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Turnover Intention in Public Accounting Firms in East Java

I Putu Hendra Setiawan¹

Nurkholis²

Bambang Hariadi³

^{1,2,3}Accounting Department, Faculty of Economic, Universitas Brawijaya, Indonesia

email: hsetiawan229@gmail.com

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Abstract: This research aims to investigate empirically the influence of pay satisfaction, role conflict and role ambiguity on auditor turnover intention, which are mediated by job satisfaction. A number of 168 auditors who work for Public Accounting Firms in East Java participated in this research. The data is analyzed using PLS (Partial Least Squares). The result shows that pay satisfaction positively influences job satisfaction and negatively influences auditors' turnover intention. Role conflict does not have any direct influence to job satisfaction but has a direct positive influence toward turnover intention. Role Ambiguity positively influences job satisfaction and negatively influences auditors' turnover intention. Besides, this research also reveals that job satisfaction has a partial mediation effect between pay satisfaction and auditors' turnover intention and has a full mediation effect between role ambiguity and auditors' turnover intention, but it has no mediation effect between role conflict and auditors' turnover intention.

Keywords: Turnover Intention, Pay Satisfaction, Role Conflict, Role Ambiguity & Job Satisfaction.

INTRODUCTION

At present Indonesia is still falling behind with the number of Public Accountants (PAs) comparing to those of other ASEAN countries. This statement is supported by data published by the 2014 Financial Professional Development Center Ministry of Finance (PPPK) presented in Table 1.1.

Table 1.1 Public Accountants in ASEAN Countries Year 2014

NO	Country	Number of Public Accountants
1	Thailand	6000
2	Filiphina	4941
3	Malaysia	2500
4	Indonesia	1053

(Source: Amirsyah, Kompasiana, 2015)

This phenomenon arises concern that PAs¹ in Indonesia will not be able to compete with PAs entering from other ASEAN countries in the current MEA era. In addition, the uneven distribution of age composition of PAs and the unstable labor growth in PAFs (Public Accounting Firms) may cause other problems that hinder the competitiveness and regeneration of PA in Indonesia.

Center for Financial Professional Development, 2014 said that out of a total of 1,053 PAs, 273 PAs are between 50-59 years of age and 333 PAs are over 59 years old. Second, there was a turnover of 554 PAF employees in 2012-2013. From these two conditions, there will be a problem of PA shortages which is mainly caused by turnover. High turnover rate will clog PA regeneration and lead to a PA shortage. PAF turnover data for the following years cannot be precisely stated, but from some previous studies conducted by Sasongko (2017), Pradana and Salehudin (2015), Setiawan and Ghozali (2013) it was found that 50% of PAF employees with work periods <1 -3 years stated their desire to move from PAF. Therefore, the phenomenon of this turnover rate is an important thing that needs to be considered.

The view that working in PAF is only a "stepping stone" to get the desired job is one of the causes of turnover²³ (Mustofa, 2014: 197). Auditors no longer see PAF as the place for their future career but only a place to get work experience. Hollenbeck & Williams (1986) stated that in certain circumstances, turnover is also needed by companies for example for employees with low performance, but not in a big number so that the organization still benefits from the increasing performance of its employees compared to the costs incurred to recruit them (Toly, 2001). The turnover phenomenon is not only important, but is a serious problem for PAFs. This statement was reinforced by Toly (2001) that turnover behavior can directly as well as indirectly blemish the organization performance. This phenomenon can lead to leaving employees.

Based on Theory of Reasoned Action (TRA), voluntary turnover behavior is predicted by intention (Jannah, 2015). TRA explains that intention is the best predictor of behavior, meaning that the best way to understand an individual's voluntary behavior is by examining the underlying basic motivation to perform an action (Ajzen & Fishbein, 1980; 41). Steel & Ovalle (1984) stated that the results of the meta-analysis conducted between intention and turnover resulting in intention to behave which are the antecedent of turnover. Therefore in this study turnover behavior will be predicted by examining the auditors' intention to leave.

The reason for someone to look for employment alternatives is because of pay dissatisfaction. The high living cost forces someone to get payment comparable to what they have performed. Studies by Hersusdadikawati (2005) and Andini (2006) stated that there is a negative direct influence between pay satisfaction and the intention to leave the job. This means that the higher pay satisfaction, the lower the intention of employees to leave. This result is contrary to the research conducted by Susanti (2013) which stated that the intention of employees to change jobs is not only influenced by pay satisfaction, but a non-conducive work environment can also be another influencing factor.

Another reason for someone to leave a job is due to conflict and role ambiguities perceived. The profession of public accountants has the potential for conflict and role ambiguity (Sorensen & Sorensen, 1974). Role conflict occurs because someone has several conflicting roles or a single position with conflicting potential expectations (Cahyono, 2008). Whereas role ambiguity arises because of the lack of information needed by employees to complete work. The results of the study by (Jannah, 2015; Viator, 2001; Gregson et al., 1994; Rizzo et al., 1970) found that role conflict has a positive effect on the auditors' intention to leave the PAF. In addition to the results of the study conducted by Jannah (2015) on the ambiguity of roles giving a positive influence as well as role conflict on the auditors' intention to leave the PAF. This result is different from the research conducted by Senatra (1980) which stated that

senior auditors have realized that conflict and role ambiguity are inherent parts of their work as an auditor.

Poznanski & Bline (1997) and Gregson (1992) stated that to understand the auditors' intention to leave, it is better to include job satisfaction in the research model to predict the auditors' intention to leave. Job satisfaction is important because it has an impact on the intention of employees to leave the organization. Lum et al (1998) stated that job satisfaction mediates the relationship between pay satisfaction and intention to leave. Jackson & Schuler (1985) in their meta-analysis stated that role ambiguity and role conflict are the causes of job dissatisfaction and increased auditors' intention to leave. Job satisfaction is increasingly important for employees because before deciding to leave their workplace the first thing they feel is job satisfaction (Mobley, 1977). Based on the study, job satisfaction is used as a mediating variable.

