



Understanding the Mechanism of Workload Distribution Among Auditors in BPK RI in Relation to Gender: An Exploratory Study

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Abstract

The purpose of this study is to provide a relevant conceptual model of the mechanism of workload distribution among auditors in BPK RI in relation to gender. The exploratory research was conducted to achieve its research objectives with six respondents are chosen for this study. Thematic analysis with coding technique, document analysis, and observation are used to collect and analyze the data. The result shows that there is no regulation which explains explicitly in detail about the working mechanism of the auditor when carrying out the auditing task. Also, the researcher did not find an explanation of how the procedure for distributing workload to the auditor after the audit team was determined. It means that the mechanism of workload distribution among auditors implements in the field with the non-technical guideline. Another finding shows that BPK RI does not differentiate treatment of auditors based on gender. Male and female employees have the same rights and obligations as auditors. However, in practice in the field, there are still differences in treatment between male and female auditors, especially related to the distribution of workload when conducting the audit tasks. However, the difference in treatment does not affect the amount of compensation they receive and does not affect their career development opportunities. Finally, the researcher offers a conceptual model to answer the objective of this research.

Keywords: *Workload Distribution; Auditors; Gender; BPK RI*

Introduction

Discrimination in employment means treating people differently because of characteristics that are not related to their merit or the requirement of the job. These characteristics include races, color, sex, religion, political opinion, national extraction. According to ILO Director-General, "*Discrimination at work is a violation of human rights that literally waste human talents, with detrimental effects on productivity and economic growth*". Legally and socially, all human beings are supposed to be treated equally, but by looking at the gender distribution in the workplace, it becomes evident that reality is somewhat different (Super, 2008).

Gender discrimination is defined as all decisions that are made within an organization that is based on gender instead of an individual's productivity or qualifications (Guttek *et al.*, 1996). It has long been an essential issue in organizations. Individuals often report in survey responses that they perceive discrimination based on their gender in the workplace (Ensher *et al.*, 2001; Guttek *et al.*, 1996; Walker and Smith, 2002). Such perceptions are associated with lower feelings of power and prestige on the job, more work conflict (Guttek *et al.*, 1996), low self-esteem, increased depression, and anxiety (Foster, 2000; Kobryniewicz and Branscombe, 1997), perceptions of disempowerment (Foster *et al.*, 2004), low-job satisfaction and organizational commitment, and more excellent intentions to leave the organization (Foley *et al.*, 2005, 2006). Many countries have laws in place that prohibit discrimination based on gender. China, for example, has a long history of anti-discrimination legislation, with its first constitution in 1954 that provided men and women with equal rights in employment. However, along with the economic reforms and the rapid expansion of the Chinese economy, traditional patriarchal values, and gender stereotypes have resurfaced (Cao and Hu, 2007). In particular, marketization and the profit motive have created incentives for firms to implement some discriminatory policies in employment, including recruitment, promotion, compensation, and retirement regulations. Female employees encounter various obstacles and experience disadvantages that hinder their career advancement (Cooke and Xiao, 2014). There is strong evidence that gender discrimination is a severe problem in the Chinese workplace (Attané, 2012; Peng *et al.*, 2009; Shaffer *et al.*, 2000; Woodhams *et al.*, 2009).

The World Economic Forum's Gender Gap Report states "*no country in the world has yet managed to eliminate the gender gap*" (Hausmann *et al.*, 2006; Kelan, 2008). Research on gender and organizations has analyzed the emergence, persistence and transformation of gender discrimination in detail. Through supposed gender-neutral but often very masculine norms and practices, organizations not only become gendered but are also places in which one gender is consistently seen as second best. Gender discrimination thus continues to hold sway (Kelan, 2008). Gender awareness is incorporated, acknowledged and taken into consideration but is simultaneously repudiated and disavowed (Gill, 2002, 2007).

The workplace is becoming an increasingly diverse social context, where people from different social and cultural backgrounds have to come into contact with each other. Not only must they interact with each other, but they must also work towards common goals when placed in workgroups together. Women now make up more than 45% of the workforce in the United States, and this percentage keeps growing (Cleveland, Stockdale, & Murphy, 2000). Women are entering fields historically dominated by men (e.g., the managerial level in large corporations, male-dominated and science-related disciplines).

It is well-known that women's career progress is slower and that women are underrepresented in specific organizations (e.g. IT organizations) and in top management positions compared to men (Catalyst, 2014; Ceci and Williams, 2011). Research into women's minority position showed that due to men's higher status within society, men have a more privileged position (Risman, 2004). These privileges translate into organizational arrangements that support men's functioning and career progress in particular (Benschop and Doorewaard, 2012; Ely and Meyerson, 2000; Ridgeway, 2007).

Gender discrimination in Indonesia is the main impediment to achieving global sustainable development, according to a report released by the United Nations Development Program. At 49.7 percent, Indonesia's women comprise almost half of the country's population. The majority of them (66.2 percent) belongs to the productive group of 15-64 years old. With nearly as many women as men in the country, one would think that Indonesian women would have the same role as men as contributors and help drive economic progress. Indonesia has made significant progress in promoting gender equality. Gender gaps in the youth literacy rate have been eliminated. Near parity in enrollment rates in elementary up to tertiary levels has been achieved. These gains are starting to translate into increased economic and political participation for women. Despite these gains, steep challenges remain. Female labor force participation rate is low, and women are concentrated in low-paid and little-skilled informal jobs.

Indonesia is ranked 108 on the Human Development Index, while the Philippines and PRC are ranked 117 and 91 respectively. Indonesia's gender inequality index (GII) of 0.500 ranks it 103 out of 149 countries, a deterioration from its rank of 100 out of 146 countries in 2011 (Hoque, 2015).

