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Investigating the determinants of turnover intention among the big 4 public accounting firms in Indonesia

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Abstract

This study examines the factors influencing turnover intention among staff auditors in the Big 4 public accounting firms in Indonesia specifically focusing on pay satisfaction, work overload, work stress, external work opportunities, work satisfaction and organizational commitment. Data from 144 participants employed by Big 4, namely PricewaterhouseCoopers (PwC), Ernst & Young (EY), Deloitte and Klynveld Peat Marwick Goerdeler (KPMG) was collected through a Google Form questionnaire and analyzed using SMART Partial Least Square (PLS) 4.0. The outcomes show that work overload positively affects work satisfaction while pay satisfaction significantly contributes to turnover intention. The study also tested for mediation effects and found no significant mediating effect of work satisfaction and organizational commitment on the relationship between pay satisfaction, work overload, work stress and turnover intention. These findings enhance our understanding of turnover intention among auditors in Indonesia and suggest avenues for future research. However, the study's limitations such as its exclusive focus on turnover intention in the Big 4 public accounting firms in Indonesia should be acknowledged. Future research could broaden the scope to include additional factors influencing turnover intention or other samplings such as family businesses or the private sectors.

Keywords: Behavioral accounting, External work opportunities, Organizational commitment, Pay satisfaction, Public accounting firm, Turnover intention, Work environment, Work overload, Work satisfaction, Work stress.

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Transparency: The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

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1. Introduction

Human resources (HR) play a pivotal role in organizational success. The balanced and humane management of human resources is essential for achieving company objectives. According to [Soemarsono \[1\]](#) human resources encompass the employees who are engaged as planners and implementers to realize organizational goals. Consequently, organizations must prioritize the employee experience, particularly for new staff members. The professional services sector including public accounting firms anticipates high employee turnover. These firms offer various professional services such as accounting, auditing, taxation and financial consulting to diverse clients including corporations, non-profit organizations, governments and individuals.

In the field of auditing, many public accounting firms experience challenges in retaining skilled auditors as a strong auditor-client relationship is critical for their operations. Consequently, the reduction of auditor turnover has been the primary concern for various public accounting firms. High turnover intention carries financial implications for public accounting firms, impacting recruitment costs, training expenses and workflow disruptions. Furthermore, from an accounting perspective, the employee turnover rate can influence the quality of audits and the resulting profits.

Previous research has identified various factors influencing turnover intention but there is a need to specifically investigate the factors affecting turnover intention among auditors in the context of public accounting firms. This study aims to address this gap in the existing literature [Chen, et al. \[2\]](#), [Pradana and Salehudin \[3\]](#), [Setiawan, et al. \[4\]](#), [Muliawan, et al. \[5\]](#) and [Ramlawati, et al. \[6\]](#).

This research focuses on auditors employed in public accounting firms and aims to analyze the factors causing turnover intentions. Data for this research were obtained through questionnaires distributed to 144 auditors working at Big 4 public accounting firms in Indonesia.

The researchers intend to conduct further analysis and develop a research framework model based on [Chen, et al. \[2\]](#). The topic of turnover intention holds relevance and significance in various scientific disciplines particularly in the context of human resource management and behavioral accounting science. Therefore, further investigation of this topic remains pertinent.

This research can offer insights and recommendations for public accounting firms to understand auditors' behavior and reduce turnover intention. Additionally, for academic purposes, this research is anticipated to serve as a reference and literature for other researchers interested in conducting future studies with a similar theme.

2. Literature Review and Hypothesis

Accounting serves as a system that generates financial information to assist in business decision-making. The behavior of individuals who operate accounting information systems is an essential aspect of accounting. Understanding turnover intention relies on the significance of behavioral accounting theory. This research is rooted in the Theory of Planned Behavior (TPB) which elucidates the determinants of behavioral intentions. TPB builds upon the Theory of Reasoned Action (TRA) which seeks to explain human behavior based on individual attitudes towards that behavior and subjective norms within the social environment. In its development, TPB introduced the concept of perceived behavioral control as an extension to this model.

2.1. Factors Influencing Turnover Intention

2.1.1. Pay Satisfaction

Salary is one of the most vital things for employees because it is their source of income to fulfill their daily needs. A salary is a form of episodic compensation from an organization to its workers that is fully stated in an employment contract [\[7\]](#). Salary satisfaction means the total amount of positive influence (or feelings) that an individual has towards salary [\[8\]](#). According to [Adriaans, et al. \[9\]](#) salary is the main component of compensation for work carried out by employees and it is also a form of justice involving moral judgment in terms of satisfaction.

