issuers to embed their habitus in hospital social structures to dominate subordinate structures. The dominant group controls capital in various forms. A high level of autonomy is the dominant group in a field, so the issuers of hospitals will be able to easily master the field. Inequality in the ownership of the hospital cultural capital, which is a commercial accounting system based on FAS by the Issuers which is not owned by the nonprofit hospital issuers. Bourdieu name it as "market play theory". As an illustration, a hospital that is ready and has a standardized accounting system will more easily enter the ISE market than those who do not have it. MIKA, HEAL, SILO, SRAJ and SAME have prepared their accounts according to a financial accounting standard so they can trade in the ISE. While hospitals that do not prepare their accounts according to the accounting standard do not dare to enter the ISE market. The need to abide to the accounting standard of the hospital issuers want to trade in ISE reflects the symbolic power of accounting standard.

The cultural capital of commercial accounting is found in the "market" of the ISE system. The hospital issuers as agents will compete and fight for financial performance through accounting with other issuers. As explained earlier, MIKA has the highest profitability and market capitalization value. To scramble the position, SILO aggressively expand its business through the acquisition of several hospitals. The producers of cultural capital accounting in this case the financial services authority (OJK) through its regulations require issuers to prepare their FAS-based financial statement. This financial statement also become a symbolic power in the game on the ISE. The dominant group, as the largest holder of capital in various forms, will always subtle impose their habitus on the subordinate group. The capital control can distinguish the activities of dominant groups with other groups. This can increase its legitimacy, power and status in the field (Bourdieu, 1984, 1986, 1991, 1994). MIKA, besides holding the highest position, also has stronger social capital which is reflected in its CSR disclosure.

To fulfill the definition of symbolic power (Bourdieu, 1991)of accounting, the hospital issuers must meet structured, naturalistic and dominating characteristics. Are FAS-based accounting used by hospital issuers structured? The obligation to use FAS-based financial statement for ISE issuers is regulated in the OJK regulations. Is FAS-based financial statement natural for the issuers on

the ISE? As part of the hospitals for profit habitus playing on the ISE, the use of *FAS* is something that is taken for granted (McGoun et al., 2007). Is *FAS*-based accounting a tool for hospital issuers to dominate and control other hospitals? The financial performance and position constructed by accounting becomes the basis for the Issuers to acquire other hospitals. From the data presented previously, SILO made the most acquisitions in 2018, followed by MIKA.

In the context of power, Bourdieu disagrees with Foucault. This is because Foucault explains that power is everywhere, whereas Bourdieu understands that power is concentrated in certain areas, which guarantees the reproduction of various types of capital. Unlike the two differences, Bourdieu agreed with Foucault about the different forms of capital (Bourdieu, 1986). In this context, the power of accounting language lies with the ISE. The ISE guarantees capital reproduction, especially financial capital, where the capital can be converted into other capital including political capital for expansion. The power of the hospital for profit is concentrated on the ISE. On the ISE, the capital reproduction can be guaranteed, especially financial capital for example, a number of hospital issuers conducting Initial Public Offering (IPO) to obtain additional funds from the public. In 2018, HEAL conducted an IPO, MIKA in 2015, SAME in 2013, SAME in 2016 and SRAJ in 2011.

CONCLUSIONS

This study has solved the focus of research on how the symbolic power of accounting in habitus, field, capital in the hospital industry. The new habitus of hospitals on the ISE is the internalization of corporate culture such as efficiency, effectiveness, marketing, competition and accounting practices by hospital issuers. Habitus has a natural nature as an ideological criticism. The corporate culture and accounting practices that were previously unknown in hospitals, with the entry of MIKA, SILO, SAME, HEAL and SRAJ into the ISE, they become something that is "taken for granted". This is what is meant by "natural" habitus.

The field is formed by a network of relationships between positions occupied by the hospital issuers. The field is an arena where hospital issuers compete and fight for highest positions on the ISE. The achievement of financial performance is the key in the struggle for the positions. The fundamental financial performance on the ISE is constructed by accounting figures. MIKA has the highest and dominant position for DER, PER, ROE, and EPS financial performance indicators. Meanwhile SRAJ has the lowest position. In the field of the ISE, the issuers must comply with all the "game rules" set by the regulator, including compliance with the adoption of *FAS* as a form of doxa. Meanwhile, the issuers' trust in GCG and accounting practices as a rule and value system in the field of ISE that actually has no natural foundation in conventional hospital practice is referred to as *ilusio*. The field, like habitus, is natural or taken for granted, meaning that the struggle for the financial position of the issuers on the ISE is something that is "as natural as possible". Within this field, there is ideological criticism, that there is actually a hidden power in it. The power of capitalism dominating here is actually not feasible in health services. With the hospital for profit label which is a publicly-listed company, the competition for financial performance is seen as something "natural".

The financial capital of hospital issuers is indicated by the total equity owned by the issuers. SILO's total equity has the highest position compared to other issuers. The strength of SILO capital can be easily converted into political capital, in the form of expansion of the opening of new hospitals and the acquisition of other hospitals in 2018. Besides conversion into political capital, the financial capital can also be converted to social capital in the form of CSR to gain legitimacy and avoid bigger political costs. All of the issuers make CSR disclosures. MIKA made more extensive disclosures compared to other hospital issuers.

The symbolic power of accounting lies in habitus, field and capital. In the habitus of hospitals for profit, FAS is internalized in the practice of the hospital industry and becomes a communication means for the issuers with their stakeholders. In the field, accounting is a fundamental performance construction tool on the ISE, where the issuers compete for financial performance positions. In capital, the financial capital becomes the main language in the statement of financial position, especially equity. The capital from this accounting language which eventually issued by the issuers can be converted into political capital in the form of hospital expansion and acquisition. The economic capital is also converted into social capital in the form of CSR to gain legitimacy for the sustainability of hospitals.

Does accounting meet the criteria in terms of symbolic power by Bourdieu, among others, are natural, structured, and dominant? Accounting is natural, as it has become a "natural" practice for all industrial sectors on the ISE including the hospital industry. It is also structured, as accounting is internalized in the habitus of the issuers and becomes a tool for issuers to fight for financial position as a form of doxa and ilusio. Accounting act as a tool of dominance, because the performance and financial position constructed by accounting is the basis for hospital issuers to control the health services industry

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