



Key Factors Driving Turnover Intention of Gen-Z Staff Auditors in Jakarta's Accounting Firm

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Abstract: This research investigates how pay satisfaction, work overload, and external job opportunities influence turnover intentions among Gen-Z staff auditors in public accounting firms across Jakarta. The study involved 227 respondents, with data collected through Google Forms and analyzed using Smart PLS 4.0.9.5. Findings indicate that both work overload and external job opportunities are positively associated with increased turnover intentions, whereas pay satisfaction plays a significant role in reducing this tendency. These results highlight the necessity for public accounting firms to improve compensation satisfaction, manage excessive workloads efficiently, and assess the impact of external job prospects to minimize turnover rates among young auditors. Therefore, firms must implement strategic measures to retain their workforce and reduce employee turnover.
Keywords: turnover intention, pay satisfaction, work overload, external work opportunities, public accounting firm, behavioral accounting.

1. INTRODUCTION

In the last decade, the entry of new human resources as the workforce from Generation Z (Gen-Z) grew rapidly [1]. In Indonesia, the Central Bureau of Statistics [2] BPS (2021) recorded the number of population categorized as Gen-Z (born in the range of 1997 to 2012) in 2021 was about 27,94 percent. Gen-Z is expected to become the backbone of both organizations and the nation during the demographic dividend anticipated in this country by 2030 [3]

61 percent of Gen-Z stated that they would leave their job within two years if they had other options [4]. The reason for this is partly because more than 51 percent of gen Z work in unhealthy mental conditions, due to the lack of training they received when they started working [5]. Also, Gen-Z feels that many companies do not provide adequate benefits, such as health insurance. As a result, turnover intention or 'job-hopping' have become a word-of-mouth culture in the modern workplace [6].

Of many organizations, the phenomenon of turnover intention is evident among

Gen-Z employees within public accounting firms. For instance, the turnover rate for auditors in public accounting firms in Jakarta was below 50 percent [7]. In 2020, approximately 15 to 20 percent of the American workforce resigned from their jobs each year [8]

Many studies have shown that there are many factors influence turnover intention [3], [7], [9]–[13]. For instance, discovered that insufficient wages and benefits contribute to higher turnover intentions [11] The primary reason for these turnovers was the desire to enhance pay satisfaction [14]. Contrary to this study, Pradana & Salehudin (2013) found offering higher salaries and rewards may not necessarily be the most effective strategy for retaining the junior auditors of public accounting firms.

In studies on salespeople, the relationship between work overload and turnover intention has been inconsistent. This is because experienced salespeople tend to manage work-related stress more effectively [16]. In contrast, research by Hon et al., (2013) suggests that when employees realize their assigned tasks exceed their capabilities, work-related stress can lead them to consider leaving their jobs. However, Liu & Lo (2017) highlighted that no prior study has attempted to evaluate the relationships among work overload and turnover intention from an integrated perspective.

Beside that factor, the availability of more remote work options with flexible schedules increases the likelihood of employees seeking other job opportunities [19]. A chinese teachers will leave the teaching profession if there is an external work opportunity [20]

Given the inconsistent findings in previous research, this study seeks to bridge the gap by reassessing the impact of pay satisfaction, work overload, and external job opportunities on turnover intention, focusing on Gen Z auditors in Jakarta's Public Accounting Firms. Therefore, the novelty of this study is not only to widen knowledge contribution but also offer valuable insights and practical recommendations that can assist firms in creating a more engaging and supportive work environment, as well as promoting work-life balance, ultimately leading to higher retention rates among this significant demographic.

2. LITERATURE REVIEW

2.1 Grand Theory and Variables Definition

This study is grounded in the Theory of Planned Behavior (TPB), introduced by Ajzen (1991). TPB explains the factors that shape behavioral intentions and serves as an extension of the earlier Theory of Reasoned Action (TRA), a key concept in social psychology [21]. The following section provides a detailed explanation of the variables examined in this research.

Pay Satisfaction

For employees, salary is very important as it serves as the primary source of income to meet daily needs. Salary is a form of periodic compensation provided by organizations to their employees, as explicitly stated in the employment contract [22]. Pay satisfaction refers to the overall positive feelings or attitudes that a person has toward their salary [23].

Empirical findings indicate that pay satisfaction is a crucial factor linked to positive workplace behaviors, including increased work motivation and job satisfaction [24].

Wages, salaries, and other financial benefits that employees receive in exchange for their services to the company are referred to as compensation. Employees are able to meet their families' needs and grateful for this reward. Employees are more likely to make valuable contributions to the company when they are content and pleased. Employee satisfaction is essential to an organization's ability to accomplish its objectives and improve performance in general [25].

