

Overload, Stress, and Satisfaction: Does It Impact Auditor's Intentions to Resign?

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ABSTRACT

The study aimed to investigate the impact of work overload, work-related stress, and job satisfaction on the turnover intentions of auditors in the "Big Four" public accounting firms in Indonesia. The study utilized a quantitative research design, distributing a questionnaire to a sample of auditors working in the firms. The study findings provide important insights into the factors influencing auditors' resignation decisions in Indonesia. The results indicate that work overload and work-related stress positively impact auditors' intention to resign, while job satisfaction has a negative impact. The study recommends that firms focus on reducing workloads and stress levels and improving job satisfaction to reduce auditor turnover. This can be achieved through better workload management, providing career development opportunities, promoting work-life balance, offering competitive compensation and benefits packages, and creating a positive work environment. These recommendations can inform strategies for retaining and motivating auditors, ultimately improving the firm's operations.

ABSTRAK

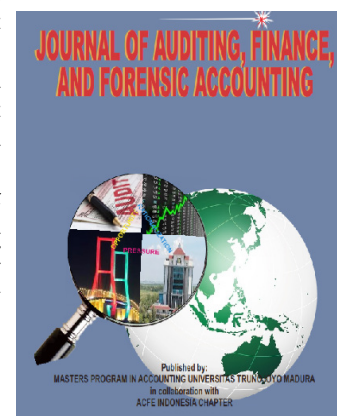
Penelitian ini bertujuan untuk mengetahui pengaruh beban kerja yang berlebihan, stres terkait pekerjaan, dan kepuasan kerja terhadap intensi berpindah auditor di kantor akuntan publik "Big Four" di Indonesia. Studi ini menggunakan desain penelitian kuantitatif, menyebarkan kuesioner kepada sampel auditor yang bekerja di perusahaan. Temuan studi memberikan wawasan penting tentang faktor-faktor yang mempengaruhi keputusan pengunduran diri auditor di Indonesia. Hasil penelitian menunjukkan bahwa beban kerja yang berlebihan dan stres terkait pekerjaan berdampak positif terhadap niat auditor untuk mengundurkan diri, sedangkan kepuasan kerja berdampak negatif. Studi ini merekomendasikan agar perusahaan fokus pada pengurangan beban kerja dan tingkat stres serta meningkatkan kepuasan kerja untuk mengurangi pergantian auditor. Hal ini dapat dicapai melalui manajemen beban kerja yang lebih baik, memberikan peluang pengembangan karir, mempromosikan keseimbangan kehidupan kerja, menawarkan paket kompensasi dan tunjangan yang kompetitif, dan menciptakan lingkungan kerja yang positif. Rekomendasi ini dapat menginformasikan strategi untuk mempertahankan dan memotivasi auditor, yang pada akhirnya meningkatkan operasi perusahaan.

Keyword:

Auditors, Job Satisfaction, Resignation, Stress, Work Overload



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1. INTRODUCTION

Accounting professionals and academics have observed employee turnover in public accounting firms for decades, and general accounting businesses have a famously high employee turnover rate (Nouri & Parker, 2020). Young auditors in China with advanced degrees, experience in a particular area of auditing, and more clients tend to change jobs (Baolei, 2017). The risk of experienced young auditors changing employers is higher than ever, indicating a need for public accounting firms to address this issue and implement strategies to retain their talented employees. The reasons behind the turnover of auditors have long been of concern to regulators, investors, and even the auditors themselves (Hee, 2018). In the Indonesian auditing community, it is common for auditors to transition to other accounting-related careers to advance their careers. This is a typical career path for young auditors.

Audit professionals must understand the relationship between attracting and keeping people and the service caliber (Al-Khaddash et al., 2013). Auditing requires strong analytical skills and a thorough understanding of accounting standards, internal controls, and client company policies and processes. Building this skill takes time and experience, and it must be replaced. Public accounting firms invest significant time and resources in hiring and training new employees. If a new hire leaves soon after being trained, the firm loses time and resources, making employee retention a crucial issue for these firms. Auditor turnover behavior is a severe problem for a public accounting business, especially if the individuals who leave have the expertise, skills, and work experience or those with crucial positions in the organization. Furthermore, auditor turnover behavior can affect the operational effectiveness of the business (Pattinasarany, 2019).

