



The Influence of Excessive Workload and Work Stress towards the Auditor's Turnover Intention with Job Satisfaction as Mediation Variable

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Abstract

The present study is a statistical hypothesis test aimed at investigating the influence of the independent variables such as excessive workload and work stress toward the dependent variables such as job satisfaction and the auditor's intention of a junior auditor who worked at Public Accountant Firm with a "Big Four" status. The research population was the auditors of the Public Accountant Firm in the category of "Big Four" whereas, in Indonesia means in 6 months to 2 years of service. The method used was a survey method with primer data through a questionnaire which was processed using SmartPLS 3.0. The result of this research proofed that excessive workload influences turnover intention. Meanwhile, work stress influences both job satisfaction and turnover intention. The research also showed excessive workload does not influence job satisfaction, and job satisfaction does not influence turnover intention.

Keywords: Workload; Turnover Intention Auditor; Job Satisfaction.

INTRODUCTION

Employees are priceless to a company, moreover, for the supporting team in achieving organizational goals. The presence of employees needs to manage well to give a positive contribution towards the organizational progress. Otherwise, if an employee is not managed well, then the employee's

work spirit is reduced and finally resigning (Dole et al., 2001). The quality of a Public Accountant Firm (further will be addressed as PAF) is influenced significantly by the auditors who work there (Choi et al., 2010). An auditor who works in a PAF is a main factor that determines the performance of the PAF, thus, an auditor is really important. Hence,

PAF in Indonesia also must understand how to preserve the best auditors they have to keep them working for the firms. This can be identified with any factors that cause the turnover behavior of an auditor.

In Indonesia, the issue of employee resignation is not new. A lot of companies experience employee's resignation due to several reasons, such as bad management and late salary payment. The phenomenon of junior auditor resignation in Indonesia is less than 50% of the recruits who are expected to stand for more than two years (Pradana & Salehudin, 2013). Furthermore, on the findings of Pramesti (2019), it is known that in the first year of junior auditor less than 50% survive on the second year. The phenomena of other resignations are faced by PAF which experience serious problems, which is the high rate of *turnover intentions*. Yet, in some specific cases, turnover cases are needed, mostly for the low-performance auditors (Hollenbeck & Wagner, 1998), but still, the turnover intention must be cultivated for not reaching a high rate, so that they still have the opportunity to obtain benefits from improving the performance of new employees which are greater than the recruitment costs borne by the organization. Mostly, the phenomena happen to the auditor

staff who only have a short time of services or at a junior level. This occurs usually because the employee who has a working background as an auditor is easily leveling up a career as the other accounting profession, such as government, educator, and company accounting. Thus, the auditor profession usually becomes a stepping stone only before switching to other careers.

Literature states that less than 50% of newly recruited auditors cannot survive in the company for more than 2 years (Setiawan, 2013) thus the phenomena about turnover auditors on a PAF is significantly high enough. This must become attention especially to the manager and owner of a company thus it can prevent the turnover intention (Chee, 2019) In a Theory of Reasoned Action (TRA), it is stated already that someone's intention magnitude will increase efforts to do the actual behaviors.

An auditor who decided to resign from a PAF based on his desire becomes a more serious issue rather than the turnover that happens because of the PAF. The turnover behavior becomes serious since it cannot be controlled by the concerned PAF. The voluntary turnover behavior is predicting a substantial problem for the PAF in the future. In this context, when the voluntary turnover happens,

then, other potential costs such as recruitment fees and training for the recruits are possible happen. Besides, another serious impact is the clients' trust towards the PAF.

The previous research focused on the determinant analysis of the turnover intentions of an auditor carried out by (Pradana & Salehudin, 2013) which explained that the job satisfaction variable must be inserted on the research model which aimed at analyzing the *turnover intention* determinant. In the research, job satisfaction is chosen as a mediation variable since the researcher was aiming at investigating the indirect and direct influence amongst the workload, work stress towards the turnover intention as the mediation variable. Other than that, job satisfaction is assumed as one factor that is so closely related to the turnover intention, since job satisfaction is a reflection of someone's satisfaction and happiness in his job and this influences directly the turnover intention.

The research on (Pradana & Salehudin, 2013) showed that excessive workload influences *turnover intention*. The research carried out by (Utami & Nahartyo, 2013b) stated that excessive workload influences turnover intention. On the contrary, (Yan & Xie, 2016) stated that

excessive workload does not influence *turnover intention* since there was human character emphasis which can lead the stress into Eustress. The next research was about work stress conducted by (Amany et al., 2016) resulted on the work stress influences on the *turnover intention*, and from (Chee, 2019) which shows that work stress influences *turnover intention* level, yet, the research from (D Kurniawati & Rintasari, 2015) states that work stress does not influence *turnover intention*. The differences in findings of excessive workload, work stress, and job satisfaction towards the *turnover intentions* of an auditor, another research then must be conducted.

