GOLDEN RATIO OF MAPPING IDEA AND LITERATURE FORMAT
VOLUME 6, ISSUE. 4 (2026)
Website: https://goldenratio.id/index.php/grmilf

GOLDEN RATIO
ISSN [Online]: 2776-6381

MAPPING IDEA & LITERATURE FORMAT | RESEARCH ARTICLE

Competency, Motivation, and Perception of Feminist Auditors in Makassar and Gowa Cities

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ARTICLE HISTORY

Received: July 20, 2026
Revised: August 19, 2026
Accepted: August 20, 2026

DOI
https://doi.org/10.52970/grmilf.v6i4.2620

ABSTRACT
The issue of gender equality has long been a critical issue in both social and professional environments, women are often considered passive, soft, more gentle, more compared to men who are considered superior in various ways, along with the shifting changes of the times, the phenomenon of emancipation in the current modern era shows the rise of women and it is undeniable that the number of Indonesians is more women than men, as evidenced by the beginning of being given space and trust for women to lead in organizations and the business world. Women's work motivation includes various things, starting from the demands of self-existence (psychology), social needs, and the economic side. Regarding competence, women are also given equal space to acquire knowledge and skills. Gender differences in the Auditor profession are often associated with audit quality due to fewer perceptions of women as auditors. Research objectives: to determine the influence of competence, motivation, and feminist perceptions of auditors in the cities of Makassar and Gowa. This qualitative study investigates the structural complexities of competence, motivation, and feminist perspectives among female auditors operating within Public Accounting Firms (KAP) in Makassar City and Gowa Regency. Utilizing NVivo software for rigorous text analysis, the research examines how female professionals navigate technical demands, economic drivers, and systemic gender dynamics in the auditing sector. The findings reveal that auditor competence extends beyond traditional work tenure, requiring an integrated profile of technical expertise, situational experience, continuous knowledge acquisition, and emotional intelligence to manage challenges such as gender bias and fraud mitigation. Furthermore, the analysis demonstrates that work motivation is multidimensional, driven by a balance of economic stability, financial compensation, intellectual growth, and lifelong learning opportunities. From a feminist perspective, the study highlights that institutional policy support and workplace equality are vital mechanisms for mitigating gender stereotypes and empowering female leadership styles characterized by collaboration, high responsibility, and professional commitment. Ultimately, this research bridges local qualitative insights with global academic discourse, emphasizing that achieving high audit quality and sustainable career retention for women necessitates a holistic synergy between technical competence, institutional backing, and behavioral resilience.

Keywords: Competence, Motivation, Perception, Feminist, Auditor.

I. Introduction

The auditing profession requires professionals to possess adequate knowledge, technical skills, professional competence, and ethical standards to ensure the reliability and quality of audit processes. Auditor competence is particularly important because audit activities involve complex professional judgments, accuracy, objectivity, and adherence to professional standards. Competence is generally reflected in the knowledge and experience possessed by auditors, which enable them to perform audit procedures effectively

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and thoroughly (Kinasih et al., 2024). In this context, the increasing participation of women in the accounting and auditing profession has introduced important questions concerning competence, work motivation, professional development, and gender perspectives within the workplace. Gender has increasingly become an important issue in professional environments, including accounting and auditing. Gender socialization perspectives suggest that differences in social roles and experiences between men and women may influence professional behavior, judgment, and decision-making. Previous research indicates that female auditors may demonstrate distinctive professional characteristics, including greater caution and moral awareness in performing audit-related tasks (Ocak & Özden, 2018). At the same time, gender should not automatically be interpreted as a determinant of professional competence because auditor competence fundamentally depends on the knowledge, skills, experience, independence, integrity, and ability to comply with professional standards.

The issue becomes more significant because public accounting firms operate in an environment characterized by high professional demands, complex regulations, strict deadlines, and substantial responsibility for financial transparency and corporate governance. Within such an environment, auditors are expected to maintain technical competence while simultaneously demonstrating professional judgment, integrity, independence, and ethical conduct. Research has shown that competence, independence, integrity, and gender-related stereotypes may interact in shaping perceptions of audit quality (Rahim et al., 2022). Therefore, understanding the professional experiences of female auditors requires consideration not only of their technical capabilities but also of the social and organizational environment in which they perform their professional responsibilities. Competence alone, however, may not fully explain the professional experiences of female auditors. Motivation is another important dimension because it determines the extent to which individuals are willing to develop their capabilities, pursue career advancement, and remain committed to their profession. Previous research has indicated that auditor motivation is associated with audit quality (Roosaningrum & Setiyaningsih, 2020). In addition, research on auditor competence suggests that increasing professional competence may contribute to increased work motivation (Tina, 2022; Gunawan et al., 2021). Motivation among female auditors may therefore emerge from multiple sources, including career development, economic needs, professional recognition, learning opportunities, and personal interest in the auditing profession.

