

A Multidimensional Construction of the Meaning of Income from an Auditor's Perspective

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Construction of
Meaning of Income*

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ABSTRACT

Auditors play a critical role in maintaining the credibility of financial reports and public trust. This study aims to clarify the meaning of income from the perspectives of junior and senior auditors. The research method used is a qualitative descriptive case study approach, through data collection in the form of in-depth interviews, observations, and documentation of auditors working at the public accounting firm. The data was analyzed using NVivo14 software to identify themes in the interview results. The results showed that auditors interpreted their income in four main dimensions, namely the material dimension (fulfillment of needs and future savings), non-material dimension (professional recognition and appreciation for performance), fairness dimension (reflection of equality between workload and compensation and system transparency), and spiritual dimension (income as sustenance predetermined by God, halal, and a blessing). This study contributes by providing a multidimensional understanding of auditors' income encompassing material, non-material, fairness, and spiritual aspects while offering practical insights for designing more holistic and value-driven compensation systems.

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INTRODUCTION

Accounting has a reciprocal relationship with the social environment and plays a role in shaping social reality (Triyuwono, 2012). Income, as defined in PSAK 115, is the gross inflow of economic benefits from routine business activities that increases equity and is not derived from investor contributions (Alami & Wijaya, 2025; Indonesian Accountants Association, 2025). While commonly associated with business transactions, accounting also exists in everyday life, where income is obtained upon the completion of work or services. From a social science perspective, accounting extends beyond numerical records to include the management of personal financial life (Warsono, 2011). Therefore, income is not merely understood as earnings but also carries deeper meanings, which this study explores through a phenomenological approach. In the context of discussing income in relation to current issues, according to a report by Koh and Wang (2025) in the newspaper Automatic Data Processing, Inc., even though global employment reached a record high in 2024, more than half (57%) of workers worldwide live from hand to mouth. In addition, 23% of workers have two or more jobs, mainly to cover necessary expenses. The study, which surveyed nearly 38,000 workers in 34 markets, revealed striking regional disparities and generational gaps in the financial resilience of the global workforce.

Salary is a fundamental component of workers' financial well-being. However, even with record employment, many individuals still struggle to meet basic needs, as nearly two-thirds of those holding multiple jobs remain financially insecure (Koh & Wang, 2025). This condition highlights the need for companies to adopt a more holistic approach to compensation in addressing rising living costs. In this context, auditors play a crucial role in maintaining the credibility of financial reports and public trust, as they are required to uphold integrity, objectivity, and professionalism. Nevertheless, auditors also have

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complex economic, psychological, and social needs, making compensation an important factor influencing their work perceptions, professional performance, and work–life balance (Mujiatun & Badawi, 2024; Simanjuntak & Sidharta, 2025; Darma et al., 2025).

The literature on auditors has examined various aspects, including independence, audit quality, and auditors' professional well-being. Research such as that conducted by Dong (2024) analyzes the gender pay gap in the auditing profession, while research on auditor compensation and its impact on firm performance, Naim et al. (2024), focuses on financial dimensions and organizational performance. However, these studies have not addressed the subjective meaning that auditors attach to their income. Research on compensation perceptions and job satisfaction by Astuti and Mujiasih (2015) and on the influence of perceived wage fairness on work enthusiasm by Hu et al. (2025) provides insight into the relationship between compensation and job satisfaction, but remains within a quantitative, mechanistic explanatory framework.

Previous studies have shown that the meaning of income varies significantly across individuals' perspectives and life experiences. Alfaini et al. (2023) revealed that city bus drivers during the COVID-19 pandemic interpreted income not only as a material means of providing for their families, but also as a source of inner satisfaction from helping passengers and as a spiritual means related to their belief that their sustenance is predetermined by God. A similar study by Uda and Leniwati (2022) on the indigenous community of Tuthubhada found that income was interpreted as a means of meeting needs, a conduit for art and culture, and an expression of gratitude to God. These studies show that income is multidimensional, covering material, non-material (inner satisfaction and social recognition), and spiritual (blessings, trust, and gratitude) aspects, indicating that it cannot be fully understood through formal accounting definitions alone, but requires exploration of subjective meanings and lived experiences. However, a gap remains in understanding income from the perspective of auditors.

The XYZ public accounting firm in Malang was chosen as the subject of this study because several auditors who had previously worked at the firm had resigned for various reasons, including heavy workloads. This high workload can be directly related to their income, as many auditors feel their pay is not always proportional to the effort and time they put in. This study aims to give auditors a voice to articulate how they understand, interpret, and perceive the various forms of income they receive such as salaries, incentives, and bonuses by exploring whether they view it as a right, a reward, or a means of meeting basic needs, while also examining the influence of external factors, including work pressure and organizational expectations, thereby providing insights relevant for both individuals and organizations.

