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Role Balance and Work-Life Stress Among Balinese Hindu Women Auditors

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Abstract

This study explores the work-life balance of Balinese Hindu female auditors, focusing on a senior auditor who is also a single parent. It highlights the intersection of cultural and religious expectations with personal strategies in managing dual roles. Using a qualitative phenomenological approach, specifically Interpretative Phenomenological Analysis (IPA), the research delves into the informant's lived experiences through semi-structured interviews. Analysis reveals she achieves a holistic balance by prioritizing family while maintaining professional dedication. Key stress management strategies, such as adaptability, flexibility, and commitment, play a pivotal role in her success. The findings extend work-life balance literature by integrating cultural contexts and provide practical insights for organizations to develop tailored support for women facing similar challenges. This study underscores the significance of cultural frameworks in shaping work-life dynamics and offers valuable recommendations for policy development to alleviate stress and enhance balance for women in demanding roles.

Keywords: auditor, balinese hindu women, work-life balance, work-life stress

Introduction

The rapid evolution of professional environments has heightened the importance of understanding work-life balance, particularly for women managing multiple roles. This study examines Balinese Hindu women auditors, focusing on the balance they maintain between professional responsibilities and family obligations (Narayana & Neelima, 2017). The research is framed within Bali's distinctive cultural and social context, where traditional values intersect with the demands of modern professional life.

In Indonesia, women are often stereotyped as being primarily responsible for household duties, while men are regarded as the central figures in the family (Juliantini et al., 2019). Social and cultural norms frequently hinder women's professional involvement (Vidyantari et al., 2022). These norms perpetuate the belief that women should prioritize domestic roles over career aspirations. Such biases are rooted in Javanese traditions, which view women's primary duties as caring for the home and children after marriage. Additionally, workplace discrimination persists, with many employers favoring male workers due to assumptions about women's physical limitations, potential maternity leave, and perceived higher costs to the organization.

Despite these challenges, many women are drawn to the auditing profession, where their contributions are increasingly valued. Female auditors are perceived as more skeptical and detail-oriented, which strengthens the credibility of audit results. Users of financial statements appreciate the involvement of women in audits, attributing it to their emotional control and thoroughness. Reflecting these societal shifts, the number of female auditors has grown substantially, with women now dominating the profession.

In Bali Province, the employment structure as of 2023 shows that out of 3,490,209 working-age residents, women account for 50.1% of the workforce. However, the labor force participation rate (TPAK) reveals a gender disparity, with men participating at a higher rate (83.55%) compared to women (70.63%). At the Bali Province Financial and Development Supervisory Agency (BPKP), data from 2024 show that active auditors include 35 women and 32 men. Among these, 15 Hindu women auditors are married, highlighting the dual responsibilities many face.

Balinese Hindu women are deeply aware of their societal rights and responsibilities, extending from family duties to roles in their Banjar (traditional community), village, and broader society (Purawati, 2015). While cultural and domestic traditions, such as preparing ceremonial offerings (banten) and participating in religious rituals, are integral to their lives, these responsibilities often coexist with professional obligations. Balinese women actively contribute to cultural events, including temple ceremonies, weddings, and cremations (ngaben), which demand extensive coordination and commitment. This multifaceted role presents unique challenges for women pursuing careers as auditors, requiring them to balance their highly focused professional duties with cultural and familial expectations.

The auditing profession not only allows Balinese women to contribute to economic development by enhancing transparency and efficiency but also inspires younger generations to harmonize traditional values with modern aspirations. To enable this dual role, support from families, communities, and workplaces is crucial. Such support ensures women can uphold cultural integrity while advancing societal progress (Oktarina & Komalasari, 2022).

Social expectations exert significant pressure on Balinese Hindu women auditors. Family and community obligations often conflict with the rigorous demands of their profession. Traditional roles within the family, alongside responsibilities in religious and social activities, create a dual role that requires women to excel in both domestic and professional spheres. These competing demands can lead to conflicts and stress, underscoring the need for greater understanding and support to help women navigate these challenges effectively (Fransiska et al., 2022).

The auditing profession inherently demands a high level of expertise in specialized areas, placing auditors under significant stress. This pressure arises not only from fulfilling client expectations but also from the critical responsibility of maintaining public trust. Internal auditors, in particular, face additional challenges, including increased workloads, tight deadlines, and budgetary constraints. These demanding working conditions, compounded by personal or social issues, can lead to excessive stress levels. Such pressure may stem from the nature of the work itself or from organizational and environmental factors influencing auditors' roles (Lismawati et al., 2022).