Other study results conducted by Awalina (2015); Setiawan and Ghazali (2013); Sijabat (2011); Fitriany et al (2011); Muliawan et al (2009); Latifah (2008); Kalbers and Cenker (2007) examining the direct effect of job satisfaction on turnover intention (intention to leave) stated that, job satisfaction has a negative effect on the intention of employees to leave the organization. This means that the higher job satisfaction is felt, the lower the intention of employees to leave their organization. However, it is different from the results of the study conducted by Jannah (2015); Parker and Kohlmayer III (2005); Toly (2001) which stated that job satisfaction is not related to the intention to leave the organization. Jannah (2015) argued that increasing age increases the perceived job satisfaction, while in her research most of the respondents were 21-30 years old. According to her, such age range has not yet put the fulfillment and self-actualization into consideration.

The turnover phenomenon in the PAF work environment is still interesting for further studies. The assumption that working in a Public Accountant Office is a good place to get experience or a "stepping stone" to get a job that suits their expectations is one of the causes of turnover intention. To be able to predict this phenomenon, researchers use pay satisfaction, conflict and role ambiguity and mediating variables of job satisfaction. It is expected that by using these variables it is able to find out the cause of the auditors' intention to leave and answer the phenomena raised in this study. This research contributes to increasing knowledge related to behavioral relevance and Theory of Reasoned Action, Non-conformity Theory, Role Theory and Equity Theory in quantitative approaches, and the results of this study can give inputs to consider for PAF owners to reduce auditors' intention to leave. This article is described in the systematic writing starting from preliminary writing, literature review and development of hypotheses, research methods, results, discussion and conclusions section which consists of research implications and suggestions for further research.

LITERATURE REVIEW AND HYPOTHESES

Theory of Reasoned Action

Theory of Reasoned Action (TRA) is a theory that was first conceived by Ajzen & Fishbein in 1980. This theory assumes that humans behave consciously and consider all available information (Ajzen & Fishbein 1980: 5). TRA states that individuals always consider all actions before they decide to do or not do a certain behavior. The intention of someone to do certain behavior is influenced by two basic determinants, namely attitudes (attitude toward the behavior) and the other is related to social influences, namely subjective norms. Attitudes come from beliefs in behavior (behavioral beliefs), a person's beliefs about certain behaviors, beneficial or detrimental and consider the effects that will arise if he does these behaviors. Subjective norms come from normative beliefs, referring to a person's beliefs about how and what people think are considered important (referent persons) and motivate someone to follow these behaviors. TRA is used because this theory is able to explain intention as the best predictor of behavior that someone will do. As this study examines the turnover behavior carried out by auditors.

Nonconformity Theory

This theory simply measures one's job satisfaction by calculating the difference between what someone expects and what they should get Wexley & Yukl (1992: 130). Satisfaction or dissatisfaction depends on the difference in a number of aspects of the work between those that have been deemed acquired and what is desired. The desired amount of some form of work is explained as the minimum amount needed to meet existing needs. A person will be satisfied if there is no any difference between the expected conditions and the actual conditions. The greater the expected difference and the more expected important things the greater their dissatisfaction. Nonconformity theory explains that job satisfaction perceived by an individual comes from things that are considered important and the extent to which whether or not they can be fulfilled.

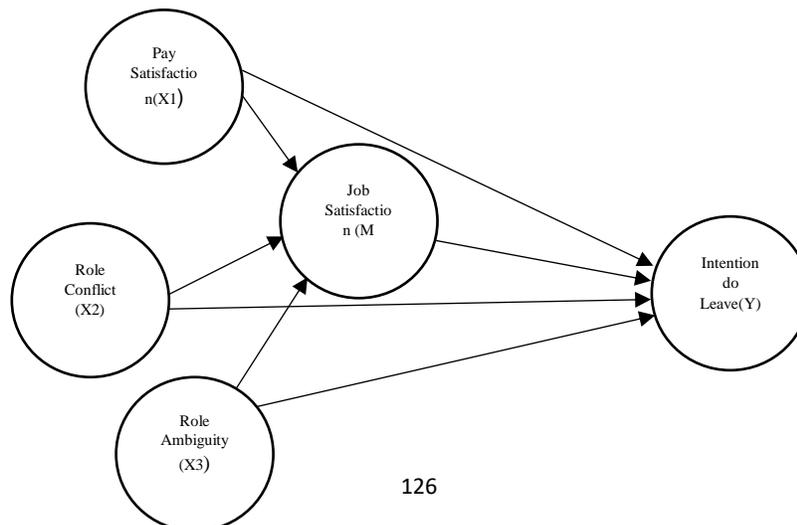
Role Theory

As social beings, human beings are in a social order or certain social structure related to social rights and obligations according to their role in society. Role according to Robbins (2003: 313) is a set of behavioral patterns that are expected to be owned by someone who occupies a certain position in a particular social unit. In this case the role and status is a culture that defines related expectations and is connected to the formation of social structures. The fact is that each individual has a variety of status and each status has an interrelated role (Merton, 1957). This is based on the premise that each social status is not related to only one role, but an arrangement of roles. Many roles are called role-set. The role-set is the completeness of the relationships for the role that is owned by someone because they occupy a special social status. In a job, someone gets a certain position and performs his role as expected by the job. However, sometimes each individual has more than one role in the same function. Role theory states that when the behavior expected by an individual is incompatible with the reality, such as a role conflict, he will experience stress, dissatisfaction and lack of work effectiveness (Rizzo et al., 1970).

Equity Theory

This theory was put forward by Adam (1965) which was created specifically to predict the effect of rewards on human behavior. Adam (1965) stated that individuals will make certain comparisons of their work. Robbin (2006: 234), stated that the theory of equity is a comparison made by individuals between input and output of their work with the input or output of others and then responds to eliminate any inequity. Comparisons made in the form of work input such as; business, experience, education, ability, with work output such as; pay level, pay increase and recognition, then compare input-output with those of other relevant people. Based on the theory of equity, if an employee perceives inequity it can be predicted that he would take one of six choices namely leaving the organization (Robbin, 2006: 235).