The professional experience of women auditors is also closely connected to work-family responsibilities and opportunities for career advancement. Female auditors may face challenges associated with long working hours, professional mobility, family responsibilities, and expectations concerning women's traditional roles. Studies of women auditors have documented difficulties in career progression and the need to balance professional responsibilities with family and household demands (Ghio et al., 2023; Mzenzi, 2024). In the Indonesian context, research has similarly demonstrated that women auditors may employ various strategies to manage professional and family responsibilities, particularly within culturally specific environments (Adnyani et al., 2025; Juliantini et al., 2019). These conditions demonstrate that women's professional experiences cannot be separated from the broader social and organizational structures surrounding their careers. The relationship between gender and audit quality also remains inconclusive in the existing literature. Several studies have reported that female auditors may produce higher-quality audit outcomes, whereas other studies have found no significant differences between male and female auditors (Aldamen et al., 2018; Owusu & Zalata, 2023). Research in Indonesia has likewise suggested that gender may not necessarily be a significant predictor of audit quality (Soepriyanto et al., 2020). These contrasting findings indicate that gender alone cannot adequately explain differences in professional performance. Instead, competence, professional experience, motivation, organizational conditions, ethical considerations, and gender-related perceptions may interact in shaping the professional experiences and judgments of auditors.

Beyond competence and motivation, feminist perspectives provide an additional dimension for understanding the experiences of women in professional accounting environments. Feminism emphasizes the importance of equality in access to education, professional opportunities, recognition, and participation in organizational decision-making (Melati, 2019). In professional service firms, women may still encounter structural barriers, including limited mentoring opportunities, restricted professional networks, unequal access to high-profile assignments, and barriers to promotion into senior positions (Marwan et al., 2023). Such conditions may influence how female auditors perceive their professional identity, opportunities, and position within the organizational structure. The issue of gender equality is particularly relevant when examining

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professional recognition and organizational support. Research on feminist values emphasizes that gender equality should be pursued across social institutions and structures of power (Permatasari & Ardi, 2023). In auditing firms, organizational policies that support equality may contribute to a more inclusive professional environment and reduce the influence of gender stereotypes. Conversely, persistent stereotypes may affect how women's competence and professional judgments are perceived by colleagues, clients, and organizational leaders. Consequently, the feminist perspective should not be understood merely as an ideological dimension but also as a framework for examining the institutional and social conditions experienced by female professionals.

The existing literature therefore demonstrates that female auditors operate within a multidimensional professional context. Competence provides the technical and professional foundation for performing audit tasks, motivation determines the willingness to develop and sustain professional careers, while feminist perspectives illuminate the gender-related structures, perceptions, and institutional conditions surrounding women's professional experiences. Nevertheless, much of the existing research has examined these dimensions separately or relied predominantly on quantitative indicators of professional performance. There remains a need to explore how female auditors themselves understand and experience the interaction between competence, motivation, and gender-related perspectives within their professional environment. This gap is particularly relevant in regional professional settings such as Makassar City and Gowa Regency, where public accounting firms operate as part of the broader economic and professional ecosystem of South Sulawesi. The local context may provide distinctive social, cultural, and organizational dynamics that cannot be fully captured through generalized findings from other regions or countries. The present study therefore focuses on female auditors working in Public Accounting Firms in Makassar City and Gowa Regency to explore their competence, work motivation, and feminist perspectives. The study seeks to understand how female auditors perceive their professional competencies, what factors motivate them to pursue and sustain their auditing careers, and how they experience gender equality, stereotypes, professional recognition, and organizational support within the auditing profession.

II. Literature Review and Hypothesis Development

2.1. Auditor Competence and Gender

Auditor competence represents an essential foundation for performing audit activities effectively and professionally. Competence encompasses the knowledge, technical skills, analytical abilities, professional experience, and understanding of applicable regulations and ethical standards required to perform audit tasks. Within the auditing profession, competence is not necessarily determined by gender but by the professional capabilities possessed by individual auditors. The perspective of workplace socialization suggests that men and women working within the same professional environment can develop comparable professional identities and competencies because competence is shaped by professional knowledge, experience, and organizational learning rather than biological differences (Muñoz-Izquierdo et al., 2023). Nevertheless, gender remains relevant in understanding how auditor competence is perceived and evaluated. Research conducted in South Sulawesi indicates that gender stereotypes may interact with auditor competence, independence, and integrity in determining perceptions of audit quality (Rahim et al., 2022). This suggests that the professional assessment of female auditors may not depend exclusively on their actual technical capabilities but may also be influenced by social expectations and gender stereotypes. Feminist perspectives further emphasize that perceptions concerning women's professional competence are often constructed within broader social and institutional structures that determine access to opportunities, recognition, and authority (Permatasari & Ardi, 2023). Therefore, competence among female auditors should be understood as a multidimensional construct. Technical knowledge and professional experience remain fundamental, but communication, analytical ability, ethical awareness, adaptability, and the ability to respond to complex professional situations are also important. In this respect, gender should not be treated as a direct indicator of competence. Rather, gender-related perceptions and stereotypes represent contextual factors that may influence how women's professional capabilities are recognized within auditing organizations.