2.1.2. Work Overload

Excessive workload is one dimension of role stress that exists at work. Work overload is a condition faced by employees who work excessive hours, work under pressure, do not have time off and whose work demands excessive work speed, work output and concentration [Nahrisah, et al. \[10\]](#). [Zahra, et al. \[11\]](#) stated that excessive workload is a situation when employees face long working hours and there is no flexibility in their work style or time to complete their work. Meanwhile, according to [Rolos, et al. \[12\]](#) workload is the body's ability to accept work where work capacity must be adjusted to the number of existing employees.

2.1.3. Work Stress

In psychology, stress has been defined as demands based on the human mind and body's adaptive capacities. Stress is advantageous to humans if they are able to handle it as demands and pleasant inputs. However, if humans cannot enjoy and respond well to stress, then undesirable stress makes things difficult for humans. Stress can be seen as positive or negative depending on one's capacity. Thus, reactions to stress can differ between individuals even though they are in the same situation or condition [\[13\]](#).

Stress is also defined as the inability to overcome threats humans face mentally, physically, emotionally and spiritually which can affect physical health at any time. Stress is our perception of situations or environmental conditions [\[14\]](#).

2.1.4. External Work Opportunities

External work opportunities represent a broader shift in each individual's work environment signifying the adaptation to a new set of job tasks and adjusting to a new work environment (a new organization) [15]. In the current digital era, "work from home" is standard. Many companies have implemented remote work systems that do not require employees to be presented face-to-face. This is also an "opportunity" for employees to find jobs that provide convenience. Offering more remote work options with flexible work schedules allows employees to seek out other job opportunities [16].

2.1.5. Work Satisfaction

Everyone inevitably faces moments of both satisfaction and dissatisfaction in life. Satisfaction arises when events unfold as anticipated while dissatisfaction emerges when reality diverges from expectations. According to Locke (1976) as cited in Cho and Lee [17] work satisfaction is a positive emotional state resulting from a cognitive evaluation of an individual's overall work experience.

Employee work satisfaction is derived from the fulfillment, contentment and enjoyment derived from the work itself, not solely from monetary compensation or benefits [18]. Work satisfaction is a highly individualized experience as each person's satisfaction levels are influenced by their unique set of values. The spectrum of job satisfaction and dissatisfaction typically mirrors an individual's assessment of their present and past work encounters [19].

2.1.6. Organizational Commitment

Organizational commitment is the ability and willingness to align personal behavior with the organization's needs, priorities and goals [19]. Organizations worldwide struggle to be the best at attracting and retaining employees [20]. The level of organizational commitment has real benefits for the employees and the organizations. Employees may experience improved job fulfillment, motivation and engagement as well as a sense of fulfillment and loyalty towards the organization. Meanwhile, the benefits for organizations include increasing employee retention rates, reducing turnover costs, increasing productivity and creating a positive organizational culture.

2.2. Turnover Intention

Turnover intention refers to an individual's inclination or wish to depart from their current job or organization. It represents a subjective assessment by the individual regarding their likelihood of voluntarily leaving their employment within a specified period.

As described by Jackofsky and Solum in 1987, cited in Pradana and Salehudin [3], turnover intention is the mental (behavioral) intention of an individual to leave their current job within one year. Chen, et al. [2] define turnover intention as the behavioral tendency of employees to actively seek to leave their job or organization potentially resulting in actual turnover. In the words of Carmeli and Weisberg (2006) as cited in Windia, et al. [21], turnover intention is a subjective estimation of the likelihood that employees will soon leave the organization.

Our hypothesis which advances the theory and prior research mentioned previously examines how work satisfaction and organizational commitment act as a mediator to investigate the effects of pay satisfaction, work overload, work stress and external work opportunities on turnover intention. Therefore, the formulated hypothesis is as follows:

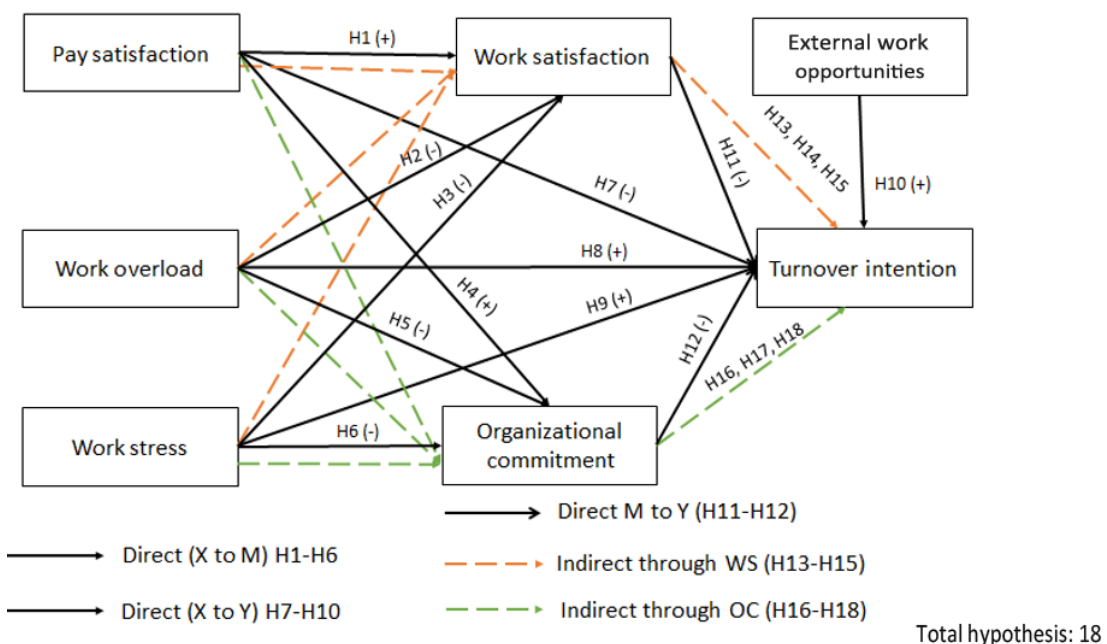


Figure 1. Research conceptual framework.

Figure 1 illustrates the research framework with the hypotheses developed in this study.

2.3. Interrelation among Variables

2.3.1. Pay Satisfaction, Work Satisfaction and Turnover Intention

Lum, et al. [22] stated that dissatisfaction with salary diminishes employees' work satisfaction. This argument finds support in studies conducted by Muliawan, et al. [5] and Permatasari [23] both of which indicate that pay satisfaction significantly influences work satisfaction. Setiawan, et al. [4] affirmed that pay satisfaction has a positive influence on work satisfaction which is consistent with this research.

Vandenberghe and Tremblay [24] highlighted that research examining the connection between pay satisfaction and actual turnover rates has been restricted. Furthermore, the majority of studies concentrate solely on satisfaction with salary levels using measures that fail to distinguish between varying levels of satisfaction. In contrast, research should employ multiple salary measures to assess the relationship between salary satisfaction and actual turnover rates.

In the nursing literature, Lum, et al. [22] showed that salary satisfaction showed a negative influence on job change intentions in a sample of 361 nurses in Canada. Seymour and Buscherhof [25] also confirmed that pay satisfaction has a negative impact on turnover intention. This is in line with research findings conducted by Labrague, et al. [26] which identified a negative influence of salary satisfaction on turnover intentions. The following hypotheses can be formulated based on the explanation and results of previous research:

H₁: Pay satisfaction positively influences work satisfaction.

H₇: Pay satisfaction negatively influences turnover intention.

H¹³: Work satisfaction mediates the relationship between pay satisfaction and turnover intention.

2.3.2. Work Overload, Work Satisfaction and Turnover Intention

Excessive workload is one dimension of work stress. Role overload is defined as a situation when an individual does not have enough resources to complete a job responsibility and demands [27]. This research will discuss the direct influence of excessive workload on employee job satisfaction. According to Ahuja, et al. [28] workload is negatively related to job satisfaction. This is in line with research conducted by Ali and Farooqi [29] who found that excessive workload has a significant negative relationship with job satisfaction. Miesho's [30] research results reveal that work overload also statistically and negatively influences job satisfaction.

An excessive workload on individuals is closely related to employees' intentions. When employees consistently experience excessive workload conditions for a certain period, it will result in employee stress, reduced job satisfaction, and a high tendency to leave the organization. Rolos, et al. [12] stated that excessive workload will cause physical and mental fatigue and can cause emotional reactions such as headaches, indigestion and irritability.

According to research conducted by Nahrisah, et al. [10] work overload positively affects employees' intentions to leave their jobs because it can cause them to get exhausted over time and decide to leave. Hakro, et al. [31] stated that work overload and work stress were identified as the primary predictors of employee turnover intention in private banks in the Mirpurkhas region. All relationships were found to be positive and significant based on the data. Other studies also indicate that role overload has adverse implications for employee turnover [27].

H₂: Work overload negatively influences work satisfaction.

H₈: Work overload positively influences turnover intention.

H₁₄: Work satisfaction mediates the relationship between work overload and turnover intention.

2.3.3. Work Stress, Work Satisfaction and Turnover Intention

Excessive workload is one dimension of work stress. Role overload is defined as a situation when an individual needs more resources to complete a job responsibility and demands [27]. This research will discuss the direct influence of excessive workload on employee job satisfaction. According to Ahuja, et al. [28] workload is negatively related to job satisfaction. This is in line with research conducted by Ali and Farooqi [29] who found that excessive workload has a significant negative relationship with job satisfaction. Miesho's [30] research results reveal that work overload also statistically and negatively influences job satisfaction.