Figure 1 Research Model



Pay satisfaction, job satisfaction and intention to leave

The concept of equity theory emphasizes that everyone has the right to get equity for the pay received (Lum et al., 1998). This sense of equity is felt through a comparison of the ratio of inputs (what has been done) with output (pay, pay level, bonus). Then the ratio of input and output compared to that of other relevant people. If the ratio is appropriate, they will feel fair and satisfied with the pay. If the pay received is lower than the others, then he will feel the inequity of paying lower salaries. Lawler (1971) in Lum et al (1998) stated that pay satisfaction or dissatisfaction is a function of the mismatch between the amount a person assumes should be receive and how much real pay is received. The incompatibility that someone feels arises due to expectations or unfulfilled things that are considered important such as expected pay levels. Lawler (1990) in Lum et al (1998) stated that pay dissatisfaction in general will reduce job satisfaction perceived by employees. This argument is supported by studies conducted by Muliawan et al (2009) and Permatasari (2013) stated that pay satisfaction has a significant positive effect on job satisfaction. This means that when someone feels fair or satisfied with the pay received, the perceived level of job satisfaction will increase, and vice versa. Luthan (2006) in Susanti (2013) stated that pay satisfaction is part of job satisfaction, so that if an individual feels equity in salary payment, he will feel job satisfaction.

The perceived pay dissatisfaction will cause someone to choose one of the six alternative actions, namely leaving the organization Robinn's (2006: 235). This statement is reinforced by Weiner's argument (1980) in Lum et al (1998) that pay satisfaction predicts significantly the absenteeism and intention to leave of employees in a public organization environment. In addition, several studies such as Motowidlo (1983) in Lum et al (1998), Hersusdadikawati (2005) and Andini (2006) found that pay satisfaction has a negative effect on the intention to leave the organization. This means that the higher the level of satisfaction someone has on the pay it will reduce the intention of someone to leave the organization. The results of Lum et al (1998) study found that the effect of pay satisfaction on the intention to leave is mediated by job satisfaction, then pay satisfaction and job satisfaction are positively correlated. Susanti (2013) also found the same thing that the effect of pay satisfaction on intention to leave is indirectly mediated by job satisfaction. This shows that when a person feels equity or satisfaction with the pay received, their level of job satisfaction will increase and then reduce the level of intention to leave. Based on the explanation and results of previous research, the following hypotheses can be formulated:

H1: Payoffs negatively affect the auditors' intention to leave from PAF

H4: Pay satisfaction has a positive effect on auditor job satisfaction

H8: Pay satisfaction does not directly affect the auditors' intention to leave from Public Accountant Firm (PAF) which is mediated by job satisfaction.

Role Conflict, Job Satisfaction and Intention to Change Work

Upon entering an organization someone will get a certain position or position and perform its role as expected by the organization. However, not all roles expected by the organization are in line with individuals. This is because each individual does not only have one role but a set of roles (role sets) that are sometimes conflicting between one another. (Merton, 1950). For example, as a supervisor at PAF someone is a subordinate of a partner as well as a boss of senior auditors and junior auditors. The existence of two different functions in one position may cause conflict. Role theory states that when the behavior expected by an individual is not in accordance with reality, such as the existence of conflict, he will experience stress, dissatisfaction and a decrease in work effectiveness (Rizzo et al., 1970).

Jackson & Schuler (1985) conducted a meta-analysis of role ambiguity and role conflict. The results of his research show that role ambiguity and role conflict have a negative influence on work outcomes, including decreased job satisfaction, high tension and anxiety in the workplace, decreased commitment and participation in the organization and increased intention to leave the organization. This was confirmed by Mobley's (1977) research, stating that before a person made the decision to go the first thing to do was evaluate the job and whether or not he feels satisfaction or dissatisfaction with the work.

The nonconformity theory states that employees assume job expectations and evaluations are more important than what they have in the real world (Celik, 2011). This means that expectations and job evaluation is an obligation for each employee to evaluate whether or not the expectations for their work have been fulfilled and feel the work done gives satisfaction. The results of the study (Rizzo et al., 1970; Senatra, 1980; Gregson & Wendell 1994; Jaramilo et al., 2006) found that role conflict has a negative effect on job satisfaction, which also tends to positively influence the intention to leave the organization (Gregson et al., 1994; Viator, 2001; Jannah, 2015). This means that the higher the perceived role conflict, the lower job satisfaction and the higher the intention to leave the organization. Based on the explanation and results of previous research, the following research hypotheses can be formulated:

H2: Role conflict has a positive effect on the auditors' intention to leave the PAF

H5: Role conflict has a negative effect on auditor job satisfaction

H9: Role conflict indirectly influences auditor intention to leave the PAF which is mediated by job satisfaction

Role ambiguity, Job Satisfaction, and Intention to Leave

Someone who works from a Public Accountant Firm will certainly experience role ambiguity. The structure of PAF which is private ownership and consists of several partners will be more susceptible to role ambiguity and role conflict. The partner as the highest position in PAF sometimes acts according to his wishes, such as taking a role in the field as an audit manager. Thus, the audit manager on duty sometimes wonders what their actual authority and responsibilities are (Jannah, 2015). Furthermore, each partner has a different working group and communication method for his working group, so that if the tasks, authorities and responsibilities cannot be clearly identified by PAF management, role ambiguity and role conflict will arise.

Role theory states that a person who feels ambiguity will constantly experience dissatisfaction with his role, feel anxious, distort reality and will show poor performance (Rizzo et al., 1970). Dissatisfaction arises as a result of unclear information on the duties, authorities and responsibilities conveyed by superiors or coworkers. The theory of nonconformity states that work expectations and evaluations are more important than what they have in the real world (Celik, 2011). This means that an employee expects things that are considered important and to what extent they have been fulfilled. Suppose the audit manager considers that the authority and responsibility for completing an audit report is something that gives satisfaction, this satisfaction can occur if there is no intervention from other parties including partners who can simultaneously take their jobs.