The present research used some of the theories and stress concepts of the *Theories of Psychological Stress at Workbook* to explain the relationship between excessive workload and work stress towards the *turnover intention* through job satisfaction. (Qureshi et al., 2013) stated that excessive workload is an overwork intensity. The present research investigated, tested, and analyzed the influence of excessive workload on the turnover intention of an auditor who worked at a Public Accountant Firm (PAF).

The present research aimed at testing and analyzing the influence of excessive workload towards the

turnover intention of an auditor, the influence of work stress towards the turnover intention of an auditor, the influence of an excessive workload towards the job satisfaction of an auditor, the influence of work stress towards the job satisfaction of an auditor, the influence of job satisfaction of an auditor and lastly tested and analyzed the influence of job satisfaction towards the turnover intention of an auditor who works at PAF.

The result of the present research showed that excessive workload and work stress influences turnover intention significantly. Work stress also influences job satisfaction. Yet, the workload does not have an impact on job satisfaction. Lastly, job satisfaction is identified to have an impact on turnover intention.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

Theory of Reasoned Action (TRA)

In the *Theory of Reasoned Action*, it is clearly explained that the theory itself analyses and predicts the real behavior of humans. The individual in this context is someone who always concerns and considers the impacts of his attitude before really doing the activities. *Theory of Reasoned Action* defines someone's attitude as one affective component which has direct

consequences towards behavioral interest (Ajzen & Fishbein, 1980) *The theory of Reasoned Action* explains that intention is the best predictor of real behavior (Ajzen & Fishbein, 1980). Based on the theory, the present research used resigning intention variable to explain and predict the real behavior which is turnover.

Inside of *turnover intention*, it is said to be the result of the auditor's evaluation of the continuation of the relationship with an organization and it has not been realized with definite actions whether the auditor will leave the organization or not. It is explained too by (Jacobs & Roodt, 2007) in their research that *turnover intention* is a beginning decision made by a person to resign from an organization.

Job satisfaction can be shown through work environment comfort, work colleague support, Kepuasan kerja dapat ditunjukkan melalui kenyamanan lingkungan kerja, dukungan rekan kerja, fair compensation system based on suitability of workload, quality of supervision and promotion opportunities. A high rate of job satisfaction implies that the employee is happy and comfortable with the organization environment and his hard work is corresponding with the result (Aziri, 2011). One common

theory used to explain job satisfaction based on (Wexley & Yukl, 1977) is the two factors theory found firstly by (Herzberg et al., 1959). The theory divides situation which influences someone's attitude towards his job into two parts, such as, *satisfiers* and *dissatisfiers*. Its principal relies on job satisfaction and dissatisfaction are two different things.

In defining excessive workload and work stress, the present research concerns the theory of *The Job Demand Control Support Model of Work Design* dan *Lazarus and The Transactional Model of Stress* to explain the definition and better variables correlation amongst workload and work stress.

High job satisfaction implies that the employees are happy and comfortable with the organization environment and the hard work which is corresponding with the result (Aziri, 2011). Job satisfaction is assumed as one main factor that causes the existence of *turnover intention*, and job satisfaction is a reflection of satisfaction and happiness of someone in his job and according to the literature, influences directly towards *turnover intention*.

The reason for investigating job satisfaction is to provide ideas for superiors in improving the attitude of the auditor. Someone who does not

have the ability in actualizing himself professionally is intended to be not satisfied in working because job satisfaction can lead to a positive attitude towards a job.

In the *Theory of Reasoned Action* (TRA), it is explained that someone will do voluntary action when he sees the action positively. The theory also connects beliefs, attitudes, desires, and behavior. When an auditor gets an excessive workload, he will no longer see the responsibility positively, yet, negatively. This can be a burden for the auditor to face his work thus can stimulate him to do a turnover from the PAF he is currently working at. This is in line with the research of (James et al., 2012; Kingori, 2015); (Pradana & Salehudin, 2013). Penelitian (Cropanzano & Goldman, 2003; Utami & Nahartyo, 2013) which stated that an excessive workload can be assessed as one main factor in stimulating turnover intention of an auditor. The present study supports the previous research mentioned, yet does not support the finding from (Yan & Xie, 2016) who stated that excessive workload does not influence turnover intention, since the individual does not see the excessive workload as a burden and reason to resign. Thus, the first hypothesis is proposed:

H₁: Excessive workload influences positively towards auditor's turnover intention.

It has been discussed about cognitive and affective aspects with Lazarus and the transactional model of stress that someone in his interaction with the environment and several ways to face problems or "coping" carried out by the person to overcome any pressures put on him. In the theory of the job demand-control support model of work design, it has been explained as well that in a level of psychology pressure or work stress level is determined by those who have control over the pressures they get, thus excessive workload and work stress stimulate the decrease level of his job satisfaction. The respondent in the present research chose to cope up with turnover intention. This statement is in line with (Amany et al., 2016) and (Chee, 2019), yet, some research disagrees with the statement such as (Dyan Kurniawati & Rintasari, 2015) who stated that there is no influence involved in work stress towards the turnover intention.