Since auditor turnover behavior is costly and the role of an auditing employee plays a significant role in determining a public accounting firm's quality and performance (Lei & Zhou, 2020), all public accounting firms in Indonesia need to understand how to maintain their auditors by identifying any factors that cause the behavior of the auditor turnover when the need arises. This study attempts to determine if work overload, work-related stress, and job satisfaction directly impact the auditor's intentions to leave the public accounting firm where they work. Understanding the impact of work overload, work-related stress, and job satisfaction on an auditor's intent to leave can help public accounting firms implement strategies to reduce turnover and maintain their employees. These strategies are essential as high turnover rates can harm the operational activities of the public accounting office in Indonesia.

Furthermore, research by (Khavis et al., 2022) indicates that when conducting an audit of financial statements at the client's office, it is likely that a strong bond between the auditor and the client is developed over time. This bond can involve shared experiences in gathering evidence and having conversations about

meeting expectations and any changes that may need to be made to ensure compliance. If an auditor in this engagement decides to move on to a different job, this can significantly impact the connection between the public accounting firm and its client. As such, the departure of an auditor has implications not just for the quality of work produced but also for continuing relationships. This can mean transitioning work to other team members or assigning new staff, which may create delays or confusion. Overall, it is evident that understanding and managing any changing personnel is essential to assuring successful audit engagements and stable long-term client relationships.

One of the research gaps this study aimed to address is the lack of studies focusing on the factors that influence auditor turnover intentions in the context of the “Big Four” public accounting firms in Indonesia. Previous research has focused on other countries or industries and may not reflect the unique factors affecting auditors in Indonesia’s “Big Four” firms. Additionally, there needs to be more research examining the impact of work overload and work-related stress on auditor turnover intentions in Indonesia. This study aims to contribute to the literature by filling this research gap and providing updated insights into the factors influencing auditors’ resignation decisions in Indonesia. By focusing on this specific context, the study’s findings can inform strategies to improve retention and job satisfaction among auditors in Indonesia’s “Big Four” accounting firms, ultimately benefiting both employees and firms.

2. LITERATURE REVIEW AND HYPHOTESIS DEVELOPMENT

Turnover Intentions

Employees planning to leave their firms show signs of turnover intentions. The term “turnover” is often used interchangeably with “resigning” or “leaving the job.” Turnover refers to employees leaving an organization and being replaced by new hires. Therefore, the desire of organizational members to attempt to renounce their membership qualifications and leave their existing jobs is known as turnover intentions (Jung et al., 2021). The Theory of Reasoned Action (TRA) suggests that a person’s intention to leave their job is a good predictor of their actual turnover behavior (Ajzen & Fishbein, 1992). According to the TRA, an individual’s behavior is determined by their attitude toward that behavior and their subjective norm, or perceived social pressure, to engage in it.

A person’s intention to leave their job reflects their attitude and subjective norm toward that behavior. Therefore, a person’s turnover intentions can be used as a reliable predictor of their likelihood to leave their job. According to (Jang & George, 2017), it was stated that turnover intention is the best predictor for identifying turnover behavior that will occur in an organization’s employees. In this research, 7 (seven) indicators were employed to represent turnover intentions, and these indicators were modified from two earlier studies pertinent to the variables used in this

Work Overload

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investigation. Seven indicators and construct statement items were taken from three previous research conducted (Qureshi & Iftikhar, 2012).

Work Overload

Due to problems with work overload, many employees perform poorly or moderately. Work overload can be interpreted as a sacrifice of time and frustration experienced by someone due to the inability to do a job promptly. The work overload pushes up employee turnover intentions which will be received as an actual turnover of employees on various jobs in the future (Hakro et al., 2021). Previous studies also found a direct positive influence between work overload and turnover intentions (Hakro et al., 2022).

Work overload is considered the leading cause of turnover intentions in an auditor. Indicators and construct statement item of work overload used in this study was adapted from previous research that was considered relevant. In this study, the constructs of work overload were created using statement items and 7 (seven) indicator variables from (Pradana & Salehudin, 2015) that looked at the turnover intentions of junior auditors who work at some public accounting firms in Jakarta based on (Schlotz et al., 2004). Based on the previous research mentioned above, this study formulates the following hypotheses:

H₁: Work overload positively influenced the auditor's turnover intentions

Work-Related Stress

The definition of stress is a psychological condition that suppresses a person to behave outside their normal condition and perform below their potential (Beehr & Newman, 1978). Work-related stress may be the consequence of repetitive work activities, work pressure, bureaucracy, or role conflicts (Bakker & de Vries, 2021) Work-related stress is a condition that suppresses a person to behave outside their average conditions and perform below their potential in the context of job (Hermawan & Ariyanto, 2019).