LITERATURE REVIEW

Concept and Determinants of Income

Income refers to the inflow of economic benefits arising from the normal operating activities of an entity or individual, either through the provision of goods or services, which results in an increase in assets or equity and does not originate from owner contributions. Income is recognized when a job is completed or goods and services are successfully delivered to another party (Sochid, 2018; Harnanto, 2019). Income can be received in cash or non-cash forms as long as it has a reliable, measurable economic value (Ramadhan et al., 2023).

According to the Central Bureau of Statistics (2009), the income received by a person is not only in the form of money but can also be in the form of goods or other items. Income in the form of money is income received, usually as remuneration, including salary or wages and other remuneration, for example, from employers, net income from self-employment, and income from freelance work. Income from the sale of goods is maintained from home gardens, investment returns such as land capital, pensions, social security, and social benefits in the form of goods.

In both individual and organizational contexts, income levels are influenced by various factors, including the availability of employment opportunities, skills and expertise, work

motivation, tenacity or perseverance, and the amount of capital used. These factors simultaneously determine work productivity and effectiveness, which ultimately have an impact on the amount of income earned (Danil, 2019). Simanjuntak (1985) believes that an increase in income will increase the utility of extra consumption or extra leisure time. Adding leisure time means reducing working time. Family income is the income received by couples and other family members from main and additional activities. Income, as a measure of the level of prosperity achieved by individuals or families in certain aspects, is sufficient to influence the decisions of individuals or families regarding something. Family income plays an important role because, basically, family welfare is highly dependent on the amount of family income (Anggraini, 2007).

The Role, Types, and Professionalism of Auditors

According to Ikhsan and Ishak (2009), an auditor is an independent professional who audits a company's financial statements in accordance with applicable and proper auditing procedures. The purpose of an auditor is to determine the material fairness of financial statements, both in terms of financial position, namely the financial condition reflected in the value of assets and liabilities in the balance sheet, and the results of the company or organization's operations.

Therefore, an auditor must be able to work optimally and professionally, as their role is crucial in ensuring the reliability and credibility of financial information used by stakeholders. An auditor's professionalism can be assessed from their performance when carrying out audit tasks, including their ability to maintain independence, apply auditing standards, and exercise sound judgment. According to Syamil et al. (2023), from the perspective of the party conducting the audit, auditors can be divided into two groups: internal and external auditors.

The positions and responsibilities of these two groups are very different, internal auditors work within companies, government agencies, or non-profit organizations, focusing on internal control and risk management, while external auditors work for Public Accounting Firms (*Kantor Akuntan Publik/KAP*) and are responsible for providing independent opinions on financial statements. In this regard, the job satisfaction of an auditor needs to be guaranteed by the KAP, as it can influence motivation, performance, and professional commitment. In line with this, Gautama and Arfan (2010) state that auditors with high job satisfaction tend to perform better and demonstrate higher levels of professionalism in their work.

Meaning of Income in a Social Context

Income in accounting is commonly defined as an economic inflow resulting from business activities that increases equity and can be measured in monetary terms. However, in a broader social context, income is not only understood as a financial outcome but also as a socially constructed concept that carries different meanings depending on individuals' experiences, values, and work environments (Kim & Sommet, 2025). From this perspective, income may be interpreted as a form of recognition, a symbol of effort, or even a reflection of fairness within an organization.

Prior studies indicate that individuals do not always perceive income purely in economic terms (Kraft & Kraft, 2023). Rather, income is often linked to psychological satisfaction, social recognition, and even moral or spiritual meaning, depending on contextual influences. This perspective highlights that income is not a fixed construct but a dynamic concept shaped through everyday interactions and lived workplace experiences. Furthermore, income distribution reflects broader social identities—such as race, gender, and class, as well as systemic discrimination, rather than solely individual capabilities (dos Santos & Wiener, 2020). Despite these insights, limited attention has been paid to how professionals, particularly auditors, construct and interpret the meaning of their income within organizational contexts, especially in public accounting firms (Cai et al., 2025).

RESEARCH METHODS

This study employs a qualitative descriptive single-case study design to gain an in-depth understanding of the form, pattern, and meaning of income as interpreted by auditors at KAP XYZ. A case study approach is appropriate because it enables the exploration of a contemporary phenomenon within its real-life organizational context, particularly when the boundaries between the phenomenon and its setting are not clearly separable. KAP XYZ was selected as the single case due to its relevance as a medium-sized public accounting firm where interactions between junior and senior auditors shape shared and individual interpretations of income.

The research subjects consisted of three junior auditors and two senior auditors working at KAP XYZ in Malang, East Java. Data were collected through primary sources, namely in-depth interviews and documentation. The in-depth interview technique (Sekaran & Bougie, 2017) allowed the researcher to dynamically develop questions in response to participants' answers. The informants included FM and AR as senior auditors, and EF, SF, and AT as junior auditors.