Work Overload

Work overload is described as the feeling among employees that they have been assigned a workload that is too challenging or excessive to complete within their designated working hours [26]. Work overload occurs when employees face long working hours and lack flexibility in their working style or time to complete their tasks [27]. Work overload is when an individual's workload exceeds their capacity, particularly when they are overburdened with duties that need their attention [28].

External Work Opportunities

Employees often compare the costs and benefits of their existing position with possible new employment when they come across additional external job prospects and receive offers from other employers [12], [29]. A wider change in each person's work environment is symbolized by external work opportunities, which show adjustments to a new workplace (new organization) and a new set of duties. [9], [30].

Turnover Intention

Turnover intention as an employee's tendency to consider leaving their job or organization, which may eventually lead to actual resignation [10]. Turnover intention as the desire to leave an organization, either to seek better career opportunities or due to a sense of having spent sufficient time within the company [31]. Similarly, other researchers defines turnover intention as an employee's desire to transition to a new job that provides better benefits than their current role [32].

2.2 Variables Relationship and Hypothesis Development

Pay Satisfaction and Turnover Intention

The salary and benefits offered are perceived by employees as a matter of organizational discretion and serve as a powerful indicator of how much an organization values and supports its employees. [11]. Higher compensation packages and benefits might not be the best way for HR managers in public accounting companies to keep their young auditors on staff [7]. This is in line with research by Cahyadi et al. (2024) which indicates that turnover intention is positively impacted by pay satisfaction.

H1: Pay Satisfaction has a negative effect on Turnover Intention

Work Overload and Turnover Intention

Employees who are overworked are more likely to intend to leave their jobs, which may be reflected in future real turnover in a variety of occupations [33]. Work overload and turnover intention exhibit a significant positive correlation, indicating that employees are more likely to leave their jobs when experiencing excessive workloads [34]. Furthermore, additional study has shown that employee turnover is

negatively impacted by job overload [35]. This conclusion contradicts the findings of Wibowo et al., (2021), which indicate that turnover intention is not significantly impacted by job overload. Similarly, Yan & Xie (2016) argue that while people may not perceive large workloads as motivating or burdensome, it does not affect turnover intention.

H2: Work Overload has a positive effect on Turnover Intention

External Work Opportunities and Turnover Intention

The availability of external job opportunities significantly increases employee turnover intention at Bank Mandiri Regional X [12]. Similarly, research by Cahyadi et al. (2024) confirms that greater access to external career options positively influences auditors’ decisions to leave Indonesian public accounting firms. Additionally, Khatri and Fern (2001) highlight that turnover intention rises when employees perceive better alternative employment opportunities (PAEO).

H3: External Work Opportunities have a positive effect on Turnover Intention.

We suggest the following study structure, which is shown in Figure 1, based on the previously mentioned theory and previous studies.

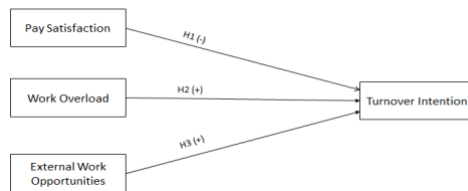


Figure 1. Research Conceptual Framework

3. METHODS

Using a quantitative methodology, this study gathered primary data via a Google Forms-distributed questionnaire. The respondents worked as staff auditors for Jakarta’s public accounting firms. With a sample size of 227 participants, the study especially targeted Gen-Z employees, who are classified as individuals born between 1997 and 2012. Using a purposive sampling technique, which focused exclusively on Gen-Z staff auditors at Jakarta public accounting companies, people with particular traits pertinent to the study's objectives were purposefully chosen.

Inquiries about respondents' demographics (gender, age, income, duration of service, and education level) and their opinions of all the indicators of each research variable comprised the two portions of the questionnaire. The operationalization of the indicators for each variable in this study is displayed in Table 1 below.

Table 1 Operational Indicator of Variables

Variable	Conceptual Definition	Indicator	Code
Pay Satisfaction [39]	Salary satisfaction refers to the overall positive feelings or	<i>Pay Level</i>	PS 1
			PS 2
			PS 3
			PS 4

	attitudes that a person has toward their salary [23]	<i>Benefit</i>	PS 5
			PS 6
		<i>Pay Raise</i>	PS 7
			PS 8
		<i>Pay Structure/Adm inistration</i>	PS 9
			PS 10
			PS 11
			PS 12
			PS 13
Work Overload [9]	Employees' view that they are assigned a workload that is too challenging or excessive to finish within working hours is known as work overload [26]	Time Pressure	WO 1
			WO 2
			WO 3
			WO 4
		Responsibility	WO 5
			WO 6
		Self-Esteem	WO 7
			WO 8