An overwhelming workload significantly correlates with employees' intentions to seek alternative employment. Prolonged exposure to excessive workload leads to employee stress, diminished work satisfaction and an increased likelihood of employees deciding to leave the organization. According to Rolos, et al. [12] this is attributed to the fact that excessive workload induces physical and mental fatigue, triggering emotional reactions such as headaches, indigestion and irritability.

Work overload has a positive impact on turnover intention as continuous exposure to excessive workloads leads to prolonged fatigue in employees prompting them to resign. Other research also indicates that work overload has adverse implications for employee turnover [27]. The significance of self-motivation in mitigating the impact of work stress is emphasized. Work satisfaction increases as employees gain better control over themselves and remain composed in challenging situations through strong motivation.

H₃: Work stress negatively influences work satisfaction.

H₉: Work stress positively influences turnover intention.

H₁₅: Work satisfaction mediates the relationship between work stress and turnover intention.

2.3.4. Pay Satisfaction, Organizational Commitment and Turnover Intention

Salary satisfaction plays a vital role in an organization's retention policy. Salary is the main reason a person can continue to live and ultimately decide to be loyal and committed to the organization or even become disappointed and turn

away from the organization. According to Li, et al. [33] income (pay) has a positive impact on organizational commitment. This is consistent with the findings of research by Gim and Cheah [34] which indicate that pay benefit satisfaction, pay raise satisfaction and satisfaction with pay structure and administration positively influence organizational trust. According to Jayasingam and Yong [35] only satisfaction with salary was positively correlated with affective commitment among employees.

H₄: Pay satisfaction positively influences organizational commitment.

H₁₆: Organizational commitment mediates the relationship between pay satisfaction and turnover intention.

2.3.5. Work Overload, Organizational Commitment and Turnover Intention

According to Shahzad, et al. [36] excessive workload has a detrimental impact on organizational commitment while concurrently fostering employees' intentions to quit. This corresponds with the findings of research conducted by Pooja, et al. [37] which identified a negative relationship between work overload and organizational commitment. Scholars posit that employee organizational commitment tends to decrease when they face higher levels of work stress. Additionally, Ahuja, et al. [38] demonstrated that excessive workloads lead to diminished levels of organizational commitment among information technology (IT) workers. Thus, an excessive workload is expected to exhibit a negative correlation with organizational commitment.

H₅: Work overload negatively influences organizational commitment.

H₁₇: Organizational commitment mediates the relationship between work overload and turnover intention.

2.3.6. Work Stress, Organizational Commitment and Turnover Intention

Work stress has a direct relationship with organizational commitment because most of the stress occurs when management gives many tasks to an employee and expects positive results with tight deadlines. This creates a stress factor for an employee because sometimes his knowledge and abilities become a challenge when facing the task [39]. Organizations need to be committed to paying attention to the limits of ability and knowledge possessed by a team member as well as providing support and provision to deal with work stress that employees may face.

Tumanggor and Kustiawan [40] stated that work stress damages and negatively affects organizational commitment. Similarly, agreeing with research conducted by Sariwulan, et al. [41] working under high pressure will influence employees to look for new jobs while workplaces that do not involve employees in work pressure will bring impunity. So, it is proven that work stress is detrimental to organizational commitment and negatively affects employee organizational commitment.

H₆: Work stress negatively influences organizational commitment.

H₁₈: Organizational commitment mediates the relationship between work stress and turnover intention.

2.3.7. Work Satisfaction, Organizational Commitment and Turnover Intention

Work satisfaction and organizational commitment are pivotal for organizational success exerting influence on both employee retention and behavior [42]. Among the various employee behaviors, organizational commitment, work satisfaction and turnover intention play crucial roles in achieving enhanced business performance [43]. The findings of Lum, et al. [22] indicate that work satisfaction negatively affects turnover intention. Employees rationalize their intention to leave their jobs when they experience lower satisfaction than anticipated [44].

An individual who has a commitment to an organization is less likely to choose to stop working because they have a mindset to persist in the organization. According to Muliawan, et al. [5] organizational commitment has a direct negative effect on employees' turnover intentions. This is consistent with research conducted by Agarwal and Sajid [45] which revealed organizational commitment as a strong predictor of employees' intention to quit and a negative relationship. In another study, organizational commitment had a negative relationship with turnover intention [38].

H₁₁: Work satisfaction negatively influences turnover intention.

H₁₂: Organizational commitment negatively influences turnover intention.

2.3.8. External Work Opportunities and Turnover Intention

According to Ramlawati, et al. [6] external alternatives have a positive and significant impact on employee turnover intentions at Bank Mandiri Regional X. This is consistent with a study conducted by Rahman, et al. [46] which states that external alternative work opportunities are considered to have a significant positive correlation with the intention to switch and are a key factor associated with the intentions of IT professionals to quit in Pakistan.