The main instrument of this research is the researcher, supported by NVivo14 qualitative data analysis software. NVivo is used to simplify the process of coding, organizing themes (nodes), and visualizing data. With NVivo, researchers can systematically extract key themes from interview data while tracking relationships between themes using features such as word frequency, thematic analysis, and matrix coding queries (Hartono et al., 2025). The data analysis process was carried out in several stages. First, data reduction was conducted by marking relevant quotations. Second, initial coding was performed by creating themes as nodes and sub-nodes. Third, thematic categorization was applied by grouping the coding results into thematic nodes to form broader meanings. The results of the analysis were visualized using word clouds and hierarchical models to facilitate data interpretation.

In the final stage of data analysis, conclusions were drawn from the main points of the research results, based on evidence obtained from interviews and supporting documents whose validity had been confirmed through triangulation. This study used data triangulation by interviewing several sources with different positions, perspectives, and roles at KAP XYZ (Creswell & Poth, 2016). The study began with face-to-face interviews with junior and senior auditors.

RESULTS

Multidimensional Meaning of Auditor Income

Based on an in-depth analysis of five interview transcripts with auditors with varying levels of experience (2 to 3.5 years), this study reveals the complex dimensions of how auditors interpret their income. The five respondents, FM, AR, EF, ST, and AT, who work at a Public Accounting Firm (*Kantor Akuntan Publik/KAP*), provided rich perspectives on the meaning of income in their professional and personal contexts. These five respondents voluntarily participated in in-depth interviews about compensation, indicating a willingness to discuss these issues.

Figure 1 presents the results of a coding-based thematic analysis using NVivo14 from interviews with five auditors, consisting of (a) a word frequency analysis and (b) a thematic relationship map. In Figure 1(a), the dominant terms income, salary, and needs indicate that financial fulfillment is the primary lens through which auditors interpret income. Supporting themes such as compensation, recognition, pressure, and workload reflect professional demands and reward expectations, while spirituality and halal income, although less frequent, remain meaningful in shaping auditors' perspectives (Hartono et al., 2025).

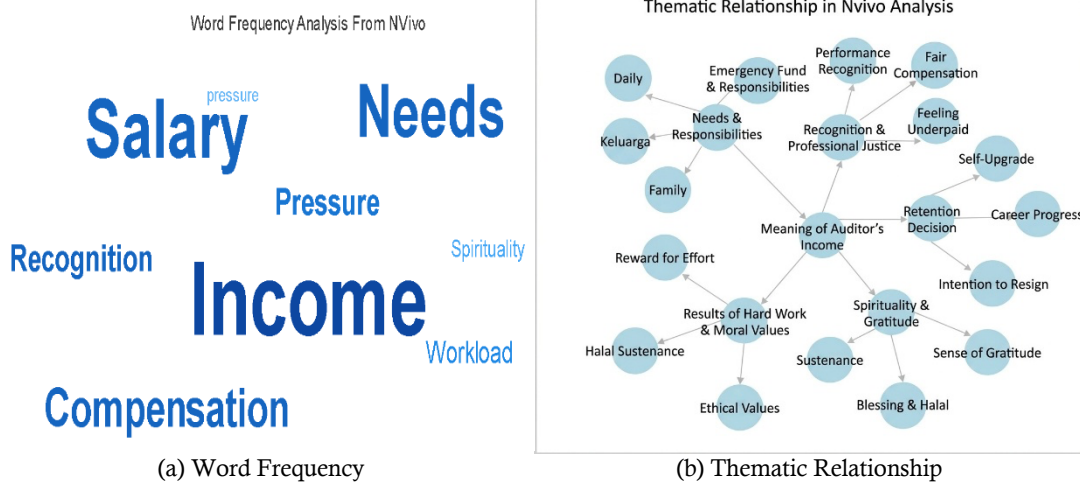


Figure 1. Result of Word Frequency and Thematic Analysis

Figure 1(b) shows meaning of auditor income as the central node linked to fourteen sub-themes across four dimensions, financial and family (meeting needs, family support, emergency funds), professional and occupational (recognition, fair pay, career growth, and turnover intentions), ethical and moral (hard work, fairness, and halal income), and spiritual (spirituality and gratitude as forms of divine blessing). These findings demonstrate that auditors’ perceptions of income are multidimensional, shaped by financial, professional, ethical, and spiritual factors (Ikhsan & Ishak, 2009).