Jackson & Schuler (1985) conducted a meta-analysis of role ambiguity and role conflict. The results of his research stated that role ambiguity and role conflict have a negative influence on work outcomes, including decreased job satisfaction, high tension and anxiety in the workplace, decreased commitment and participation in the organization and increased intention to leave the organization. This result was confirmed by Mobley's (1977) study which raised the theme of the relationship between job satisfaction and employee turnover. Mobley (1977) stated that the first thing to do before an employee determines to move to work is to evaluate his work and whether or not he feels satisfaction or dissatisfaction with his work. If the employee feels dissatisfied, there will be an intention from the employee to leave.

A person who has a role ambiguity will feel dissatisfaction, so that the dissatisfaction of the role that is felt continuously encourages him to leave the organization. Rizzo et al (1970); Gregson & Wendell (1994); Jaramilo et al (2006); Kalbers & Canker (2007), stated that role ambiguity has a negative influence on job satisfaction and has a positive effect on auditors' intention leave Gregson et al (1994); Viator (2001); Jaramillo et al (2006); Rizzo et al (1970); Jackson & Schuler (1985); Cahyono (2006). This condition shows that the higher the ambiguity of the role felt by someone the lower the job satisfaction and the higher the person's intention to leave the organization. Based on the explanation and results of the previous research, the following hypotheses can be formulated:

H3: Role ambiguity has a positive effect on the auditors' intention to leave the PAF

H6: Role ambiguity has a negative effect on auditor job satisfaction

H10: Role ambiguity has an indirect effect on the auditors' intention to leave the PAF which is initiated by job satisfaction.

Job Satisfaction and Intention to Leave

Everyone has experienced satisfaction and dissatisfaction. Satisfaction is felt when an expectation is in accordance with the reality and the opposite takes place when the expectations are not in accordance with the reality, the dissatisfaction will be felt. The theory of nonconformity focuses on what is expected and what is obtained by employees. This theory explains that job satisfaction perceived by an employee comes from things that are considered important and the extent to which they can be fulfilled (Celik, 2011). If that expectation is fulfilled, the employee will feel satisfied. Wanous & Lawler III (1972) stated that employee attitudes depend on perceived mismatches. This means that employees whose expectations are fulfilled will feel satisfied, and the other way around if the expectations are not fulfilled, he will feel dissatisfaction. Continuous dissatisfaction will cause someone to take action, one of them according to Robbin (2006: 108) is to leave the organization.

Mobley (1977) in his research that raised the theme of the relationship between job satisfaction and employee turnover found that a person would actually leave the organization when he first felt dissatisfaction with his work. The next stage is that employees will think of leaving the organization due to perceived dissatisfaction. Employees will consider the advantages and disadvantages when he plans to leave the organization, but even though he has seen the benefits are better when leaving the organization, this does not guarantee that he will realize the action leave. This happens because the decision to leave the organization involves intention. Intention according to Ajzen & Fishbein (1980: 41) is influenced by attitudes and subjective norms. Attitudes originate from beliefs about certain behaviors that are beneficial or not if they are done, while subjective norms refer to what people think are important (referent persons) so as to convince individuals to follow these behaviors. This means that the employee will consider all the consequences and inputs from other people who are in his environment. If it the consequences are met, he then will realize his actions.

Auditors who feel satisfied with the results of their work will not be depressed and they will feel comfortable in their current work environment. Further feeling of comfort will encourage them to stay longer and allow them not to leave the environment. The research by Kalbers & Cenker (2007) which examined organizational commitment with the context of variables, relationships and consequences of the auditors' work environment in PAF found that job satisfaction has a significant negative effect on the auditors' intention to leave the PAF. Muliawan et al (2009) conducted a study on the work environment of information system auditors to find something similar that job satisfaction has a significant negative effect on the auditors' intention leave the PAF. Other research conducted by Awalina (2015); Setiawan & Ghozali (2013); Sijabat (2011); Fitriany et al (2011); Latifah (2008) stated that job satisfaction has a significant negative effect on the auditors' intention to leave the PAF. This means that the higher the level of job satisfaction felt by the auditor, the lower the auditors' intention to leave the PAF. Based on the explanation and results of previous research, the following hypotheses can be formulated:

H7: Job satisfaction has a negative effect on the auditors' intention to leave the PAF.

METHODS

This study uses a quantitative approach that explains causal relationships between variables through testing hypotheses. The population of this research is all professional staff working in PAFs in East Java. In East Java there are 56 PAFs spread in 4 regions, namely Surabaya, Sidoarjo, Pasuruan and Malang. The samples in this study are auditors and non-auditors (consultants) who work in the East Java region. The unit of analysis in this study is auditors and consultants who work for PAFs. The number of samples

in this study is not included because of the lack of available information regarding the number of auditors and consultants working in PAFs in East Java region. The sample selection method is convenience sampling method. The sample is chosen based on the willingness of auditors and consultants to complete the questionnaire.

The data collection technique used is a survey of respondents using questionnaires. The research questionnaires are divided into 2 forms: hard copy and soft copy (online) because there were several samples who were on duty outside the PAFs. The distribution of the questionnaire is divided into 2 stages the first was conducted in Malang area from September 13 to October 4, 2017 for the deadline of returning. The second stage was carried out in the Pasuruan, Sidoarjo and Surabaya regions since September 28, 2017 and ended on October 25, 2017 for the returning deadline. Before distributing the questionnaire a pilot test was conducted. The questionnaire was sent to the respondent in 2 ways: directly to the PAFs and via the link <https://goo.gl/forms/fr3xvaSwB3QTPEgI2>.