Yasa (2017) identifies key indicators of work stress, such as monotonous routines, diminished focus, physical and mental fatigue, and environmental factors like lighting,

noise, and temperature. Psychological stressors, including a sense of responsibility, anxiety, role conflicts, and physical discomfort, also contribute to elevated stress levels.

For Balinese Hindu women auditors, excessive work stress has far-reaching implications, particularly on their ability to maintain role balance in society. These women often juggle professional responsibilities with cultural and familial expectations, such as managing households, raising children, and participating in traditional Balinese activities. Excessive stress can hinder their capacity to meet these obligations, leading to conflicts between their work and personal lives (Wisuda et al., 2022). Consequently, managing their time and stress levels is crucial to ensuring they perform effectively as auditors while maintaining satisfaction in their familial and social roles.

Prior research has extensively examined the challenges faced by women in balancing professional and personal lives, with a focus on the role conflict and workload experienced by female auditors across various cultural contexts. Juliantini et al. (2019), for instance, conducted a phenomenological study on female auditors in Bali, revealing that cultural expectations significantly influence their work-life balance. However, a gap remains in understanding how Balinese Hindu women navigate these dual roles within the unique cultural and religious framework of Hinduism, which adds layers of complexity to their experiences.

This study contributes new insights by focusing on an informant who is a Balinese Hindu woman with a particularly complex dual role. As a single mother and an intermediate auditor at the Bali Province Financial and Development Supervisory Agency, she not only manages professional duties but also supports her family as its primary caregiver and financial provider. Her experiences illustrate the nuanced ways in which work stress, role conflict, and cultural obligations intersect.

The research aims to explore the lived experiences of Balinese Hindu women auditors, examining how they navigate their dual roles and derive meaning from their lives. By offering a deeper understanding of work-life balance within this unique demographic, the study addresses gaps in the literature and provides practical recommendations. Organizations can leverage these insights to implement supportive workplace policies that enable Balinese Hindu women auditors to manage their dual roles more effectively, fostering both professional success and personal well-being.

Research Method

This study employs a qualitative phenomenological methodology, utilizing Interpretative Phenomenological Analysis (IPA). IPA is a widely used qualitative approach, particularly among psychologists, to explore phenomena and perspectives from individuals' firsthand experiences. It emphasizes the value of subjective knowledge in understanding psychological and lived experiences. IPA is grounded in three main characteristics: experience, idiography, and interpretation (Osborn & Smith, 2008). This method treats each individual as a unique case, requiring a deep contextual understanding of their experiences.

IPA is particularly effective in qualitative research involving small sample sizes, as it enables an in-depth analysis of individual perceptions and experiences. By focusing on detailed interpretations of the meanings individuals attribute to their encounters, IPA provides rich, nuanced insights. Data collection typically includes in-depth interviews or observational notes, analyzed idiographically to capture the uniqueness of each

participant's context. Grounded in hermeneutics, IPA represents a deliberate interpretative effort to understand individuals' subjective realities (Juliantini et al., 2019).

For this study, the chosen informant is a Balinese Hindu female auditor working at the Bali Province Financial and Development Supervisory Agency. The selection criteria focused on married women with children, particularly those at pre-school, school, or university stages. This demographic was selected based on the understanding that women in these life stages often face significant demands in balancing family responsibilities with professional careers.

Data collection utilized two methods: direct and indirect (telephone) interviews. Semistructured interviews were employed to allow the researcher to delve deeply into the informant's experiences and the meanings she ascribed to her dual roles as an auditor and a mother.

Result and Discussion

The study's informant, pseudonymously referred to as Ms. Astuti, is a Balinese Hindu female auditor holding a senior position as a middle auditor (Supervisor or Echelon 4) at the Financial and Development Supervisory Agency of Bali Province. Ms. Astuti is a single parent with three children, two of whom have graduated from Udayana University and Bali State Polytechnic, while the youngest is currently pursuing higher education at Bali State Polytechnic. Her career as an auditor began in 1997, and she has accumulated 26 years of professional experience. Since her husband's passing in 2006, Ms. Astuti has fulfilled her dual roles independently, with minimal external support.

