

# WORK OVERLOAD AND TURNOVER INTENTION OF JUNIOR AUDITORS IN GREATER JAKARTA, INDONESIA

**Andika Pradana**

Universitas Indonesia  
andika.pradana@yahoo.com

**Imam Salehudin\***

Universitas Indonesia  
imams@ui.ac.id

Received: February 2015, Revised: September 2015, Accepted: October 2015, Available online: November 2015

## Abstract

*This paper aims to analyze how work overload influences turnover intentions of newly hired junior auditors in public accounting offices. Job satisfaction, work related stress and work life conflicts are used as mediating variables between work overload and turnover intention. This study employed 141 auditors from several accounting firms operating in the Greater Jakarta region. The sample was selected using purposive sampling. Three mediation hypotheses were tested using Structural Equation Modeling (SEM). The results show that work overload has a significant effect on increasing turnover intention through both job satisfaction and work related stress. In comparison, work overload does not influence turnover intention through work life balance. This may be due to the nature of the respondents, in which a majority of the newly hired accountants employed in this study are unmarried.*

*Keywords: Work overload, turnover intention, job satisfaction, work related stress, work life conflict, junior auditor*

## Abstrak

*Tulisan ini bertujuan menganalisis pengaruh beban kerja berlebih terhadap niat mengundurkan diri junior auditor pada kantor akuntan publik. Kepuasan kerja, stress kerja serta konflik hidup dan kerja menjadi variable mediasi antara beban kerja berlebih dan niat mengundurkan diri. Penelitian ini menggunakan 141 junior auditor dari beberapa kantor akuntan publik di Jabodetabek. Sampel dipilih menggunakan metode purposive sampling. Tiga hipotesis mediasi diuji menggunakan Pemodelan Persamaan Struktural (SEM). Hasil penelitian menunjukkan adanya pengaruh positif yang signifikan antara beban kerja berlebih terhadap niat mengundurkan diri yang dimediasi oleh kepuasan kerja dan stress terkait kerja. Sebaliknya, konflik hidup dan kerja tidak memediasi pengaruh beban kerja berlebih terhadap niat mengundurkan diri. Hal ini mungkin dapat dijelaskan oleh karakteristik sampel dalam penelitian ini dengan mayoritas responden merupakan junior auditor berstatus lajang.*

*Kata Kunci: Beban kerja berlebih, niat mengundurkan diri, kepuasan kerja, stress terkait kerja, konflik hidup dan kerja, auditor junior.*

---

\*Corresponding author. E-mail address: imams@ui.ac.id (Imam Salehudin)

Retaining their pool of talent should be among the top priorities of any organization aiming for sustainable growth and competitiveness in the marketplace (Ready, Hill and Conger, 2008). Allen, Bryant and Vardaman (2010) highlighted how this aspect of human resources management can be very difficult to manage, especially in emerging economies. Nadiri and Tanova (2010) identified more than 1500 studies on the subject of employee turnover. Dysvik and Kuvaas (2010) stated that employee turnover is recognized as a major managerial concern in contemporary work organizations.

In Indonesia, public accounting firms experience a higher than average turnover rate. Less than 50% of newly hired junior auditors are expected to survive for over two years (Suwandi and Indriantoro, 1999; Toly, 2001; Setiawan and Ghozali, 2005; Daromes, 2006). This finding is similar to the turnover rate of public accounting firms in the United States. Hermanson et al. (1995) discovered that 15% of newly hired junior auditors resigned during their first year while less than 50% survived their second year. This high rate of turnover increased acquisition costs and wasted training and development investments. Therefore, it is important to understand the reason behind this high rate of turnover among newly hired junior auditors.

A significant majority of such study employed job satisfaction as their main independent variable (Dysvik and Kuvaas, 2010). However, albeit the significant coefficient, job satisfaction can only explain a fraction of the variance of employee turnover inten-

tion in such studies (Morrison, 2004; Egan, Yang, and Bartlett, 2004; Tang, Kim, Tang and Conner, 2000). These results show that relying on job satisfaction alone is not enough to explain employee turnover intention.

This paper proposes work overload as the main exogenous variable. Several studies have attributed this variable as the cause of this high rate of turnover among junior auditors (Kingori, 2015; Utami and Nahartyo, 2013). The firms often required their junior auditors to fulfill increasing work demand during the peak season, maintaining the quantity and quality of their work while still meeting all the deadlines. Furthermore, some are required to interact directly with clients and customers generating potential emotional burdens from such interactions. These conditions, compounded over time, results in employee burnout, dissatisfaction and eventual resignations (Bakker, Demerouti and Euwema, 2005; Bakker, Demerouti, and Schaufeli, 2003; Bakker, Demerouti, and Verbeke, 2004).

Interestingly, the studies that attributed work overload as one cause of employee turnover among junior auditors only implicated this variable as the unmeasured antecedent of work stress (Utami and Nahartyo, 2013). Thus, no study has directly included work overload in their model to explain employee turnover among junior auditors. Better understanding on the mechanism of how work overload leads to employee turnover is necessary to formulate strategies to minimize this problem. Therefore, the purpose of this study is to investigate the role of work overload in influencing the turnover inten-

tions of junior auditors in Indonesian public accounting firms.