This is further supported by research conducted by Khatri, et al. [47] which found that the perception of alternative work opportunities positively influences turnover intention.

H₁₀: External work opportunities positively influence turnover intention.

3. Methodology

This research uses primary data collected through a survey where the participants consist of current auditor staff employed at Big 4 public accounting firms in Indonesia. The sample size for this study is 144 respondents selected through purposive sampling. The survey is structured into two sections: one focusing on the respondent's demographic information (gender, age, education level, length of service and income) and the other addressing the respondent's perceptions of all the variables under investigation. The dependent variable in this research is turnover intention. The independent variables include pay satisfaction, work overload, work stress and external work opportunities. Additionally, the study considers work satisfaction and organizational commitment as mediating variables.

The research data was tested with the structural equation model. The research model is as follows:

$$T_{ii} = \beta_0 + \beta_1PSxWSAi + \beta_2WOxWSAi + \beta_3WSTxWSAi + \beta_4PSxOCi + \beta_5WOxOCi + \beta_6WSTxOCi + \beta_7PSxT_{ii} + \beta_8WOxT_{ii} + \beta_9WSTxT_{ii} + \beta_{10}EWxT_{ii} + \beta_{11}WSAxT_{ii} + \beta_{12}OCxT_{ii} + \beta_{13}PS * WSAi + \beta_{14}WO * WSAi + \beta_{15}WST * WSAi + \beta_{16}PS * OC + \beta_{17}WO * OCi + \beta_{18}WST * OCi + \epsilon_i$$

4. Findings

This research was conducted from March 14th to July 18th, 2023 using primary data from an online questionnaire involving 144 respondents working at Big 4 public accounting firms in Indonesia. The demographic characteristics of the questionnaire are presented in Table 1. The participants in the study are predominantly women (59%), individuals below the age of 30 (87.5%) with less than two years of work experience (52.1%) and a notable majority holding a bachelor's degree (95.8%).

Table 1.
Characteristics of respondents.

Description	Classification	N	%
Gender	Male	59	41%
	Female	85	59%
Age	< 30	126	87.5%
	30 to 40	13	9%
	40 to 50	3	2.1%
	> 50	2	1.4%
Last education	Bachelor's degree	138	95.8%
	Master's degree	4	2.8%
	Doctoral degree	2	1.4%
Years of work	Less than two years	75	52.1%
	From 2-5 years	35	24.3%
	From 5-10 years	25	17.4%
	From 10-15 years	2	1.4%
	More than 15 years	7	4.9%
Income	<= 10.000.000	88	61.1%
	10.000.001-50.000.000	49	34%
	50.000.001-100.000.000	5	3.5%
	> 100.000.000	2	1.4%

A factor loading value is deemed valid if it exceeds 0.7 to meet the questionnaire item [48]. The reliability test assesses internal consistency reliability using composite reliability indicators with a value above 0.70 considered satisfactory. Although Cronbach's alpha can also measure internal consistency reliability, it is noted to have lower sensitivity compared to composite reliability [48].

Table 2.
Results of the average variance extracted from the outer model.

Variables	Dimension	AVE	Conclusion
Pay satisfaction	Pay level	0.878	Valid
	Benefit	0.926	Valid
	Pay raise	0.863	Valid
	Pay administration	0.674	Valid
Work overload	Time pressure	0.674	Valid
	Responsibility	0.728	Valid
Work stress	Intrapersonal relationship	0.758	Valid
External work opportunities	Get a similar job	0.752	Valid
	Lots of opportunities	0.634	Valid
Work satisfaction	Salary	0.759	Valid
	Supervision	0.814	Valid
	Appreciation	0.830	Valid
Work satisfaction	Procedure	0.763	Valid
	Work colleague	0.795	Valid
	Work characteristic	0.723	Valid
	Communication	0.715	Valid
Organizational commitment	Affective commitment	0.839	Valid
	Continuous commitment	0.819	Valid
Turnover intention	Search for another job	0.896	Valid
	Intention to quit	0.741	Valid

Each indicator included in the research model has a composite reliability above 0.7 indicating the reliability of these indicators in measuring their respective constructs. The variables above have Cronbach's alpha values above 0.7. Thus, it can be concluded that the seven variables used in this study are reliable. The next step in analyzing the measurement model is to assess the validity of each construct in the research model. This is done by evaluating the average variance extracted (AVE) of each construct to examine the convergent validity of each construct. An AVE above 0.50 indicates that the construct can explain more than 50% of the variation in the indicators [48].

Table 2 presents the results from the validity test of Average Variance Extracted (AVE) for each construct as the results indicate that all variables have an AVE above 0.5. This indicates that each construct is able to explain more than 50% of the variation in the indicators.