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2.2. Auditor Competence, Independence, Integrity, and Audit Quality

The relationship between auditor competence and audit quality is closely associated with other professional attributes, particularly independence and integrity. An auditor may possess substantial technical knowledge and experience, but the effectiveness of these competencies in producing high-quality audits can be affected by the auditor's ability to maintain independence and professional integrity. Research in South Sulawesi demonstrates that competence, independence, integrity, and gender stereotypes are relevant dimensions in explaining audit quality (Rahim et al., 2022). Gender stereotypes are particularly important because they may shape perceptions of auditors before their actual professional capabilities are objectively evaluated. Such stereotypes can influence expectations concerning women's professional judgment, independence, and ability to perform demanding audit assignments. In this regard, the issue of gender should not be separated from the broader professional environment in which auditors operate. A professional culture that provides equal opportunities and evaluates auditors according to objective competency standards can reduce the potential influence of gender stereotypes. At the same time, the literature does not provide a uniform conclusion regarding whether female auditors consistently produce higher audit quality than male auditors. Studies have reported different findings regarding the relationship between auditor gender and audit outcomes. This inconsistency indicates that gender by itself may be insufficient to explain differences in audit quality. Instead, audit quality is likely to emerge from the interaction of competence, independence, integrity, professional experience, organizational context, and other behavioral factors.

2.3. Female Auditors and Work-Family Balance

Women auditors frequently face the challenge of balancing professional responsibilities with family and household responsibilities. The demanding nature of auditing, including extended working hours, deadlines, workload pressures, and professional expectations, may create additional challenges for female professionals who simultaneously perform family-related roles. Ghio et al. (2023) highlight the difficult experiences of women auditors in managing multiple demands, particularly when professional responsibilities intensify and compete with personal and family responsibilities. The challenge is not limited to maintaining daily work-family balance but can also affect women's long-term career progression. Research on women auditors in Tanzania demonstrates that female professionals may encounter the masculine organizational culture of audit firms and develop various coping strategies to manage professional and family responsibilities. These strategies include building informal professional networks, obtaining family support, and negotiating work assignments that allow them to manage competing responsibilities (Mzenzi, 2024). Similar challenges have been identified within the Indonesian cultural context. Adnyani et al. (2025) show that women auditors may experience complex role demands associated with their professional and personal lives. The ability to balance these roles requires flexibility, adaptability, and commitment to both professional and family responsibilities. Such findings demonstrate that women's professional experiences cannot be adequately understood without considering the social and cultural context in which their careers develop. Juliantini et al. (2019) further demonstrate that work-life balance is an important concern among female auditors. Family can function as an important source of motivation and support, while career, family, and social responsibilities simultaneously create challenges for maintaining balance. Alternative work arrangements may therefore represent an organizational mechanism for reducing work-family conflict and professional fatigue among female auditors. These findings indicate that organizational support is important not only for employee well-being but also for the sustainability of women's professional careers.

2.4. Gender, Career Progression, and the Auditing Profession

Although women's participation in professional employment has increased, gender-based barriers may remain visible in career advancement within the auditing profession. The literature indicates that women may experience difficulties progressing toward senior management positions, partnership, and leadership roles within audit firms. Shkurti and Dafa (2020), for example, discuss the challenges encountered by women in the audit profession and emphasize that women's career advancement remains an important issue within the profession. The challenge of career progression can be understood through the concept of gendered

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organizational structures. When professional environments are historically dominated by men, organizational norms, networks, leadership expectations, and career pathways may develop around traditionally masculine patterns. Consequently, women may need to demonstrate not only professional competence but also resilience and adaptability in navigating organizational expectations. This issue is particularly relevant to auditing because career progression often depends on access to important audit assignments, professional networks, mentoring, visibility, and opportunities to demonstrate leadership. When these opportunities are not equally distributed, formal equality in recruitment may not necessarily produce substantive equality in career outcomes. Consequently, examining the professional experiences of women auditors requires attention to both individual competencies and organizational structures.

2.5. Feminist Perspective in the Auditing Profession

Feminism provides a theoretical perspective for examining gender equality, women's rights, and the structural conditions that influence women's participation in professional and social institutions. Within the context of professional organizations, feminist perspectives emphasize the importance of equal access to education, employment, career opportunities, professional recognition, and participation in decision-making. Melati (2019) explains feminism as an important discourse concerning women's rights and equality, including equality in educational opportunities. In the auditing profession, feminist perspectives are particularly relevant because professional competence and career advancement may be influenced by gender stereotypes and institutional structures. Permatasari and Ardi (2023) demonstrate that perceptions of feminist values are connected to broader social understandings of gender equality. In the organizational context, such perspectives can be used to examine whether women perceive their professional environment as providing equal opportunities and recognition.

The feminist perspective therefore extends the analysis beyond the question of whether women possess sufficient competence to perform audit tasks. It also asks whether the organizational environment provides women with equitable opportunities to demonstrate that competence. Issues such as equal access to professional assignments, promotion opportunities, leadership positions, organizational support, and protection from gender stereotypes become important components of the analysis. The literature also indicates that women auditors may experience barriers in progressing toward leadership and partnership positions. Shkurti and Dafa (2020) describe challenges faced by women in the audit profession, while Mzenzi (2024) demonstrates how women auditors navigate masculine organizational environments. These findings reinforce the argument that gender equality in auditing requires more than increasing women's numerical representation. It requires organizational conditions that enable women to participate, develop, lead, and advance professionally.