Source: Author (2024)

Table 1 Operational Indicator of Variables (continued)

Variable	Conceptual Definition	Indicator	Code
External Work Opportunities [40]	When workers see more job options and receive offers from other companies, they weigh the costs and benefits of each option against their current position [12]	Confidence in getting better job	EW 1
		A job similar to the current one	EW 2
			EW 3
		The number of job opportunity	EW 4
			EW 5
			EW 6
Turnover Intention [41]	Employees' behavioral propensity to attempt to leave their position or company is known as turnover intention, and it can result in actual turnover. [10]	Thinking of quitting	TI 1
		Search of another job	TI 2
			TI 3
		Intention to quit	TI 4
			TI 5

Source: Author (2024)

Using Smart PLS 4.0.9.5, the Structural Equation Modeling-Partial Least Squares (SEM-PLS) approach was employed to analyze the factors influencing turnover intention [42], [43]

However, we initially evaluated the measurement model's validity and reliability before looking at the structural model. While a composite reliability above 0.7 indicates reliability, a factor loading value greater than 0.7 is regarded as valid. Average Variance Extracted (AVE) is used to assess convergent validity; if the AVE value is more than 0.5, it means that the construct explains more than half of the variance in the indicators.

The structural model was then examined, and the R2 value was determined. Greater explanatory power is indicated by higher values, which range from 0 to 1. Three groups of R2 can be distinguished: strong (>0.75), moderate (0.50-0.75), and weak (0.25-0.50). Next, we assessed the Q2 value, which likewise falls between 0 and 1. A Q2 value above 0 denotes predictive importance for the endogenous construct under investigation. Predictive relevance is evaluated using Q2 levels of 0.02 (minor), 0.15 (moderate), and 0.35 (high).

After thoroughly analyzing the structural model, we obtained results that offered insights into the tested hypotheses. The path coefficient values, or inner model, reflect the significance level in hypothesis testing. For one-tailed hypotheses tested at a 5% alpha level, the T-statistic value must exceed 1.65. This analysis revealed significant relationships among the variables, thereby confirming or refuting the proposed hypotheses and enhancing our understanding of the underlying factors involved.

Apart from the PLS-SEM analysis, we also determined the priority level of each

construct and indicator in the study. This aims to provide managerial implications for improving turnover intention. Method used for this analysis was Important Performance Map Analysis (IPMA) [43].

4. RESULTS AND DISCUSSION

As previously stated, this study gathered primary data through an online questionnaire completed by 227 respondents employed at public accounting firms in Jakarta. The next section presents an analysis of the respondents' characteristics. 4.1 Characteristic of Respondents

By using tabulation method, it was found that the majority are female, representing 66% (149 individuals), while males make up 34% (78 individuals). All participants belong to Generation Z, aged 11-27 years, with no representation from other age groups. In terms of education, an overwhelming 99.2% (225 individuals) hold a Bachelor's Degree, with just one person (0.4%) of the population, having less than a bachelor's or master's degree. In terms of professional background, 41.9% (95 individuals) have 1-2 years, while 40% (91 individuals) have 2-4 years. Additionally, 11.5% (26 individuals) have less than one year, and 6.6% (15 individuals) have 4-6 years. The income distribution indicates that 55.5% (126 individuals) earn between 7,000,001 and 9,000,000 (Tables 2 and 3).

Table 2 Respondent characteristics by age, gender, years of employment, and level of education

Description	Classification	N	%
Gender	Male	78	34%
	Female	149	66%
Age	11-27 years (Gen Z)	227	100%
	28-43 years (Gen Millennial)	0	0%
	44-59 years (Gen X)	0	0%
	60-78 years (Gen Baby Boomers)	0	0%
Last Education	< Bachelor's Degree	1	0,4%
	Bachelor's Degree	225	99,2%
	Master's Degree	1	0,4%
Work Experience	Less than 1 years	26	11,5%
	1-2 years	95	41,9%
	2-4 years	91	40%
	4-6 years	15	6,6%

Source: Calculated from questionnaire

Table 3 Respondent characteristics by income

Description	Classification	N	%
Income	<= 7.000.000	21	9,3%
	7.000.001-9.000.000	126	55,5%
	9.000.001-12.000.000	40	17,6%
	12.000.001-15.000.000	28	12,3%
	> 15.000.000	12	5,3%

Source: Calculated from questionnaire

4.1 Results of Measurement Model

The findings of the validity and reliability evaluation are shown in this section. This study's methodological evaluation was carried out by Hair et al., (2022); Ringle et al., (2024).

