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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 research investigates and analyzes the factors influencing of Turnover Intention among the big 4 Public accounting firm in Indonesia, focusing on pay satisfaction, work overload, work stress, external work opportunities, work satisfaction and organizational commitment. Data from 144 participants, who are Staff Auditors employed at PricewaterhouseCoopers (PwC), Ernst & Young (EY), Deloitte, and Klynveld Peat Marwick Goerdeler (KPMG), were collected through a Google Form questionnaire and analyzed using SMART PLS (Partial Least Square) 4.0. The findings of the study indicate that Work Overload positively influences on Work Satisfaction, while Pay Satisfaction collectively contribute positively to Turnover Intention. The results of the mediation effect test reveal that there is no significant mediating effect of Work Satisfaction and Organizational Commitment in the relationship between Pay Satisfaction, Work Overload, and Work Stress on Turnover Intention. These findings increase understanding of Turnover Intention among auditors in Indonesia and provide opportunities for future research. However, it is important to acknowledge the limitations of this research, especially its exclusive focus on Turnover Intention in the Big 4 Public Accounting Firms in Indonesia. Recommendations for future research include expanding the scope of the study to include multiple factors influencing Turnover Intention, expanding geographic coverage for diverse outcomes, and covering a wider range of ages and years of employment among respondents.

**Keywords:** Behavioral accounting, Pay Satisfaction, Work Overload, Work Stress, External Work Opportunities, Work satisfaction, Organizational commitment, Turnover intention, Public accounting firm.

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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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#### Data Availability Statement:

## 1. Introduction

Human resources are the main asset in organizational success. Balanced and humane management of human resources (HR) is the key to achieving company goals. According to Soemarsono [1] human resources are people (employees) employed as planners and implementers to achieve organizational goals. Therefore, organizations need to pay attention to the journey of a new staff member (employee journey). High employee turnover is expected in the professional services sector, including Public Accounting Firms. Public Accounting Firms provide accounting, auditing, taxation, financial consulting, and other professional services to multiple clients, including corporations, non-profit organizations, governments, and individuals.

In auditing, many Public Accounting Firms face challenges in retaining competent auditors. A strong relationship between auditors and clients is crucial in running this business. Therefore, efforts to prevent auditors from leaving work have become one of the main focuses for many Public Accounting Firms.

High turnover intention has a financial impact on public accounting firms because it affects recruitment costs, training costs, and disruptions in workflow. Apart from that, from an accounting perspective, the employee turnover rate can also affect the quality of the audit and the profits generated.

Prior research has identified factors influencing Turnover Intention, such as Pay Satisfaction, Work Overload, Work Stress, and External Work Opportunities. However, a more in-depth exploration of the relationship between these factors and Turnover Intention is still needed. Researchers, including 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 who work in Public Accounting Firms and aims to analyze the factors causing Turnover Intention. Data for this research was obtained through questionnaires distributed to 144 auditors working at Big 4 Public Accounting Firms in Indonesia.

Researchers intend to carry out further analysis and develop a research framework model Chen, et al. [2]. The topic of Turnover Intention has relevance and significance in various scientific disciplines, especially in the context of human resource management and behavioral accounting science. Therefore, it is still relevant to investigate this topic further.

Hopefully, this research can provide input and suggestions for public accounting firms in understanding auditors' behavior and reduce turnover intention. It is also hoped that for academic purposes, this research can become a reference and literature for other researchers interested in carrying out future studies with the same theme.

## 2. Literature Review and Hypothesis

Accounting is a system that generates financial information to assist business decision-making. The behavior of individuals who operate accounting information systems is an essential aspect of accounting. Behavioral accounting theory is vital in understanding turnover intention. This research refers to the Theory of Planned Behavior (TPB), which explains the causes of behavioral intentions. TPB is a development of the Theory of Reasoned Action (TRA) which aims to explain human behavior based on individual attitudes towards that behavior and subjective norms in the social environment. In its development, TPB added the concept of Perceived Behavioral Control as an addition to this model.

### 2.1. Factor Influencing of Turnover Intention

#### 2.1.1. Pay Satisfaction

Salary is one of the things utmost vital things for employees because salary is the source of income to fulfill their daily needs. A salary is a form of episodic compensation from an organization to its workers, which is fully stated in an employment contract [7]. Salary satisfaction means the total amount of positive influence (or feelings) that an individual has toward salary [8]. According to (2023) 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 in work stress. Work Overload is a condition faced by employees who work excessive hours, employees who work under heavy pressure, employees who do not have time off, and employees whose work demands excessive work speed, work output, and concentration from employees Nahrisah, et al. [9]. Zahra, et al. [10] stated that excessive workload is a situation when employees face long working hours and there is no flexibility in work style or time to complete their work. Meanwhile, according to Rolos, et al. [11] 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's and body's adaptive capacities. If humans can handle this capacity as requests and enjoyable stimuli, then stress will help humans. 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 capacities. Thus, reactions to stress can differ between individuals even though they are in the same situation or condition [12].