The construct of pay satisfaction was measured by using an instrument adapted from the research of Muliawan et al., (2009). The construct of conflict and role ambiguity was measured by using instruments adapted from Viator's research (2001). 2 instruments combined and adapted from the research conducted by Muliawan et al., (2009) and Kalbers & Forgy (1995) were used to measure the construct of intention to leave. The last construct of job satisfaction was measured by using an instrument adapted from the research of Kalbers & Forgy (1995). All constructs in this study were measured using a Likert scale of 7 points (1-7) from 1 = strongly disagree to 7 = strongly agree while 4 = neutral. Scale 7 is used to sharpen differentiation (Sekaran 2007: 31).

This study conducted Partial Least Square (PLS) with the help of the SmartPLS 3.0 program to process data. The data analysis consisted of two stages: (1) the first stage is evaluating the outer model to test the convergent, discriminant and reliability validity. The parameter to measure convergent validity is the value of loading factor ≥ 0.7 for each indicator and the average variance extracted (AVE) value ≥ 0.5 for each construct. If the value of the loading factor is 0.5-0.7 the researcher retains the indicator along the AVE value ≥ 0.5 (Hartono and Abdillah 2009: 80). For the test parameters the discriminant validity is cross loading factor ≥ 0.7 . In testing the reliability, the parameters used is the cronbach alpha value and composite reliability ≥ 0.7 ; (2) the second stage is the evaluation of inner models that aim to predict the relationship of latent variables. The parameters of the inner model are evaluated by using R^2 , Q^2 (predictive relevance) and Goodness of Fit (GoF) scores.

Hypothesis testing was conducted by H_a criteria = accepted if t-statistic displayed in the bootstrapping output of SmartPLS 3.0 program is ≥ 1.64 (one tailed) and the direction of the coefficient is in accordance with the direction specified in the previous hypothesis. According to Ghazali & Latan (2015: 149) testing of mediation effects followed the rules of Baron and Kenney (1986), in which testing the influence of mediation could be carried out if the main influence (direct relationship of independent and dependent variables) is significant. Based on this, the testing of this study was carried out in two stages, namely direct / main influence testing and mediation influence testing.

RESULTS

Respondents Characteristics

The questionnaires were sent to 30 PAFs spread in Malang, Sidoarjo and Surabaya. The total number of questionnaires sent was 280 questionnaires and were returned as many as 198 questionnaires. Of these there were 30 questionnaires did not meet the requirements so there were 168 questionnaires available to process. Characteristics of respondents based on gender were 45.83% men and 52.38% women. Based on age criteria, there were 130 respondents equivalent to 77.38% were in 21 – 30 years of age. Characteristics of respondents based on education were dominated by S1 graduates, as many as 131 respondents or 77.98%. Most of the respondents, 118 or 70.24%, were junior staffs based on their position in the PAFs. The characteristics of the respondents based on ≤ 1 -2 years of the length of service were 100 respondents or 59.52%. The last respondent characteristic based on work concentration was dominated by auditors as many as 141 respondents or 83.93%.

Outer Model Evaluation

Table 1. Evaluation of Convergent Validity and Reliability Outer Model Evaluation

Source: Primary data (processed) (2017)

Latent Construct	Convergen Validity				Reliability Test		
	Indicator	Loading factor	AVE	Result	Cronbach Alpha	Composite reliability	Result
Salary Satisfaction (X ₁)	KG1	0.916***	0.869***	Valid	0.950***	0.964***	Reliable
	KG2	0.940***					
	KG3	0.938***					
	KG4	0.936***					
Konflik Peran (X ₂)	KP2	0.662*	0.546*	Valid	0.812***	0.855***	Reliable
	KP3	0.629*					
	KP4	0.664*					
	KP5	0.883***					
	KP6	0.823***					
Ketidakjelasan Peran (X ₃)	KTP1	0.827***	0.564*	Valid	0.846***	0.885***	Reliable
	KTP2	0.816***					
	KTP3	0.748**					
	KTP4	0.728**					
	KTP5	0.717**					
	KTP6	0.654*					
Niat Berpindah Kerja (Y)	NB1	0.908***	0.679*	Valid	0.7919**	0.936***	Reliable
	NB2	0.899***					
	NB3	0.899***					
	NB5	0.820***					
	NB6	0.666***					
	NB7	0.692*					
	NB8	0.849***					
Kepuasan Kerja (M)	KK3	0.610*	0.542*	Valid	0.787**	0.854***	Reliable
	KK4	0.645*					
	KK5	0.863***					
	KK6	0.731**					
	KK7	0.796**					

Table 2. Evaluation of Cross Loading Factor Outer Model

	KG	KK	KP	KTP	NB
KG1	0.916***	0.309	-0.111	0.415	-0.429
KG2	0.940***	0.350	-0.117	0.355	-0.431
KG3	0.938***	0.357	-0.006	0.365	-0.371
KG4	0.936***	0.337	-0.037	0.367	-0.377
KK3	0.205	0.610*	-0.254	0.362	-0.397
KK4	0.258	0.654*	0.115	0.348	-0.109
KK5	0.353	0.863***	-0.009	0.456	-0.317
KK6	0.142	0.731**	0.175	0.269	-0.124
KK7	0.318	0.796**	0.040	0.388	-0.273
KP2	-0.162	-0.102	0.662*	-0.086	0.144
KP3	0.103	-0.078	0.629*	-0.142	-0.014
KP4	-0.015	0.112	0.664*	-0.029	0.072
KP5	-0.111	-0.035	0.883***	-0.141	0.231

KP6	0.075	0.053	0.823***	-0.056	0.198
KTP1	0.391	0.413	-0.136	0.827***	-0.230
KTP2	0.336	0.434	-0.195	0.816***	-0.332
KTP3	0.363	0.371	-0.094	0.748**	-0.334
KTP4	0.215	0.407	-0.009	0.728**	-0.128
KTP5	0.258	0.298	-0.016	0.717**	-0.096
KTP6	0.207	0.346	0.013	0.654*	-0.084
NB1	-0.402	-0.365	0.226	-0.295	0.905***
NB2	-0.367	-0.361	0.248	-0.295	0.899***
NB3	-0.413	-0.334	0.181	-0.263	0.899***
NB5	-0.262	-0.247	0.241	-0.162	0.820***
NB6	-0.207	-0.248	0.137	-0.181	0.666*
NB7	-0.387	-0.170	0.162	-0.132	0.692*
NB8	-0.406	-0.296	0.157	-0.295	0.849***
NB8	-0.406	-0.296	0.157	-0.295	0.847***