Previous research has demonstrated that higher employee stress levels may increase intentions to leave their workplace (Zonoozi & Jafari, 2022). The research results obtained by (Labrague & de los Santos, 2021) also show that lower levels of work-related stress also reduce turnover intentions. Research conducted by (Jang & George, 2017) shows that work-related stress directly affects turnover intentions. It is well-recognized that work-related stress inhibits performance and causes an individual to operate below capacity. Indicators and statement items of work-related stress construct in this study are 7 (seven) indicators adapted from previous research relevant to the variables used in this study, conducted by (Qureshi & Iftikhar, 2012) and (Schlotz et al., 2011). Based on the previous research mentioned above, this study formulates the following hypotheses:

H₂: Work-related stress had a positive influence on the auditor's turnover intentions

Job Satisfaction

Job satisfaction is a feeling of pleasure or positive emotions resulting from experience during his perceptions of their job. Job satisfaction is also a person's general attitude toward his work, a feeling, or a positive assessment of their work, produced from the evaluations that have been done. The commonly used theory to describe a person's job satisfaction is the Two Factor Theory. The principle of this theory is that job satisfaction and dissatisfaction are two different things. Job satisfaction has been properly incorporated into the standard model study to analyze the determinants of turnover intentions.

A study by (Labrague & de los Santos, 2021), focused on analyzing the determinants of turnover intentions and included job satisfaction variables in their model study. The research conducted by (Demirović Bajrami et al., 2021) and (Scanlan & Still, 2019) showed that job satisfaction negatively affects turnover intentions. Indicators and statement items of job satisfaction construct adapted from two previous studies are considered relevant to the variables used in this study. Indicators and statement items of job satisfaction in this study were 6 (six) indicators adapted from a previous study conducted by (Barać et al., 2018) and (Watson et al., 2007). Based on the previous research mentioned above, this study formulates the following hypotheses:

H₃: Job satisfaction had a negative influence on the auditor's turnover intentions

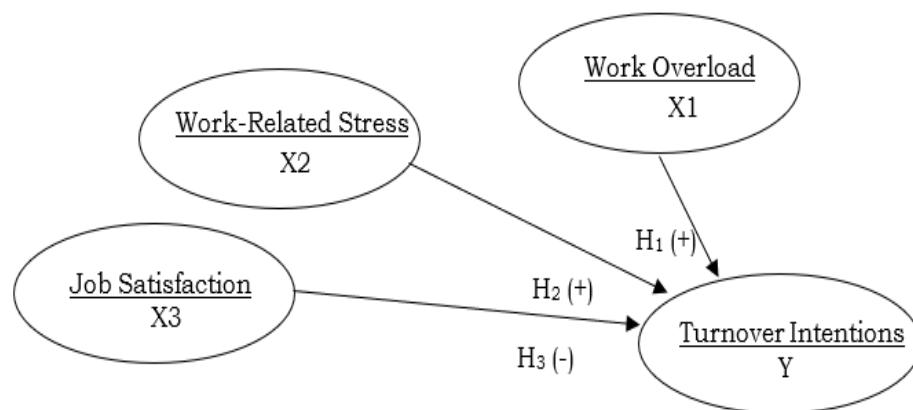
3. RESEARCH METHODS

This study adopts quantitative methods. The data source is primary data. The study's unit of analysis is the audit staff employed by one of Indonesia's "Big Four" public accounting firms for six months to five years. Focusing on respondents with six months to five years of working experience means we have selected a group relevant to the research question and can provide meaningful insights into the relationship between work overload, work-related stress, job satisfaction, and turnover intentions. According to (Pradana & Salehudin, 2015), this group of auditors is likely to be affected by these variables and can provide valuable data to inform the research. By targeting a specific sample, we can increase the relevance and accuracy of our study results and make it easier to draw meaningful conclusions about the research question.