Figure 2 presents the validity test results for each variable examined in this study. The detailed findings of the validity test are as follows:

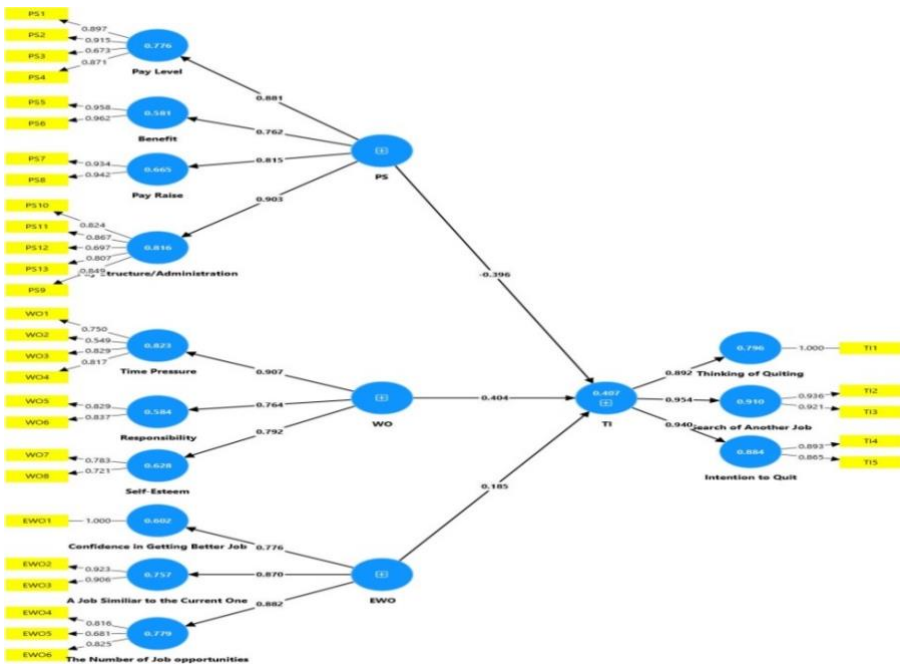


Figure 2 Validity Test Results

Figure 2 displays the outer model of this study, which includes 28 indicators deemed valid in explaining each construct, as they meet the outer loading value above 0.700. Next, an outer model test was conducted, resulting in findings that indicate each indicator included in the outer research model has a Composite Reliability above 0.7, demonstrating the reliability of these indicators in measuring their respective constructs. In general, all variables exhibit a Cronbach's alpha value exceeding 0.7. The validity test results, assessed using the Average Variance Extracted (AVE) for each construct, reveal AVE values exceeding 0.5. This indicates that each construct explains more than 50% of the variance in its respective indicators.

4.2 Results of Structural Model

The findings of the structural model evaluation are shown in this section. This study's methodological evaluation was carried out by Hair et al., (2022); Ringle et al., (2024).

As a measure of the model's power, the coefficient of determination, or R², establishes the explanatory variation of each component. Table 4 presents the coefficient of determination results for each construct analyzed in this study.

Table 4 R-Squared and Adjusted R-Squared Values

Variable	R-square	R-square adjusted
Y (Turnover Intention)	0,407	0,399

Source: Authors (2024)

According to Table 4, the dependent variable, turnover intention, has an Adjusted R² that is in the poor range (0.25-0.50). This indicates that 40.7% of the independent factors can account for Turnover Intention.

Apart from evaluating R² for predictive accuracy, the researcher also conducted further study to determine Q², which is a measure of the research model's predictive relevance (refer to Table 5).

Table 5 Q2 Results of Predictive Relevance

Variable	Dimension	Q ² predict
Pay Satisfaction	Pay Level (PS 01-PS 04)	0,774
	Benefit (PS 05-PS 06)	0,578
	Pay Raise (PS 07-PS 08)	0,664
	Pay Structure/ Administration (PS 09-PS 13)	0,815
Work Overload	Time Pressure (WO 01-WO 04)	0,821
	Responsibility (WO 05-WO 06)	0,576
	Self-Esteem (WO 07-WO 08)	0,619

Source: Authors (2024)

Table 5 Q2 Results of Predictive Relevance (Continued)

Variable	Dimension	Q ² predict
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External Work Opportunities	Confidence in getting better job (EWO 01)	0,600
	A job similar to the current one (EWO 02 - EWO 03)	0,755
	The number of job opportunity (EWO 04 - EWO 06)	0,777
Turnover Intention	Thinking of Quit (TI 01)	0,295
	Search for another job (TI 02 - TI 03)	0,329
	Intention to quit (TI 04 - TI 05)	0,376

Source: Authors (2024)

All of the endogenous components in this study model have predictive significance, as demonstrated by Table 5, where each endogenous construct has a predictive relevance Q^2 greater than 0. Based on the predictive relevance values, the variables Pay Satisfaction, Work Overload, and External Work Opportunities demonstrate significant predictive power.