The issues above can be happened in all job sectors, including in auditing. An auditor is a person authorized to review and verify the accuracy of financial records and ensure that companies comply with tax laws. They protect businesses from fraud, point out discrepancies in accounting methods and, on occasion, work on a consultancy basis, helping organizations to spot ways to boost operational efficiency. Auditors work in various capacities within different industries. Auditors assess financial operations and ensure that organizations are run efficiently. They are tasked with tracking cash flow from beginning to end and verifying that an organization's funds are appropriately accounted for.

The Audit Board of the Republic of Indonesia (known as BPK RI) is a high state institution in the Indonesian constitutional system which has the mandate to conduct a number of audits consisting the management of state finances and responsibilities undertaken by the central government, local government and other state institutions; *Bank Indonesia*, State-Owned Enterprises, Public Service Board, the Regional Owned Enterprises and institutions or other agencies that manage state finances. HR aspects became one of the crucial priorities and included in one of the strategic targets in BPK RI's Strategic Plan for 2011-2015, namely improving HR competencies and management support. As an organization that relies on skills and expertise, employees are the most crucial asset in BPK RI. Therefore, developing the capabilities and competencies of employees (especially auditors) are a top priority. Besides, they also need to create a work environment that is conducive to maintaining the best people based on their competencies. Through these strategic objectives, BPK RI strives to develop and implement comprehensive and integrated HR management. This vital issue is also still included in the BPK RI's Strategic Plan for 2016-2020, namely improving competency, structuring HR, and developing the work environment and organizational culture that supports the achievement of the organization's strategic goals.

Based on the data from the Human Resource Bureau, the number of female auditors in 2019 are 1.161 employees, while the number of male auditors is 2.020 employees. So, the comparison of the female and male auditor is 1:2. It means that the auditor profession is categorized into a male-dominated work environment. Besides that, the number of female auditors is not evenly distributed in all work units. Gutek and Morasch (1982) have argued that in work environments dominated by men or by women, sex differences become salient. The proportional representation of women affects women's gender identity at work in that sex roles were more stereotypical and more problematic (Ely, 1995).

In the workplace, the implications of the gendered nature of task are essential given the distribution of what has been viewed as traditionally male and female associated work. Masculine and feminine typed jobs are not necessarily equally distributed at work, mainly because professional, managerial and many technical positions have been dominated for long periods by men, and therefore continue to be perceived as masculine despite recent trends to open these jobs to women (Vancouver and Ilgen, 1989). Accounting as a profession has arguably been historically developed along profoundly masculine lines (Kirkham and Loft, 1993). Indeed, as recent research by Anderson-Gough *et al.* (2005) shows, accounting firms can be found to employ predominantly male-dominated structures, processes, languages and socialization practices (which they term "homo-sociality") that permeate recruitment, mentoring and performance evaluation of staff.

Moreover, culturally shared beliefs about typical differences in the abilities of men and women regularly permeate task-based interactions. In male-dominated or masculine settings, women are considered less competent by their team members and have less influence in team decision making than men, regardless of their actual expertise, because women are atypical and underrepresented in these contexts (e.g., Ridgeway and Smith-Lovin, 1999; Carli, 2010). Team members may assume that female

team members are generally less qualified than men, and gender may, therefore, significantly predict expertise recognition and utilization (e.g., Ibarra, 1992; Ely, 1994).

Another data from a Head of The Financial Subdivision that the researcher collects through an initial interview explains that the compensation that auditors receive when they are doing the audit task does not influence by their workload. It means that they will get the same pay regardless of whether the workload of a female and male auditor is the same or not. In this regard, performance appraisal does not affect the amount of compensation received by the auditor. So, under these conditions, the possibility of unequal treatments can occur among auditors, concerning their merit or the requirement of the job.

The differential evaluation and treatment (i.e. gender discrimination) of women and men stems from persistent gender stereotypes about what women and men are and should be like (Heilman, 2001). They originate from the traditional role division of women as caretakers and men as breadwinners (Diekmann and Eagly, 2000). Women are expected to be communal (e.g. friendly, submissive), and men are supposed to be agentic (e.g. competitive, assertive) (Bakan, 1966). According to these gender stereotypes, men are expected to possess characteristics that represent competence at the work floor, whereas women are expected to possess traits that help them care for others. Due to these persistent stereotypes, men have a higher status within society than women (Risman, 2004). Because men more often hold positions of power (Catalyst, 2014), they are also in charge of the distribution of workload and job characteristics. Individuals are more likely to interact with and to assign resources to similar others (Ramaswami *et al.*, 2010). For example, a study on the development opportunities distributed by supervisors to subordinates found that male supervisors are more inclined to give men challenging development opportunities than women (De Pater *et al.*, 2009). These supervisors did so because they believed that their male subordinates could handle these opportunities.

Socially and traditionally, there is a difference in the perception of seeing a woman at work compared to their male counterparts (Pichler *et al.*, 2008; Michael, 2007). A cross-cultural study on 25 countries found that in all the nations, women were described as sentimental, submissive and superstitious (William and Best, 1990). Some dogmatic beliefs are that women are incompatible with high pressure and high demanding jobs; being emotionally weak, a woman cannot take high-pressure workload, cannot be harsh taskmaster; travelling and overnight for business purpose is a constraint for the woman. Even minor symbols like the family photo on the desk of a man are viewed as a gentleman while for a woman it is perceived as her life's focal point is home, not a career (Michael, 2007).