The research's population was all auditors with the criteria in the analysis unit that worked in the public accounting firm which belongs to the category of "Big Four" or the top four in terms of the number of their clients audited in Indonesia based on the data from Indonesian Stock Exchange (IDX). We chose the "Big Four" public accounting firm because (Choi et al., 2010) show that office size affects the sample quality used in auditor behavior research. The data were collected through online surveys. By utilizing convenience sampling, we have reached 148 participants from 4 public accounting firms belonging to the category "Big Four"

public accounting firms in Indonesia. The data was collected by creating questionnaires in Google Forms and distributing the links to everyone with work experience in one of the “Big Four” public accounting firms in Indonesia through LinkedIn. We collected data from July 2022 to January 2023.

We have taken appropriate measures to ensure that participants were informed of the study’s objectives and verbally consented to participate. We have also taken steps to protect the collected data’s confidentiality and safeguard participant privacy, such as collecting the survey questions through Google Forms and restricting access to the database containing the survey answers to the researcher. These actions are essential in conducting ethical and responsible research and help to build trust and credibility with participants and the wider research community.



**Figure 1
Research Model**

We have used a model of four constructs: turnover intentions, work overload, work-related stress, and job satisfaction. We used ANOVA (Analysis of Variance) to evaluate the model, a statistical technique to test the difference between the means of two or more groups. ANOVA allows us to compare the means of two or more groups to determine if there are significant differences between them. We have also used F-number and t-statistics to perform hypothesis testing, which involves comparing the results of the ANOVA with predetermined significance levels (e.g., p-value) to determine if the differences between the groups are statistically significant. Using ANOVA and hypothesis testing, we can draw meaningful conclusions about the relationships between the variables in the model and determine the impact of work overload, work-related stress, and job satisfaction on turnover intentions.

4. RESULTS AND DISCUSSION

Demographic Profile

The sample for this study consisted of 148 auditors from Indonesia’s “Big 4” public accounting companies. Most of the respondents in this study were in the 21-25 age bracket, a talented age group, to participate in a study exploring the

turnover phenomenon. Additionally, this age group is most likely to experience turnover during their career, making it a pivotal demographic to study to understand the turnover phenomenon better. Having a sample representative of the studied population is essential for ensuring the validity and generalizability of the results.

Table 1. Demographic Profile – Sample Size

Information	Frequency	Percentage
Auditors	148	100%

Source: Data processed in 2023

The survey conducted for this study revealed that of the total respondents, 121 (81.76%) were employed for a period of 6 months to 2 years, 25 (16.89%) were employed for a period of 2 to 5 years, and 2 (1.35%) were employed for more than five years. Most respondents had a working span of 6 months to 2 years, a reasonable period of auditor’s work span for this study. Most respondents worked for 6 Months - 2 Years, which is considered suitable for the study given its focus on turnover intentions. The fact that the sample had a relatively equal distribution of respondents with different years of work experience can help increase the generalizability of the study’s results. However, it is crucial to remember that the sample’s representativeness may impact the validity of the results and affect the ability to generalize the findings to other populations.

Table 2. Demographic Profile – Work Period

Information	Frequency	Percentage
6 months to 2 years	121	81.76%
2 to 5 years	25	16.89%
More than 5 years	2	1.35%

Source: Data processed in 2023

Male respondents comprised 61 (41.22%) of the total poll respondents, while female respondents comprised 87 (58.78%). The study had a relatively equal number of male and female respondents, with female respondents slightly more represented. Since the study did not focus on gender disparities, this difference in representation is not considered a significant issue. It is important to note that, in general, different study results may be influenced by the characteristics of the sample, including gender, so it is crucial to consider the sample’s representativeness when interpreting the results of a study.

Table 3. Demographic Profile - Gender

Information	Frequency	Percentage
Male	61	41.22%
Female	87	58.78%

Source: Data processed in 2023

Most of the respondents education level is bachelor's degree, as many as 141 people (95.27%). The respondents' positions at most are junior auditors, as many as 132 people (89.19%). The high representation of junior auditors among the survey participants supports the study's focus on early-career employees and their experiences with turnover intentions, work overload, work-related stress, and job satisfaction. The dominance of bachelor's degree education also supports the representation of the target population, as most public accounting firms in Indonesia typically require a minimum bachelor's degree for entry-level positions. Furthermore, this highlights the importance of gaining and maintaining professional auditing certifications in the auditing industry. It enables auditors to gain more excellent knowledge and skills and become more effective. It is also clear that solid educational background, professional certification, and experience in the auditing sector are essential for success in the auditing field.