The present research reveals that respondent feels that the work stress and turnover intention which is in this context is resigning from the PAF can be prevented by building trustworthiness of the auditor to the

PAF and building positive thoughts inside the auditor's minds such as he has done great work, through auditor's work appreciation, and planting a concept that an auditor is a great asset for the PAF. This statement is in line with (Ardana & Yuda, 2017) who stated that appreciation and trustworthiness become factors to reduce the work stress experienced by employees. The second hypothesis then is proposed:

H₂: Work stress influences positively the turnover intention

In the two factors theory, two principles state that satisfaction and dissatisfaction are two different things. Those are different since both satisfaction and dissatisfaction are continued variables. Someone will feel neither satisfied nor dissatisfied depends on the justification he gets to form a situation. Equity and inequity feelings about a situation gotten by someone through comparing himself with other people in the same class, company, or other places. The present research reveals that excessive workload does not influence job satisfaction which means does not support the research of (Abbasi, 2018; Smith, 2017; Sweeney, 2009) who got a result that excessive workload influences job satisfaction. Sometimes, an individual feels

challenged to finish excessive workload, in other words, motivated to become more diligent and integrated into reaching the target. Thus, the individual does not see the pressure as a burden but as motivation. The present study's result supports two factors theory which emphasizes someone's satisfaction or dissatisfaction is depending on the justification of a situation. Equity and inequity feelings about a situation gotten by someone through comparing himself with other people in the same class, company, or other places. In a nutshell, less justification about one situation will influence the way an auditor decides, yet, the respondent in this research used the pressure as responsibilities towards himself.

An auditor who works at PAF has a heavy workload and pressure, for instance, an auditor feels that the salary he gets is not suitable with the workload and work pressure is given to the auditor. Alternatively, the respondent in this research stated that an excessive workload does not affect job satisfaction, thus even though he gets excessive workload, the respondent's job satisfaction is not affected. He made it clear that workload and work pressure are common. Challenges and responsibilities must be carried out. In addition, even though the

respondent in this research is not affected by job satisfaction, there is still one solution in reducing turnover intention because there is no job satisfaction inside the PAF that is by building trustworthiness of the auditor to the PAF and building positive thoughts inside the auditor's minds such as he has done great work, through auditor's work appreciation, and planting a concept that an auditor is a great asset for the PAF. Hence, the third hypothesis is proposed:

H₃: Excessive workload influences job satisfaction.

The transactional model shows that stress is a part of a cause of imbalances between pressure experienced and ability. Consequently, it is understood that the pressure experienced by the auditor is bigger than his ability to manage his work properly resulting in work stress. Richard Lazarus and Susan Folkman are two famous characters who develop the theory of transactional stress which emphasizes that stress is a relationship between an individual and his environment which is evaluated by someone as incapability in facing a situation. Moreover, one other stress source is a situation how the body of a person responds towards the problem source.

This is in line with (Tziner et al., 2015) who stated that work stress causes someone's negative feelings and influences job satisfaction. In the research, it was stated that work stress influences job satisfaction. Finally, the fourth hypothesis is proposed:

H₄: Work stress influences job satisfaction positively.

The Two Factor Theory gives an approach that can be used by managers to motivate employees thus the employees feel comfortable and satisfied to be in the office. An approach is a democratic approach for employees and organization management and to fix the work environment as well as the job description to create a more specific job description for the employees. Some methods can be used by managers to reach the purpose which is *the Job Rotation* method. The method is carried out by rotating employees' work positions in specific turns from one position to another at regular intervals. The method is carried out with the purpose of equal distribution of workers' abilities and avoid monotonous work for employees in the work organization, by moving to a better position, the morale of workers can also increase.

The research from (Smith, 2017) resulting in that job satisfaction is related to the turnover *intention* which means that the higher job satisfaction of employees, the lower turnover intention will be. (Goldstein & Leitner, 2018) also stated that job satisfaction influences auditor's turnover intention as well. The result of the present study does not support the previous works of literature (Gadzali, 2019; Pradhana & Rudiawarni, 2013; Smith, 2017) which stated that job satisfaction influences turnover intention. Job satisfaction according to *Job Descriptive Index* (JDI) is working in the right place, suitable salary, good organization and management, being supervised by the right job, and someone who works on the right job.

Individual might feel uncomfortable and dissatisfied in working and this makes him having a turnover intention. The fifth hypothesis is proposed:

H₅: Job satisfaction influences turnover intention.

In this case, it is necessary to test the mediating role of the job satisfaction variable, which will be explained as follows.

A variable is called mediating variable when it is influenced by the relationship between independent and

dependent variables (Gadzali, 2019). The test was carried out using the Sobel test. Sobel test was carried out by testing direct and indirect influence X to Y through M calculated by multiplying path X to M (a) with pathway X to M (b) or ab, thus the coefficient of ab is (c - c1). C is the influence of X towards Y without controlling M, meanwhile, c1 is a coefficient of X influence towards Y after controlling M.