Based on the explanation above, there is a gap between the existing literature and the phenomena that the researchers encountered related to gender discrimination in terms of workload distribution among auditors. There is no specific model that can explain the mechanism of distribution of workload among auditors based on gender, and if gender discrimination exists, it still unknown whether it is more favorable for women or men. Therefore, that information intriguing the author to explore more about the workload distribution among auditors BPK RI in relation to gender.

Literature Review

Workload

According to Dasgupta (2013), the workload is the number of jobs assigned to an employee for a specified period. We may not always have full control over the amount of workload, but we can recognize the effects it causes and take some actions. Everyone has the ability or capability that varies based on the complexity of work, environmental factors, and personal behavior such as self-awareness and self-confidence (Dasgupta, 2013).

The definition of the workload of the auditor profession in BPK RI refers to Decree of The Secretary-General of The Audit Board of The Republic of Indonesia Number 247/K/X-XIII.2/5/2011. The workload is the number of all activities/tasks that must be completed by an auditor during a specific period under normal conditions as measured by the audit time. Estimating the workload of each technical work unit is carried out based on the number of entities and types of inspection activities carried out.

Workload Management

The workload is an essential factor for determining HR policies in a system or organization, for example, in planning employee needs. The workload can be calculated and analyzed. Analysis of workloads not only estimates the time spent and needed to complete productive work or the number of employees needs but includes calculating human aspects, such as fatigue, personal needs, and concessions (Barnes in Hutagalung and Gustomo, 2013).

Wentworth and Anderson (1984) found that men emerged as leaders more often when the group's task was masculine-oriented, while women emerged more often as leaders when the group task was feminine-oriented. Karakowsky and Siegel (1999) suggested that patterns of emergent leadership among men and women were mainly a consequence of perceptions of relative expertise based on congruence or incongruence with the gender orientation of the group's task. Similarly, Karakowsky and McBey (2001) found that perceived expertise positively influenced self-perceptions held by group members regarding the value of their contributions to group activity.

Workload management in auditor profession is the process of efficiently distributing and managing the number of all activities/tasks that must be completed by an auditor during a specific period under normal conditions as measured by the auditing time. This process should consider the individual auditor characteristics (such as gender, sector expertise, and generic experience) and also the job characteristic of auditing.

Job Characteristic

According to the job demands-resources (JD-R) model (Bakker and Demerouti, 2007), job characteristics can be classified in two general categories: (1) job demands; and (2) job resources. Job demands are defined as "those physical, psychological, social, or organizational aspects of the job that require sustained physical or psychological (cognitive and emotional) effort or skills and are therefore associated with certain physiological or psychological costs" (Bakker & Demerouti, 2014). Job resources are defined as "those physical, psychological, social, or organizational aspects of the job that are either/or (1) functional in achieving work goals, (2) reduce job demands and the associated physiological and psychological costs, (3) stimulate personal growth, learning, and development" (Bakker & Demerouti, 2014). Job demands are those aspects of the job that require sustained effort and are therefore associated with certain costs. Job resources are those aspects of the role that are functional in dealing with job demands and stimulate personal growth and development.

The JD-R is essentially a balance model that posits that the relative balance of demands and resources at work can be either beneficial or harmful. As such, it may provide useful diagnostic information for improving working conditions and employee well-being and productivity. This model applies to a variety of job types (Euwema & Bakker, 2009). Although there is some agreement as to the key dimensions comprising job demands (e.g., workload) and job resources (e.g., social support or autonomy), the JD-R model allows for flexibility in the selection of job demands and job resources dependent upon the specific job setting or work situation being studied.

Job Demands. By far, the most widely used job demand is the workload. It has been used to capture features such as time pressure, the difficulty of work, and the amount of work. Workload refers to

the quantitative aspect of job demands, whereas emotional needs signify the qualitative piece (de Jonge et al., 2008). Work-family conflict describes incompatible role pressures (Geurts et al., 2005). These concepts require an individual's effort and energy to cope with them and are therefore seen as a job demand (Bakker and Demerouti, 2007). Emotional dissonance and work-life balance inclusions have also sought to satisfy the qualitative aspect of job demands in response to the growing female presence in the workforce (Demerouti, Bakker, & Verbeke, 2004; Hakanen, 2005). Technological requirements have surfaced as employees strive to adapt to technological advances (Demerouti et al., 2003).

Job Resources. Regarding job resources, development opportunities refer to opportunities to learn and develop oneself on a professional level (Bakker and Demerouti, 2007). Performance feedback applies to the information that employees receive about their performance. Supervisor support is defined as the value that supervisors place on employees' contributions, help them, and care about their well-being (Eisenberger et al., 2001). Procedural fairness refers to the right of performance appraisals, appointments, promotions, and redundancy in procedures at work (Gillespie et al., 2001). These variables are seen as job resources as they are instrumental in achieving one's work goals, enhance personal development, and help to cope with the job demands that an individual faces (Bakker and Demerouti, 2007).