2.6. Auditor Motivation and Professional Development

Motivation is another important dimension in understanding the professional experiences of auditors. Auditor motivation can encourage individuals to improve their professional competence, maintain commitment to audit assignments, pursue career development, and continuously acquire new knowledge. The manuscript's existing literature indicates a relationship between professional competence and work motivation, suggesting that the development of complex competencies may contribute to stronger motivation among auditors (Gunawan et al., 2021). For female auditors, motivation may be influenced by both professional and personal considerations. Career advancement, financial considerations, professional recognition, learning opportunities, and personal interest may coexist with family responsibilities and social expectations. Consequently, professional motivation should be understood as multidimensional rather than as a single economic incentive. Work-family balance may also influence motivation. When organizational demands conflict with family responsibilities, female auditors may experience additional pressure that affects their professional satisfaction and career intentions. Conversely, supportive organizational policies and family support may strengthen women's ability to remain engaged in the profession. This perspective is consistent with findings that family constitutes an important source of motivation and support for female auditors (Juliantini et al., 2019).

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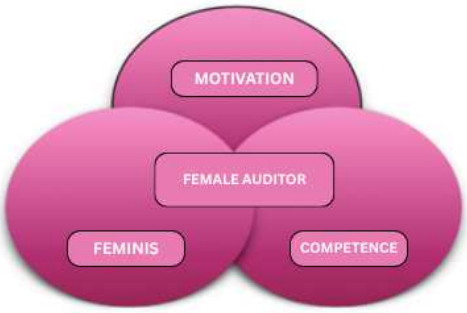


Figure 1. Conceptual Framework

III. Research Method

This study employed a qualitative descriptive research design to explore the professional experiences of female auditors working in Public Accounting Firms (Kantor Akuntan Publik/KAP) in Makassar City and Gowa Regency. A qualitative design was considered appropriate because the study sought to understand the meanings, experiences, perceptions, and professional realities of female auditors rather than to statistically measure relationships among variables. The study specifically focused on three dimensions: auditor competence, work motivation, and feminist perceptions. The research was conducted among female auditors working in KAPs located in Makassar City and Gowa Regency. The research participants consisted of 14 female auditors from 16 Public Accounting Firms, as reported in the manuscript. The selection of female auditors as informants was intended to obtain direct accounts of their professional experiences, including their perceptions of competence, factors motivating their work, experiences with gender-related issues, and perceptions of equality and organizational support.

3.1. Research Approach and Participants

The study used a qualitative descriptive approach. The approach was selected to provide an in-depth description of the experiences and perceptions of female auditors within their professional environment. Rather than establishing causal relationships statistically, the research sought to identify recurring themes and patterns emerging from participants' accounts. The participants were female auditors working in KAPs in Makassar City and Gowa Regency. The study involved 14 informants representing 16 Public Accounting Firms. The participants were considered relevant because they directly experienced the professional demands, organizational conditions, career expectations, and gender-related dynamics examined in this study.

3.2. Data Collection

Data were collected through interviews with female auditors. The interviews explored three principal areas: auditor competence, work motivation, and feminist perceptions. Questions concerning competence addressed the knowledge, skills, experience, communication abilities, and professional capabilities required to perform audit tasks. Questions concerning motivation examined economic considerations, career development, professional interest, learning opportunities, and factors supporting continued engagement in the auditing profession. Meanwhile, questions concerning feminist perceptions explored gender equality, stereotypes, organizational policy support, leadership, professional recognition, responsibility, and career opportunities. The interview approach enabled the researchers to capture participants' experiences directly

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and to identify similarities and differences across informants. The qualitative data were subsequently organized according to the principal themes emerging from the interviews.

3.3. Data Analysis

The interview data were analyzed using NVivo software to facilitate systematic organization and qualitative analysis. The software was used to organize interview data, identify recurring concepts, develop thematic nodes, and visualize relationships among the themes identified in the participants' responses. The manuscript reports that NVivo was used for systematic text processing and thematic analysis of the experiences of female auditors. The analysis focused on three major thematic dimensions:

a. Competence, including technical knowledge, expertise, experience, communication, emotional intelligence, and the ability to respond to professional challenges.
b. Motivation, including financial considerations, career opportunities, professional interest, knowledge development, and lifelong learning.
c. Feminist perceptions, including gender equality, institutional policy support, gender stereotypes, leadership style, professional commitment, responsibility, and recognition of individual quality.

The analysis also examined relationships among these themes to understand how individual capabilities, motivational factors, and organizational gender dynamics interact within the professional experiences of female auditors.

3.4. Trustworthiness of the Data

The qualitative findings were interpreted by identifying recurring patterns across participants' responses and comparing these patterns with the themes developed during the NVivo analysis. Particular attention was given to themes that appeared consistently across the interview data, including competence, motivation, equality, policy support, leadership, professional commitment, and gender stereotypes. This procedure enabled the study to move beyond individual statements and identify broader patterns in the professional experiences of female auditors. The resulting thematic structure showed that female auditors' professional experiences involve an interaction between individual professional qualities and organizational conditions. The manuscript reports that policy support and equality emerged as prominent themes in the analysis, while leadership was characterized through attributes such as collaboration, empathy, competitiveness, discipline, and adaptability.