## LITERATURE REVIEW

Jackofsky and Solum (1987) defined turnover intention as a mental or behavioral intention of individuals to get out of their current job within one year. It also reflects the desire of the individuals to leave the organization and look for other employment alternatives (Mukhlis and Salehudin, 2008). Utami and Bonussyeani (2009) limits employee turnover intention as the desire to seek other employment alternatives that have not been realized in the form of real action. Turnover intention can also be defined as a mental decision between a person's attitude towards work and the decision to stay or get out of the job. This mental decision is regarded as the immediate antecedent to employee exit behavior (Jacobs and Roodt, 2011).

In summary, turnover intention is the result of employee evaluation of their likelihood to quit and an unmanifested expectation of their own continuity in the organization. Retaining key talents is an important part of building sustainable competitive edge for any business. Therefore, reducing employee turnover intention is important for managers wanting to retain their talents.

This paper uses work overload as the sole exogenous variable that explains turnover intention among junior auditors. It was attributed as a major cause of turnover among junior auditors (Kingori, 2015; Utami and Nahartyo, 2013). Bliese and Castro (2000) defined work overload as an interaction between the actual work demand and

the psychological strain generated from the effort to meet that demand. This psychological strain becomes greater when the actual demands are perceived by the employees to exceed their own capacity.

This study employed three variables to mediate the effect of work overload toward turnover intention. The first mediating variable is job satisfaction. Schlotz et al. (2004) used the definition from Bliese and Castro (2000) to develop an instrument to measure work overload. They found that work overload caused psychological problems that lead to lower satisfaction among office workers. Qureshi et al. (2012) obtained similar findings for employees in the textile industries.

Fraser (1983) stated that job satisfaction is a very subjective condition involving personal evaluation of job facets as favorable or unfavorable. Robbins and Judge (2009) further elaborate that job satisfaction as a positive feeling about one's job which results from his or her evaluation of its characteristics. Thus, every individual can have a different level of satisfaction for the same job.

According to Watson, Thompson and Meade (2007), there are nine aspects of evaluation forming a person's job satisfaction. The nine aspects are namely salary, promotion, supervision, benefits, contingent reward, co-workers, nature of work and communication. Each individual may have different priorities to each of these aspects of evaluation. Tett and Meyer (1993) conducted a meta-analysis involving 178 samples from 155 researches. They found job satisfaction

to influence turnover intention negatively. Thus, this paper proposes the hypothesis that job satisfaction mediates the influence of work overload to turnover intention.

The second mediating variable is work related stress. Qureshi et al. (2012) argued that perceived work overload leads to increased stress. Hon, Chan and Lu (2013) confirmed that work overload was a major cause of work related stress among hospitality employees. Stress is often used to describe feelings of fatigue, depression, and inability to cope to a certain stimuli (Qureshi et al., 2012). Previously, Beehr and Newman (1978) have defined stress as a situation that would compel someone to deviate from normal functioning. This is due to psychological and/or physiological changes in the person, such that the person is forced to deviate from normal functioning. Robbins and Judge (2009) mentions that when individuals experience a high level of stress or a prolonged exposure to low level stress, the consequence emerge as physiological, psychological, and behavioral symptoms. They further identified three sets of factors, namely environmental factors, organizational and individuals, acting as potential sources of stress in workers.

The relationship between job stress and turnover intention has been evaluated in a variety of literatures. In general, the results showed that prolonged exposure to work related stress increased employee turnover intentions (Williams and Skinner, 2003; Cropanzano, Rupp and Byrne, 2003; Noor and Maad, 2008). Therefore, this paper proposed a second hypothesis that work related stress mediates the

influence of work overload to turnover intention.

The third mediating variable is work-life balance. Ahuja et al. (2007) stipulated that perceived work overload significantly influences work-life balance and turnover intention among IT professionals. Additionally, Honda et al. (2014) also found that Japanese employees with dependents have greater risk of depression due to role conflict between their job demand and their role as caregiver to their dependent. Sturges and Guest (2004), argue that a growing aspiration to balance work with other aspects of life can doubtless be linked to the long hours devoted to work. Thus, when demands from the work and non-work domains are mutually incompatible, conflict may occur.

Tausig and Fenwick (2001) stated that work-life conflict is the parallel of time bind. They stipulate the time bind as perceptions of imbalance between work and family or personal life and the perceived degree of conflict in achieving balance. Thus, it is possible for individuals to prefer more or less work time and/or more or less family or personal time and all would perceive work-life conflict. Felstead et al. (2002) stipulated that this perception of imbalance between work and personal life may lead to frustration and increased desire to reduce the perceived cause of such conflict. This desire may often lead to resignations. Huffman, Casper, and Payne (2014) identified that army officers have higher risk to quit when they perceive that their work interferes with their family life. Thus, the third hypothesis proposed is that work-life conflict mediates