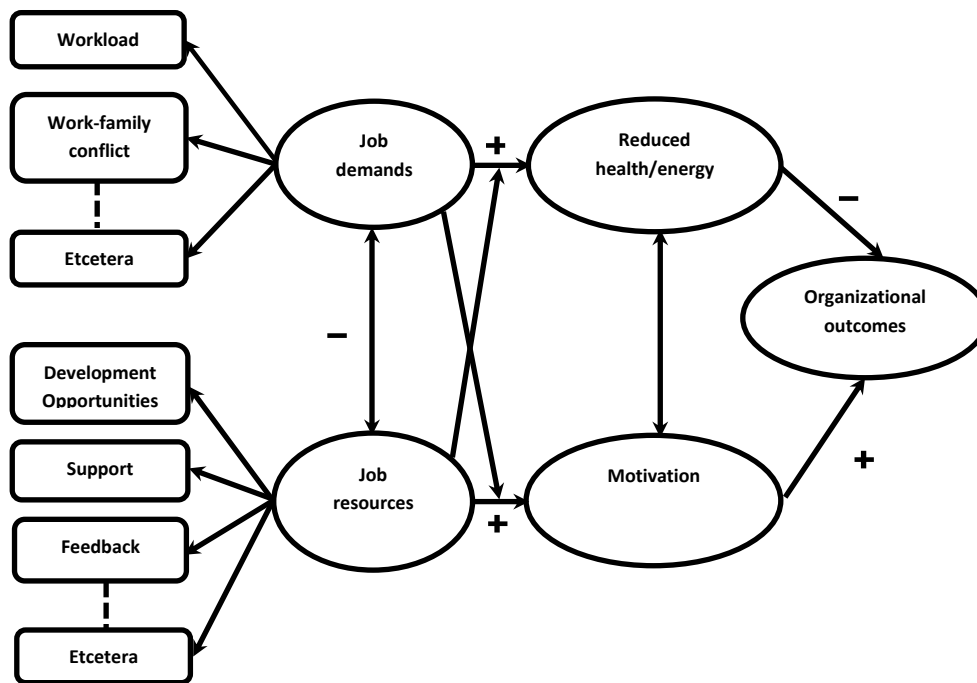


Figure 1 Traditional Job-Demands Resources Model (adapted from Demerouti & Bakker, 2011)

According to the job demands-resources model (Demerouti et al., 2001), job demands and job resources play an essential role in two processes within the work environment, namely, the energy-driven process and the motivation-driven process (Bakker and Demerouti, 2007). Job demands (e.g. workload) are part of the energy-driven process and can deplete energetic resources when requirements are high and when there is a lack of resources to cope with them. In contrast, job resources (e.g. development opportunities) are part of the motivation-driven process and increase employees' work engagement and commitment to an organization. The optimal performance conditions are environments where employees have moderately high-job demands and high-job resources to fulfil them (Bakker et al., 2010).

Research has shown that it is vital to pay attention to the job demands and job resources provided to employees because of the essential role that they have for employees' functioning. Demands and

resources affect subjective experiences such as the intention to leave the organization (Jourdain and Chenevert, 2010) and task enjoyment (Bakker *et al.*, 2010), but also on objective outcomes such as financial output (Xanthopoulou *et al.*, 2009). Thus, job demands and job resources are not only crucial for employee outcomes but also for organizational issues.

Gender Differences in Auditing

Attempts to increase the understanding of gender consequences in the accounting and auditing field are essential because a significant number of women currently work in the area compared to several years ago (Collins, 1993; Hayes and Hollman, 1996; Iyer *et al.*, 2005; Khalifa, 2013). For instance, the percentage of women members in accounting bodies in the UK has risen from 28 per cent in 2004 to 35 per cent in 2015 (Financial Reporting Council, 2010 and 2015).

Gender may affect how individuals behave differently in particular situations. Moreover, investigating auditor gender is in line with the shift of the unit of analysis in auditing research from the audit firms to the individual auditor level (DeFond and Francis, 2005; Chen *et al.*, 2010; Gul *et al.*, 2013; Karjalainen *et al.*, 2013; Hardies *et al.*, 2016). This can be understood by acknowledging that auditing is a systematic process in which its quality depends on the professional judgments made by the auditor (Knechel *et al.*, 2013; IAASB, 2014). Additionally, Cahan and Sun (2015) suggest that auditors' characteristics, including gender, maybe a proxy for efforts that will be exercised in the audit process.

Knowledgeable, objective auditors can reach different opinions in applying professional standards. Auditors that demonstrate a higher competence, a lower risk tolerance [1], a higher conservatism [2] or a higher independence [3] are more likely to issue modified audit opinions and as such provide more assurance that Financial Statement is not misleading (Ruiz-Barbadillo *et al.*, 2004; Krishnan and Krishnan, 1996). The present article attributes the latter features of auditor decision-making (competence, risk tolerance, conservatism and independence) to individual auditor characteristics, such as gender, experience and sector expertise.

Gender

According to cognitive psychologists, men and women process information differently. Meyers-Levy's (1989) selectivity hypothesis posits that men are selective processors who do not generally engage in extensive information processing but focus on the most salient and highly available cue(s). Women are comprehensive processors who tend to analyze all available information, incorporating risk, ethical considerations and other secondary information in their decision-making.

The selectivity hypothesis can explain why females are commonly observed to exhibit higher risk aversion, lower confidence (Croson and Gneezy, 2009) and higher moral sensitivity than men (You *et al.*, 2011). Nevertheless, a good deal of research reveals a more complex picture and shows that male and female behavior is sensitive to the particulars of the situation (Meyers-Levy and Loken, 2015). Further, gender differences at the level of the general population can be eliminated within a professional sub-population, such as auditors, because of self-selection and/or socialization (Hardies *et al.*, 2011). Hardies *et al.* (2011), for instance, provided no evidence for a gender difference in overconfidence in an experiment with auditors. However, the majority of auditing research is in line with the selectivity hypothesis. Experiments demonstrated that compared to male auditors, female auditors are more accurate and effective information processors in complex audit tasks (Chung and Monroe, 2001), exhibit greater efficiency in audit judgments (O'Donnell and Johnson, 2001) and discover more potential misstatements (Breesch and Branson, 2009).