Table 4. Demographic Profile - Education

Information	Frequency	Percentage
Bachelor's degree	141	95.27%
Others	7	4.73%

Source: Data processed in 2023

Table 5. Demographic Profile - Position

Information	Frequency	Percentage
Junior Auditor	132	89.19%
Others	7	10.81%

Source: Data processed in 2023

Overall, the sampled respondents in this survey were consistent with the study's objectives, which looked at the turnover patterns of auditors, as indicated by the explanation of descriptive explanation provided above. A sizable portion of the sample, the majority of whom are junior-level auditors, suggests that a junior auditor at a public accounting firm is responsible for this turnover occurrence. As a result, it is common for junior auditors to decide to leave their job. The results of this survey respondents also demonstrate a consistent pattern regarding turnover rates among junior auditors. As expected, a large portion of the sample comprised junior auditors, suggesting public accounting firms provide adequate career growth opportunities for the youngster to create a more prosperous and efficient working environment.

Descriptive Statistics

The 7-point Likert scale is a type of rating scale commonly used in this study's surveys and questionnaires to measure auditors' attitudes, opinions, and beliefs. It is designed to provide a range of response options, from solid disagreement to a firm agreement, allowing respondents to express the intensity of their opinions in a more nuanced way than a simple binary yes/no or agree/disagree response format.

Table 6. Descriptive Statistics

Variable	Indicator	Mean	Std. Deviation
WO1	Frequent overtime	5.56	1.36
WO2	Not enough support	5.68	1.49
WO3	Not enough time	4.76	1.88
WO4	Impossible job demands	5.53	1.58
WO5	Conflicting job demands	4.78	1.91
WO6	Too much work	5.22	1.73
WO7	Lack of focus	4.72	1.82
WS1	Emotionally drained	4.87	1.65
WS2	Frustrated	5.47	1.58
WS3	Destructive tendency	4.93	1.63
WS4	Burned out	5.43	1.45
WS5	Depressed	4.56	1.82
WS6	Anger	4.35	1.90
WS7	Boredom	4.49	1.83
JS1	Promotion	3.09	1.99
JS2	Mentor	3.52	2.10
JS3	Benefits	3.76	2.11
JS4	Recognition	3.55	2.00
JS5	Job technology fit	3.54	2.04
JS6	Communication	3.59	2.05
TI1	Often think about leaving	5.60	1.56
TI2	Want to resign	5.56	1.54
TI3	Switching profession	5.63	1.52
TI4	Lack of dedication	4.27	1.98
TI5	Seeking a new job in the next years	5.41	1.56
TI6	Lack of promotion chances	5.48	1.56
TI7	Try a new field of work	5.73	1.60

The auditor work overload showed various actual ranges. Meanwhile, the actual mean was more significant than the theoretical average, with a standard deviation much lower than the actual mean. Therefore, respondents tended to perceive work overload. Table 6 also shows, in general, the actual meaning in the high category, with a range between 4.72-5.68. Therefore, the auditor work overload results were consistent with the statistical descriptions. The large mean indicates that most respondents perceive their work as overloaded. The low standard deviation suggests a relatively slight variation in how respondents perceive their work overload, which means that most people have a similar workload level.

In Table 6, the actual mean is greater than the theoretical average, and the low standard deviation suggests that most

respondents feel stressed and have similar stress levels. The analysis of the auditor work-related variable stress indicators showed various actual ranges. Table 6 also shows, in general, that the mean is in the high category, with a range between 4.35-5.47. Therefore, the results of the statistical description of the auditor work-related stress variable were consistent with those of the statistical descriptions. Further research should be conducted to identify the root causes of stress and potential solutions for reducing stress levels in this occupation. It may also be helpful to survey a larger sample to get a more comprehensive understanding of work-related stress in the auditing profession.

At the same time, the actual mean was lower than the theoretical average, with a standard deviation that was relatively close to the actual mean. This suggests that the level of job satisfaction among auditors is generally low. It is essential to understand why auditors are unsatisfied with their jobs, as job satisfaction is a significant predictor of job performance and turnover. Possible reasons for low job satisfaction among auditors include a high workload, lack of recognition or rewards, insufficient resources, poor working conditions, or conflicts with coworkers or supervisors. Further research should be conducted to identify the factors contributing to low job satisfaction among auditors and potential solutions for improving it.