Error standard of coefficient a and b wrote with Sa and Sb, the amount of indirect standard error (Sab) is calculated by the formula:

$$Sab = \sqrt{(b^2Sa^2 + a^2Sb^2 + Sa^2Sb^2)} \quad (1)$$

To test the significant influence of the indirect influence, calculating intention t from coefficient ab with the formula:

$$t = ab/Sab \quad (2)$$

The value of t count is compared with the t-table and if counting more than t-table (>1.96) thus it can be concluded that there is a significant mediating influence.

In the mediating role of job satisfaction on the effect of excessive workload on the turnover intention, it is clear that it has significant results because if there is an excessive workload, it will certainly affect job satisfaction which results in the

turnover intention. Likewise, job satisfaction on the effect of job stress on the intention to resign is also clear if an auditor feels stressed at work, he will gradually have the turnover intention. Then the proposed hypothesis is.

Z₁: The mediating role of job satisfaction has a significant influence on the effect of excessive workload on turnover intention.

Z₂: The mediating role of job satisfaction has a significant influence on the effect of job stress on turnover intention.

METHOD

The population of the present study was the auditors who worked at the PAF with the criteria of "Big Four". The analysis unit of the research was the individual who worked at a PAF which was an auditor with 6 months to 2 years of services. The respondent was junior auditors who work at "Big Four" PAF. The size of the sample used had been calculated by the formula suggested by (Ferdinand, 2006) such as by multiplying the number of indicators with 5 to 10, then the number of indicators in this study was 20 multiplied by 5 then it met the minimum sample limit of 100. And the number of samples in this study was 129 and those who

Table 1. Presentation

Questionnaire	Total	%
Total of sample	129	100 %
The questionnaire that did not return	11	8.5 %
Returnable and usable questionnaire	118	91.5 %
Questionnaire return rate	91.5 %	

Source: processed primary data, 2021

returned and could be used were 118 samples. Sample presentation can be seen in Table 1. According to Table 1, it is known that the *response rate* is 91.5 %. *Respond rate* is categorized high for survey research. A high level of *response rate* in research causes by the effectiveness of respondent *mapping* carried out by the previous researcher who distributed questionnaires. The questionnaires that did not return were not followed up.

The data collection technique in this research was a survey through a questionnaire. The questionnaire was given to the respondent directly through media social and other respondents. The hypothesis test in the present research was carried out through variable tests and data analysis by using the statistical procedure. The focus of this research was to test the variable influence of excessive workload, work stress, job satisfaction, and turnover intention of an auditor who works at a PAF.

To test a variable, then it should be broken down into some measurable elements and then were composed into questionnaire items. The items were categorized into the closed questionnaire. It means that the respondents needed to give the sign of (X) only on the box given to answer the questionnaire. The measuring items of the questionnaire in the research were using the Likert Scale in a total of 7 points of Likert Scale to enhance the answers differentiation from the respondents.

The 7 Likert Scale mentioned were:

- 1) Strongly Disagree (SD)
- 2) Disagree (D)
- 3) Slightly Disagree (SD)
- 4) Neutral (N)
- 5) Slightly Contradicting (SC)
- 6) Agree (A)
- 7) Strongly Disagree (SD)

Likert Scale was used to test the rate of respondents' responses towards the questions given according to the 7 scales with the same intervals. The present research tested

excessive workload, work stress, job satisfaction, and turnover intention of an auditor who worked at PAF. By using the 7 scales of the Likert Scale, the measurement can be done sharply. The data gained was analyzed by using the *Structural Equation Modeling* (SEM) method through the smartPLS program. The SEM model comes from two fundamental steps, such as measurement validity model and structural model test. The measurement validity model (*outer model*) was used to test the validity and reliability, meanwhile, the structural model (*inner model*) was used to test the causality.

The questionnaire was distributed in three ways, such as preparing the questionnaire data, finding the link on *LinkedIn*, sending the questionnaire through e-mail to one of the respondents' representatives, sending the questionnaire through a *smartphone* connected with the internet and distributing it through e-mail or chat platform from the *LinkedIn* or the *Instagram* containing of *barcode link online* questionnaire containing *google doc forms* link.

The operational definition in this research would explain both dependent and independent variables. Dependent variables (Y) in this research were job satisfaction and

turnover intention. There were 13 indicators; 6 indicators for the job satisfaction variable, and 7 indicators for turnover intention. The explanation about turnover intention and job satisfaction can be seen as followed.

Job satisfaction (Y1) is employees' attitude and feelings towards several aspects of the work based on each element, such as salary, experience, promotion, work colleague, communication, and work characteristics. Turnover intention (Y2) is someone's willingness to resign, change jobs, or in the other words is to resign from an organization because of some reasons, such as: does not feel comfortable with the present job, dreaming of a better job, and supported by several other indicators, such as, finding new jobs, the thought of resigning from the PEF, and voluntarily resigning from the PEF.