Further, female auditors tend to engage less in certain audit quality reduction behaviors that could lead to reduced auditor independence (Sweeney *et al.*, 2010). Additionally, the survey results of

Jonnergård *et al.* (2010) suggest that women are more concerned with conforming to ethical norms and standards than men. Archival research (in the for-profit sector) finds that female auditors are associated with better earnings quality (Chin and Chi, 2008; Niskanen *et al.*, 2011; Ittonen *et al.*, 2013) and a higher likelihood to issue going-concern opinions (GCOs) (Hardies *et al.*, 2016). Female auditors also exhibit higher perceived audit quality (or higher effort) as evidenced by higher audit fees (Ittonen and Peni, 2012; Hardies *et al.*, 2013, 2015). These findings may be attributed to females' higher moral sensitivity and lower risk tolerance, giving rise to higher conservatism and independence, or females' lower confidence and a higher level of effort (e.g. regarding the extent of information processing). Based on the prior literature, the expectation is those female auditors are more likely to detect and report material errors/uncertainties.

The issue of gender distribution in corporations has received considerable attention in many fields, including cognitive psychology, social psychology, and economics. Behavioral differences have been observed between men and women in terms of planning, risk tolerance, diligence and overconfidence (Byrnes *et al.*, Breesch and Branson, 2009; Hardies *et al.*, 2011; Niskanen *et al.*, 2011; Ittonen and Peni, 2012; Ittonen *et al.*, 2013; Hardies *et al.*, 2016). Thus, it is plausible that the gender of auditors can affect the audit process and resulting audit outcomes.

In terms of information processing (and by extension audit judgment), men tend to accept the validity of the information they receive based on subjective choices, whereas women take a more objective approach to analysis (Meyers-Levy, 1989). Goldhaber and deTurck (1988) applied these effects to explain gender differences in risk tolerance. O'Donnell and Johnson (2001) reported that female auditors are more efficient in dealing with complex auditing procedures, whereas male auditors are more efficient in dealing with less complex auditing tasks.

Female auditors have also been shown to process information with greater accuracy, precision, and completeness, compared to their male counterparts (Meyers-Levy, 1989; Chung and Monroe, 2001). The fact that men and women differ in their perceptions of risk and the way they collect and process information can affect the way they conduct audits, and the conclusions reached. Women tend to be more cautious, conservative, and risk-averse. Lee *et al.* (2018) argued that partner assignment is not random and is based on client preference. As a result, firms that engage female auditors can expect that their claims will be met with more considerable skepticism and their activities will be more closely monitored. It has been posited that female auditors adopt a more conservative approach to reduce the risk of audit failure. It has also been suggested that men are more willing to allow their clients to manipulate earnings to further their career, whereas women are better able to maintain auditor independence in adhering strictly to the rules (Pierce and Sweeney, 2010).

Ittonen *et al.* (2013) reported that gender differences in terms of diligence, conservatism and risk tolerance lead to differences in information processing, audit processes, and audit judgments. They noted that this could have a constraining effect on the earnings management behavior of their clients. Hardies *et al.* (2016) and Li *et al.* (2017) reported that female auditors are more likely than their male counterparts to issue going-concern opinions to financially distressed clients. This implies that female audit engagement partners can be expected to produce higher audit quality. Prior studies in USA settings provide mixed evidence regarding partner gender and audit quality. Burke *et al.* (2018) found that audit quality does not differ across partner gender. Lee *et al.* (2018) documented weak evidence that female audit partners are associated with higher quality audits.

Generic Experience

Auditor experience is a vital element to provide qualified audit services, as stated in recent studies, but what kind of experience auditors have or where the experience was obtained requires detailed

research. Auditor experience is an input of the audit process and at individual or office level. This attribute may affect audit quality (AQ) (Francis, 2011).

The experience provides opportunities to accumulate a wealth of task-related knowledge (Libby and Luft, 1993) and auditors' performance depends on the source of their understanding (Frey, 2017). According to Ketchend and Strawser (1998), auditor experience (more than two years) can determine audit quality through the knowledge gained from the experience of conducting an audit. The experience will generate expertise and knowledge stored in the memory of auditors (Ho and May, 1993). Auditor's memory plays an essential role in the quality of his judgment (Johnson, 1994).

As knowledge transfer between individual auditors is difficult (cf. *supra*), gaining knowledge and increasing judgment performance takes time and requires several years of on-the-job experience. During the 1970s to the 1990s, a large body of experimental research revealed, in line with cognitive psychology, that years of generic auditing experience increases judgment performance through superior knowledge content and structure and a better ability to specify the necessary information (Simnett, 1996). Experience adds a new Financial Statement (FS) errors to the auditor's knowledge base (Bédard and Chi, 1993). Auditors with more years of experiences no generate among significant number of more probable errors from their memory to explain audit findings (Ashton, 1991). Further, experienced auditors organize their knowledge of FS errors by a well-defined transaction cycle dimension and by audit objective (Frederick *et al.*, 1994), whereas inexperienced auditors are more likely to sort the mistakes into non-meaningful categories. As the causal explanation of errors becomes more salient with experience, experience leads to more efficient hypothesis generation and evaluation (Bédard and Chi, 1993). In sum, years of generic auditing experience increases the technical competence of auditors. Further, the experiments of Bhattacharjee and Moreno (2002) and Kaplan *et al.* (2008) reveal that experienced auditors rely less on (irrelevant) affective information or information that is congruent with management's self-interest. Their more considerable selective attention to relevant details improves experienced auditors' independence regarding the client. Archival research (in the for-profit sector) reveals a different picture and finds that auditors with more years of experience and older auditors are less likely to issue modified opinions (Hardies *et al.*, 2016; Karjalainen *et al.*, 2013; Sundgren and Svanström, 2014) and receive lower audit fees (Hardies *et al.*, 2015), suggesting lower audit quality. It is possible that commitment and interest to apply effort diminish in later stages of a career (Holmström, 1999) and that auditors with more years of generic auditing experience are less likely to put effort into adequately understanding the new non-profit audit setting and the sector-specific regulations and are less likely to apply the latte correctly. Older or more experienced auditors may also exhibit a lower conservatism (Sundgren and Svanström, 2014).