The analysis of the auditor turnover intentions variable indicators showed various actual ranges. Table 6 also shows, in general, that the mean is in the high category, with a range between 4.35-5.47. Therefore, the results of the statistical description of the auditor turnover intentions variable were consistent with those of the statistical descriptions. The high mean and range of auditor turnover intentions suggest that many auditors want to leave their jobs. This is concerning as high turnover can decrease productivity and organizational costs. However, it is essential to note that while this data shows a clear pattern, it is based on a sample of respondents, not the entire population. Further analysis and research may be necessary to draw more robust conclusions about the nature of auditor work overload. It would also be valuable to understand why respondents perceive their work overloaded and what factors may contribute to this perception.

Model Validiy and Realibily Test

Table 7. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Durbin-Watson
1	0,714 ^a	18,617	2,785	5,59228	0,509	1,518

a. Predictors: (Constant) Job Satisfaction, Work-Related Stress, Work Overload

b. Dependent Variable: Turnover Intentions

Source: Data processed in 2023

The magnitude of the correlation/relationship value (R) of 0.714 indicates the strength of the relationship between the independent and dependent variables in the model. A high R-value of 0.714 indicates a strong positive relationship between the independent and dependent variables. The R Square value, which is the square of R, provides the percentage effect of the independent variable on the dependent variable. In this case, R Square is 0.509, or 50.9%, which means that the independent variable has a 50.9% impact on the dependent variable. The remaining 49.1% of the variation in the dependent variable can be explained by other variables in the model. These findings suggest that the independent variable has a substantial impact on the dependent variable and that other variables in the model also play a role in influencing the dependent variable.

Table 8. ANOVA Table

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	4672,673	3	1557,558	49,804	0,000 ^b
1	Residual	4503,402	144	31,274		
	Total	9167,074	147			

a. Dependent Variable: Turnover Intentions

b. Predictors: (Constant) Job Satisfaction, Work-Related Stress, Work Overload

Source: Data processed in 2023

The ANOVA table was used to test the significance of the relationship between the independent variables (work overload, work-related stress, and job satisfaction) and the dependent variable (turnover intentions). The F-number of 49,804 was generated from the ANOVA table and compared to a significance level (Sig) of 0.000, which is less than the commonly used threshold of 0.05. This result indicates that the relationship between the independent and dependent variables is statistically significant and that the independent variables significantly impact the dependent variable. Therefore, the regression model can predict turnover intentions based on the independent variables of work overload, work-related stress, and job satisfaction.

Hypotheses Testing

When assessing hypotheses for this study, the t-statistic and t-table comparison was used to determine the significance of the results. All of the hypotheses put forth for this investigation were one-tailed. The one-tailed t-table is >1.98 . As a result, it can be concluded from the table below that H_1 , H_2 , and H_3 were supported. To draw further conclusions, looking at the correlation between the independent and dependent variables and exploring other potential factors that could influence the results would be beneficial. Replicating this study with a larger sample size could provide further insight into the findings.

Table 9. Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	18,617	2,785		6,684	0,000
Work Overload	0,315	0,178	0,367	3,790	0,000
Work-Related Stress	0,260	0,462	0,316	3,405	0,001
Job Satisfaction	-0,105	0,120	-0,134	-2,035	0,044

a. Dependent Variable: Turnover Intentions

Source: Data processed in 2023

Hypothesis 1 (H_1) states that the work overload positively influenced the auditor’s turnover intentions. The calculations in the table above show that the value of t-statistics for the first hypothesis is 3.790 (>1.98), which means significant. Thus, H_1 is accepted. The original sample coefficient shows a positive number and indicates that work overload positively influenced auditor turnover intentions. This means that the higher the level of work overload experienced by an auditor, the higher the auditor’s turnover intentions arise. This finding suggests that when an auditor experiences higher levels of work overload, they are more likely to consider leaving their current position.

Hypothesis 2 (H_2) states that work-related stress positively influenced turnover intentions. The results of the calculations show that the value of t-statistics for the second hypothesis is 3.405 (>1.98), which is concluded as significant. The original sample coefficient also shows a positive number and indicates that work-related stress positively influenced auditor turnover intentions. As a result, the higher work-related stress experienced by the auditors, the turnover intentions owned by the employee are positively affected. This also supports previous research that has found that work-related stress experienced by auditors can directly affect turnover intentions.