Source: Primary data (processed) (2017)

Based on Tables 1 and 2, it is obvious that all test results of the outer model in each construct have met the parameters of convergent and discriminant validity and reliability. So it can be concluded that the instruments used in this study are valid and reliable. The instrument is considered valid if it is able to measure the criteria to be measured and is considered reliable as the instrument used for this study are consistent in the measurements. Therefore, it can be proceeded with inner model testing.

Inner Model Evaluation

Inner model evaluation uses R² (R-Square), Q² (predictive relevance) and GoF (Goodness of Fit) values. The results of the evaluation of the inner research model are presented in Table 3.

Table 3. Results of the Inner Model R-Square Evaluation

Variable	R Square
KK	0.292*
NB	0.277*

1. The R² value of the job satisfaction variable (KK) is explained by the variables of pay satisfaction, role conflict and role ambiguity which is 29.2% while 71.8% is explained by other variables outside the model.
2. Value of R² variable Intention to change work (NB) is explained by the variables of pay satisfaction, role conflict and role ambiguity which is 27.7% while 73.3% is explained by other variables outside the model.

Next, the results of Q² and GoF will be presented as follows:

$$Q^2 = 1 - (1 - R1^2)(1 - R2^2) \dots \dots \dots (Rp^2) \dots \dots$$

$$Q^2 = 1 - (1 - 0.292)(1 - 0.277)$$

$$Q^2 = 0.488$$

$$GoF = 0.427$$

From the above calculations it can be seen that the scores of Q^2 and GoF indicate the value of 0.488 * and 0.427 * which means that the model used is quite good, so it can be continued on testing the hypothesis.

Hypothesis testing

The results of hypothesis testing in this study are shown in Table 4:

Table 4 Hypothesis Testing Results

Notation	Line	Path	T	Decision
		Coefficient	Statistic	
H ₁	KG -> NB	-0.374	5.363***	Accepted
H ₂	KP -> NB	0.198	2.807*	Accepted
H ₃	KTP -> NB	-0.116	1.697*	Rejected
H ₄	KG -> KK	0.192	2.394*	Accepted
H ₅	KP -> KK	0.091	1.031	Rejected
H ₆	KTP -> KK	0.434	5.410**	Rejected
H ₇	KK -> NB	-0.227	2.498*	Accepted
H ₈	KG -> KK -> NB	-0.043	1.656*	Accepted
H ₉	KP -> KK -> NB	-0.012	0.581	Rejected
H ₁₀	KTP -> KK -> NB	-0.100	2.048*	Accepted

Source: Primary data (processed) (2017)

Description: KG: Pay Satisfaction, KP: Role Conflict, KTP: Role ambiguity, NB: Intention to leave, KK: Job Satisfaction.

DISCUSSION

Hypothesis 1 stated that pay satisfaction has a negative effect on the auditors’ intention to leave is accepted. This means that the higher the pay satisfaction perceived by the auditor, the lower the auditors’ intention to leave the PAF. The results of this study are in line with several studies that have been carried out previously, namely Lum et al. (1998); Hersusdadikawati (2005); Andini (2006) which provided empirical evidence that pay satisfaction had a significant and negative direction effect on the intention of employees to leave the organization. The results of this study also support the theory of equity which stated that individuals would make certain comparisons of their work (Adam 1965). Robbin (2006: 234), stated that the theory of equity is a comparison by individuals between the input and output of their work with the input or output of others and then responds to correct any inequity. This means that auditors working in PAFs will compare the efforts they have made in PAFs with the results they receive in the form of pay levels and pay increases with fellow colleagues in PAFs or other PAFs. If the auditor feels inequity or is not comparable between the input and output, then they will act to eliminate the inequity in the form of protest such as high absenteeism and finally leave the work. This situation will form a sense of satisfaction or dissatisfaction with the pay received by the auditor.

Hypothesis 2 stated that role conflict has a positive effect on the auditors’ intention to leave the PAFs is accepted. This means that the higher the role conflict perceived by an auditor, the higher the auditors’ intention to leave the PAFs. The results of this study are in line with several studies that have been done before, namely, first Jannah (2015); Cahyono (2008); Jaramillo et al., (2006); Viator (2001) Gregson et al., (1994), Jackson and Schuler (1985), Rizzo et al., (1970) who proved that high role conflict tends to increase auditors’ intention to leave the PAFs. The findings of this study support the theory the role that everyone has a variety of roles and status related to one another. Each role refers to an identity that defines who and how someone must act. The existence of several roles in a function or position that are conflicting between one and another causes discomfort, conflict and pressure in the individuals. Furthermore, if role conflict is felt continuously, there will be an intention to leave the organization.