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. Simply put, stress is our perception of situations or environmental conditions [13].

#### *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) [14]. In the current digital era "work from home" is standard. Many companies have implemented remote work systems that do not require employees to be present face-to-face, so this is also an "opportunity" for employees to find jobs that provide convenience. That. Offering more remote work options with flexible work schedules allows employees to seek other job opportunities [15].

#### *2.1.5. Work Satisfaction*

Everyone inevitably encounters 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 [16], work satisfaction is a positive emotional state resulting from a cognitive evaluation of an individual's overall work experiences.

Employee work satisfaction is derived from the fulfillment, contentment, and enjoyment derived from the work itself, not solely from monetary compensation or benefits [17]. Essentially, 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 [18].

#### *2.1.6. Organizational Commitment*

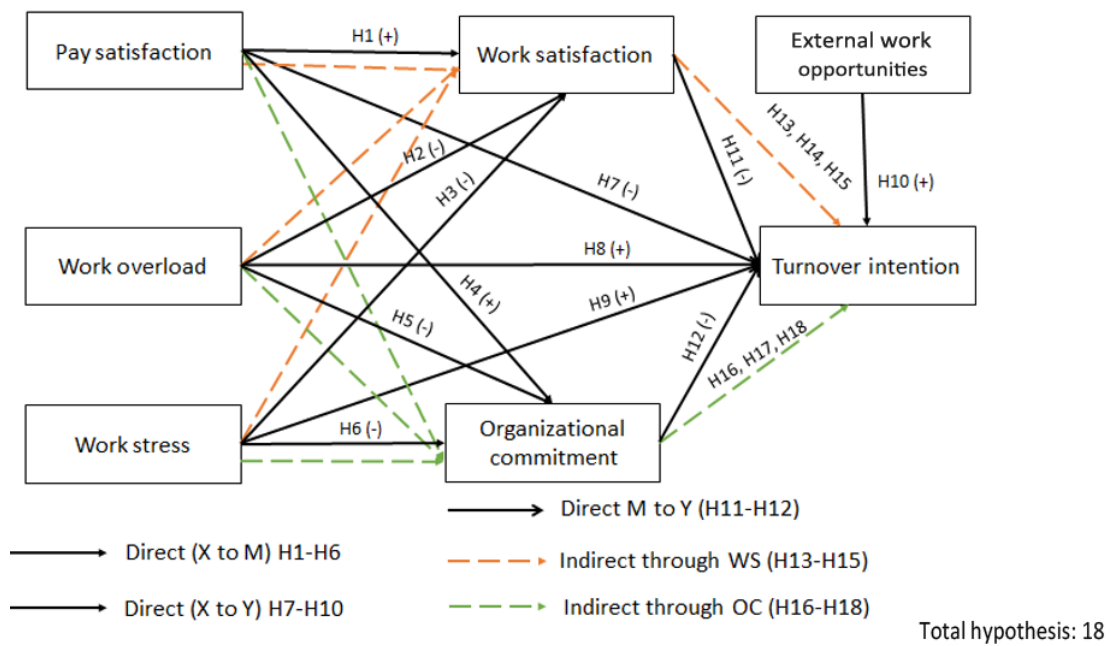
Organizational commitment is the ability and willingness to align personal behavior with the organization's needs, priorities, and goals [18]. Organizations worldwide struggle to be the best at attracting and retaining employees [19]. The level of organizational commitment has real benefits for the employees and the organizations. For employees, this can increase job satisfaction, engagement, and motivation and provide a sense of fulfillment and loyalty to the organization. Meanwhile, the benefits for organizations include increasing employee retention rates, reducing turnover costs, hopefully 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 in 2006, as cited in Windia et al. [20], turnover intention is a subjective estimation of the likelihood that employees will soon leave the organization.

Building upon the theory and prior research outlined earlier, our hypothesis analyzes that Pay Satisfaction, Work Overload, Work Stress, and External Work Opportunities has an impact on Turnover Intention through the mediating mechanisms of Work Satisfaction and Organizational Commitment. 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. [21] stated that dissatisfaction with salary, in general, diminishes employees' work satisfaction. This argument finds support in studies conducted by Muliawan et al. [5] and Permatasari [22], both indicating that pay satisfaction significantly influences work satisfaction. Consistent with this research, Setiawan et al. [4] affirmed that pay satisfaction has a positive influence on work satisfaction.