Figure 1. Initial Research Model

Table 1. Research Hypotheses

Hypotheses	Statements
H <sub>1</sub> :	Job Satisfaction mediates the influence of Work Overload on Turnover Intention of Junior Auditors
H <sub>1A</sub> :	Work Overload negatively influences Job Satisfaction of Junior Auditors.
H <sub>1B</sub> :	Job Satisfaction negatively influences Turnover Intention of Junior Auditors.
H <sub>2</sub> :	Work Related Stress mediates the influence of Work Overload on Turnover Intention of Junior Auditors
H <sub>2A</sub> :	Work Overload positively influences Work Related Stress of Junior Auditors.
H <sub>2B</sub> :	Work Related Stress negatively influences Turnover Intention of Junior Auditors.
H <sub>3</sub> :	Work-Life Conflict mediates the influence of Work Overload on Turnover Intention of Junior Auditors
H <sub>3A</sub> :	Work Overload positively influences Work-Life conflict of Junior Auditors.
H <sub>3B</sub> :	Work-Life Conflict negatively influences Turnover Intention of Junior Auditors.

ates the influence of work overload on turnover intention. Based on the three hypotheses, the researchers developed the research model as shown in Figure 1. Summary and break down of the hypotheses is summarized in Table 1.

## RESEARCH METHOD

As mentioned in the introduction, the population for this study is employees of public accounting firms in the Greater Jakarta area. We recruited the respondents in our study using purposive sampling. The criteria for eligible respondent are: junior auditors, working full time in the public accounting sector, and have between six month and two years of tenure. This criterion is based on the general phenomenon

mentioned in the introduction section that the highest rate of turnover is among newly hired junior auditors with less than two years tenure.

The study initially employed 35 indicators for five latent variables. We constructed the questionnaire by adapting existing measurements used in prior studies to the current research context. We adapted the work overload measurement used previously by Schlotz et al. (2004) for our research context. The original context of the measurement was to predict psychosomatic symptoms generally associated with stress. For the job satisfaction instrument, we used the questionnaire adopted by Watson, Thompson and Meade (2007)

Table 2. Measurement Instrument

Variable	Initial Items	Valid Items	Reference
Work Overload	8 items	6 items	Schlotz et al. (2004)
Job Satisfaction	9 items	6 items	Watson, Thompson and Meade, (2007)
Job Stress	8 items	8 items	Qureshi, et al., (2012); Maslach and Jackson, (1981)
Work-Life conflict	4 items	4 items	Sturges and Guest (2004)
Turnover Intentions	6 items	4 items	Qureshi, et al. (2012)
Total	35 Items	28 Items	

to measure job satisfaction in the law enforcement context. For the job stress measurement, we used the instrument adapted by Qureshi, et al. (2012) from Maslach and Jackson (1981). We adapted the work-life conflict items from the instrument used by Sturges and Guest (2004) to measure work-life balance among newly graduated employees. Finally, we used items from Qureshi, et al. (2012) for the turnover intention measurement.

We conducted both pilot testing and pretesting to ensure validity and reliability of the measurement prior to the main data collection. Preliminary data from the pretesting was analyzed using exploratory factor analysis for validity and Cronbach's alpha for reliability. In the end, the final measurement used only 28 indicators since the validity and reliability test eliminated seven indicators. Hair et al. (2006) mentioned that the minimum required sample should be five respondents per indicator. Therefore, the minimum number of respondent for this study is 140 samples. The origin of adapted measurements and number of items employed per variables are summarized in Table 2.

Finally, we analyzed the resulting data obtained in the main data collection using structural equation modeling (SEM) with LISREL 8.51 software package. We employed the two-step approach to avoid making conclusion

using flawed measurement. The first step tested the measurement model while the second step tested the structural model. The measurement model was tested to ensure a valid and reliable measurement. The structural model was tested to accept or reject the proposed hypotheses.

SEM is appropriate for this study due to the simultaneous regression equations required to test the research model. Another reason for the necessity to employ SEM is that the nature of the variables used in this study. The model comprises of several latent variables requiring the use of proxy indicators. SEM is suitable to analyze the relationship between latent variables due to its capability to perform confirmatory factor analyses and estimate free parameters in the model concurrently (Hair et al., 2006).

## RESULT AND DISCUSSION

The realized sample size in this study is 141 samples collected out of 160 questionnaires distributed. The majority of the respondents (75%) were from the "big four" accounting firms, while the remaining respondents come from several smaller firms. "The big four" is the name used in the accounting circle to refer collectively to the four largest international network of professional accounting services provider (i.e. Deloitte, Pricewaterhouse Coopers, Ernst and Young and KPMG). These four

Table 3. Measurement Validity & Reliability Statistics

Variables	Indicator	SLF	CR	VE
Work Overload (WO)	WO2	0.68	0.92	0.65
	WO3	0.63		
	WO4	0.85		
	WO6	0.89		
	WO7	0.88		
Job Satisfaction (JS)	WO8	0.88	0.87	0.52
	SAT2	0.69		
	SAT3	0.75		
	SAT4	0.78		
	SAT5	0.72		
Work Related Stress (WRS)	SAT8	0.79	0.96	0.73
	SAT9	0.59		
	STR1	0.86		
	STR2	0.91		
	STR3	0.90		
	STR4	0.88		
	STR5	0.85		
	STR6	0.67		
Work-Life Conflict (WLC)	STR7	0.89	0.91	0.71
	STR8	0.84		
	WLC1	0.86		
	WLC2	0.87		
Turnover Intention (TI)	WLC3	0.88	0.95	0.83
	WLC4	0.86		
	TI1	1.00		
	TI2	0.57		
	TI4	0.88		
	TI5	0.93		