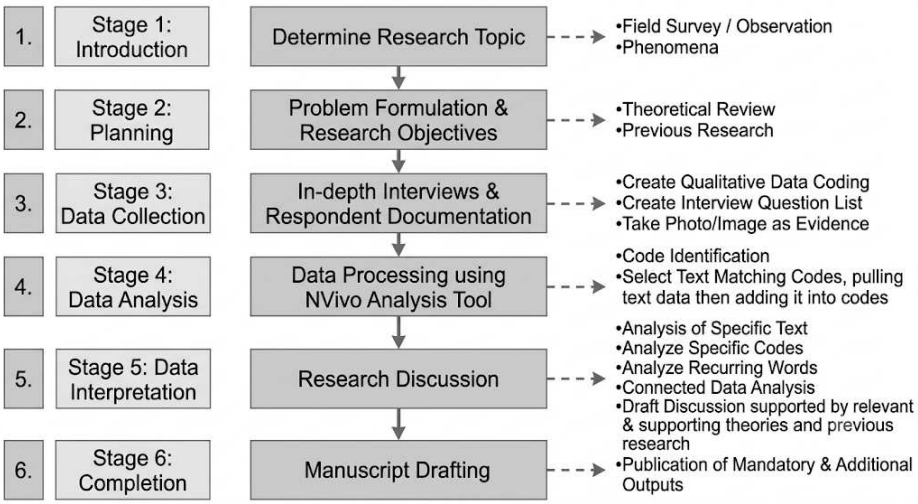


Figure 1. Methodology Flowchart

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IV. Result and Discussion

4.1. Analysis Result

This research is a qualitative study using the NVivo data processor. Nvivo analyzes the data using a word frequency query model, automatically analyzing the input data to determine the most frequently occurring words. This feature helps researchers display the frequency of interesting and informative words. Based on the search results with this feature, a collection of the most frequently appearing words in the data is obtained, which is displayed in the following word cloud. See the image below for more details on the word frequency query model.



Figure 2. Word Frequency Query Model

The image above shows several words printed in large letters, some in medium, and some in tiny letters. This means that words printed in large letters are the words that appear most frequently during the study, while words printed in smaller letters are the words that appear less frequently during the study. NVivo can also analyze the data by comparing it in diagram form. The word "auditor" dominates the respondents' conversations with a frequency of 6% of the total data, followed by the words "women" and "audit" at 2%. Furthermore, "skills," "knowledge," and "gender" are the words that are most frequently mentioned in conversations with respondents. The immense size of the words "auditor," "female," and "audit" immediately establishes the central subject of the data. Surrounding these core terms is a strong emphasis on professional competence, highlighted by prominent words such as "experience," "skills," "knowledge," "professionalism," "technical," "standards," and "integrity." This indicates that discussions about female auditors heavily prioritize their technical capabilities, qualifications, and the rigorous standards they must uphold in their daily work. Furthermore, the presence of words like "gender," "stereotype" (*stereotip*), "demands," and "challenging" (*menantang*) reveals the unique gender dynamics and specific hurdles women face within this demanding work environment. Finally, terms related to the industry context and soft skills—such as "sector," "public," "private" (*swasta*), "communication," "thorough" (*teliti*), and "confident/trust" (*percaya*)—underscore the comprehensive skill set and multifaceted sectors in which these professionals operate. Ultimately, the visualization paints a picture of a rigorous, skill-driven profession where female auditors must successfully navigate both high technical demands and complex gender-related challenges.

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4.2. Auditor Competence

Based on data processing, the results obtained regarding auditor competency can be seen in the following image. For female auditor competencies, respondents have worked for between 2 and 10 years in the audit profession.