Interviews with Ms. Astuti were conducted multiple times, typically during her lunch breaks or other moments of availability. Given that the researcher and the informant had no prior acquaintance, the initial interview was approached informally to build rapport and establish trust. Subsequent interviews were guided by open-ended questions, allowing the informant to freely discuss her experiences and insights relevant to the study. Transcripts of the interviews were shared with Ms. Astuti to ensure accuracy and gather her feedback for revisions. Both the researcher and the informant agreed to maintain strict confidentiality, ensuring that personal information was anonymized to protect the informant's identity.

The interview transcripts form the foundation for the analysis and discussion of the research findings, providing critical insights into how Balinese Hindu female auditors navigate their professional and personal roles, as seen in Appendix 1.

The informant's ability to successfully balance her dual roles as an auditor and single mother reflects the integration of professional obligations with personal responsibilities, guided by Balinese cultural values and the teachings of the Manawa Dharmasastra. Achieving work-life balance is a significant challenge, particularly for individuals with dual responsibilities. Professional demands often require the timely completion of tasks, while personal life demands attention and dedication (Samsidar, 2019).

The informant prioritized her family by employing effective time management, leveraging family support, adapting to cultural customs, and implementing stress management strategies. Her family served as her primary source of motivation and strength. These findings align with Herbert Blumer's symbolic interactionism theory, which emphasizes that individuals interpret their roles and navigate social interactions to achieve harmony (Laksmi, 2017). Through interpretation and interaction, the informant effectively integrated her dual responsibilities.

Work-life balance remains a critical issue, particularly for married individuals balancing professional and familial obligations. The informant demonstrated a strong commitment to separating work time from family time, ensuring she could focus on her family when at home. By deliberately avoiding bringing office work into her home life, the informant exemplified a practical approach to maintaining boundaries between her professional and personal domains (Grzywacz & Marks, 2000).

The informant's success in balancing work and personal life was shaped by her interactions with her environment, particularly the supportive role of family within Balinese Hindu culture. The demands of working as a government auditor require substantial motivation. Codori (1988) highlights effective communication, adequate compensation, perceived fairness within the organization, access to training, and favorable working conditions as critical motivators for auditors. For the informant, family emerged as the most significant motivator, providing encouragement and a foundation for achieving professional and personal goals. The teachings of the Manawa Dharmasastra further reinforced her commitment to fulfilling her dual roles.

Despite the challenges of auditing, including time constraints and the complexity of the profession, the informant employed time management strategies, stress management techniques, and flexibility to navigate these pressures. Her success highlights the importance of integrating family support, individual competencies, and cultural values. This approach aligns with symbolic interactionism, which underscores the individual's active role in interpreting their responsibilities and navigating social interactions (Derung, 2017).

To manage the stress of balancing her roles as an auditor and single mother, the informant engaged in activities such as listening to music, reading motivational books, and spending quality time with her family. Listening to music positively influenced her mental well-being by reducing stress, enhancing mood, and improving focus (Andina, 2023). Similarly, reading motivational books provided her with inspiration, positive thinking, and mental resilience. These strategies helped alleviate tension and maintain balance, enabling her to remain composed and motivated amidst life's challenges.

The informant's overarching goal in achieving work-life balance is to lead a fulfilling, happy, and meaningful life. This objective encompasses personal and career development while ensuring a positive contribution to her family. Her efforts demonstrate how harmonizing professional and personal responsibilities can lead to a well-rounded and purposeful existence. (Refer to Table 1 for detailed objectives and strategies related to the informant's work-life balance goals.)

This discussion explores how the findings align with existing theories and literature on work-life balance and stress management. The results underscore the critical role of family support, which provides both emotional and practical assistance in navigating dual roles. This finding corroborates the expansionist theory proposed by Barnett & Hyde (2001). According to this theory, multiple roles can have beneficial effects when managed effectively. For example, balancing professional and personal responsibilities can enhance family members' resilience in handling unexpected challenges. Moreover, engaging in multiple roles positively impacts individuals' mental, physical, and social well-being (Hyde, 2016).