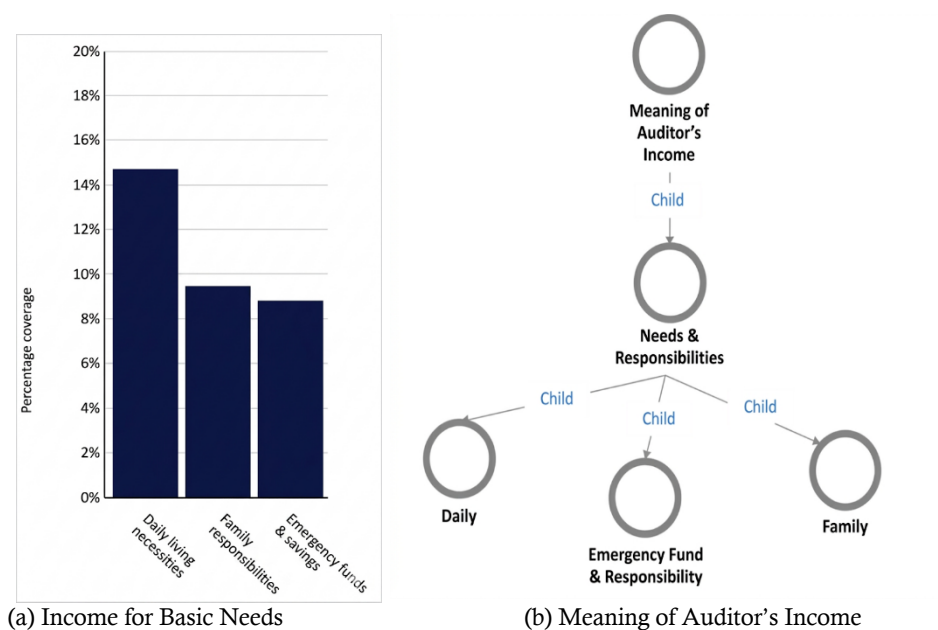


Figure 2. Prioritization of Basic Needs and Material Hierarchy in Auditor Income Interpretation

Figure 2(a) shows that auditors primarily interpret income as a means to fulfill basic needs and responsibilities, especially for themselves and their families. Figure 2(b) highlights income as a tool for ensuring stability by covering essentials such as housing, consumption, transportation, savings, and emergency funds. For those with family obligations, income is also seen as a trust that must be managed responsibly. Income is viewed less as lifestyle support and more as a source of security, reflecting a pragmatic perspective. Additionally, auditors perceive income not only as financial compensation

but also as professional recognition for their contributions and responsibilities (Zhang et al., 2025).

This reflects a behavioral accounting phenomenon in which auditors construct the meaning of compensation as “deserved recognition,” balancing their inputs (time, energy, professionalism) with outputs (salary, acknowledgment, organizational validation), consistent with Equity Theory, where satisfaction depends on perceived fairness in the input–output ratio (Adams, 1963; Pritchard, 1969). Supporting this, Hammami et al. (2020) find that auditors’ salary perceptions are shaped not only by nominal value but also by social comparison, organizational treatment, and career prospects.

Moreover, income acts as an organizational signal reflecting how individuals are valued, encompassing emotional and psychological appreciation. From a Social Identity Theory perspective, compensation reinforces organizational membership and professional identity, while also functioning as feedback on work quality and development, making it both an economic exchange and a communication system of performance expectations (Brown, 2020; Singh, 2021).

Furthermore, the findings reveal that auditors expect recognition systems to consider professional credentials and achievements. When compensation does not adequately reflect investments in qualifications such as Chartered Accountant (CA) or Certified Public Accountant (CPA) certifications, auditors may perceive a lack of procedural fairness. This perceived imbalance can lead to identity threat, where professional identity is undermined, potentially resulting in reduced motivation, increased cynicism, or intentions to leave the organization. These findings are consistent with previous studies showing that income is not merely understood in monetary terms but also encompasses non-material meanings such as appreciation, satisfaction, and personal value. Research by Muyassaroh and Syaiful (2022) demonstrates that income can be interpreted as a form of devotion and inner fulfillment, while Alfaini et al. (2023) similarly highlight that income carries intrinsic meaning beyond its nominal value, indicating that the multidimensional interpretation of income is a phenomenon observed across professions.