The research had 2 independent variables (X), such as excessive workload and work stress. There were 7 indicators for the excessive workload, and 7 others for work stress.

Excessive workload (X1) will cause physical and mental fatigue and can cause emotional reactions such as headaches, indigestion, and irritability (Firda et al. 2017). Excessive workload

is one aspect that must be considered by every company, because the workload can affect the auditor in increasing productivity and feeling comfortable at work, including strong mental pressure due to work demands, often working overtime, work demands that are beyond capacity, overwork, physical exhaustion, conflicting work demands and insufficient support available. Work stress (X2) i.e. people who experience stress become nervous so they often become angry, aggressive, unable to relax, or display an uncooperative attitude (Hasibuan, 2012) including energy quickly drained due to emotional, frustration, destructive tendencies, hopelessness, burned out, depression and anger.

The technique of data analysis used in this research was descriptive statistics and inferential analysis. Both data analysis methods in the present study are explained as follows.

Descriptive statistical analysis is a transformation process in research data that is presented employing labels, graphs, and brief explanations. Descriptive statistics were used to provide information about the characteristics of the research variables. This analysis was also carried out to determine the frequency, median, average value,

maximum value, minimum value, and standard deviation.

The inferential analysis is used to test the research model used in this study and to test the hypothesis. The tool to analyze the data used in this research was Partial Least Square (PLS) using the software version 3.0 of SmartPls. PLS aimed to examine the effect of the independent variable (independent variable) in this study was excessive workload and work stress on the dependent variable (dependent variable), namely job satisfaction and turnover intention.

RESULTS AND DISCUSSION

Before testing the sample, validity and reliability tests or pilot tests were first conducted. The reason was that the test was carried out on the questionnaire that would be distributed for the actual research. Based on the results of the pilot test, there were 7 out of 27 indicators that must be removed. After the removal, the checking for composite reliability was carried out which had a value above 0.7 that indicated whether the indicators used were valid and reliable, it could be concluded that the questionnaire could be used in real testing.

The assessment was carried out through an algorithmic iteration process so that the measurement

model parameters (convergent validity, discriminant validity, and composite reliability) were obtained. There were two ways of testing the data validity, such as testing convergent validity and discriminant validity. Convergent validity is related to the principle that measures of a construct should be highly correlated. Meanwhile, discriminant validity is related to the principle that different constructs should not be correlated with height (Abdillah & Hartono, 2015).

In general, the convergent validity test can be measured by the loading score parameter in the research model (Rule of Thumbs > 0.7) and using the AVE and Community parameters with a score of > 0.5. If the loading score is < 0.5, then the indicator must be removed from the construct because the indicator is not loading into the construct that represents it.

Table 2. Convergent Validity Algorithm Results Before Deletion

	Indicator	Outer Loading	Explanation
EW	EW1	0.926	Valid
	EW2	0.910	Valid
	EW3	0.940	Valid
	EW4	0.952	Valid
	EW5	0.906	Valid
WS	WS1	0.855	Valid
	WS2	0.901	Valid
	WS3	0.886	Valid
	WS5	0.913	Valid
	WS6	0.941	Valid
	WS7	0.872	Valid
	JS	JS4	0.999
JS5		0.369	Invalid
JS6		0.237	Invalid
TI	TI	0.918	Valid
	TI	0.954	Valid
	TI	0.955	Valid
	TI	0.963	Valid
	TI	0.974	Valid
	TI	0.955	Valid

Description: EW = Excessive Workload, WS = Work Stress, JS = Job Satisfaction, TI = Turnover Intention; Source: Processed Primary Data, 2021

Table 3. Convergent Validity Algorithm Results after Deletion

	<i>Indicator</i>	<i>Outer Loading</i>	<i>Explanation</i>
<i>EW</i>	EW1	0.926	Valid
	EW2	0.910	Valid
	EW4	0.940	Valid
	EW5	0.952	Valid
	EW6	0.906	Valid
	<i>WS</i>	WS1	0.855
WS2		0.901	Valid
WS3		0.886	Valid
WS5		0.913	Valid
WS6		0.941	Valid
WS7		0.872	Valid
<i>JS</i>		JS4	1.000
<i>TI</i>	TI1	0.918	Valid
	TI2	0.954	Valid
	TI3	0.955	Valid
	TI5	0.963	Valid
	TI6	0.974	Valid
	TI7	0.955	Valid

Description: EW = Excessive Workload, WS = Work Stress, JS = Job Satisfaction, TI = Turnover Intention

Source: Processed Primary Data, 2021

If the loading score is between 0.5 - 0.7, the indicator should not be deleted as long as the AVE score of the indicator is > 0.5. The results of

the convergent validity test to determine the outer loading value of the AVE are presented in Table 2 and Table 3.