The study further highlights the significance of time management in achieving worklife balance. Participants who successfully allocate their time between work and personal responsibilities report reduced stress levels and greater job satisfaction. This aligns with

(Fisher et al., 2009), who emphasized that managing interference between work and nonwork activities is pivotal to maintaining balance and reducing stress. Table 1. Factors Influencing Work-Life Balance

Factor	Description
Family Support	Emotional and practical support from
	family members in managing dual roles.
Time Management	Efficient allocation of time between work
	and personal responsibilities.
Stress Management	Techniques used by informants to cope
	with stress arising from their dual roles
Cultural Expectation	Influence of Balinese cultural norms on
	the informants' work and family life.
Work Flexibility	Availability of flexible work arrangements
	to accommodate family commitments.

Source: Processed Data, 2024

However, the research also identifies challenges unique to Balinese Hindu women. Cultural expectations and obligations, such as participation in religious and community activities, impose additional demands on their time and energy. These cultural dimensions introduce a nuanced perspective to the work-life balance discourse, emphasizing the interplay between cultural norms and professional responsibilities. This aspect of the study expands existing literature by providing insights into how cultural contexts shape the experiences of women in dual roles.

While many findings align with established research, this study contributes new insights into the specific experiences of Balinese Hindu women auditors. The interplay of cultural expectations with work-life balance and stress management is an underexplored area in the current literature. Future research could investigate these cultural influences more comprehensively to deepen understanding and provide broader applications of these findings.

Conclusion

This study concludes that Balinese Hindu female auditors achieve work-life balance through effective time management, strong family support, and strategic stress management. These factors enable them to fulfill dual roles as professionals and caregivers, fostering harmony between their work and personal lives. Informants consistently prioritize family while maintaining their professional commitments, employing strategies such as flexibility, adaptability, and a high level of dedication to both roles to mitigate work-related stress.

The study's primary contribution lies in its theoretical insights into work-life balance and work-related stress within the unique Balinese cultural context. It also offers practical recommendations for individuals and organizations to better support women managing dual roles, enhancing their well-being and productivity.

Despite its contributions, the study has certain limitations. The small sample size limits the generalizability of the findings to broader populations. Additionally, the focus on a specific cultural and professional context restricts the applicability of the results to other settings.

Future research could address these limitations by involving a larger, more diverse group of participants across various cultural, professional, and family backgrounds.

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Employing quantitative or mixed-method approaches would provide more comprehensive data and allow for greater generalizability. Cross-cultural studies could also be conducted to explore how work-life balance concepts are experienced and managed in different cultural and organizational environments.

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Appendix

	Appendix 1. Interview Transcripts Summary of Informant Manuscript	
	INTERVIEW CONTENT	CODE
Q	Has Mrs. Astuti worked as an auditor at BPKP for a long time?	
R	It's been over 20 years	P1-1
Q	Why did you choose to work at BPKP, ma'am?	
R	At that time, I found out about the opening at BPKP when I was in college in 1996, it was the first time an extension was opened, I entered the extension first, well in 1996 there was an opening from BPKP employees who entered the extension and the information was also obtained there. "There is this opening, do you want it?" I was told by a friend who had worked in what section, I forgot. Later there will be a placement in thisthisthis at that time the hotel, tourism opened but I didn't have basic English, so I wanted the one at BPKP so I could get a job.	P1-2
Q	How many years have you worked to get to this stage (current position)?	
R	That was from 1997-2023, roughly around 20 years more or less around 26 years.	P1-3
Q	Can you tell me, ma'am, how did you start working at BPKP?	
R	When I entered, the position was still a representative in Bali, it was still one, Bali-NTB. So it was not just a representative of Bali like now. So when we first entered, we didn't know what the job was, so whatever was assigned, government programs, we did.	P1-4
Q	Previously, where did Mrs. Astuti study?	
R	Initially I did my D3 at Polytechnic, formerly known as Udayana Polytechnic. My S1 was at Economic Extension	P1-5
Q	To find out information about openings at BPKP, where do you usually look, ma'am?	
R	On our website, it's there, yesterday it was open to the public and PPPK	P1-6
Q	Does BPKP itself facilitate Masters scholarships, ma'am?	
R	Yes, but the last one was in 2014	P1-7
Q	Scholarship abroad?	
R	Didn't go abroad, but had the chance to collaborate with Udayana University	P1-8
Q	Do you have any intention of continuing to Masters?	