Validity testing was also carried out in the form of discriminant validity to assess the level of differences between constructs in the research model. The Heterotrait-Monotrait ratio (HTMT) can be used to assess discriminant validity. HTMT numbers below 0.90 indicate discriminant validity which indicates the level of difference between the constructs being studied [48].

Table 3.
Heterotrait-Monotrait ratio (HTMT) outer model.

Description	EWO	OC	PS	TI	WO	WS	WST
External work opportunities (EWO)							
Organizational commitment (OC)	0.169						
Pay satisfaction (PS)	0.151	0.602					
Turnover intention (TI)	0.306	0.405	0.262				
Work overload (WO)	0.229	0.226	0.142	0.505			
Work satisfaction (WS)	0.129	0.806	0.632	0.402	0.228		
Work stress (WST)	0.146	0.566	0.335	0.488	0.353	0.712	

According to the result in Table 3, the HTMT values for each variable are valued below 0.9 which signifies the discriminant validity of each construct. This indicates a discernible difference among the constructs investigated in this study.

Next, multicollinearity analysis with variance inflation factor (VIF) examination is used to prevent the possibility of collinearity problems for each construct studied. The VIF value should ideally be below 3. If the VIF is above 5, it indicates that there is a multicollinearity problem in the research model which will affect the path coefficient in the research model [48].

Table 4.
Variable multicollinearity test results.

Exogenous variables	M1 (Work satisfaction)	M2 (Organizational commitment)	Y (Turnover intention)
X1 (Pay satisfaction)	1.072	1.072	1.689
X2 (Work overload)	1.077	1.077	1.123
X3 (Work stress)	1.146	1.146	1.652
X4 (External work opportunities)	-	-	1.099
M1 (Work satisfaction)	-	-	2.944
M2 (Organizational commitment)	-	-	2.324

Table 4 reveals that all Variance Inflation Factor (VIF) values in the results of the research model test are below 5. This result indicates that no multicollinearity problems were identified in this study.

The determinant coefficient or R² serves as an indicator for determining the explained variation of each construct which serves as a benchmark for the model's explanatory power. The R² values range from 0 to 1 where a higher value indicates greater explanatory power. The R² values are categorized into three groups: >0.75 (strong), 0.50-0.75 (medium) and 0.25-0.50 (weak) [48]. The following are the results of the determinant coefficients for each construct in this research:

Table 5.
R-squared and adjusted r-squared values.

Variables	R-squared	R-squared adjusted
M1 (Work satisfaction)	0.538	0.528
M2 (Organizational commitment)	0.409	0.396
Y (Turnover intention)	0.371	0.343

Table 5 presents the adjusted R² of the mediating variable and work satisfaction which falls within the medium category (0.50-0.75) while the mediating variable, organizational commitment and the dependent variable, turnover intention are categorized as weak (0.25-0.50). This implies that the mediating variable work satisfaction can be explained by 52.8% of the independent variable and the mediating variable organizational commitment can be explained by 39.6% of

the independent variable. In comparison, the dependent variable, turnover intention can be explained by 34.3% of the independent variable. Researchers conducted an additional analysis to determine Q2 in addition to analyzing R2 for predictive accuracy. Q2 serves as an indicator of the predictive relevance of the research model. The Q2 indicator is obtained through the PLS-predict process using SmartPLS 4.0.9.5 software. Q2 values range from 0 to 1 where a Q2 value exceeding 0 is considered to indicate predictive relevance for the studied endogenous construct. There are predefined value thresholds for Q2: 0.02 (low), 0.15 (medium) and 0.35 (high) for predictive relevance [48]. Following are the Q2 results of predictive relevance:

Table 6.
Q2 results for predictive relevance.

Variables	Dimension	Q²predict
Pay satisfaction	Pay level	0.803
	Benefit	0.519
	Pay raise	0.593
	Pay administration	0.846
Work overload	Time pressure	0.842
	Responsibility	0.721
Work stress	Intrapersonal relationship	0.872
	Career development	0.612
External work opportunities	Believe in getting a job.	0.712
	Get a similar job.	0.582
	There are lots of opportunities.	0.747
Work satisfaction	Salary	0.327
	Promotion	0.280
	Supervision	0.213
	Support	0.354
	Appreciation	0.394
	Procedure	0.320
	Work colleague	0.377
	Work characteristic	0.386
	Communication	0.316
Organizational commitment	Affective commitment	0.336
	Continuous commitment	0.286
	Normative commitment	0.281
Turnover intention	Thinking of quitting	0.249
	Search for another job.	0.249
	Intention to quit	0.229

Table 6 concludes that each endogenous construct in this research model exhibits a Q2 value greater than 0 indicating that all endogenous constructs in this research possess predictive relevance. The variables pay satisfaction, work overload, work stress and external work opportunities demonstrate significant predictive relevance while work satisfaction shows moderate to significant predictive relevance based on the magnitude of predictive relevance. In contrast, organizational commitment and turnover intention exhibit moderate predictive relevance.