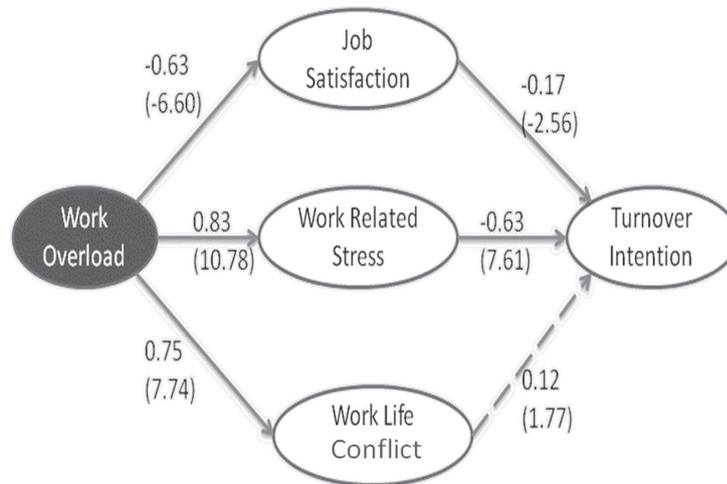
are also the largest professional accounting service provider in Indonesia (Khurana and Raman, 2004).

Additionally, nearly half (48%) of the respondents in this study are male junior auditors. This means that the gender proportion of the sample is quite equal. Alternatively, nearly all (97.87%) respondents were in the below 30 age group. When broken down, 60.28% respondents were between 22 to 25 years old and the remaining 37.59% were between 25 to 30 years old. Similarly, nearly all (97.87%) respondents were singles. When asked of their tenure, 70.92% respondents claimed to have between six month to one year of tenure and 29.08% claimed to have between one and two years of tenure.

**Measurement Model**

The initial test for the measurement model did not yield a good fit. Model testing yields chi-square value of 1539.37 with a degree of freedom (DF) of 659. Testing the chi-square value yields *p*-value of under 0.05 and RMSEA above 0.08. Consequently, the model was rejected because a significant difference exists between the correlation matrix specified by the model and the matrix obtained from the data. Therefore, several modifications are required before the measurement model can be used for hypothesis testing.

Modifications consist of eliminating two items from Work Overload (WO1 and WO5), three items from Job Satisfaction (SAT1, SAT6 and SAT7) and



Chi-Square=952.01, DF=511, P-value=0.00000, RMSEA=0.079

Figure 2. Final Structural Model

Table 4. Correlation Matrix of Variables

	WO	JS	WRS	WLC	TI
WO	1.000				
JS	-.542**	1.000			
WRS	.846**	-.659**	1.000		
WLC	.716**	-.446**	.678**	1.000	
TI	.583**	-.507**	.677**	.529**	1.000

Note: \*\* significant at 0.001

two items from Turnover Intention (TI3 and TI6) due to low item validity. Item validity is determined by Standardized Loading Factor, which must exceed 0.6 (Hair et al., 2006). We also eased several error covariance restrictions for items within the same construct based on the modifications indices provided by LISREL. The final measurement model produces Chi-square of 1139.22 and degree of freedom of 609, yielding RMSEA of 0.079. Accordingly, the final measurement model is found to be of good fit. Calculating Construct Reliability (CR) and Average Variance Extracted (AVE) for each construct also yield a good result. Every construct tested produce CR value exceeding 0.7 and AVE exceeding 0.5 (Hair et al., 2006). Full result of the measurement model is shown in Table 3. See Table 4 for a Pearson’s correlation matrix of all in-

cluded variables from the final measurement model.

**Structural Model**

The second step in the analysis is to estimate the structural model in order to test the research hypotheses. We added six structural equations to the measurement equations to show the hypothesized relationships between latent variables. The initial structural model produces Chi-square of 952.01 and degree of freedom of 511. This value yield RMSEA of 0.079, therefore the final structural model is found to have a good fit. Hypothesis testing can be conducted after structural model with a good fit are obtained.

Figure 2 showed that work overload has a significant negative influence on job satisfaction, but positive influence

on both work-related stress and work-life conflict. Further analysis showed that  $R^2$  for job satisfaction, work related stress and work-life conflict are 0.40, 0.68 and 0.56 respectively. This means that work overload explains a significant portion of the variance in the three variables.

In addition, the findings also showed that higher job satisfaction reduced turnover intention. However, the findings showed that only work related stress increased employee turnover intention; while work-life conflict did not influence turnover intention. Despite one hypothesis being not significant, the  $R^2$  for turnover intention remains high namely 0.52 or 52 percents. This means that more than half of the variance in turnover intention among the respondents can be explained by the model.

### **Discussion**

The five significant hypotheses correspond to earlier researches which investigate similar phenomenon (Qureshi et al., 2012; Noor and Maad, 2008; Tett and Meyer, 1993). Therefore, this study found significant proof that job satisfaction and work related stress indeed mediate the influence of work overload on turnover intention of junior auditors. These findings imply that work overload increases turnover intention of junior auditors by reducing their job satisfaction and increasing their work related stress.