Table 4. Convergent Validity Test Results on Field Test (AVE)

<i>Variables</i>	<i>AVE</i>	<i>Explanation</i>
EW	0.859	Valid
WS	1.000	Valid
JS	0.909	Valid
TI	0.801	Valid

Description: EW = Excessive Workload, WS = Work Stress, JS = Job Satisfaction, TI = Turnover Intention; Source: Processed Primary Data, 2021

Table 5. Cross Loading Score Results amongst Variables

<i>Indicator</i>	<i>EW</i>	<i>JS</i>	<i>TI</i>	<i>WS</i>
EW1	0.926	0.320	0.549	0.672
EW2	0.910	0.204	0.536	0.628
EW3	0.940	0.246	0.555	0.636
EW4	0.952	0.220	0.602	0.629
EW5	0.906	0.359	0.575	0.562
JS4	0.294	1.000	0.216	0.394
TI	0.596	0.113	0.918	0.645
TI	0.198	0.98	0.954	0.602
TI	0.559	0.262	0.955	0.625
TI	0.580	0.234	0.963	0.627
TI	0.597	0.224	0.974	0.616
TI	0.580	0.208	0.955	0.629
WS1	0.565	0.314	0.526	0.855
WS2	0.585	0.331	0.533	0.901
WS3	0.578	0.339	0.558	0.887
WS4	0.614	0.328	0.667	0.913
WS5	0.637	0.386	0.631	0.941
WS6	0.632	0.412	0.584	0.872

Description: EW = Excessive Workload, WS = Work Stress, JS = Job Satisfaction, TI = Turnover Intention

Source: Processed Primary Data, 2021

The result from Table 4 reveals that all indicators have an AVE score of more than 0.5, thus categorized as valid.

Next, the discriminant validity test was conducted. For the discriminant validity test, the parameter was used by looking at the cross-loading score (Rule of Thumbs > 0.7 in one variable). The result can be seen in Table 5. The result in Table 5 shows that the values of cross-loading for each indicator are higher than the

other scores and centered at the related indicator. It can be concluded that the measurement model in this study filled the discriminant validity. Besides the validity test, the reliability test needed shows the level of consistency and the appropriateness of the measurement tool in conducting the test. The reliability test in the PLS used two methods, such as Cronbach's Alpha and Composite Reliability with the rule of thumbs higher than 0.7 (Hair et al, 2010).

These are the results of Cronbach's alpha and composite reliability on the research which are presented in Table 6. Table 6 reveals that Cronbach's alpha and the values of composite reliability on each variable are higher than 0.7, thus, it can be concluded that all variables used in this research are reliable. This is considered valid if the questionnaire was able to measure a concept, and considered as reliable if the questionnaire was consistent in its measurement. Thereafter, a structural model test was conducted.

Table 7 shows that the *R-square* (R2) on the variable of job satisfaction and turnover intention was low. The higher *R-square* (R2) value is the better prediction model from the

research model. The value of R-square (R2) on the job satisfaction of auditor work is 0.157 which means that the varied changes of job satisfaction variable can be explained with excessive workload variable and work stress amounted to 15,7 %. Furthermore, this can prove that job satisfaction is influenced 15,7 % by excessive workload and work stress. Thus, the rest with possibilities amounted to 84,3 % is influenced by variables that were not investigated in the present study.

The present study focused on predicting the turnover intention variable (TI). The values of R-square (R2) from the variable of the turnover intention of an auditor is 0.484 which

Table 6. Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability	Explanation
EW	0.959	0.968	Valid
WS	0.950	0.954	Valid
JS	1.000	1.000	Valid
TI	0.980	0.984	Valid

Description: EW = Excessive Workload, WS = Work Stress, JS = Job Satisfaction, TI = Turnover Intention

Source: Processed Primary Data, 2021

Table 7. Structural Model Test Results

Variable	R-square (R ²)	Adjusted R-square (R ²)
JS	0.157	0.142
TI	0.484	0.470

Description: EW = Excessive Workload, WS = Work Stress, JS = Job Satisfaction, TI = Turnover Intention

Source: Processed Primary Data, 2021

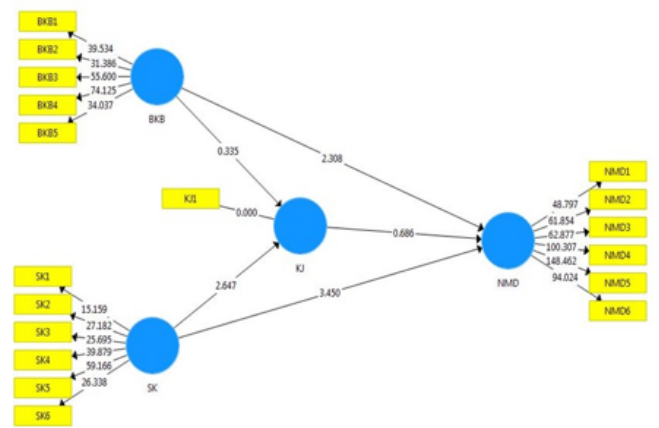


Figure 1. Hypothesis Structural Model

means that the variation of the change of turnover intention can be explained by excessive workload, work stress, and job satisfaction variables amounted to 48.4%. eventually, this can prove that turnover intention is influenced by the amount of 48.4% by excessive workload, work stress, and job satisfaction. At this point, the rest of 51.6 % possibly was influenced by others variables that were not observed in this study, for instance, family conflict.