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R	When I wanted to do my Masters, I was already over 40, they were looking for someone below that, so when I was offered my Masters, I told them to give it to someone else because I was already 41 if I'm not mistaken at that time.	P1-9
Q	Isn't there an age limit, ma'am?	
R	If there is any here, it is in accordance with the decision maker, in accordance with the person providing the aid funds.	P1-10
Q	How many children does Mrs. Astuti have?	
R	There are 3, girls-boys	P1-11
Q	How old is the youngest?	
R	Just started my 2nd semester at the Polytechnic	P1-12
Q	The second child?	
R	Born in 2001, finished college, also studied at a polytechnic	P1-13
Q	The first?	
R	He has also finished his physiotherapy studies at Udayana University. He was born in 1999. I asked my first child whether he wanted to study further or not, he didn't want to continue his studies for his Masters	P1-14
Q	If I may know, your husband also works at BPKP, ma'am?	
R	No, my husband died in 2006 after my child was born at 6 months old. My child was born in August, in February 2006 my husband was gone. So with conditions like this, the assignment to Mataram was because I lived with my aunt, and I left taking care of the baby (third child) to my aunt.	P1-15
Q	How do you divide your time, ma'am? If there is an event, considering your own condition, there is a lot of work, the child is far away. If there is an event in Buleleng, what will you do, ma'am?	
R	I still go home, hitchhiking. For example during Galungan, usually during Penampahan I go home. So one day before Galungan, I definitely go home early in the morning. Later I will return 2 days after Galungan.	P1-16
Q	How do mothers deal with the division of roles when there is an event in Buleleng but there is also work at the office?	
R	If for example there is work, but there is an event and I can't go home, I don't go home. If I have free time, I will definitely go home. Usually before a holiday we look at the date to adjust the deadline for work so that it can be completed well in advance of the holiday. For example during Galungan, so before Galungan we have been doing work in installments well in advance so that I can go home.	P1-17

- Q Have you ever felt stressed when there was work or an event that required you to go home?
- R Stress is definitely there, especially in conditions like that. The assignment P1-18 position, then myself, my husband is not there. Thankfully at that time, if I was busy at that time, sometimes I would do that work, if I was at home like that, my child would definitely disturb me, so I did or did the task at the office, so I came home at the latest at 6 from the office. So people would have gone home at 5, I would have come home at 6. So when I got home, I could use it to make offerings if there was a rahinan. I mostly had tasks at that time if I had to finish them soon, I would have stayed up late. Because if I brought the work home, my child would definitely disturb me, so I would automatically do it at the office or somewhere else.
- Q What if, for example, you have an activity in Buleleng but you have a lot of work and can't leave it at the office?
- R So if I have work here and have to go back to my village, because my village P1-19 is far away, I usually take attendance in the village. Sometimes my family at home also represents me. As I said in Buleleng, the custom does not really require me to be active, either in the family or in the community. So even if I am absent, I can still pay the pengampel, which is like a replacement money for my absence, so it is not mandatory for me to attend. Likewise in the family, if I can attend, I will attend, if not, I will not attend.
- Q If there is an event in the village, do the children usually go to Buleleng?
- R I'm here, so there was a time when I was going back to my hometown and P1-20 my child had to go back the next day because my child had to go to school.
 So usually I order a car because I can't drive a car when I go back to my hometown so at least 1 million rupiah is spent on food and transportation.
- Q Are your in-laws still around, ma'am?

R	Already dead too	P1-21
Q	Your mother is originally from Buleleng?	
R	My husband and I are both from Buleleng	P1-22
Q	If you work at BPKP, how many years will you retire, ma'am?	
R	Retirement for young auditors under 58 years old, for middle and above and main auditors 60 years old	P1-23
Q	So how old is your mother, ma'am?	
R	53 years old, 7 more years until I retire	P1-24
Q	Are there any people in Buleleng who have the same profession as your mother (working at BPKP)?	