Vandenberghe and Tremblay [23] 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, utilizing 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. [21] showed that salary satisfaction showed a negative influence on job change intentions in a sample of 361 nurses in Canada. Seymour and Buscherhof [24] also confirmed that pay satisfaction has a negative impact on turnover intention. This is in line with research findings conducted by Labrague et al. (2018) which identified a negative influence of salary satisfaction on turnover intentions. Based on the explanation and results of previous research, the following hypothesis can be formulated:

- H<sub>1</sub>: Pay Satisfaction positively influences Work Satisfaction.*
- H<sub>7</sub>: Pay Satisfaction negatively influences Turnover Intention.*
- H<sup>13</sup>: 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 [25]. This research will discuss the direct influence of excessive workload on employee job satisfaction. According to Ahuja, et al. [26] workload is negatively related to job satisfaction. This is in line with research conducted by Ali and Farooqi [27] who found that excessive workload has a significant negative relationship with job satisfaction. Miesho [28] research results reveal that work overload also statistically and negatively influences job satisfaction.

Excessive workload on individuals is closely related to employees' intentions to move. 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. [11] stated that this is because excessive workload will cause physical and mental fatigue and can cause emotional reactions such as headaches, indigestion, and irritability.

Aligned with the research conducted by Nahrisah, et al. [9], work overload has a positive impact on turnover intention as sustained work overload can lead to prolonged fatigue in employees, prompting them to choose to resign. In a study by Hakro, et al. [29], 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 [25].

- H<sub>2</sub>: Work Overload negatively influences Work Satisfaction.*
- H<sub>8</sub>: Work Overload positively influences Turnover Intention.*

*H<sub>14</sub>: 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 [25].

This research will discuss the direct influence of excessive workload on employee job satisfaction. According to Ahuja, et al. [26] workload is negatively related to job satisfaction. This is in line with research conducted by Ali and Farooqi [27] who found that excessive workload has a significant negative relationship with job satisfaction. Miesho [28] 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. As mentioned by Rolos, et al. [11], this is attributed to the fact that excessive workload induces physical and mental fatigue, triggering emotional reactions such as headaches, indigestion, and irritability.

Consistent with the research conducted by Nahrisah et al. [9], 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 [25]. The significance of self-motivation in mitigating the impact of work stress is emphasized. Through strong motivation, work satisfaction increases as employees gain better control over themselves and remain composed in challenging [30].

*H<sub>3</sub>: Work Stress negatively influences Work Satisfaction.*

*H<sub>6</sub>: Work Stress positively influences Turnover Intention.*

*H<sub>15</sub>: 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 life 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. [31], income (pay) has a positive impact on Organizational Commitment. This is consistent with the findings of research by Gim and Cheah [32], indicating that pay benefit satisfaction, pay raise satisfaction, and satisfaction with pay structure and administration positively influence organizational trust. In a study by Jayasingam and Yong [33], it was uncovered that only satisfaction with salary was positively correlated with affective commitment among employees.

*H<sub>4</sub>: Pay Satisfaction positively influences Organizational Commitment.*

*H<sub>16</sub>: Organizational Commitment mediates the relationship between Pay Satisfaction and Turnover Intention.*

### *2.3.5. Work Overload, Organizational Commitment, and Turnover Intention*

In a study conducted by Shahzad, et al. [34], it was discovered that 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. [35], which identified a negative association between work overload and organizational commitment. Scholars posit that employee organizational commitment tends to decrease when they face higher levels of work stress. Additionally, [Researcher] (2002) 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.

*H<sub>5</sub>: Work Overload negatively influences on Organizational Commitment.*

*H<sub>17</sub>: 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 [36]. 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.

The results of research conducted by Muliawan, et al. [5] reveal that Role Conflict and Role Ambiguity have a direct negative effect on organizational commitment. Tumanggor and Kustiawan [37] stated that work stress damages and negatively affects organizational commitment. Likewise agreeing with research conducted by Sariwulan, et al. [38] working under high pressure will influence employees to look for new jobs, while workplaces that do not involve employees to have work pressure will bring impunity. So, it is proven that work stress is detrimental to organizational commitment and negatively affects employee organizational commitment.

*H<sub>6</sub>: Work Stress negatively influences Organizational Commitment.*

*H<sub>18</sub>: 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 [39]. Among the various employee behaviors, organizational commitment, work satisfaction, and turnover intention play crucial roles in achieving enhanced business performance [40]. The findings of Lum, et al. [21], indicate that work satisfaction negatively affects turnover intention. Employees rationalize their intention to leave their jobs when they experience lower satisfaction than anticipated [42].