Before discussing the hypothesis test result, a test of mediation role variables of job satisfaction upon the relationship between excessive workload on the turnover intention and the job satisfaction was conducted.

The test upon the influence amongst mediation and dependent variables was conducted with the Sobel formula. The values of indirect

influence coefficient from the excessive workload variable towards the turnover intention are the multiplying result of excessive workload variable influence towards job satisfaction variable with the job satisfaction towards turnover intention. By looking at Table 8, we can know that the amount of coefficient relationship amongst variables:

$$P1 = \text{excessive workload} \rightarrow \text{job satisfaction} = 0.052$$

$$P2 = \text{job satisfaction} \rightarrow \text{turnover intention} = -0.061$$

$$Se1 = 0.135$$

$$Se2 = -0.088$$

The result was summarized into:

$$P12 = P1 \cdot P2$$

$$P12 = (0.052 \cdot -0.061)$$

$$P12 = -0.003$$

The amount of indirect error standard from the excessive workload

variable towards the turnover intention can be calculated by the formula:

$$Se_{12} = \sqrt{(P_{12}Se_{22} + P_{22}Se_{12} + Se_{12}Se_{22})}$$

$$Se_{12} = \sqrt{(0.0522 \cdot -0.0882 + 0.0612 \cdot 0.1352 + 0.1352 \cdot -0.0882)}$$

$$Se_{12} = 0.0027 \times 0.0077 + 0.0037 \times 0.0182 + 0.0182 \times 0.0077$$

$$Se_{12} = 0.0000 + 0.0000 + 0.0001$$

$$Se_{12} = 0.001$$

Thus, the t-test was obtained by the calculation as followed:

$$t = P_{12} / Se_{12}$$

$$t = -0.003 / 0.001$$

$$t = -3$$

The t-values of the indirect relationship were -3. The value is lower than 1.96 which indicates that the parameter of mediation role above concerns the PLS approach proposed by (Hasibuan, 2012) and can be concluded insignificant.

The test of mediation role job satisfaction variable towards the relationship of work stress on the turnover intention, as followed.

The values of indirect influence coefficient from the work stress variable towards turnover intention was the multiplying result of work stress variable influence towards the job satisfaction variable with the job satisfaction towards the turnover intention. Table 8 shows us the values

of relationship coefficient between variables.

$$P_1 = \text{work stress} \rightarrow \text{job satisfaction} = 0.359$$

$$P_2 = \text{job satisfaction} \rightarrow \text{turnover intention} = -0.061$$

$$Se_1 = 0.136$$

$$Se_2 = -0.088$$

Thus, the result of both tests was summarized into:

$$P_{12} = P_1 \cdot P_2$$

$$P_{12} = (0.359 \cdot -0.061)$$

$$P_{12} = -0.0218$$

The values of indirect error standard from the excessive workload variable towards the turnover intention can be calculated with the formula:

$$Se_{12} = \sqrt{(P_{12}Se_{22} + P_{22}Se_{12} + Se_{12}Se_{22})}$$

$$Se_{12} = \sqrt{(0.3592 \cdot -0.0882 + 0.0612 \cdot 0.1362 + 0.1362 \cdot -0.0882)}$$

$$Se_{12} = 0.1288 \times 0.0077 + 0.0037 \times 0.0184 + 0.0184 \times 0.0077$$

$$Se_{12} = 0.0009 + 0.0000 + 0.0001$$

$$Se_{12} = 0.001$$

Thus, the t-test was gained with the calculation:

$$t = P_{12} / Se_{12}$$

$$t = -0.021 / 0.001$$

$$t = -21$$

The t values of the indirect relationship were -21. The values were less than 1.96 which means that the parameter of mediation role which

refers to the PLS approach is insignificant.

Hypothesis 1 stated that excessive workload has a positive effect on turnover intention. Then the results of this study stated that excessive workload had a positive effect on the turnover intention, so H1 was accepted. The calculation results are presented in Table 5.15 that the t-statistic on H₁ is 2,308 (> 1.64), which means it is significant. P-Value also shows the number 0.011 which means that excessive workload had a

positive and significant impact on the turnover intention.