This study employed a multi-facet job satisfaction approach. However, we found only six out of nine facet is valid for this data set. Out of these six facets, perceived job fit is the facet with the highest loading factor. We may as-

sume that this is due to the nature of our sample, in which most of our respondents are at the first stage of their career. The majority of our respondents are accounting fresh graduates in their mid 20's. Okay-Somerville and Scholarios (2014) argued that occupational boundary-crossing are more likely to happen in the early stages on a fresh graduate's career. At this exploration stage, we argue that perceived job fit is considered more important by the junior auditors than salary or other financial reward. Furthermore, the psychological burden from the work overload might cause the junior auditors to question their own overall fit to their current job, leading to a lower job satisfaction and possible resignation.

Since salary and monetary reward is not the dominant criteria for job satisfaction in our sample, we argue that promising higher salary and rewards might not be the best tools for HR managers of public accounting firms to retain their junior auditors. The Association of Chartered Certified Accountant surveyed their members from Malaysia, Thailand and Singapore to compare human resources practices across the three countries. They concluded that while poor pay is often a strong reason to quit a firm, a high salary is often not enough to make an auditor want to stay (Wee, 2015). When junior auditors felt overwhelmed by the work load they faced, it is possible for the employees to start considering a switch to another line of work that have lesser job demand even if it paid less.

In line with our finding that newly hired junior auditors in our sample valued job fit more than basic mon-

etary rewards, HR managers of public accounting firms could address this issue by providing adequate career counselling. A strong role of HR in providing career counselling in crucial moments can help alleviate dissatisfaction due to perceived job incompatibility. Counsellors can help the junior auditors reconcile their prior expectations with the career realities of the public accounting profession. This counselling role can start as early as the student internship stage up to their first two years in the organization (Wen, Hao and Bu, 2015).

Of the eight items used to measure work related stress, all eight of them are significant. Yet, out of the eight items, feeling of burned out emerge as the item with the highest loading factor. This is consistent with previous studies highlighting burn-out as the dominant form of work related stress among junior auditors (Kingori, 2015; Utami and Nahartyo, 2013). We argue that work overload drains the junior auditors physically and emotionally, leading to this feeling of burned out. Yet, some do manage to cope with this situation and survive developing their career in the public accounting office. This means that some traits may explain why some junior auditors fail to cope with the work demand and felt burned out.

Several studies have proposed that personality traits can explain the ability of junior auditors to cope with burn out (Utami and Nahartyo, 2013; Iswari and Kusuma, 2013). Using this approach, public accounting firms should select their new recruits based on these personality traits to minimize employee turnover. However, we pro-

pose a different explanation that other than personality traits, a realistic job expectation of the newly hired junior auditors might also help them deal with the physical and emotional burden of work overload. Singh (2014) claimed that the vagueness in the role expectation of their job is one cause of burn out among employees in the fast paced financial sector. Similarly, in line with our finding on perceived importance of job fit, junior auditors with a vague and unrealistic job expectation may feel greater psychological burden than junior auditors with similar level of work overload but with more realistic prior-expectation of their job. If this is true, then simply providing better information of the work demand to create a more realistic job expectation may be enough to minimize future employee turnover. Thus, we recommend future studies to highlight the role of prior job expectation to the capacity of junior auditors to cope with work overload.

Additionally, since work related stress significantly mediates the influence of work overload to turnover intentions of newly hired junior auditors, investment in stress relief facilities or activities by public accounting firms can provide substantial benefits in minimizing employee turnover. Aside from the provided annual leave, firm sponsored stress relief activities in between assignment is also beneficial. One example of such investment is the Intra EY games for table tennis and chess held by EY Malaysia. They claimed those activities helped employees de-stress from their hectic auditor's life (EY Malaysia, 2015). Interestingly, an earlier study by Tonello et al. (2014) supported that physical exercise in-

Table 5. Comparison of Sample Characteristics

Sample Characteristics		Ahuja et al. (2007)	This Study
Gender	Male	54%	48%
	Female	46%	52%
Age	22-30	27%	98%
	31-40	28%	2%
	41-50	33%	0%
	>50	13%	0%
Marital Status	Single	41%	98%
	Married	59%	2%
Tenure	Less than 2 years	34%	100%
	2 to 5 years	48%	0%
	More than 5 years	18%	0%

deed control work related stress from intense mental activities. Thus, we recommend that HR managers of public accounting firms in Indonesia should facilitate similar activities to minimize employee turnover by providing stress relief opportunities.

Contrary to the first two hypotheses, the third hypothesis can not corroborate earlier research by Ahuja et al. (2007), that work-life conflict influenced turnover intention. Thus, the hypothesis that work life conflict mediates the influence of work overload to turnover intention is rejected. A brief check showed that the sample characteristics of this study are different. Despite a similar gender ratio between the two, the proportion of sample based on age, tenure and marital status are different. Ahuja et al. (2007) employed greater range of age, tenure and marital status, while current study focus on newly hired employees which tend toward single employees with tenure less than two years and age between 22 and 30 years old. Detailed comparison between sample characteristics of the two studies is shown in Table 5.

This finding implies that work-life conflict may affect employee differently based on age, tenure, marital status or combinations of them. We argue

that work-life conflicts consideration is not the main concern for young and unmarried junior auditors. However, this does not imply that work life conflict will not be important later on in their next career stages. It is possible that family considerations may emerge as an important issue later on past the first two years of the junior auditor's career. Thus, we recommend future studies to highlight and contrast the influence of work life conflict to turnover intention of junior auditors with samples from different demographics.