An individual who has commitment to an organization is less likely to choose to stop working because they have a mindset to persist in the organization. In the research conducted by 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 [43], which revealed organizational commitment as a strong predictor of employees' intention to quit and has a negative relationship. In another study, organizational commitment has a negative relationship with turnover intention [26].

*H<sub>11</sub>: Work Satisfaction negatively influences Turnover Intention.*

*H<sub>12</sub>: Organizational Commitment negatively influences Turnover Intention.*

2.3.8. External Work Opportunities and Turnover Intention

In research conducted by Ramlawati, et al. [6] external alternative 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. [44], 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. [45], which found that the perception of alternative work opportunities positively influences turnover intention.

*H<sub>10</sub>: External Work Opportunities positively influences Turnover Intention.*

3. Methodology

In research conducted by Ramlawati, et al. [6] external alternative has a positive and significant effect on employee turnover intention at Bank Mandiri Regional X. This is in line with research conducted by Rahman, et al. [44] which states that alternative external work opportunities perceived to have a significant positive correlation with turnover intention and it is the main factor associated with quitting intention of IT professionals in Pakistan. This is also supported by research conducted by Khatri, et al. [45] who found that perceived alternative employment opportunities (PAEO) have a positive effect on turnover intention.

The research data was tested with the Structural Equation Model. The research model is as follows:

$$T_{ii} = \beta_0 + \beta_1PSxWSA_{Ai} + \beta_2WOxWSA_{Ai} + \beta_3WSTxWSA_{Ai} + \beta_4PSxOC_{Ci} + \beta_5WOxOC_{Ci} + \beta_6WSTxOC_{Ci} + \beta_7PSxT_{ii} + \beta_8WOxT_{ii} + \beta_9WSTxT_{ii} + \beta_{10}EWxT_{ii} + \beta_{11}WSAxT_{ii} + \beta_{12}OCxT_{ii} + \beta_{13}PS * WSA_{Ai} + \beta_{14}WO * WSA_{Ai} + \beta_{15}WST * WSA_{Ai} + \beta_{16}PS * OC_{Ci} + \beta_{17}WO * OC_{Ci} + \beta_{18}WST * OC_{Ci} + \epsilon_i$$

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.

**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%

The demographics characteristics of the questionnaire are presented in Table 1. The participants in the study predominantly include 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%).

To meet the questionnaire item requirements, a factor loading value is deemed valid if it exceeds 0.7 [46]. 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 [46].

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. Overall, 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 [46].

**Table 2.**  
Results of average variance extracted on 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 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

The results of the validity test in the form of average variance extracted (AVE) for each construct have an AVE above 0.5, which shows that each construct can explain more than 50% of the variation in the indicators.

Apart from that, 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 (HTMT) ratio can be used to assess discriminant validity; HTMT number below 0.90 indicates discriminant validity which indicates the level of difference between the constructs being studied [46].

**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	???

The HTMT of each variable shows a number below 0.9, indicating each construct's discriminant validity. This means that there is a level of difference between the constructs examined 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 number 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 [46].

**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

The VIF value in the research model test results is below 5. This indicates that no multicollinearity problems were found in this study. The determinant coefficient or R2 is an indicator that determines the explained variation of each construct so that this is a benchmark for the explanatory power model. The R2 value ranges from 0 to 1, where a more significant number indicates greater explanatory power. The R2 value can be categorized into three groups, namely >0.75 (strong), 0.50-0.75 (medium), and 0.25-0.50 (weak) [46]. 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

The adjusted R2 of the mediating variable, Work Satisfaction, is in the medium category (0.50-0.75), while the mediating variable, Organizational Commitment, and the dependent variable Turnover Intention, are in the weak category (0.25-0.50). This can be interpreted that the mediating variable Work Satisfaction can be explained by 52.8% of the independent variable, 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.