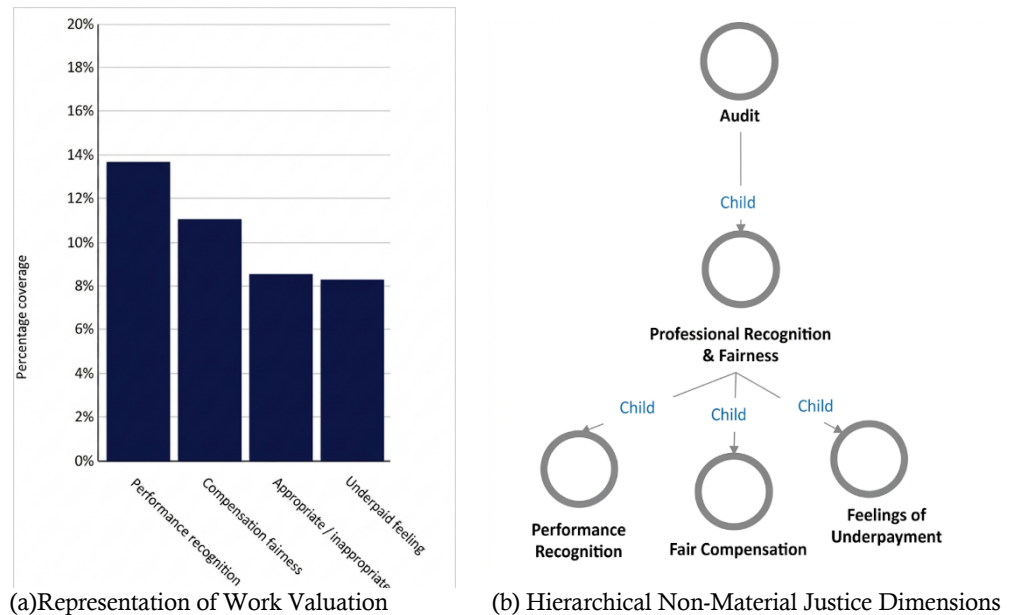


Figure 3. Work Valuation and Hierarchical Non-Material Justice

Figure 3(a) shows that professional recognition and fairness perceptions strongly shape how auditors interpret income as appreciation for their contributions, while Figure 3(b) highlights income as a symbol of acknowledgment for work quality, long hours, and professional pressures. When compensation is seen as disproportionate to workload, auditors experience underpayment and injustice, reducing motivation and satisfaction, whereas incentives and bonuses are viewed as more meaningful due to their direct link to

performance. Fairness is assessed based on the balance between workload and compensation rather than nominal value alone, reflecting auditors' critical evaluation of equity through input–output ratios (time, energy, professionalism, responsibilities vs. salary, recognition, and career opportunities), consistent with equity theory (Adams, 1963; Pritchard, 1969). Imbalances in this ratio can trigger psychological distress and efforts to restore perceived fairness.

A temporal dimension also influences perceptions of justice, as the timing of compensation can affect fairness perceptions. Delays in receiving expected income can erode trust in the organization, even if compensation is eventually provided. Furthermore, transparency in compensation processes is critical. Procedural justice often carries greater weight than distributive justice in shaping employee trust and compliance (Colquitt, 2001). Lack of clarity regarding how salaries, incentives, and bonuses are calculated encourages negative sensemaking, where auditors develop pessimistic assumptions about the organization.

These dynamics align with the paradoxical findings of Hammami et al. (2020), which indicate that unexplained pay dissatisfaction is positively associated with audit quality. When auditors feel undercompensated, they may adopt an “increase effort” strategy, working harder to demonstrate value in hopes of recognition and compensation adjustment, or an “exit” strategy, seeking opportunities elsewhere to obtain fairer compensation. In the initial phase, audit quality may improve due to increased focus and attention to detail, whereas failure to address compensation concerns can eventually lead to turnover and loss of institutional knowledge. These findings are further supported by Hu et al. (2025), who report that both distributive and procedural fairness significantly affect work motivation, and by Astuti and Mujiasih (2015), who find that perceived compensation influences employee job satisfaction.

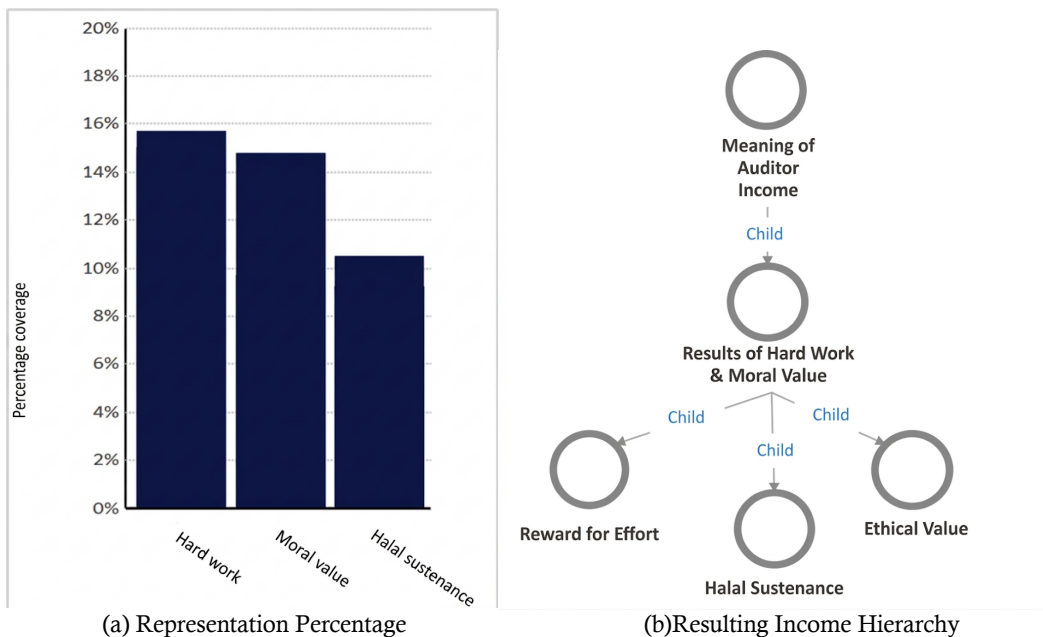


Figure 4. Hard Work and Moral Values

Figure 4(a) illustrates that professional recognition and perceptions of fairness shape how auditors perceive income as a representation of appreciation for their contributions and competencies within the work environment. Income is understood not solely as financial compensation, but also as a symbol of institutional recognition for the quality of work, long working hours, and professional pressures, which are further described in the form of nodes in Figure 4(b). When income is perceived as disproportionate to workload or responsibilities, feelings of underpayment and injustice may arise, potentially reducing