Hypothesis 3 stated that the ambiguity of the role has a positive effect on the intention of the auditor to leave PAFs is rejected. This is because the direction of the hypothesis is different from the test results which show negative results. The results of this study do not support several studies that have been carried out previously namely Cahyono (2008), Jaramillo et al., (2006), Viator (2001), Gregson et al., (1994), Jackson and Schuler (1985) and Rizzo et al. , (1970) stated that the ambiguity of the role has a positive effect on the auditors' intention to leave the PAFs. The findings in this study do not support the role theory which stated that ambiguity of role occurs because of the lack of availability of information needed for a particular position, so that the auditor does not have information dealing with the duties, authority and responsibility for his work. If someone experiences continuous role ambiguity, he will experience dissatisfaction with his role, feel anxious, distort reality and show poor performance (Rizzo et al., 1970). Cahyono (2008) further explained that role ambiguity can increase pressure in the implementation of tasks and increase the intention to leave the organization. The results of this study differ among the studies that have been done previously. Therefore the researcher compiled several assumptions that came from descriptive analysis and previous research to explain. First, the auditor now understands that working for the PAFs has a high risk of role ambiguity. So that the higher the level of ambiguity of the role felt by the auditor, the lower the auditors' intention to leave the organization. The second is that many young auditors now have the view that working in a Public Accountant Firm is only a "stepping stone" for getting a better job. This statement is proven by almost 50% of junior auditors who have just worked in the PAFs for less than 3 years who wished to leave (Sasongko, 2017; Pradana and Salehudin, 2015; Setiawan and Ghozali, 2013). This is what also influences why the ambiguity of the role negatively influences the auditors' intention to leave. Junior auditors are aware of role ambiguity as the risk of working as an auditor. However, current junior auditors will not be affected by role ambiguity and choose to stay in the PAFs for a while to get as much work experience as possible. So that the experience they get will be used as an advantage to be able to join the organization they want. Third is the statement of Cahyono (2008) who cited the statement of Pasewark & Strawser (1996) in his research, further he stated that conflict and role ambiguity can negatively affect the intention to leave only through job satisfaction. This is considered important because in this study the job satisfaction variable is included as an intervening variable of indirect relationship of pay satisfaction, conflict and role ambiguity.

Hypothesis 4 stated that pay satisfaction has a positive effect on auditor job satisfaction is accepted. This means that the higher the pay satisfaction perceived by the auditor, the higher the job satisfaction obtained by the auditor. The results of this study support a number of previous studies that have found a positive influence between pay satisfaction on job satisfaction Lum et al (1998), Mulliawan et al (2009) and Permatasari (2013). The findings in this study support the theory of equity and the nonconformity theory. The theory of equity states that perceptions of fairness and inequity arise when feeling conformity to the work ratio of the rewards given. The nonconformity theory according to Lawler (1971) in Lum et al (1998) explained that satisfaction or dissatisfaction with pay is a function of nonconformity between what someone must accept and how much pay is received. Pay satisfaction is part of job satisfaction, so when an individual feels equity and conformity he will feel satisfied with the job.

Hypothesis 5 stated that role conflict negatively affects auditor job satisfaction is rejected. This means that role conflict does not affect the job satisfaction of auditors working in PAFs. The results of this study are not consistent with several previous studies that have found a negative influence between role conflict on auditor job satisfaction, namely Jaramillo et al (2006), Gregson & Wendell (1994), Jackson & Schuler (1985) and Rizzo et al (1970). The results of this study also do not support the role theory which states that the role conflict that is felt continuously by someone will cause stress, reduce job satisfaction and lack of work effectiveness (Rizzo et al., 1970). Basically role theory explains that when individuals have multiple conflicted roles or accept various expectations for conflicting roles in certain positions and this continues to contradict, one of the consequences that arises is job dissatisfaction. The results of this study indicate that role conflict does not affect auditors' job satisfaction. Senatera (1980) and Cahyono (2008) proved the same matter in their respective studies. However, their research was conducted on a big PAFs with senior auditors as dominant respondents. In addition, the big PAF causes of job dissatisfaction are influenced by other things besides role conflict such as pay satisfaction, satisfaction

with promotion of career paths, satisfaction with coworkers and satisfaction with supervisors. Research currently uses auditors working in small and medium-sized accounting firms in the East Java region as respondents. With a total of 168 respondents, nearly 70% are junior auditors. Based on the descriptive data the researcher built the assumption that in general, junior auditors cannot find job satisfaction if it is associated with role conflict because at the junior level the auditor of a PAF the job is not too complex. The role of the junior can still be classified into two, namely as a professional and a member of the organization, in this case is the PAF. If both of these roles conflict with each other, junior auditors will feel role conflict and will choose to directly leave the PAF because they do not understand that conflict is part of working as an auditor. Whereas for a senior auditor, manager, supervisor and partner in the PAF, the role has become more and more complex, but someone who has been in that position understands that role conflict is a part of working as a professional such as an auditor. So that at this level what happens is when someone feels role conflict is too high it will interfere the work they do.

Hypothesis 6 stated that role ambiguity negatively affects auditor job satisfaction is rejected. This is due to the direction of the hypothesis that is not in accordance with the test results which express a positive direction. The results of this study do not support previous studies that have managed to find a negative influence between the role ambiguity of job satisfaction, namely Kalbers & Cenker (2007), Jaramillo et al (2006), Gregson & Wendell (1994), Jackson & Schuler (1985), Sumatra (1980) and Rizzo et al (1970). This study also does not support role theory which states that a person who experiences role ambiguity will continue to experience dissatisfaction with his role, feel anxious, distort reality and will show poor performance (Rizzo et al., 1970). The findings of this study differ among the studies that have been done before. The difference lies on the ambiguity that has a significant effect on job satisfaction but the direction of the relationship is positive. Therefore the researcher compiled a number of assumptions derived from descriptive statistics and the results of previous studies to explain. First, auditors now understand that working for the PAFs has a high risk of role ambiguity. So that the higher the level of uncertainty of the role perceived by the auditor will not affect the job dissatisfaction because they have understood the risk. However, this will cause the opposite in that of the increasing job satisfaction as long as they still enjoy satisfaction with their work. Second, junior auditors consciously stay longer in the Public Accountant Firms despite the ambiguity of the role he feels to gain more experience in the PAFs. With his experience, it will be an added value for them to find work outside the independent auditor with the hope that the benefits obtained will be better. Therefore, although the ambiguity of the role is high and coupled with the understanding they have about the risks of working in a Public Accounting Firms will not reduce job satisfaction. On the contrary if they feel satisfied with their work, even though the ambiguity of the role is very high, the job satisfaction is also high.