Subsequently, the research analysis continues with Importance-Performance Map Analysis (IPMA). IPMA is employed to determine the priority level of each construct and indicator in the research for forming managerial implications to improve turnover intention. IPMA evaluates two aspects: importance and strength or performance [48]. Table 7 shows the IPMA results for the constructs in this study.

Table 7.
IPMA results for research constructs.

Target construct: Turnover intention	Importance (Total effect)	Performance
Pay satisfaction	-0.129	61.557
Work overload	0.315	62.775
Work stress	0.271	34.418
External work opportunities	0.230	57.500
Work satisfaction	-0.149	63.802
Organizational commitment	-0.180	60.345
Mean	0.060	56.733

It can be concluded from Table 7 that work overload and external work opportunities are critical factors in influencing a person's intention to change jobs.

5. Discussion

Table 8 provides a summary of the research results based on hypothesis testing using SmartPLS 4.0.9.5.

Table 8.
Summary of research results.

Hypothesis	Coefficient (β)	t-statistic	p-values	Conclusion
H1: Pay satisfaction \rightarrow Work satisfaction (+)	0.465	7.314	0.000	H ₁ accepted
H2: Work overload \rightarrow Work satisfaction (-)	0.046	0.783	0.217	H ₂ rejected
H3: Work stress \rightarrow Work satisfaction (-)	-0.470	6.517	0.000	H ₃ accepted
H4: Pay satisfaction \rightarrow Organizational commitment (+)	0.459	7.115	0.000	H ₄ accepted
H5: Work overload \rightarrow Organizational commitment (-)	-0.035	0.424	0.336	H ₅ rejected
H6: Work stress \rightarrow Organizational commitment (-)	-0.331	4.439	0.000	H ₆ accepted
H7: Pay satisfaction \rightarrow Turnover intention (-)	0.023	0.275	0.392	H ₇ rejected
H8: Work overload \rightarrow Turnover intention (+)	0.315	4.573	0.000	H ₈ accepted
H9: Work stress \rightarrow Turnover intention (+)	0.141	1.462	0.072	H ₉ rejected
H10: External work opportunities \rightarrow Turnover intention (+)	0.230	2.715	0.003	H ₁₀ accepted
H11: Work satisfaction \rightarrow Turnover intention (-)	-0.149	1.214	0.113	H ₁₁ rejected
H12: Organizational commitment \rightarrow Turnover intention (-)	-0.180	1.727	0.042	H ₁₂ accepted
H13: Work satisfaction mediates the relationship between pay satisfaction and turnover intention.	-0.069	1.155	0.124	H ₁₃ rejected
H14: Work satisfaction mediates the relationship between work overload and turnover intention.	-0.007	0.523	0.300	H ₁₄ rejected
H15: Work satisfaction mediates the relationship between work stress and turnover intention.	0.070	1.180	0.119	H ₁₅ rejected
H16: Organizational commitment mediates the relationship between pay satisfaction and turnover intention.	-0.083	1.648	0.050	H ₁₆ rejected
H17: Organizational commitment mediates the relationship between work overload and turnover intention.	0.006	0.349	0.364	H ₁₇ rejected
H18: Organizational commitment mediates the relationship between work stress and turnover intention.	0.060	1.554	0.060	H ₁₈ rejected

The path coefficient or inner model values indicate the level of significance in hypothesis testing. T-statistic scores should be greater than 1.65 for one-sided hypotheses testing at a 5% alpha level. The test results show that pay satisfaction significantly and positively influences turnover intention and organizational commitment. Work overload has a positive but not significant effect on work satisfaction and a negatively insignificant impact on organizational commitment. Work stress significantly and negatively affects turnover intention and organizational commitment.

Both work overload and external work opportunities significantly and positively influence turnover intention while pay satisfaction and work stress have a positive but not significant impact on turnover intention. Work satisfaction has a negatively insignificant effect on turnover intention. Organizational commitment significantly and negatively influences turnover intention.