Hypothesis 3 (H_3) states that job satisfaction harmed auditors’ turnover intentions. The results of the calculations show that the value of t-statistics for the fifth hypothesis was 2.035 (>1.98), which means significant. Thus, H_3 is supported. The coefficient values -0.105 indicate that job satisfaction negatively affected the auditor’s turnover intentions. That is, the higher the level of job satisfaction experienced by an auditor, the lower auditor’s turnover intentions arise. This study found that job satisfaction is an essential factor in reducing the turnover intentions of auditors. The study suggests that when an auditor has a higher level of job satisfaction, they tend to feel more connected to the organization they work for and are more likely to remain in their current roles. In other words, job satisfaction can be a great way to reduce the turnover intentions of auditors. Organizations looking

to reduce their turnover rate should focus on providing their auditors with higher job satisfaction. This can involve providing a positive workplace environment, rewards and recognition, and opportunities for professional growth and development. Public accounting firms can ensure that their auditors stay, remain productive, and contribute to the firm's success by investing in their employees' job satisfaction.

Discussion

Auditor turnover is a significant problem for a public accounting company, mainly when departing auditors are young and have significant knowledge, experience, and skills (Nouri & Parker, 2020). It takes time and experience to develop the analytical abilities necessary for auditing, which requires a complete understanding of accounting standards, internal controls, and client company policies. Hiring and training new auditors is a significant investment of time and expertise for a public accounting firm. Resources would only be recovered if a newly hired auditor left. To increase the level of services offered and reduce the possibility of losing the resources they already spent, a public accounting firm must understand the strategy to keep their young auditors.

Consequently, public accounting firms need an effective strategy to manage auditor turnover and retain their best young auditors. This should involve providing appropriate job satisfaction, incentives, and rewards, such as competitive salaries and bonuses, clear career progression, and practical training and development plans. Furthermore, firms should consider introducing flexible working practices to reduce the stress and time commitments placed on auditors while ensuring they can still develop and enhance their skills.

This study knows that auditor turnover intentions often indicate an auditor's likelihood to resign from their current job. High turnover intentions can signal that an auditor is considering leaving their current job and looking for other employment opportunities. This information can be helpful for public accounting firms in terms of predicting and preventing potential turnover, as well as making necessary changes to retain valuable auditors. Additionally, understanding the reasons behind an auditor's turnover intentions can provide insight into the motivations for seeking better or other employment. It can inform public accounting firms' efforts to improve job satisfaction and employee engagement.

Work overload can significantly impact auditor performance and decrease job satisfaction and burnout. When auditors face excessive workloads, they may need help to complete their tasks effectively and efficiently, leading to a decline in the quality of their work. This can result in increased stress and frustration, reducing an auditor's motivation and engagement with their public accounting firm. To mitigate the adverse effects of work overload, organizations may need to re-evaluate workloads and adjust the distribution of tasks to ensure that auditors are adequately

funded. Additionally, organizations can provide resources and support to help auditors manage their workloads, such as training and development opportunities, flexible work arrangements, and access to wellness programs.

Work-related stress is affecting auditor turnover intentions. Work-related stress significantly influences an auditor's decision to leave their current position. Studies have found that many auditors cite work-related stress as a significant factor in their turnover intentions. Additionally, work-related conflicts, lack of job satisfaction, and pressure to perform are all frequent causes of work-related stress. To reduce the impact of work-related stress on auditor turnover intentions, a public accounting firm should take steps to ensure a healthy work-life balance. This could include regular breaks, flexible working hours, and a clear understanding of the expectations and workload of each auditor. The public accounting firm should also conduct regular stress management and well-being sessions to ensure auditors have the necessary skills to cope with and manage work-related stress. Furthermore, audits should foster a supportive and collaborative culture where auditors feel supported and valued to reduce work-related stress.

The higher job satisfaction, the lower auditor turnover intentions. It means auditors are more likely to feel valued, engaged, and motivated when they are satisfied with their job, leading to increased job satisfaction and a lower likelihood of wanting to leave the job. Conversely, low job satisfaction can lead to disengagement and frustration, increasing the likelihood of wanting to leave the job. The correlation between job satisfaction and auditor turnover intentions can be attributed to several factors. For instance, job satisfaction will likely lead to better performance, increased job security, better pay, and other related rewards. On the other hand, dissatisfaction with a job could lead to a lack of motivation, alienation, and a desire for a new challenge.