In addition to analyzing R2 as predictive accuracy, researchers conducted further analysis to find Q2. Q2 is used as an indicator of the predictive relevance of the research model. The Q2 indicator is obtained through the PLS-Predict process with the SmartPLS 4.0.9.5 device. Q2 will be in the range of 0 to 1, where a Q2 number of more than 0 is said to have predictive relevance for the endogenous construct being studied. There are value limits for Q2, namely 0.02 (minor), 0.15 (medium), and 0.35 (high) for predictive relevance [46]. Following are the PLS-Predict results:

**Table 6.**  
Q2 results of predictive relevance.

Variables	Dimension	Q <sup>2</sup> predict
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
	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 quit	0.249
	Search for another job	0.249
	Intention to quit	0.229

It is found that each endogenous construct in this research model has a predictive relevance Q2 greater than 0, so all endogenous constructs in this research have predictive relevance. Based on the magnitude of predictive relevance, the variables Pay Satisfaction, Work Overload, Work Stress, and External Work Opportunities have a significant predictive relevance; Work Satisfaction has a moderate to significant predictive relevance. In contrast, Organizational Commitment and Turnover Intention have a moderate predictive relevance. Then, this research analysis is continued with importance-performance map analysis, often called **Importance Performance Map Analysis (IPMA)**. IPMA is used to find the priority level of each construct and indicator in research to form managerial implications to improve Turnover Intention. IPMA assesses two things: importance and strength or performance [46]. The following are 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 the table that Work Overload and External Work Opportunities are critical factors in influencing a person's intention to change jobs.

## 5. Discussion

Based on hypothesis testing with Smart PLS 4.0.9.5, the following is a summary of the research results.

**Table 8.**  
Summary of research results.

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

Hypothesis	Coefficient ( $\beta$ )	t-statistic	p-values	Conclusion
H17: Organizational commitment mediates the relationship between work overload and turnover intention.	0.006	0.349	0.364	H <sub>17</sub> rejected
H18: Organizational commitment mediates the relationship between work stress and turnover intention.	0.060	1.554	0.060	H <sub>18</sub> 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 Intention.

The positive but not significant relationship between Work Overload and Work Satisfaction is due to the majority of respondents in this study being under 30 years old, who generally have high energy, readiness to face challenges, good adaptability, and the enthusiasm to achieve work satisfaction, so can handle high workloads well. Supriyatin, et al. [47] 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 in work or resign. Many other factors can play a role in this decision-making process. In research conducted by Prihatini [48] at one of the Big 4 Public Accounting Firms in Jakarta, several factors that cause auditor turnover are (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. Conclusions

The findings in this research state that Work Overload has an insignificant positive effect on Work Satisfaction. This differs from previous research stating that Work Overload significantly negatively affected Work Satisfaction. Supriyatin, et al. [47] revealed that Generation Y employees who experience work overload can still feel happiness. This can happen because it is supported by several other factors, namely factors from within the employee, related companies, the employee's work environment, and the employee's social environment, which can fulfill the elements and aspects of employee happiness. The fulfilled happiness aspect means employees who experience work overload will remain productive. Therefore, excessive work can increase individual satisfaction with their work.

Previous research stated that Pay Satisfaction significantly negatively affected Turnover Intention. The findings in this research state that Pay Satisfaction has an insignificant positive effect on Turnover Intention. Pradana and Salehudin [3] stated that promising higher salaries and rewards may not be the best tool for HR managers of public accounting firms to retain their junior auditors.

Apart from that, the findings in the research revealed that neither Work Satisfaction nor Organizational Commitment mediates the relationship between Pay Satisfaction, Work Overload, Work Stress, and Turnover Intention.

### 6.1. Implications

The implication of this research provides deeper insight for Public Accounting Firms to understand and analyze the factors that influence employees' motivation to quit. Salary is one factor that shapes auditor behavior towards the organization where they work. The auditor that has perceived pay in line with the value of the work carried out, will encourage the auditor to provide optimal contributions, pay satisfaction of the auditor, will have an impact on increasing auditor job satisfaction.

Continuous work stress is the main factor that influences high emotional and mental burdens, has the potential to increase the risk of decreasing auditor performance, and influences the turnover intention of auditors. Excessive workload triggers feelings of depression, fatigue, and frustration. When these feelings arise, they damage the quality of the auditor's work and effectiveness, inhibiting his or her contribution reducing the auditor's sense of self-confidence and commitment to the organization. Availability of external job opportunities is one of the primary driving factors for auditor's intention turnover.

## 6.2. Limitations & Further Research

The limitation of this research is that it only uses a relatively small sample and uses selected variables, namely Salary Satisfaction, Excessive Workload, Work Stress, and External Work Opportunities. These variables only cover a small part of the factors that can explain the motivation for employees to want to leave; this research only relies on self-reports which have the potential to cause bias and doubt on accuracy.

Future researchers can develop this research with broader sample size and coverage to help obtain more representative data and increase the generalizability of findings.

Other factors outside the scope of work satisfaction can better mediate the relationship between Work Overload and Turnover Intention, namely Work-Life Balance and Work-Life Environment. The work environment is vital to employee work satisfaction [49]. The degree of work-life balance in employees will have a significant impact; employees who struggle to balance work and personal life effectively balance work and personal life on satisfaction [50].

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