R	In Banjar I don't have any	P1-25
Q	What are the customs in Buleleng?	
R	Relaxed, when compared to customs in other areas in Buleleng, it is quite relaxed.	P1-26
	Thankfully I live in the Buleleng area, so even if it's far away, it's okay to just pay the pengampel if you can't come, that's the culture.	
Q	So far, the obstacles in carrying out these two roles can still be overcome?	
R	It can still be overcome, but if it's a holiday, I will definitely go home and make time to come. For example, if someone dies, I can't come on the day, so I'll look for a day off so I can still come so it doesn't clash with work.	P1-27
Q	But here you can still get permission, right ma'am?	
R	Yes, you can ask for permission well in advance. We are the ones who set the time, for example, near a holiday we are the ones who push to finish work so that we can divide our time.	P1-28
Q	Do the children participate in the banjar, ma'am? Like taking part in STT?	
R	No, my child did not participate, my child was not registered in STT there, so he did not participate in activities there, he was relaxed. That's why I said thank God he was originally from Buleleng. So from the beginning, I thought that if I got married in another place, later I would have to adjust to the customs again in another place, not because I was afraid. If I had found a place not in Buleleng, it would have been difficult because working at BPKP, my duties at that time were still back and forth, required to do ngayah, it would have been difficult to manage his time.	P1-29
Q	How do you view balancing the roles you play?	
R	For me personally, I definitely manage my time, for example if there is a rahinan (ceremony) and then there is a task that must be completed at the office, I prioritize finishing my work at the office first, even though I have to work overtime so that I don't need to bring work at the office home. Later, at home I just focus on making banten in a simple Buleleng style.	P1-30
Q	What is your mother's motivation in life?	
R	My motivation is myself and my family, especially my children, where I feel obliged and have a responsibility to support myself and my children so that in the future I will not be a burden to other people.	P1-31
Q	What is your next hope?	
R	If it's related to work, there's nothing, be it promotion or anything because I never pursued it, I can be at this stage because I went through and lived the process, suddenly I'm here. If it's related to family, maybe my hope is that my children can achieve a good future.	P1-32

Q	Is there a special way for mothers to deal with stress or pressure from work so that it does not impact their health and relationships with their families?	
R	I like to listen to songs when I'm feeling down. Usually when I'm really stressed I take a break and manage the stress. Keep thinking positively, because if not, negative energy will come in and it will become stressful.	P1-33
	I also used to do yoga	
Q	What kind of yoga is that, ma'am?	
R	Health Yoga	P1-34
Q	How many times have you done yoga, ma'am?	
R	Once, for health, my brother was also invited	P1-35
Q	If I may ask, where do you do yoga, ma'am?	
R	I joined you at your house that was a long time ago	P1-36
Q	What is your mother's hobby?	
R	I like reading motivational books	P1-37
Q	Whose work is this motivational book?	
R	Wow, I have a large collection of motivational books, such as the works of Mr. Gede Prama	P1-38
Q	How do mothers maintain communication with their children so that they still feel cared for when they have a busy work schedule?	
R	I have a group with my kids, when I'm in the office I usually chat in the group and ask "what are you eating now?" "what are you doing now" so I can still know what the kids are doing through the group.	P1-39
Q	What are the main obstacles faced in achieving work-life balance?	
R	My main obstacle is time. What can I do because the many jobs and uncertain assignments make it difficult for me to manage my role between my job as an auditor and my role at home.	P1-40
Q	Is there a particular story or experience that made you realize the importance of balance between work and personal life?	
R	If there is no personal experience, but seeing the experiences of friends around me makes me realize the importance of balancing the roles that I have. Seeing a friend who is too focused on work but doesn't pay attention to his family makes him stressed. My friend is too focused on his work that he doesn't pay attention to his children, so his children don't seem to care about their parents. I personally can't be like that, I always ask my nephew, let alone my children so that we stay close. Therefore, I think it is	P1-41

important to maintain a balance between work and my role as a mother, especially considering that I am a single mother.

- Q What makes you enthusiastic to continue working as an auditor?
- R What makes me excited is my responsibility to fulfill my children's needs P1-42 and my own needs. I don't like to burden others, even if it's my own family. I have a principle, it's better for me to help people than for me to be helped by people. I also apply this to my children so that they are excited to work so that later they don't bother other people.
- Q Do you have any advice from your experience that would be useful for others who are also trying to maintain a balance between work and personal life?
- R My advice to people who experience the same fate as me is probably more P1-43 about what is assigned must be done immediately, do not delay and do your best to get maximum results, so that when my work role is completed, my role as a housewife will not be disturbed. To my child, I often advise not to delay work, because we do not know what will happen in the future. If something happens and the work is not finished, it will hinder my role or my other tasks.

Note: Manuscript Code: P1; Pseudonym: Mrs. Astuti; Q means researcher's question; R means informant's answer