work motivation and professional satisfaction. Conversely, incentives and bonuses are often perceived as more meaningful because they reflect direct appreciation for performance (Colquitt, 2001).

Salaries are consistently interpreted as stable, fundamental income, valued for their regularity and role in enabling long-term financial planning. From a behavioral psychology perspective, they function as extrinsic motivation that provides security and a sense of organizational belonging, reflecting recognition of auditors' presence and basic contributions. In contrast, incentives are seen as non-guaranteed rewards with greater psychological significance due to their rarity and conditional nature, often interpreted as signs of achievement. Bonuses carry even stronger symbolic meaning as exceptional recognition for outstanding performance, reflecting discretionary appreciation of extraordinary effort (Imran et al., 2025). Their significance lies less in monetary value and more in their uniqueness, contingency, and symbolic indication of exceeding expectations (Putra et al., 2022).

These findings highlight that different forms of compensation, such as salary, incentives, and bonuses, possess distinct psychological meanings, beyond nominal economic value. Previous studies have not explored these differences in perception, which is critical for understanding the behavioral dimensions of compensation (Kurniawan, 2025). The results emphasize that designing effective compensation systems requires consideration of psychological and symbolic aspects, not solely economic factors, to adequately motivate and recognize auditors (Figueiredo et al., 2025).

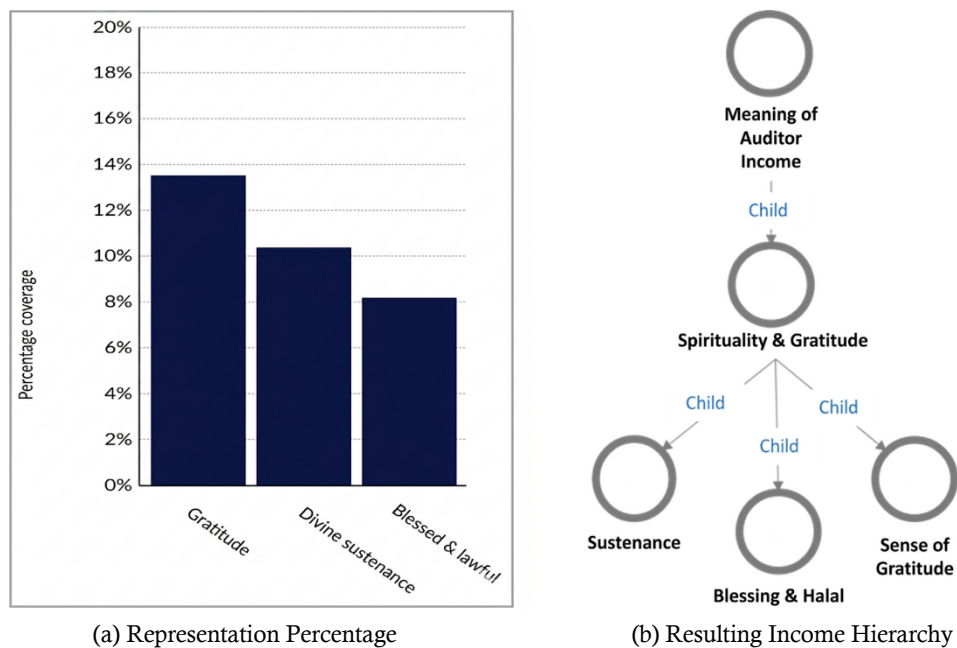


Figure 5. Religious Values and Income

Figure 5(a) indicates that spirituality and gratitude shape auditors' interpretation of income as a blessing from God, where satisfaction is not solely based on its amount. As reflected in Figure 5(b), auditors emphasize values such as blessings, halal earnings, and gratitude, using spirituality to cope with material limitations and work-related stress. Viewing income as part of God's plan helps align professional demands with inner peace, a perspective shared by both Muslim and non-Muslim auditors. Muslim auditors highlight that sustenance is predetermined and should be accepted with gratitude if earned in a halal manner, while non-Muslim auditors similarly see income as a form of divine generosity. These findings suggest that spiritual values enrich the meaning of income beyond its technical definition as "gross inflows of economic benefits" (Alami & Wijaya, 2025).