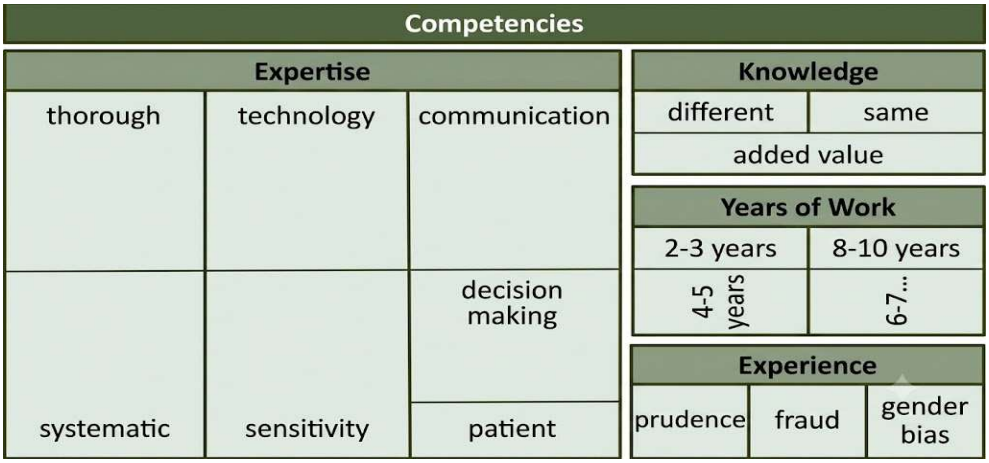


Figure 3. Auditor Competence

The provided image presents a structural visualization of professional "Competencies," categorized into four distinct dimensions: Expertise, Knowledge, Years of Work, and Experience. The largest quadrant is dedicated to Expertise, highlighting that a comprehensive foundational skill set is heavily prioritized. This section features key attributes such as being thorough, systematic, technologically adept, and possessing strong communication and sensitivity skills, alongside decision-making capabilities and patience. On the top right, the Knowledge category is broken down into possessing "different" or "same" knowledge bases, which collectively contribute to providing "added value" to the profession. The visualization also accounts for career tenure through the Years of Work section, which segments professionals into various time-based brackets ranging from 2-3 years up to 8-10 years. Finally, the Experience quadrant outlines specific qualitative aspects and challenges encountered in the field, notably practicing prudence, navigating fraud, and dealing with gender bias. Overall, the chart illustrates a multifaceted competency profile where technical and soft skills, accumulated knowledge, career tenure, and specific situational experiences are all integral to shaping a highly capable professional.

Interview results revealed that competence is paramount in an auditor's career and is not tied to gender, whether male or female. Auditor competence refers to an auditor's abilities and skills to carry out audit tasks effectively and efficiently. These competencies include technical knowledge, analytical skills, communication skills, and understanding professional regulations and ethics. According to workplace socialization theory, no difference exists between men and women working in the same workplace (Muñoz-Izquierdo et al., 2023). This is also substantiated by (Steyn, 2020), who states that there is no fundamental reason to differentiate auditor competency based on gender (Bona-Sánchez et al., 2024) (Ashraf et al., 2025). explains that the auditor's career only reflects the professional identity of both men and women (Uman et al., 2025). However, from the perspective of women who believe that the process in the work will undoubtedly have differences, such as women will be more careful and accurate, and able to maintain good communication, interpersonal skills in the audit profession, and show that female auditors tend to be superior in communicating with clients and working in teams (Cao & He, 2021), They shared their experiences dealing with financial reporting fraud, their cautious communication with colleagues, and their gender bias during audits. These auditors believe their meticulousness as women plays a crucial role in their work as auditors. This led some of them to believe they possess knowledge different from that of male auditors, even adding value, despite the challenges inherent in their profession and gender-related issues not identified in this study.

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When comparing this visual model to previous research, it both aligns with and expands upon established academic frameworks. For instance, prior literature by W. J. Wiratama and B. Ketut (2015) asserts that auditor competence is fundamentally rooted in extensive knowledge and experience, which ultimately drives a high level of objectivity, accuracy, and precision. The provided chart supports this foundational view by prominently featuring "Knowledge" and "Experience" as core pillars. However, this visualization goes a step further by offering a more granular and contemporary breakdown. While traditional research often treats experience as a general accumulation of time, this chart explicitly separates chronological tenure ("Years of Work") from qualitative situational encounters ("Experience"), such as practicing "prudence," dealing with "fraud," or navigating "gender bias." Furthermore, the "Expertise" quadrant in the chart highlights soft skills like "sensitivity," "patience," and "communication." This comparison suggests that while traditional studies focus heavily on technical accuracy, this modern competency model argues that true expertise also demands emotional intelligence, situational awareness, and adaptability, particularly for professionals facing unique industry dynamics like gender bias.

Furthermore, aligning this visual model with recent findings from Scopus-indexed literature provides a robust international context for these competencies. High-impact accounting and auditing journals increasingly emphasize that the "Expertise" dimension—particularly soft skills such as communication, sensitivity, and patience is no longer secondary but critical for modern audit quality. Many Scopus-indexed studies consistently report that female professionals tend to exhibit higher levels of cognitive sensitivity and risk aversion, which directly correlates with the "prudence" and "fraud" mitigation nodes highlighted in the "Experience" quadrant. Moreover, international research extensively documents the persistence of the "glass ceiling" and systemic structural inequalities within public accounting firms globally. This global academic consensus strongly validates the inclusion of "gender bias" as a defining experiential factor in this chart. Consequently, the visualization not only captures the local realities of the respondents but also seamlessly mirrors the broader, global academic discourse found in top-tier journals. These studies increasingly argue that professional competence in auditing is far more complex than mere technical knowledge and tenure; it is deeply intertwined with emotional intelligence, behavioral prudence, and the continuous navigation of systemic gender dynamics.

4.3. Auditor Motivation

Based on data processing, the results obtained on auditor motivation can be seen in the following image.

