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

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

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

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.

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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.

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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 developments 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 intention 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 Verbek, 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-
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.

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
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 medi-
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 1. Research Hypotheses

| Hypotheses | Statements |
|------------|------------|
| H1:        | Job Satisfaction mediates the influence of Work Overload on Turnover Intention of Junior Auditors |
| H1A:       | Work Overload negatively influences Job Satisfaction of Junior Auditors. |
| H1B:       | Job Satisfaction negatively influences Turnover Intention of Junior Auditors. |
| H2:        | Work Related Stress mediates the influence of Work Overload on Turnover Intention of Junior Auditors |
| H2A:       | Work Overload positively influences Work Related Stress of Junior Auditors. |
| H2B:       | Work Related Stress negatively influences Turnover Intention of Junior Auditors. |
| H3:        | Work-Life Conflict mediates the influence of Work Overload on Turnover Intention of Junior Auditors |
| H3A:       | Work Overload positively influences Work-Life conflict of Junior Auditors. |
| H3B:       | Work-Life Conflict negatively influences Turnover Intention of Junior Auditors. |

Figure 1. Initial Research Model
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
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 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.

Table 3. Measurement Validity & Reliability Statistics

| Variables          | Indicator | SLF | CR | VE  |
|--------------------|----------|-----|----|-----|
| Work Overload (WO) | WO2      | 0.68|     |     |
|                    | WO3      | 0.63|     |     |
|                    | WO4      | 0.85| 0.92| 0.65|
|                    | WO6      | 0.89|     |     |
|                    | WO7      | 0.88|     |     |
|                    | WO8      | 0.88|     |     |
| Job Satisfaction (JS) | SAT2    | 0.69|     |     |
|                    | SAT3    | 0.75|     |     |
|                    | SAT4    | 0.78| 0.87| 0.52|
|                    | SAT5    | 0.72|     |     |
|                    | SAT8    | 0.79|     |     |
|                    | SAT9    | 0.59|     |     |
| Work Related Stress (WRS) | STR1 | 0.86|     |     |
|                    | STR2    | 0.91|     |     |
|                    | STR3    | 0.90|     |     |
|                    | STR4    | 0.88| 0.96| 0.73|
|                    | STR5    | 0.85|     |     |
|                    | STR6    | 0.67|     |     |
|                    | STR7    | 0.89|     |     |
|                    | STR8    | 0.84|     |     |
| Work-Life Conflict (WLC) | WLC1 | 0.86|     |     |
|                    | WLC2    | 0.87| 0.91| 0.71|
|                    | WLC3    | 0.88|     |     |
|                    | WLC4    | 0.86|     |     |
| Turnover Intention (TI) | TI1 | 1.00|     |     |
|                    | TI2    | 0.57| 0.95| 0.83|
|                    | TI4    | 0.88|     |     |
|                    | TI5    | 0.93|     |     |
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 included 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 assume 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 that 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 propose 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 destress from their hectic auditor’s life (EY Malaysia, 2015). Interestingly, an earlier study by Tonello et al. (2014) supported that physical exercise in-
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

Contrary to the first two hypotheses, the third hypothesis cannot 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.

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

| 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%         |
| Less than 2 years      | 34%              | 100%       |
| 2 to 5 years           | 48%              | 0%         |
| More than 5 years      | 18%              | 0%         |

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

The South East Asian Journal of Management • Vol. 9 • No. 2 • 2015 • 108-124
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.
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### Appendix

| Item No. | Items | Valid |
|----------|-------|-------|
| Work Overload | | |
| 1 | Strong mental strain | No |
| 2 | Frequent overtime | Yes |
| 3 | Not enough support | Yes |
| 4 | Not enough time | Yes |
| 5 | Physical exhaustion | No |
| 6 | Impossible job demands | Yes |
| 7 | Conflicting job demands | Yes |
| 8 | Too much work | Yes |
| Job Satisfaction | | |
| 1 | Salary | No |
| 2 | Promotion | Yes |
| 3 | Supervisor | Yes |
| 4 | Benefits | Yes |
| 5 | Recognition | Yes |
| 6 | Procedures | No |
| 7 | Co-workers | No |
| 8 | Job fit | Yes |
| 9 | Communication | Yes |

| Item No. | Items | Valid |
|----------|-------|-------|
| Work Related Stress | | |
| 1 | Emotionally drained | Yes |
| 2 | Frustrated | Yes |
| 3 | Destructive tendency | Yes |
| 4 | Hopelessness | Yes |
| 5 | Burned out | Yes |
| 6 | Angry | Yes |
| 7 | Depressed | Yes |
| 8 | Boredom | Yes |

| Item No. | Items | Valid |
|----------|-------|-------|
| Work-Life Conflict | | |
| 1 | Sacrifice family time | Yes |
| 2 | Prioritize job over personal life | Yes |
| 3 | Unable to separate work and life | Yes |
| 4 | Complains from loved ones | Yes |

| Item No. | Items | Valid |
|----------|-------|-------|
| Turnover Intention | | |
| 1 | Want to resign | Yes |
| 2 | Switching profession | Yes |
| 3 | Changing organization | No |
| 4 | Changing industry | Yes |
| 5 | Trying new jobs | Yes |
| 6 | Continue current job (reverse) | No |