Further, the results of hypothesis testing are exhibited in Table 6.

Table 6. Hypothesis Results

Hypothesis	Coefficient (β)	t-statistic	p-values	Conclusion
H1: <i>Pay Satisfaction</i> has a significant negative effect on <i>Turnover Intention</i>	-0,396	8,266	0,000	H ₁ accepted
H2: <i>Work Overload</i> has a significant positive effect on <i>Turnover Intention</i>	0,404	8,324	0,000	H ₂ accepted
H3: <i>External Work Opportunities</i> has a significant positive effect on <i>Turnover Intention</i>	0,185	2,995	0,001	H ₃ accepted

Source: Authors (2024)

Last but not least, table 7 presents the findings of an Important Performance Map Analysis (IPMA) for indicators of each variable under investigation.

Table 7 IPMA Results for Indicator of each variable

Target Construct: Turnover Intention	Importance (Total Effect)	Performance	
Pay Satisfaction	PS01	-0,042	59,802
	PS02	-0,045	59,581
	PS03	-0,036	53,634
	PS04	-0,041	58,811
	PS05	-0,041	57,819
	PS06	-0,044	56,718
	PS07	-0,042	59,692
	PS08	-0,045	61,674
	PS09	-0,046	63,767
	PS10	-0,037	66,850
	PS11	-0,042	66,189
	PS12	-0,034	60,903
	PS13	-0,038	67,070
Work Overload	WO01	0,080	61,894
	WO02	0,061	58,150
	WO03	0,081	79,185
	WO04	0,086	75,991
	WO05	0,082	60,463
	WO06	0,081	67,841
	WO07	0,079	60,352
	WO08	0,072	72,577
External Work Opportunities	EW01	0,047	52,643
	EW02	0,047	59,692
	EW03	0,042	64,868
	EW04	0,039	70,044
	EW05	0,031	57,709
	EW06	0,042	59,912
Means	0,013	62,735	

Source: Authors (2024)

The results of this study indicate that Pay Satisfaction has a significant negative impact on Turnover Intention, whereas Work Overload and External Work Opportunities exhibit a significant positive influence on Turnover Intention. These findings align with Setiawan et al. (2019) who found that higher levels of pay satisfaction among auditors are associated with a reduced likelihood of leaving public accounting firms. Similarly, Lum et al. (1998) also confirmed that pay satisfaction negatively affects turnover intention.

When auditors experience excessive workloads, they tend to develop a negative perception of their job responsibilities, which can increase their intention to resign from public accounting firms [15], [45]. This is consistent with the findings of Shahzad et al. (2020), who reported that work overload significantly contributes to employee turnover intention in Pakistan.

Moreover, perceived alternative job opportunities are strongly correlated with turnover intention and are considered a major factor influencing job transitions among IT professionals in Pakistan [46]. This is further supported by Ramlawati et al. (2021) who found that external job alternatives significantly heighten turnover intention. Lastly, the study highlights that Work Overload and External Work Opportunities play a crucial role in influencing Gen-Z employees' turnover decisions. These findings reinforce the conclusions drawn by previous studies [13], [15], [26], [44], [45].

5. CONCLUSION

Turnover remains a critical and ongoing challenge for accounting firms. Both practitioners and researchers have noted that companies incur substantial costs in training employees who later leave. Recently, many professionals in the auditing sector have recognized that employee turnover can adversely affect audit quality. Pay satisfaction considerably lowers Gen-Z auditors' intention to leave public accounting firms in Jakarta, according to this study. On the other hand, excessive workloads and other employment opportunities may cause auditors to leave.

6. IMPLICATION AND FUTURE RESEARCH

The implication this study at least provides deeper insights for public accounting firms to understand and analyze the factors influencing turnover intention especially factors concerning pay satisfaction and work overload. Understanding and analyzing these factors will assist firms in retaining experienced and qualified personnel, reduce training costs associated with new hires, and ensure that the quality of audit services remains high.

Lastly, it is advised that probability sampling be used in future studies rather than depending just on self-reported data, which could create bias and raise questions regarding accuracy. Additionally, incorporating variables not examined in this study could further expand its knowledge contribution. Therefore, there is still ample room for further research in this area.

Disclosure of Interests. The authors have no relevant competing interests to disclose concerning the content of this article.

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