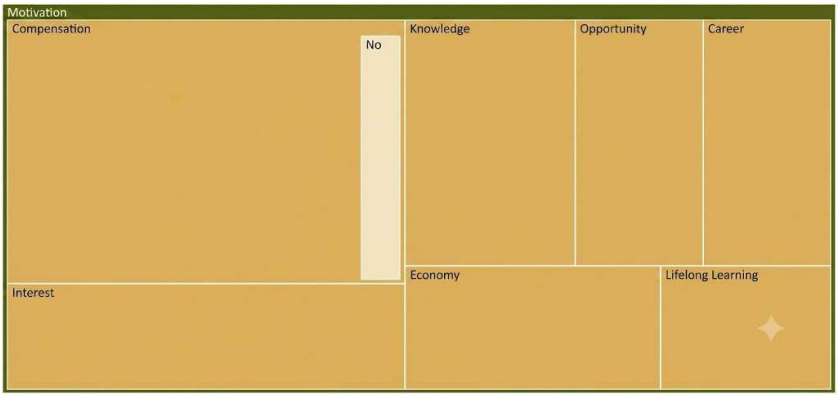


Figure 4. Auditor Motivation

The motivation of female auditors is influenced by various complex factors, ranging from social dynamics, gender stereotypes, to organizational support. Female auditors remain motivated to excel in their profession, even though many women face gender-related barriers in the workplace. They can overcome these challenges through self-empowerment, a supportive work environment, and inclusive organizational policies.

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These women's motivations for becoming auditors vary, including their academic background, job opportunities, career development, interest in auditing, and family financial stability. Regarding compensation, some argue that gender issues are not the same as those of men, for example, when traveling out of town. Research suggests that women's motivation to become auditors stems from internal factors, including motivation (Basmar, 2024), which shows that motivational support positively influences performance. Research by (Bai et al., 2023). The emphasis is that spiritual intelligence and an ethically based work environment significantly increase women's job satisfaction. These findings are particularly relevant for understanding women's motivations in auditing, where ethical and spiritual values are often key motivators.

The provided visualization outlines the structural categorization of Motivation derived from qualitative data, segmenting the variable into several key dimensions and sub-indicators, including Compensation, Interest, No, Knowledge, Economy, Opportunity, Career, and Lifelong Learning. The prominence of "Compensation" and "Economy" as major blocks demonstrates that financial drivers and material rewards play a foundational role in shaping the professional drive of female auditors. This aligns closely with traditional human resource theories and prior foundational studies (Moser & Caroline, 1989) (Cheliatsidou et al., 2023) which posit that economic stability and monetary incentives are primary catalysts for job persistence and performance. However, the visualization uniquely broadens the scope of motivation beyond mere financial compensation by incorporating intrinsic and developmental pillars like "Interest," "Knowledge," "Career," "Opportunity," and "Lifelong Learning." This indicates that for modern professionals, work motivation is deeply multi-dimensional, heavily driven by personal growth, intellectual stimulation, and long-term upward mobility within the auditing industry. When contextualized and compared with broader Scopus-indexed literature, these findings mirror international academic discourses on professional retention and career drivers among women in high-stress, technical fields. High-impact journals frequently highlight that while extrinsic rewards like compensation remain essential, sustainable career commitment among female professionals is heavily mediated by continuous learning opportunities and career advancement frameworks. The inclusion of nodes such as "Lifelong Learning" and "Knowledge" in the chart resonates with global studies emphasizing that professional empowerment and intellectual engagement act as critical buffers against workplace burnout and systemic barriers. Furthermore, the presence of specific sub-categories like "Interest" and the binary distinction under "No" capture nuanced qualitative sentiments regarding personal alignment and professional discontents or boundaries. Ultimately, this visualization bridges local qualitative data with international scholarly insights, illustrating that understanding the motivation of female auditors requires evaluating an intricate balance between economic necessities, continuous self-improvement, and structural career trajectories.

4.4. Feminist Auditor

Based on data processing, the results obtained on Feminist Auditors can be seen in the following image.