Furthermore, since work-life conflict does not mediate the influence of work overload to employee turnover intention in our sample, it is possible that young and unmarried junior auditors can cope with greater amount of work load than their married counterparts before they consider quitting. Arguably, this can be due to the lack of strain from marriage life to work-life conflict felt by their counterparts. However, it is important to note that young and single junior auditors can still experience work-life conflict due to work overload. It is only that perhaps at their current stage, work-life conflict might not be an important consideration to their career decision. Additionally, any difference of work allocation among married and unmarried junior auditors

must be strictly optional and also fairly compensated to minimize perception of unfairness. Introducing human resource policies that neglect or abuse single employees incites the danger of backlash from those employees.

Alternatively, for these young and unmarried junior auditors, work-leisure conflict may be more relevant to their intention to quit compared to work-life conflict. Tsaur, Liang and Hsu (2012) defined work-leisure conflict as a form of interrole conflict from work and leisure domains. They proposed two directions of work-leisure conflict: conflict due to work interfering with leisure and conflict due to leisure interfering with work. They argued that it is an alternative approach when the subject has minimum interrole conflict from work and family life.

Keeney et al. (2013) further elaborated the difference between work-life and work-leisure conflicts. They argued that work-life conflict has broader emphasis and consist of at least eight different domains outside the work domain. In their model, leisure is one domain that has the potential to be disrupted by the work domain. It consists of both active and restive leisure activities. Additionally, they argued that, not only can it interfere with participation in leisure activities, work-leisure conflict can also disrupt the enjoyment of those activities. Therefore, we suggest that future studies trying to explain interrole conflicts among young and unmarried employees should consider using work-leisure conflict.

## CONCLUSION

This research found work overload to have significant negative influence

on job satisfaction and positive influence on both work related stress and work-life conflict. Furthermore, the findings also showed that higher job satisfaction significantly reduces turnover intention. However, the findings showed that only work related stress significantly increase employee turnover intention, while work-life conflict does not significantly influence turnover intention. This may be explained by the difference in sample characteristics between previous and the current study.

This study has several limitations that must be considered. First of all, this study did not use probabilistic random sampling due to the unavailability of a proper sampling frame. Thus generalization to the general population should be strictly avoided. The study however, employed purposive sampling to target specific a segment of the population. Thus, the findings from this study may also be transferred to groups with similar sample characteristics. The second limitation is that this study employed a simplified model to explain a complex phenomenon. Our model only explains 52% of the variance of turnover intention among newly hired junior auditors in the Greater Jakarta area. Our findings do not eliminate the possibility that other variables or research models may have greater explanatory power to turnover intention of junior auditors. Further research should be conducted on the role of prior job expectation on the capacity to cope with work overload and also the possible moderation effect of age, tenure and marital status toward the role of work-life conflict in shaping employee turnover intention.

## References

- Ahuja, M.K., Chudoba, K.M., Kacmar, C.J., McKnight, D.H. & George, J.F. (2007). IT road warriors: Balancing work-family conflict, job autonomy, and work overload to mitigate turnover intentions. *MIS Quarterly*, 31(1), 1-17.
- Allen, D. G., Bryant, P. C., & Vardaman, J. M. (2010). Retaining talent: Replacing misconceptions with evidence-based strategies. *The Academy of Management Perspectives*, 24(2), 48-64.
- Bakker, A. B., Demerouti, E., & Euwema, M. C. (2005). Job resources buffer the impact of job demands on burnout. *Journal of Occupational Health Psychology*, 10(2), 170-180.
- Bakker, A. B., Demerouti, E., & Schaufeli, W. B. (2003). Dual process at work in a call centre: An application of the job demands-resources model. *European Journal of Work and Organizational Psychology*, 12(4), 393-417.
- Bakker, A. B., Demerouti, E., & Verbeke, W. (2004). Using the job demands-resources model to predict burnout and performance. *Human Resource Management*, 43(1), 83-104.
- Beehr, T. A., & Newman, J. E. (1978). Job Stress, Employee Health and Organizational Effectiveness: A Facet Analysis, Model and Literature Review. *Personnel Psychology*, 31(4), 665-699.
- Bliese, P. D., & Castro, C. A. (2000). Role clarity, work overload, and organizational support: Multilevel evidence of the importance of support. *Work and Stress*, 14(1), 65-73.
- Cropanzano, R., Rupp, D. E., & Byrne, Z. S. (2003). The relationship of emotional exhaustion to work attitudes, job performance, and organizational citizenship behaviors. *Journal of Applied Psychology*, 88(1), 160-169.
- Daromes, F.E. (2006). Keadilan organisasional dan intensitas turnover auditor pada kantor akuntan publik di Indonesia (Organizational justice and turnover intensity among auditors in Indonesian public accounting office). *Jurnal Manajemen, Akuntansi and Sistem Informasi*, 6(2), 187 – 202.
- Dysvik, A., & Kuvaas, B. (2010). Exploring the relative and combined influence of mastery-approach goals and work intrinsic motivation on employee turnover intention. *Personnel review*, 39(5), 622-638.
- Egan, T.M., Yang, B., & Bartlett, K.R. (2004). The effects of organizational learning culture and job satisfaction on motivation to transfer learning and turnover intention. *Human Resource Development Quarterly*, 15(3, Fall), 279-301.
- EY Malaysia. (2015). *EY Careers: Her Story – Evon Khong*. Retrieved from <http://>