The studies regarding auditor experience show us that experienced auditors have more knowledge about audit procedures, and they have more skills related to the audit process. When faced with complex audit tasks, they may easily and successfully overcome them (Abdolmohammadi and Wright, 1987; Wang *et al.*, 2015; Sonu *et al.*, 2016; Chen *et al.*, 2017; Zimmerman and Nagy, 2016). They have the ability to detect particular errors and material misstatement, and they are less likely to miss many kinds of mistakes (Libby and Frederick, 1990; Bédard and Biggs, 1991; Tubbs, 1992; Hammersley, 2006; Chen *et al.*, 2015; Chen *et al.*, 2017; Che *et al.*, 2017; Liu *et al.*, 2017). They are more confident, and this confidence makes them more accurate in judgment (Chung and Monroe, 2000) and more independent due to less influenced by management (Chi *et al.*, 2016). These features let experienced auditors provide more qualified audit services.

Recent studies regarding auditor experience generally focus on auditor overall experience in accounting, auditing, finance and related fields (Hardies *et al.*, 2014), auditor sector and domain experience (Bédard and Biggs, 1991; Hammersley, 2006), auditor experience as CPA (Ye *et al.*, 2014; Sonu *et al.*, 2016) or big N experience (Chi and Huang, 2005; Gul *et al.*, 2013; Zimmerman, 2016) or auditors' international working experience (Chen *et al.*, 2017).

Abdolmohammadi and Wright (1987) stated that the auditor benefits from experience as the complexity of the audit task increases. Complex tasks in audits require extensive judgment which can be gained through experience. Besides, they reveal that experienced auditors are aggressive when they issue an audit opinion since experienced auditors are more sensitive to the potential bad consequences of this event. Libby and Frederick (1990) and Tubbs (1992) stated that auditors are not likely to miss this particular error because prior experience allows them to detect the existence of potential errors, when they encounter an particular error. Bédard and Biggs (1991) also stated that efficiency in detecting errors allows experienced auditors (especially experience in a specific sector and domain such as manufacturing or inventory) to produce correct performance. Chung and Monroe (2000) stated that the accuracy and confidence of decision makers are important in decision making and experienced auditors are more confident. The confident auditors make more accurate judgments. Hammersley (2006) asserted that they are more successful at detecting misstatements because are able to evaluate and fill in partial cue patter; thus, experienced auditors (especially industry-experienced auditors) perform better than others.

According to Ye et al. (2014), education level and experience are the most important elements of auditors' efficiency and effectiveness. Experienced auditors perform audit tasks better than others, and they are less likely to be forced an authority into failures. Wang et al. (2015) and Sonu et al. (2016) stated that more experienced auditors provide more qualified audit services because of their audit-related knowledge. Experienced auditors gain this knowledge through experience. Chen et al. (2015) stated that experienced auditors are more likely to detect a breach, and they are more prone to propose audit adjustment because they are more competent than inexperienced auditors. Chi et al. (2016) suggested that auditor's experience enhances his/her performance because prior experience of the auditor can be relevant to the tasks that they are working on. Experienced auditors are less affected by management; thus, they are more independent and are less likely to trust irrelevant information. They found that auditor's experiences have negative impact on discretionary accruals. Liu et al. (2017) found that auditors with specific industry experience may better understand the auditee's business cycle, and they are more prone to expose misstatements and irregularities in financial statements because of the pill over effects of industry specialization. Zimmerman and Nagy (2016) stated that experience leads to knowledge acquirement and knowledge to ability. This makes experienced auditors more competent than inexperienced auditors. As competency is a function of Audit Quality, competent auditors provide more qualified audit services. Che et al. (2017) asserted that experienced auditors have more knowledge, so when they audit financial statements they are more successful in detecting material misstatements. More experienced auditors exert more effort. The knowledge and effort that experienced auditors possess and exert provides more qualified audit work.

Sector Expertise

Rather than focusing on generic experience, researchers more recently claimed that it is rather experience in a particular task domain or sector that enhances relevant knowledge and performance within that domain or sector (Moroney and Carey, 2011). Experimental research found that sector-matched auditors, that is, auditors that perform an audit in their sector of expertise, demonstrate higher performance on a hypothesis-generation task (Bédard and Biggs, 1991), more effective detection of errors when reviewing working papers (Owhoso et al., 2002), a greater ability to interpret and complete partial cue patterns through the development of meaningful problem representations (Hammersley, 2006) and a better solution to specific audit cases (Moroney and Carey, 2011).

Because on in-depth knowledge of the relevant sector-specific accounting, auditing and financial reporting issues, laws and regulations and business environment characteristics and because of a superior ability to benchmark information against sector norms, sector experts are more effective across a variety of tasks, including Going Concern judgment tasks (Bigg et al, 1993). Concerning risk profile, sector specialists are found to be more cognizant of sector-specific risks than non-specialists and better at discerning differential audit risk levels (Low, 2004).