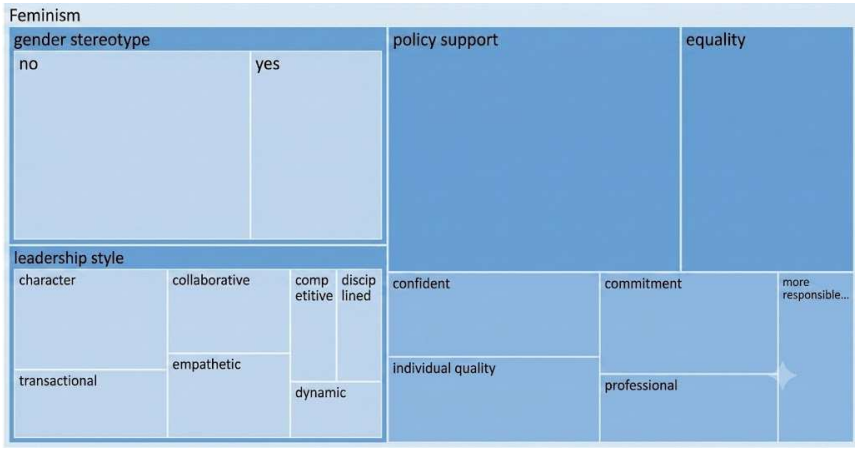


Figure 5. Feminist Auditor

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Policy support and equality exist for female auditors to carry out their work. These auditors have confidence, commitment, professionalism, and integrity in audit work. However, some female auditors face gender stereotypes in their work. Coworkers doubt their performance results due to gender issues. Compared to men who have a transactional leadership style, female auditors are considered to have a collaborative, communicative, disciplined, and empathetic leadership style. However, some argue that leadership style is dynamic and based on the character of the individual, not because of their gender, as research by (Hottegindre et al., 2017) shows that there are differences in behavior between male and female auditors regarding professional ethics rules. This indicates a gender difference in the approach to ethics in the audit profession. However, other research shows that (Nisani et al., 2019) perception of female gender does not influence auditor stereotypes, (Sofia et al., 2022; Dhiyatmika & Latrini, 2020; Atmaja & Sukartha, 2021) shows that the auditor's gender has a significant influence on the auditor's professional judgment. Female auditors are considered to have better rationality than male auditors, showing that female auditors have a better moral side in making judgments than male auditors.

However, women encounter many obstacles in their careers, including the obstacle of getting a position (Mzenzi, 2023); (Quintana, 2022). The study explains that the career development of female auditors is hampered by gender-related barriers such as motherhood, pregnancy, maternity leave, and household and caregiving responsibilities. These barriers are exacerbated by a patriarchal system that views women as wives and mothers, rather than professional workers. As a result, female auditors struggle to balance work and family responsibilities. The provided visualization outlines the structural categorization of the Feminism variable, derived from qualitative data and segmented into several core dimensions including gender stereotype (with binary sub-nodes for "no" and "yes"), policy support, equality, leadership style, confident, individual quality, commitment, professional, and more responsible. The prominence of policy support and equality as major overarching blocks demonstrates that structural frameworks and institutional fairness are central to how female auditors perceive their professional standing and rights. This aligns closely with established theoretical frameworks (Robert & Kreitner, 2014) (I. Gusti et al., n.d.) which emphasize that gender equality must be actively pursued across social institutions and power structures. Furthermore, the extensive breakdown under leadership style featuring attributes like "collaborative," "empathetic," "character," "transactional," "competitive," "disciplined," and "dynamic" highlights that female professionals navigate and exercise leadership through a multifaceted behavioral lens, blending interpersonal intelligence with strategic adaptability.

When contextualized and compared with broader Scopus-indexed literature, these findings mirror international academic discourses on gender dynamics in high-stakes, male-dominated corporate environments. High-impact accounting and management journals frequently highlight that female auditors often encounter institutional hurdles related to gender stereotypes, which is captured by the explicit nodes in the chart addressing whether stereotypes are present ("yes" or "no"). Global studies consistently indicate that organizational initiatives like policy support act as crucial moderators in mitigating these biases and fostering retention. Additionally, the inclusion of personal and professional traits such as confident, commitment, individual quality, and being more responsible reflects the heightened standards and performance pressures women frequently internalize to secure professional recognition and upward mobility. Ultimately, this visualization bridges local qualitative insights with international scholarly discussions, demonstrating that evaluating feminist perspectives in auditing requires a holistic assessment of systemic policies, behavioral leadership traits, and individual resilience against professional stereotypes.

V. Conclusion

The study concludes that competence is a fundamental requirement for both male and female auditors and serves as the foundation for effective professional performance. Female auditor competence extends beyond technical knowledge and work tenure to include expertise, analytical and communication skills, understanding of professional regulations and ethics, and the ability to respond to situational challenges. The findings also indicate that female auditors' motivation is multidimensional, with career development emerging as a prominent factor alongside economic considerations, professional interest, knowledge development, opportunities, and lifelong learning. Meanwhile, the feminist perspective identified in this study is primarily reflected in the challenges female auditors encounter in balancing professional

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ISSN [Online]: 2776-6381

mobility and workload with their domestic roles and responsibilities. Nevertheless, feminism is not perceived as an obstacle to professional performance, as male and female auditors are generally considered to receive equal performance assessments within the workplace.

Overall, the findings demonstrate that the professional experiences of female auditors are shaped by the interaction between competence, motivation, organizational support, and gender-related dynamics. Policy support and equality are important in addressing gender stereotypes and structural barriers, while professionalism, commitment, responsibility, communication, and adaptability enable female auditors to demonstrate their capabilities in a competitive work environment. Feminist issues become more visible particularly when audit assignments require high mobility, intensive workloads, and extended time away from family. The findings further indicate that perceptions concerning female leadership may involve considerations of social and economic priorities, although such perceptions do not diminish the professional competence of female auditors. Thus, the study emphasizes that women's professionalism in auditing is best understood through the synergy between individual competence, career motivation, institutional equality, and the ability to navigate gender-related challenges within the profession.

VI. Acknowledgement

This work was supported and fully funded by the Directorate of Research and Community Service (DPPM), Ministry of Higher Education, Science, and Technology under grant number 130/CT/DT.05.00/PL/2025- 622/LL9/PG/2025,08/K/PN/STIE-TDN/VI/2025

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