Work satisfaction and organizational commitment cannot mediate the relationship between pay satisfaction, work overload and work stress on turnover intention. This is because apart from work satisfaction and organizational commitment, other factors outside this scope explain turnover intention. Pradana and Salehudin [3] explain that relying on job satisfaction alone is insufficient to explain auditor turnover intention. According to him, job satisfaction can only explain a small portion of the variance in turnover intention. Therefore, other variables are needed to explain auditor turnover intentions. The findings of this study indicate a positive but non-significant correlation between work overload and work satisfaction. This may be related to the fact that various participants in the research were under 30 years old and generally have high energy, readiness to face challenges, good adaptability and the enthusiasm to achieve work satisfaction, so they can handle high workloads well. Supriyatin, et al. [49] stated that Generation Y (aged 19-35 years) has several characteristics that are different from previous generations including having a flexible attitude when working. A flexible attitude at work is one of the factors that makes Generation Y want to learn continuously and have high loyalty at work. The positive relationship between pay satisfaction and turnover intention is caused by the fact that although a high salary is an essential factor, it is not the only factor influencing a person's decision to stay at work or resign. Many other factors can play a role in this decision-making process. According to Prihatini [50] the factors that lead auditors to decide to quit their jobs. (1) getting attractive offers at other companies, (2) continuing studies domestically or abroad, (3) having a career in another field and outside of audit/accounting, (4) stop working due to marriage or family reasons, (5) team situation, (6) burnout, work-life balance, (7) high salary and benefits but working hours long, (8) working long hours and wages for overtime that are not appropriate, (9) overloaded workload and very detailed work.

6. Conclusion

The findings of this study indicate that work overload exhibits an insignificant positive effect on work satisfaction which contradicts prior research suggesting a significant negative impact of work overload on work satisfaction. According

to Supriyatin, et al. [49] Generation Y employees experiencing work overload may still experience happiness due to support from various factors inherent to the employee, the company, the work environment and the social environment, all contributing to the fulfillment of elements and aspects of employee happiness. This fulfillment of happiness aspect suggests that employees facing work overload may maintain productivity, thereby implying that excessive workloads can enhance individual satisfaction with their work. Contrary to previous research which asserted that pay satisfaction significantly and negatively influences turnover intention, the current findings indicate an insignificant positive effect of pay satisfaction on turnover intention. According to Pradana and Salehudin [3] offering higher salaries and rewards may not necessarily be the most effective strategy for HR managers within public accounting firms to retain their junior auditors.

Moreover, the study's findings revealed that neither work satisfaction nor organizational commitment act as mediators in the relationship between pay satisfaction, work overload, work stress and turnover intention.

6.1. Managerial Implications

The implications of this research offer valuable insights for public accounting firms seeking to comprehend and analyze the factors influencing employees' motivation to leave their positions. One such influential factor is salary which shapes the behavior of auditors within their respective organizations. When auditors perceive their pay as commensurate with the value of their work, it fosters a conducive environment for them to make optimal contributions. Furthermore, auditor pay satisfaction has the potential to positively influence auditor job satisfaction.

Persistent work-related stress stands out as the primary factor influencing high emotional and mental burdens, thereby posing a potential risk of diminishing auditor performance and impacting their turnover intention. An excessive workload can trigger feelings of depression, fatigue and frustration, ultimately diminishing the quality and effectiveness of an auditor's work. Consequently, such feelings can undermine the auditor's self-confidence and commitment to the organization. Moreover, the presence of external job opportunities emerges as a primary driving factor for auditors' turnover intentions. These implications underscore the importance of addressing these factors within public accounting firms to enhance employee retention and organizational effectiveness.

The findings of this research hold significant implications for the human resources department providing valuable insight to reconsider their strategies concerning turnover intention. Managers may use the research to reevaluate the approach to managing work overload given the revelation that work overload positively influences work satisfaction while also acknowledging that pay satisfaction significantly influences turnover intention. Additionally, the study examined mediation effects and determined that work satisfaction and organizational commitment do not significantly mediate the relationship between pay satisfaction, work overload, work stress and turnover intention. These insights can guide HR departments in refining their approaches to workload management and addressing factors that influence employee turnover.

6.2. Limitations and Further Research

The limitations of this study revolve around its reliance on a relatively small sample size and the use of selected variables specifically pays satisfaction, work overload, work stress and external work opportunities. These variables only encompass a fraction of the factors influencing employees' motivation to leave. Furthermore, the research solely depends on self-reports which may introduce bias and cast doubt on the accuracy of the findings.

Future researchers are encouraged to expand upon this study by employing a larger and more diverse sample, thereby facilitating the acquisition of more representative data and enhancing the generalizability of the findings.

Moreover, it is important for future research to consider additional factors beyond those associated with work satisfaction that may mediate the relationship between work overload and turnover intentions. For instance, factors such as work life balance and the overall work life environment could play significant roles in this regard. As indicated by previous studies, the work environment holds substantial importance in determining employee work satisfaction. Additionally, the level of work-life balance experienced by employees can exert a significant impact, effectively balancing work and personal life has been linked to higher job satisfaction. These aspects warrant further exploration in future research endeavors.

Future research can capture a richer and more comprehensive understanding of the multifaceted factors influencing employees' turnover intention within public accounting firms by combining qualitative approaches such as interviews and FGDs with quantitative methods. In the future, expanding the sampling to include a larger and more diverse pool of participants as well as considering the inclusion of family-owned businesses for comparison could further enhance the depth and breadth of the study's insights into turnover intention and related factors within the accounting profession.

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