Archival research confirms the benefits of auditor sector expertise. In non-profit and public-sector studies, sector-matched audit firms/offices are associated with less GAAS (Generally Accepted Auditing Standards) reporting violations (O'Keefe *et al.*, 1994), less audit quality deficiencies noted in quality control reviews (Deis and Giroux, 1992) and higher audit quality as perceived by the client (Lowensohn *et al.*, 2007). In for-profit studies, sector-matched audit partners are found to demonstrate a higher likelihood to issue modified audit opinions (Chi and Chin, 2011; Hardies *et al.*, 2016), higher earnings quality (Chi and Chin, 2011) and a lower likelihood of accounting restatements (Chin and Chi, 2009). Not only sector specialists' higher competence but also their higher concern for litigation and reputational loss, giving rise to higher conservatism and independence, could play a role here (Chin and Chi, 2009). Besides actual audit quality, sector-matched audit partners are also associated with higher perceived audit quality (and/or a higher effort) as evidenced by specialist fee premiums (Goodwin and Wu, 2014; Zerni, 2012; Hardies *et al.*, 2015). The differences in audit quality because of sector expertise are found to be primarily attributable to the signing partner level rather than to the audit firm level (Chin and Chi, 2009; Goodwin and Wu, 2014; Zerni, 2012) or to be attributable to both standards in combination (Chi and Chin, 2011; Hardies *et al.*, 2013).

Methodology

The researcher adopts a qualitative research approach with the exploratory method. The research patterns and themes will be analyzed and the findings interpreted in an attempt to understand the phenomena and inform the development of conceptual model about the mechanism of workload distribution among auditor in BPK RI in relation to gender. The researcher focuses first on the exploration of the available literature of gender discrimination and workload distributions and then on possible explanations, continually considering the feasibility of alternative interpretations of the phenomena observed. Thematic analysis with coding technique, document analysis, and observation are used to collect and analyze the data.

The selection of the auditor profession for this research is deliberated as generic purposive sampling strategy. The site that the author choose for this research is particular because it will explore about the auditor profession at a government institution, namely The Audit Board of The Republic of Indonesia (known as BPK RI). Besides that, the easy access to the field is one of the primary considerations to conduct this research.

The criteria for the sampling of informants can be explained as follow:

- the auditor who has job tenure at least two years;
- the auditor has conducted an audit more than two times;
- the role of the auditor when conducted the audit task is as a team member.

From the criteria above, six informants are involved in this study.

Results and Analysis

The research in the auditing sector is still limited, especially in the topic that discussed workload distribution among auditor in relation to gender. To answer the needed of a new model that can explain phenomenon arise in BPK RI about that theme, the author adopted the job demands-resources model and then modify it based on the findings of research that has been done. The propose conceptual model as depicted in the figure below.

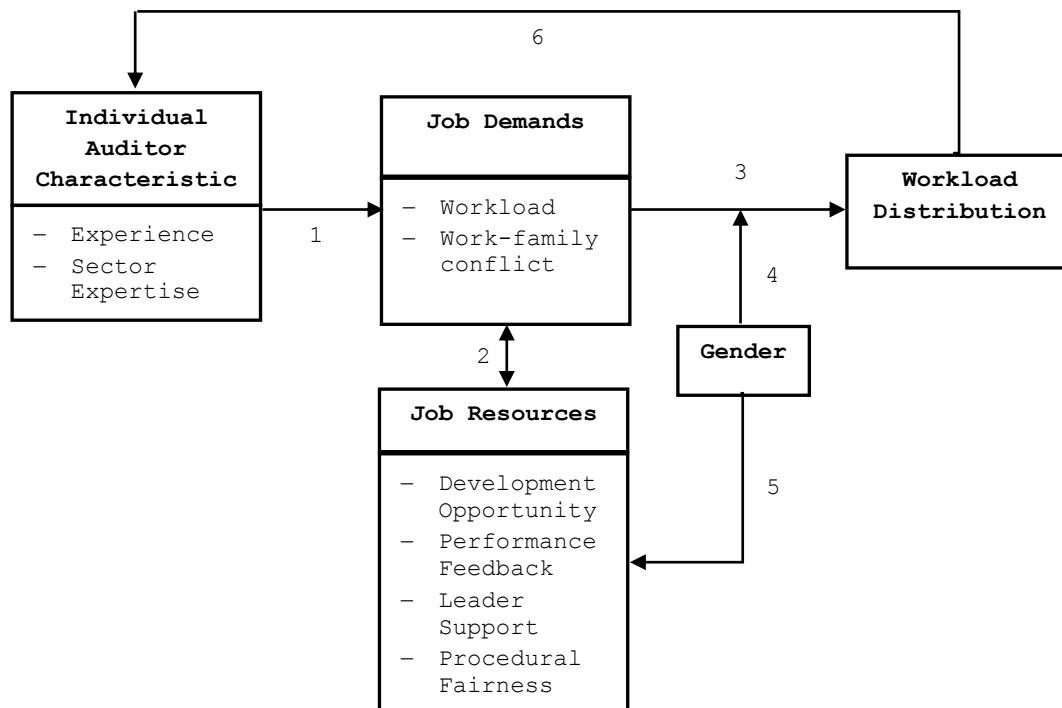


Figure 2 Propose model of gender-based workload distribution

This proposed model confirms the dynamic nature of the workload distribution among auditors, which is unique in its practice. The workload is a dimension of job demands, and when the researcher explore more about it, the finding shows that it has a relation with other dimensions of job demand, and also it has a connection with the aspect of job resources. Thus, the JD-R model is the appropriate model to adopt, and it is supported with other findings of individual auditor characteristics which are playing the vital component in the model. The gender plays an important role in this model because the purpose of this conceptual model is to answer the gap about gender discrimination that probably occurs in the mechanism of workload distribution among auditor in BPK RI.