Hypothesis 7 stated that job satisfaction has a negative effect on the auditors' intention to change work from an accepted PAF. This means that the higher the job satisfaction perceived by the auditor, the lower the auditors' intention to move from PAF to work. The results of this study are consistent with several previous studies that have found a negative influence between the relationship of job satisfaction to auditor intentions shifting work from PAF namely Awalina (2015), Setiawan & Ghozali (2013), Sijabat (2011), Fitriany et al (2011), Mulliawan et al (2009), Latifah (2008), Kalbers & Cenker (2007). This study also supports the theory of nonconformity which states that job satisfaction perceived by an employee comes from things that are considered important and the extent to which they can be fulfilled (Celik, 2011). The focus of this theory is on what is expected and what is obtained by employees. If the expectation is fulfilled, the employee will feel satisfied. These expectations can be in the forms of salaries, career promotions, partners and work environment and good relationships with supervisors. This finding proves that in the field, job satisfaction is one of the factors that influence the intention to move the auditors' work. The more satisfied the auditor for his work, the lower the auditors' intention to leave the PAFs. Furthermore these findings support a model of the relationship between job satisfaction and employee turnover found by Mobley (1977). Mobley (1997) explained that before deciding to really leave the organization there are several stages generally carried out by employees, but the most important stage is when he feels satisfaction or job dissatisfaction. Thus job satisfaction is one of the important factors that influence the auditors' intention to leave the PAFs.

Hypothesis 8 stated that pay satisfaction has an indirect effect on auditors' intention to leave the PAFs which is mediated by accepted job satisfaction. However, the influence of mediation provided by job satisfaction is partial because there is still a direct relationship between pay satisfaction and auditors' intentions to leave. This means that pay satisfaction to influence the auditors' intention to leave can be through job satisfaction as a mediating variable or directly influences the auditors' intention to leave. This finding is in line with the research conducted by Lum et al (1998) that pay satisfaction has a direct or indirect effect on employees' intention to leave the hospital mediated by job satisfaction. However, the influence given to this study is not full but partial. The results of this study prove that in the field, pay satisfaction and job satisfaction are important factors for predicting intention to leave. However, pay satisfaction is the most important factor in testing hypothesis 8. This is caused by the effect of greater pay satisfaction directly on the auditors' intention to change work compared to using job satisfaction as a mediating variable.

Hypothesis 9 stated that role conflict indirectly affects the auditors' intention to leave which is mediated by work discontent denied. This means that job satisfaction does not mediate the relationship between conflict roles and auditor intentions to leave the PAFs. This finding cannot support hypotheses that are formed based on role theory, incompatibility theory, phenomena and previous research conducted by Jackson & Schuler (1985), Mobley (1977), Poznanski & Bline (1997) which stated that role conflict indirectly affects auditors' intention to leave which is mediated by job satisfaction. This inappropriate result is caused by role conflict testing on job satisfaction that has no significant effect. This means that when an auditor feels role conflict, it will not have an effect on job satisfaction, but if the perceived role conflict is getting higher, the auditor will choose to leave the PAFs directly. Furthermore, the results of this study prove that in the field when the auditor experiences role conflict continuously, it will cause the auditor leave the Public Accounting Firms without evaluating the satisfaction or dissatisfaction that the auditor feels before.

Hypothesis 10 stated that the ambiguity of the role has an indirect effect on auditors' intention to leave through job satisfaction is accepted. This means that job satisfaction mediates the relationship between the role ambiguity of the auditors' intention to leave in full or the role ambiguity to influence the auditors' intention to leave must be through job satisfaction. This finding supports hypotheses that are formed based on role theory, incompatibility theory, phenomena and previous research conducted by Jackson & Schuler (1985), Mobley (1977), Poznanski & Bline (1997) which states that the ambiguity of roles influences the auditors' intention to leave that is mediated by job satisfaction. The results of this study indicate that job satisfaction fully mediates the relationship between the ambiguity of the role and the intention to leave. This means that the ambiguity of the role to influence auditors' intention to leave must be through job satisfaction. Job satisfaction is an expression of employees' feelings about whether or not their work is fun based on perceptions that have been experienced. Job satisfaction is related to an expectation of what is desired what is expected and what is received. If this is not fulfilled, a sense of disappointment will arise which will lead to leaving the organization. Furthermore, the findings in this study prove that in the field the ambiguity of the role perceived by the auditor cannot directly influence the auditors' intention to leave, but must be through job satisfaction in order to influence the auditors' intention to leave. In addition, based on the statement of Cahyono (2008) who is positive from Pasewark & Strawser (1996) which states that conflict and role ambiguity negatively affect auditor job satisfaction through job satisfaction. This assumption is evident that role ambiguity is only able to influence the auditors' intention to leave through job satisfaction reinforced by evidence of the path coefficient showing a negative direction (-0,100). So, it is a common thing when the auditor does not feel job satisfaction will choose to leave the PAFs because the auditor is a profession that demands professionalism, independence, has a high risk and spends more time on his work.

CONCLUSION

The results of this study provide empirical evidence that the intention to leave the PAFs is determined by pay satisfaction, role conflict, role ambiguity and job satisfaction. The results of this study also provide additional contributions to Theory of Reasoned Action, Theory of Nonconformity, Role Theory and Theory of Equity in predicting auditors' intentions to leave. In addition, this research can also be used as source of information for the management of the PAFs specifically in the East Java region to pay more attention to the formulation of better payroll policies, quality control systems and recruitment systems for junior staff. This study has several limitations that need to be improved. The first limitation found in this study is that the number of samples used in this study cannot be determined, so the sample was determined based on the number of lines in this study as standard. The next study is expected to be able to find out the number of auditor population working in the East Java PAFs so the number of sample can be determined for a study with similar characteristics. Time limitation is another constraint faced in this study. The PAFs throughout the East Java region on average are entering high level of work intensity in September-March, so it is very difficult to meet auditors who can fill out the research questionnaires. Therefore, the next study is expected to take into account the increasing work intensity for more accurate results.

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