In recent years, technological advancements in auditing practice have also advanced quickly. Most large public accounting firms have widely used and implemented the most recent audit software. Due to software and electronic communications developments, audit staff can now complete various tasks from distant places, such as their homes or vacation spots. The most significant changes are the widespread use of software and virtual communication platforms. This allows auditors to collaborate on audit tasks more quickly and free up space on their internal hard drives. In the future, auditors are expected to turn to AI technology for further automation, such as automated data analytics. Auditors will also need to be knowledgeable about using the cloud and be able to communicate effectively since 5G cellular networks and the proliferation of Internet of Things (IoT) devices have made this possible.

Auditors also perceive that the transition to remote audit does not affect their professional activity (Farcane et al., 2022). Remote auditing has the potential to improve the quality of life of auditors. By eliminating the need to travel long distances and providing

more flexible work schedules, remote auditing reduces the burden of the job. It may prevent auditors from leaving their current positions. This can lead to improved job satisfaction, as auditors will only feel the need to travel for a short period and can instead focus on the quality of their work. Additionally, with fewer client visits, auditors can spend more time working on individual cases and ensuring that each audit is completed to the highest possible standard. This increased focus could lead to higher-quality audits and, potentially, higher client satisfaction. Thus, remote auditing can positively impact both the quality of life of auditors and the quality of the audits they produce.

We note recent changes in the workplace at public accounting firms, such as offshoring, remote work, and the rise of the millennials (Downey, 2018). Regarding offshoring, the largest firms in the USA now have dedicated offshore centers to do services such as tax preparation and specific audit procedures (Nouri & Parker, 2020). This evidence may provide auditors in Indonesian public accounting firm offices with more exciting work and the opportunity for a more favorable work-life balance. In Indonesian public accounting firm offices, offshoring can open doors to more exciting tasks while allowing the auditor to balance their professional and personal lives better. With ongoing support and growth opportunities, Indonesian public accounting firm auditors can enjoy a more favorable working environment. Of course, if this innovation is implemented in Indonesian offices, it will mitigate the risk of losing auditors in an audit team in the aftermath of their turnover intentions. This turn of events is incredibly beneficial for auditors in Indonesian public accounting firm offices, as they may now be able to take on more fascinating tasks and enjoy a more desirable work-life balance than ever before.

Our research findings suggest that work overload, work-related stress, and job satisfaction are critical, independent variables directly connected to an auditor's decision to leave their current position. After analyzing the data, it can be presumed that the workload and stress sustained while actively employed and lower job satisfaction levels dramatically increase the odds of an auditor leaving their current job prematurely. This applies especially to young auditors, who are more likely to make quicker decisions based on their current work surroundings. As such, a public accounting firm must create safe and secure professional environments to minimize potential turnover due to employees feeling overwhelmed or unappreciated.

5. CONCLUSIONS AND SUGGESTIONS

This study aimed to ascertain how to work overload, work-related stress, and job satisfaction affected an auditor's intentions to leave one of Indonesia's "Big Four" public accounting firms where they worked. The study concludes that work overload, work-related stress, and job satisfaction affect auditors' intention to change their career path. With the research results presented,

a public accounting firm must consider strategies and tactics that can lessen the elements indicated in this study that affect auditor turnover intentions to keep their auditors afloat and employed in their public accounting firm. This research shows that a public accounting firm must take the initiative to account for these three prominent factors to prevent its auditors from leaving. This will not only increase the loyalty of the auditor but also bring a more significant curve of long-term success to the firm as it will decrease the costs associated with recurring staff turnovers.

This study's sample was utilized solely within the public accounting firm industry, limiting its potential applicability to other industries. Although this study touched upon various components potentially influencing an auditor's decision to resign from a "Big Four" public accounting firm in Indonesia, further research is necessary to thoroughly examine any previously unconsidered variables. Related topics that warrant greater attention include implementing audit technology improvements, work environment, audit working method, and personal family matters related to auditors. Investigating these components could provide deeper insight into the intentions of auditors when ending their tenure with such organizations.

The utilization of convenience sampling for this research project has shed important light on the behavioral intentions within the public accounting field in Indonesia. Despite this, constraints are limiting the generalizability of our conclusions. The number of auditors employed by the "Big Four" public accounting firms will remain undisclosed, preventing us from accessing a random sample population. However, significant strides can be made to increase the trustworthiness of the results. We can further refine our understanding of behavioral intentions in public accounting by addressing these shortcomings with future studies – such as garnering access to reliable numbers and expanding sample size.

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