The description of the conceptual model interaction that the researcher proposed is as follows.

1. Job demands are constructs that are influenced by individual auditor characteristics. The auditor's experience and sector expertise will determine the workload he/she gets when carrying out audit tasks. The key informant explained that after the audit assignment letter was made, the team leader would ask each member of the audit team about their educational background and experience. Then, the team leader will divide the audit task by considering their history. This process is always carried out by the team leader when conducting audit tasks.

2. When job demands are determined (mainly related to workload), they will have reciprocal interactions with job resources. So that between job demands and job resources will influence each other and cannot be ignored. Each auditor has the same opportunity to develop his/her abilities. It depends on their willingness to learn new things in the audit task. This opportunity can add to the experience and competencies they have so that when doing audit tasks it is not monotonous. Besides, the team leader will conduct an assessment of his team members during the audit work and after the task is completed. Each auditor has the same right to get a promotion by fulfil the requirements of assessment and credit point.

But there is a dilemma related to distributive justice of workload among auditors because the workload received by an auditor does not affect the credit score he gets. The credit score is obtained through an assessment of the assignment letter obtained only. So, in this criteria, the author still questioning about the fairness. The team leader will always monitor the work of his team members, and he will help if his team members have difficulties. It is part of the responsibility of a team leader so that the audit team can complete their tasks on time.

3. Workload distribution will be affected by job demands. In this interaction there are another factors that affect the workload distribution among auditors namely job requirements, location-based demand of the auditee, and the ability of team members which explicitly adheres to the tasks that must be performed by an auditor. Besides that, the status of female auditors who are married and have children usually affect their work professionalism. They tend to prioritize their families more when given the task of conducting audits so that they always negotiated for it to the team leader. One of the reason is that they find it difficult to divide time between work and family demands.

4. In the relationship between the workload distribution and the job demands construct, it will be influenced by gender which acts as an aspect that can provide additional effects so that it will affect the decision making of team leader. So, in the end, the output obtained from this model is workload distribution based on gender.

5. The gender factor in this model not only can affect the interaction between job demands and workload distribution but also it plays a vital role in directly influencing each criterion of job resources. Sometimes, there are team leaders who give more opportunities to male team members to do an audit because the work is more masculine. This causes male auditors to have more opportunities to improve their skills and experience than female auditor's. But in some instances, there is a female auditor who has the desire to learn something new from other types of audit work to improve her competencies

When the audit team is formed, the team leader will immediately consider the composition of the team based on gender, so that the distribution of workloads is adjusted to the nature of the work. This condition will affect the performance feedback provided by the team leader. When audit team members are given a workload that is not by their background, the results of their work will not be optimal. But in the end, the team leader will provide a fair assessment based on the assignment letter without considering they perform a good job or not.

The team leader has the responsibility to coordinate team performance and monitor the progress of the work of his team members so that the difficulties they face can be overcome. However, in practice in the field, there are differences in the treatment of team members based on gender. Female auditors tend to be supported more by the team leader in carrying out their work; for example, the team leader will accompany female team members to carry out physical checks to the field.

6. Finally, this model explains the interaction between workload distribution and individual auditor characteristic factors, so it can be concluded that there is a recurring cycle in this model because the input and output aspect are related. Workload distribution that has been obtained by the auditor at the time of the audit task will add a reference to their experience and improve their skill so that it becomes an influencing factor for the distribution of workload at the next audit task.

Conclusion

According to the findings of this study about the workload distribution mechanism among auditors in BPK RI, the researcher offers a conceptual model to answer the objective of this research. The proposed model adopts and realigns previous studies on job demands and resources model related to

individual auditor characteristics. Then, the author added other constructs, such as gender. It plays a vital role in this model because the purpose of this conceptual model is to answer the gap about gender discrimination that probably occurs in the mechanism of workload distribution among auditor in BPK RI. This study already refutes this notion, but it still needs to be examined with a quantitative method.

The author finds that there is no regulation which explains explicitly in detail about the working mechanism of the auditor when carrying out the auditing task. Besides, the researcher also did not find an explanation of how the procedure for distributing workload to the auditor after the audit team was determined. It means that the mechanism of workload distribution among auditors implements in the field with a non-technical guideline.

Another finding shows that BPK RI does not differentiate treatment of auditors based on gender. Male and female employees have the same rights and obligations as auditors. However, in practice in the field, there are still differences in treatment between male and female auditors, especially related to the distribution of workload when conducting the audit tasks. However, the difference in treatment does not affect the amount of compensation they receive and does not affect their career development opportunities. In fact, differences in treatment in the field conditions are even more favorable for the female auditor himself. The notion of unequal treatment to female auditors is related to gender-stereotype that women work at home as a caretaker and men work as a breadwinner. Besides that, the type of works and gender characteristics have a role in making the differences between male and female auditor.

This study contributes to the existing body of knowledge of workload distribution mechanism among auditors in Indonesia, precisely in government institutions. Besides that, this study will add and provide the relevant theoretical framework to help understand the workload distribution in relation to gender. Thus, this research can provide a value or insights to gender study generally in Indonesia context. Another thing that is very important to consider as a practical implication regarding ethical reflection is the dilemma that arises regarding the unequal treatments among auditors are influenced by gender and it accepted by the norm. It can be studied more deeply by looking at it from the cultural point of view of the Indonesian people, because the finding of this research shows that the discrimination is positive and beneficial for them.

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