Hypothesis 2 stated that work stress has a positive effect on the turnover intention, then the results of this study stated that job stress has a positive effect on the turnover intention, so H2 is accepted. The calculation results are presented in Table 5.15 that the t-statistic on H₂ is 3.450 (> 1.64), which means it is significant, the coefficient value also shows the number 0.000 which means that work stress had a positive

Table 8. Hypothesis Test Result

Notation	Description	Original Sample	Sample Mean	Standard Deviation	Standart Error	T Statistik	P Value	Results
H1	EW -> TI	0.310	0.321	0.135	0.135	2.308	0.011	Accepted
H2	WS -> TI	0.470	0.462	0.136	0.136	3.450	0.000	Accepted
H3	EW -> JS	0.052	0.037	0.155	0.155	0.335	0.369	Rejected
H4	WS -> JS	0.359	0.362	0.136	0.136	2.647	0.004	Accepted
H5	JS -> TI	-0.061	-0.053	0.088	-0.088	0.686	0.247	Rejected

Description: EW = Excessive Workload, WS = Work Stress, JS = Job Satisfaction, TI = Turnover Intention; Source: Processed Primary Data, 2021

and significant effect on the turnover intention.

Hypothesis 3 stated that excessive workload has a positive effect on job satisfaction. However, the results of the study stated that excessive workload had no effect on job satisfaction, so H3 was rejected.

So it can be concluded that excessive workload did not affect job satisfaction.

Hypothesis 4 stated that job stress has a positive effect on job satisfaction. Then the results of this study stated that job stress has a positive effect on job satisfaction, so

H4 is accepted. The calculation results presented in table 5.15 show that the t-statistic on H4 is 2.647 (> 1.64), which means it is significant. The coefficient value also shows the number 0.004 which means that work stress has a positive and significant effect on job satisfaction. Hypothesis 5 stated that job satisfaction has a positive effect on turnover intention. However, table 5.15 states that H5 is rejected, so the results of this study state that job satisfaction does not affect turnover intention.

Furthermore, regarding the test of the mediating role of the job satisfaction variable on the relationship of excessive workload on the turnover intention, it has the result that the t value of the indirect relationship is known to be -3. This value is smaller than 1.96 which means that the parameters of the mediating role above refer to the PLS approach proposed by (Hasibuan, 2012) can be concluded insignificant. Then, to test the mediating role of the job satisfaction variable on the relationship between job stress and turnover intention, the result is that the t value of the indirect relationship is known to be -21. This value is less than 1.96 which means that the parameters of the mediation role above refer to the PLS approach

proposed by (Hasibuan, 2012) can be concluded insignificant.

CONCLUSION, IMPLICATION, AND LIMITATION

The purpose of the research was to test excessive workload, work stress, and job satisfaction towards the turnover intention of an auditor who worked at a Big Four PAF in Indonesia. This research tested the mediating role of the variables of job satisfaction upon the excessive workload influence and work stress on the turnover intention of an auditor.

The research presents that excessive workload and stress had an impact on turnover intention. Besides that, work stress itself also had an impact on job satisfaction. The auditor felt that excessive workload was a burden, and there was good communication with fellow auditors so that they did not feel the desire to resign from the PAF. So broadly speaking, working until bedtime is reduced, emotions at work, physical fatigue, not enough time to complete work, mental stress are things that cannot have any impact on the turnover intention and the sense of less job satisfaction. Work stress does not only affect the intention to resign but also affects job satisfaction. This is very reasonable if it affects job

satisfaction because something that causes stress to the auditor will also be very disturbing, which in turn creates a sense of dissatisfaction in the work.

Furthermore, regarding the excessive workload which had no impact on job satisfaction as well as job satisfaction which also had no impact on the turnover intention. First of all, it is because excessive things will be felt to greatly affect the satisfaction at work. However, it cannot be denied that the excessive workload is indeed the responsibility of an auditor, so it does not cause job satisfaction if there is an excessive workload. Second of all, regarding the job satisfaction which does not have an impact on the auditor's intention to resign, because there is the thing that makes the auditor feel dissatisfied at work when positioned under the stress at work. In job satisfaction or dissatisfaction, the auditors assume that work stress will affect job satisfaction. However, in dealing with job dissatisfaction, the auditor did not conclude that he had an intention to resign from the PAF. However, it is undeniable that the auditor feels it is natural that in a job there must be a sense of stress resulting from dissatisfaction at work. Additionally, the test of the mediating role of the variable job satisfaction on

the relationship between excessive workload and work stress on the turnover intention also shows an insignificant result.

The implications of this study are more aimed at practitioners, such as the owners and managers of PAF to have a better understanding of factors that cause a high turnover phenomenon among auditors. This study also provides research implications in the form of ways to minimize the possibility of turnover behavior among auditors. Good PAF management and systems can keep the auditors working at the PAF addressed and reduce the auditor's turnover intention or look for other jobs. Thus, in the future, it is expected that more auditors will work at PAF and the sustainability of the public accounting profession in Indonesia will be maintained.

The first limitation encountered in this study was the collection of data on the questionnaire, some questionnaires were forwarded. This was because there was a health protocol that had been set at this time, so it had to be done to get more samples. So it could not be observed whether the questionnaire was answered correctly by the subjects who met the criteria. Second, the number of samples was relatively small even though it had met the

minimum limit which would certainly affect the reliability in testing the data. Researchers expected that there will be more further concerns on the expanded scope of the research.

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