eyfb.net/my/student

- Felstead, A., Jewson, N., Phizacklea, A. & Walters, S. (2002). Opportunities to work at home in the context of work-life balance. *Human Resource Management Journal*, 12(1), 54–76.
- Fraser, T. M. (1983). *Human stress, work and job satisfaction*. Retrieved from [http://www.ilo.org/wcmsp5/groups/public/---ed\\_protect/---protrav/---safe-work/documents/publication/wcms\\_250134.pdf](http://www.ilo.org/wcmsp5/groups/public/---ed_protect/---protrav/---safe-work/documents/publication/wcms_250134.pdf)
- Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2006). *Multivariate data analysis*. Upper Saddle River, NJ: Pearson Education Inc.
- Hermanson, R. H., Carcello, J. V., Hermanson, D. R., & Milano, B. J. (1995). Better environment, better staff. *Journal of Accountancy*, 179(4) 39-43.
- Hon, A. H., Chan, W. W., & Lu, L. (2013). Overcoming work-related stress and promoting employee creativity in hotel industry: The role of task feedback from supervisor. *International Journal of Hospitality Management*, 33(1), 416-424.
- Honda, A., Date, Y., Abe, Y., Aoyagi, K., & Honda, S. (2014). Work-related stress, caregiver role, and depressive symptoms among Japanese workers. *Safety and health at work*, 5(1), 7-12.
- Huffman, A. H., Casper, W. J., & Payne, S. C. (2014). How does spouse career support relate to employee turnover? Work interfering with family and job satisfaction as mediators. *Journal of Organizational Behavior*, 35(2), 194-212.
- Iswari, T. I., & Kusuma, I. (2013). The effect of organizational-professional conflict towards professional judgment by public accountant using personality type, gender, and locus of control as moderating variables. *Review of Integrative Business and Economic Research*, 2(2), 434-448.
- Jackofsky, E. R., & Slocum, J. J. S. (1987). A causal analysis of the impact of job performance on the voluntary turnover process. *Journal of Occupational Behavior*, 8 (3), 263-270.
- Jacobs, E.J. & Roodt, G. (2011). The mediating effect of knowledge sharing between organizational culture and turnover intentions of professional nurses. *SA Journal of Information Management*, 13(1), 1-6.
- Keeney, J., Boyd, E. M., Sinha, R., Westring, A. F., & Ryan, A. M. (2013). From “work–family” to “work–life”: Broadening our conceptualization and measurement. *Journal of Vocational Behavior*, 82(3), 221-237.
- Khurana, I. K., & Raman, K. K. (2004). Are big four audits in ASEAN countries

of higher quality than non-big four audits? *Asia-Pacific Journal of Accounting and Economics*, 11(2), 139-165.

Kingori, J. (2015). Burnout and Auditor Work Behaviours in Tanzanian Public Accounting Firms. *Business Management Review*, 11(1), 65-97.

Maslach, C. & Jackson S.E., (1981). The measurement of experienced burnout. *Journal of occupational behavior*. 2(2), 99-113.

Morrison, R. (2004). Informal relationships in the workplace: Associations with job satisfaction, organisational commitment and turnover intentions. *New Zealand Journal of Psychology*, 33(3), 114-128.

Mukhlis, B., & Salehudin, I. (2008). Application of planned behavior framework in understanding factors influencing intention to leave among alumnae of the faculty of economics University of Indonesia Year 2000-2003. *Proceedings of 3rd International Conference on Business and Management Research*.

Nadiri, H., & Tanova, C. (2010). An investigation of the role of justice in turnover intentions, job satisfaction, and organizational citizenship behavior in hospital-ity industry. *International Journal of Hospitality Management*, 29(1), 33-41.

Noor, S., & Maad, N. (2008). Examining the relationship between work-life conflict, stress and turnover intentions among marketing executives in Pakistan. *International Journal of Business and Management*, 3(11), 93-102.

Okay-Somerville, B., & Scholarios, D. (2014). Coping with career boundaries and boundary-crossing in the graduate labour market. *Career Development International*, 19(6), 668-682.

Qureshi, I., Jamil, R. A., Iftikhar, M., Arif, S., Lodhi, S., Naseem, I., & Zaman, K. (2012). Job stress, workload, environment and employees turnover intention: Destiny or choice. *Archives of Sciences*, 65(8), 230-241. Retrieved from <http://ssrn.com/abstract=2152930>.

Ready, D. A., Hill, L. A., & Conger, J. A. (2008). Winning the race for talent in emerging markets. *Harvard Business Review*, 86(11), 62-70.

Robbins, S.P., & Judge, T.A. (2009). *Organizational behavior* (15<sup>th</sup>ed.). New Jersey: Pearson Education.

Schlotz, W., Hellhammer, J., Schulz, P., & Stone, A. A. (2004). Perceived work overload and chronic worrying predict weekend-weekday differences in the cortisol awakening response. *Psychosomatic Medicine*, 66(2), 207-214.