From a behavioral accounting perspective, this spiritual meaning-making serves as a sense-making mechanism that allows auditors to construct plausible narratives to accept underpayment without experiencing severe psychological distress. The spiritual dimension thus provides an acceptance framework, enabling auditors to view nominal salaries below expectations not as injustice, but as a provision appropriate for their needs. These findings align with prior studies, including Muyassaroh and Syaiful (2022), who found that honorary teachers interpret income as “provision from God” and as a “responsibility in the afterlife,” and Alfaini et al. (2023), who reported that bus drivers perceive income as a spiritual force, believing that provision is already predetermined.

Influence of Work-Related Factors on Income Perception and Career Decisions

Before discussing auditor retention and career decisions, it is important to contextualize how income influences professional trajectories. Income is not merely a financial reward but serves as a critical signal of value, recognition, and potential career development within a public accounting firm. Understanding the link between compensation and career decisions helps clarify the behavioral and motivational mechanisms underlying auditor retention and turnover (Naim et al., 2024).

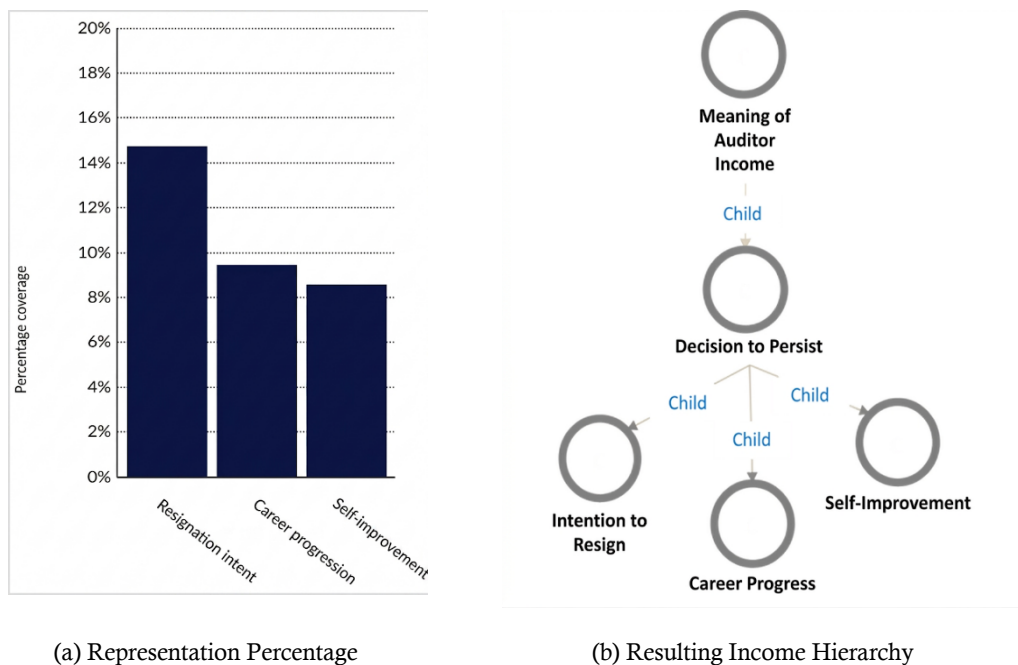


Figure 6. Auditor Retention and Exit

Figure 6(a) shows that income has a direct influence on auditors’ career decisions. Although financial compensation is rarely the primary motivation when entering the auditing profession, over time, it becomes a critical factor in determining whether auditors remain in their roles or seek other opportunities. This finding aligns with Ananto et al. (2020), who report that financial compensation does not have a significant positive effect on initial employee performance. As depicted in Figure 6(b), when auditors perceive their income as stagnant, disproportionate to workload, or offering limited prospects for improvement, they are more likely to consider resignation or moving to other fields. Conversely, fair compensation with potential for growth strengthens professional commitment, positioning income as an indicator of career sustainability and a link between current professional experience and future career decisions.

The study also reveals a substantial gap between auditors’ initial salary expectations and reality. Most respondents reported salaries below expectations, creating a sense of being misled by publicly available information. Many expected salaries in the range of 6–

7 million based on online sources, but received considerably less, sometimes below the minimum wage. Even when auditors persisted in their roles for experience or passion, the discrepancy between expected and actual compensation contributed to dissatisfaction and turnover risk. Notably, auditors who had professional qualifications such as CA or CPA anticipated higher earnings, reflecting the perceived market value of such credentials. These findings highlight a disconnect between public perception of auditor salaries and the actual compensation in local accounting firms, particularly for junior auditors. This expectation-reality gap can fuel pay dissatisfaction, which, interestingly, may paradoxically enhance audit performance. Hammami et al. (2020) found that unexplained pay dissatisfaction is positively associated with audit quality and efficiency, suggesting that auditors who feel undercompensated may increase effort to demonstrate value or seek compensation through skill development.

DISCUSSION

Based on the research findings, while Financial Accounting Standards 115 defines income as gross inflows of economic benefits arising from normal activities that increase equity, auditors interpret their personal income in a more complex, multidimensional, and contextual manner. Their understanding of income encompasses several dimensions: the material dimension, where income fulfills family needs and supports future savings, the non-material dimension, where income represents professional recognition and rewards for performance, the fairness dimension, reflecting perceived equality between workload and compensation and transparency in the compensation system, and the spiritual dimension, in which income is regarded as sustenance predetermined by God, earned in a halal manner, and appreciated as a blessing (Syahir et al., 2025).

This multidimensional interpretation is consistent with findings from other professions. Muyassaroh and Syaiful (2022) reported that honorary teachers interpret income as devotion, spiritual responsibility, inner satisfaction, and sustenance from God. Similarly, Alfaini et al. (2023) found that bus drivers perceive income as encompassing material, inner satisfaction, and spiritual aspects, including flexible rates as an expression of humanity. Although professional contexts differ, auditors adhere to strict ethical codes, whereas teachers and bus drivers often face irregular incomes, the pattern of multidimensional interpretation remains consistent. These findings indicate that income, as a social construct, cannot be fully understood through financial figures alone but requires a humanistic and contextual approach. Fairness emerged as a crucial factor in income interpretation. Auditors critically evaluated whether compensation was commensurate with workload, responsibilities, and sacrifices. Perceptions of imbalance led to feelings of unfairness, echoing equity theory that satisfaction is determined by the ratio of inputs (effort, time, skills) to outputs (salary, recognition). Procedural fairness, including system transparency, was particularly influential, consistent with Hu et al. (2025), who found that fairness significantly affects work enthusiasm.

Respondents also differentiated between salaries, incentives, and bonuses. Many viewed bonuses as more meaningful than salaries despite their smaller nominal value because bonuses are contingent, discretionary, and symbolic of extraordinary performance. However, the pursuit of incentives sometimes created ethical dilemmas, as efforts to meet financial targets could compromise audit quality. This highlights the tension between reward structures and professional standards. The spiritual dimension was a consistent theme. Respondents interpreted income as God's provision or generosity, emphasizing the halal nature and blessings associated with earnings. Spiritual values were integrated into how auditors assessed both the amount and the ethical legitimacy of income. This finding aligns with prior research showing that income can be perceived as a responsibility in the afterlife or as predetermined sustenance (Muyassaroh & Syaiful, 2022; Alfaini et al., 2023). Spiritual beliefs also functioned as a coping mechanism, helping auditors accept less-than-ideal income conditions without experiencing severe psychological distress.

Income perceptions were also closely linked to career decisions. Respondents reported that while income rarely influenced the initial choice to enter the auditing profession, it became a key determinant in retention and exit strategies over time. Low or stagnant income relative to workload, coupled with minimal growth prospects, prompted auditors to consider resigning or seeking opportunities elsewhere. Conversely, fair compensation with career growth potential enhanced commitment. These findings echo Hammami et al. (2020), who found that unexplained pay dissatisfaction can paradoxically improve audit quality, as underpaid auditors may increase effort to build skills and professional reputation for future marketability.

These findings demonstrate that income is a multidimensional construct encompassing material, non-material, fairness, and spiritual aspects. Perceptions of fairness, recognition, and career prospects strongly influence motivation, performance, and retention decisions. Effective compensation management, therefore, requires attention not only to nominal amounts but also to the subjective, psychological, and ethical dimensions that shape auditors' understanding and experience of income.

CONCLUSION

This study demonstrates that auditors interpret their income through a multidimensional lens encompassing material, non-material, fairness, and spiritual dimensions. Income is not merely financial compensation but also serves as a source of professional recognition, a reflection of equitable treatment, and a manifestation of spiritual and cultural values. The findings highlight the unique role of fairness, emphasizing auditors' critical awareness of distributive and procedural justice in compensation, which influences motivation, satisfaction, and career decisions. The implications for public accounting firms are significant. Designing effective compensation systems requires attention not only to monetary amounts but also to perceived fairness, transparency, and recognition, as well as consideration of auditors' psychological and cultural values. Understanding these dimensions can help firms enhance motivation, retention, and audit quality while mitigating dissatisfaction and turnover.

This study has several limitations. The sample was limited to junior to senior auditors in local and mid-sized public accounting firms, which may not fully capture the perspectives of auditors in larger international firms or other cultural contexts. Additionally, the qualitative approach provides depth but limits generalizability. Future research is recommended to expand the scope to auditors in Big 4 or Big 6 firms, explore gender differences in the perception of income, and adopt longitudinal designs to examine how the meaning of income evolves across an auditor's career. Combining qualitative and quantitative approaches could provide a more comprehensive understanding of income perception, its behavioral implications, and its impact on organizational outcomes.

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