Setiawan, I.A., & Ghozali, I. (2005). Pengaruh multi dimensi komitmen organisa-

- sional terhadap intensi keluar dalam setting akuntan public (Influence of multi dimension organizational commitment to turnover intention in public accounting setting), *Manajemen Usahawan Indonesia*, 34(03), 39-44.
- Singh, J. (2014). Empirical investigation of antecedents of stress: A comparison between male and female employees working as marketing executives in banking sector. *International Journal of Marketing and Financial Management*, 2(4), 62-68.
- Sturges, J. & Guest, D. (2004). Working to live or living to work? Work/life balance early in the career. *Human Resource Management Journal*, 14(4): 5–20. doi: 10.1111/j.1748-8583.2004.tb00130.x
- Suwandi, & Indriantoro, N. (1999). Pengujian model turnover Pasewark dan Strawser: Studi empiris pada lingkungan akuntansi publik (Testing the Pasewark and Strawser Turnover Model: Empirical Study in Public Accounting Environment). *Jurnal Riset Akuntansi Indonesia*, 2(2), 173-195.
- Tang, T.L.P., Kim, J.K., Tang, D.S.H., & Conner, B. H. (2000). Does attitude toward money moderate the relationship between intrinsic job satisfaction and voluntary turnover?. *Human Relations*, 52(2), 213-245.
- Tausig, M., & Fenwick, R. (2001). Unbinding time: Alternate work schedules and work-life balance. *Journal of Family and Economic Issues*, 22(2, summer), 101-119.
- Tett, R. P., & Meyer, J. P. (1993). Job satisfaction, organizational commitment, turnover intention, and turnover: Path analyses based on meta-analytic findings. *Personnel Psychology*, 46(2), 259-293.
- Toly, A.A. (2001). Analisis faktor-faktor yang mempengaruhi turnover intentions pada staf kantor akuntan Publik (Analysis of factors influencing turnover intentions of staffs in public accounting office). *Jurnal Akuntansi and Keuangan*, 3(2), 102–125.
- Tonello, L., Rodrigues, F. B., Souza, J. W., Campbell, C. S., Leicht, A. S., & Boullosa, D. A. (2014). The role of physical activity and heart rate variability for the control of work related stress. *Frontiers in physiology*, 5(1), 67-67.
- Tsaur, S. H., Liang, Y. W., & Hsu, H. J. (2012). A multidimensional measurement of work-leisure conflict. *Leisure Sciences*, 34(5), 395-416.
- Utami, I., & Bonussyeani, N.E.S., (2009). Pengaruh job insecurity, kepuasan kerja, dan komitmen organisasional terhadap keinginan berpindah kerja (Influence of job insecurity, job satisfaction, and organizational commitment to the intention to switch jobs). *Jurnal Akuntansi dan Keuangan Indonesia*, 6(1), 117-139.

Utami, I., & Nahartyo, E. (2013). Auditors' personality in increasing the burnout. *Journal of Economics, Business, and Accountancy - Ventura*, 16(1), 161-170.

Watson, A. M., Thompson, L. F., & Meade, A. W. (2007). Measurement invariance of the job satisfaction survey across work contexts. *Proceedings of 22nd Annual Meeting of the Society for Industrial and Organizational Psychology, New York*.

Wee, C. C. (2015). *Recruiting and retaining audit talent*. Retrieved from <http://www.accaglobal.com/ca/en/member/accounting-business/insights/happy-here.html>

Wen, L., Hao, Q., & Bu, D. (2015). Understanding the intentions of accounting students in China to pursue certified public accountant designation. *Accounting Education*, 24(4), 1-19.

Williams, E. S., & Skinner, A. C. (2003). Outcomes of physician job satisfaction: A narrative review, implications, and directions for future research. *Health Care Management Review*, 28(2), 119-139.

**Appendix**

Item No.	Items	Valid	Item No.	Items	Valid
<b>Work Overload</b>			<b>Work Related Stress</b>		
1	Strong mental strain	No	1	Emotionally drained	Yes
2	Frequent overtime	Yes	2	Frustrated	Yes
3	Not enough support	Yes	3	Destructive tendency	Yes
4	Not enough time	Yes	4	Hopelessness	Yes
5	Physical exhaustion	No	5	Burned out	Yes
6	Impossible job demands	Yes	6	Angry	Yes
7	Conflicting job demands	Yes	7	Depressed	Yes
8	Too much work	Yes	8	Boredom	Yes
<b>Job Satisfaction</b>			<b>Work-Life Conflict</b>		
1	Salary	No	1	Sacrifice family time	Yes
2	Promotion	Yes	2	Prioritize job over personal life	Yes
3	Supervisor	Yes	3	Unable to separate work and life	Yes
4	Benefits	Yes	4	Complains from loved ones	Yes
5	Recognition	Yes	<b>Turnover Intention</b>		
6	Procedures	No	1	Want to resign	Yes
7	Co-workers	No	2	Switching profession	Yes
8	Job fit	Yes	3	Changing organization	No
9	Communication	Yes	4	Changing industry	Yes
			5	Trying new jobs	Yes
			6	Continue current job (reverse)	No