

Determinants of Auditor Turnover Moderated by Job Satisfaction at Public Accounting Firms in East Java

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Abstract

The present study is a statistical hypothesis testing research aimed at examining the determinants of auditor turnover intention, specifically the influence of work motivation, workload, and time budget pressure as independent variables, with job satisfaction acting as a moderating variable. The research was conducted among auditors working at Public Accounting Firms in East Java. The population of the study consisted of junior and senior auditors employed at medium- and large-scale firms operating in the region. Data were collected using a survey method through primary questionnaires and analyzed using SmartPLS 3.0 to test the structural relationships between variables. The findings of this study indicate that work motivation negatively influences turnover intention, whereas workload and time budget pressure positively influence turnover intention. The results also show that job satisfaction moderates the relationship between work motivation and turnover intention, strengthening its negative effect. However, job satisfaction does not significantly moderate the influence of workload or time budget pressure on turnover intention. Overall, the study highlights the crucial role of job satisfaction in reducing the tendency of auditors to leave their organization, especially in environments with varying levels of motivation, workload, and time pressure.

Keywords: Work Motivation; Workloads; Time Budget Pressure; Job Satisfaction; Turnovers; Auditors

1. INTRODUCTION

Sustainability of the auditor workforce is crucial to maintaining the reputation and audit quality of a Public Accounting Firm (KAP). High auditor turnover rates can negatively impact team productivity, knowledge transfer, and client trust in the KAP.(Wulansari et al., 2022) Auditors typically face heavy workloads, tight deadlines, client demands, and time-budget pressures, all of which leave them extremely tired and stressed.(Astuti; & Kusbandiyah, 2024)(Nouri & Parker, 2020). In addition, it has been proven that time

pressure and excessive workload cause auditors to resign (Abrahams, 2025; Alves et al., 2024).

Work motivation affects auditor satisfaction and turnover (Pramudyaning Sari & Hendrawan, 2025). Research on this issue is still lacking. One important factor related to auditors' desire to remain in an organization is job satisfaction. Furthermore, job satisfaction can influence the influence of job demands on turnover.(Wulansari et al., 2022). In addition, work motivation can increase auditor resilience to large workloads.(Cahyadi et al., 2024)

Novice auditors at large public accounting firms such as PwC and Deloitte Surabaya tend to resign before two years of service due to the imbalance between work and personal life during the peak audit period (Bisnis.com, 2025).

The risk of turnover increases due to the stressful work of auditors.(Natasha & Ruswanti, 2022)(Hegazy et al., 2023). The number of studies conducted on the effects of workload and time pressure on auditor turnover is still very small. This is because both have long been recognized as important components of an auditor's work.(Moon et al., 2024)(Khavis & Khrisan, 2020).The facts in Surabaya also show that young auditors switch due to lack of promotion opportunities and unequal compensation.

Literature Review and Hypothesis

Motivation Theory

Motivation theory, according to(Hopper, 2020)in(Hanum et al., 2023)used to explain why people behave in a certain way. It is primarily concerned with the factors that motivate a person to perform an action or to stop it.

- a) Maslow's Hierarchy of Needs theory states that each person has a hierarchy of needs, starting with physiological needs, followed by safety, social, esteem, and finally, self-actualization. A person's motivation level will decrease if their job fails to meet their needs, which can lead to job turnover. This aligns with Hopper's (2020) perspective, which asserts a relationship between motivation to work and the fulfillment of basic needs and the desire to leave.
- b) Herzberg's Two-Factor Theory states that two groups of factors influence a person's attitude toward their job: hygiene factors and motivational factors. Hygiene factors,

such as salary, working conditions, and organizational policies, can lead to job dissatisfaction, which can ultimately lead to a desire to change jobs. Conversely, motivating factors, such as salary and organizational policies, can lead to job dissatisfaction.

Social Exchange Theory (SET)

Homans proposed SET theory in 1961, and its primary focus is the individual behavior of actors in interaction with each other. Homans believed that nothing occurs in a social group that cannot be explained by propositions about individuals as individuals, together with the given conditions under which they interact, because its primary purpose is to explain the fundamental processes of social behavior (power, conformity, status, leadership, and justice).

According to Homans (1961) in (Tripp, 2023) Social exchange is the exchange of beneficial or detrimental activities between two or more people. Costs are calculated primarily based on the alternative activities or opportunities forgone by the actors. Behavior is influenced by rewards, both from the non-human environment and from other humans.

JD-R Theory

According to (Cahyadi et al., 2024) This theory states that all job characteristics can be grouped into two main categories, namely job demands and job resources, with the following explanation:

- a) *Job demands* refers to various aspects of work that require the expenditure of physical, psychological, social, and organizational energy, such as time pressure, high workload, emotional demands, role conflict, and the like.
- b) *Job resources* encompasses various aspects that facilitate individuals in achieving work goals, reduce the impact of demands, and support development and motivation. Examples include job autonomy, performance feedback, social support, opportunities for training or development, and job coaching.

Auditor Turnover

In the perspective outlined by Alves et al. (2024), turnover intention is understood as the psychological tendency or intention of an auditor to leave the organization where he or she works, either through voluntary resignation or through moving to another audit firm. According to the study(Sim Ai Hui et al., 2023),(Sim Ai Hui et al., 2023), And(Sim Ai Hui et al., 2023), turnover intention/auditor is understood as the tendency or cognitive drive of an auditor to leave the organization or consider job opportunities outside the audit firm where he works.

Work motivation

Work motivation is a drive, whether originating from within oneself or from the external environment, which encourages individuals to carry out their duties optimally and maintain their commitment to the organization.(Tobing & Apriono, 2021). Findings(Nyoman & Marlinayani, 2025) supports this view by emphasizing that work motivation has a significant impact on the sustainability of auditors' careers and organizational stability.

According to(Nadhila et al., 2024), the relationship between auditors and KAP and work motivation plays a very important role, considering that the auditor profession often demands long working hours, high workloads, and strict standards of professionalism.

H1: Work motivation has an effect on auditor turnover.

Workload

Workload is understood as the totality of the number, intensity, and speed of tasks that must be completed by an individual within a certain time period. Workload encompasses various dimensions, including the number of audit engagements to be completed, time budget constraints, tight deadlines, the level of complexity of audit procedures, and the auditor's involvement in several simultaneous assignments (multitasking).(Wulansari et al., 2022).

According to Alves et al. (2024), workload not only reflects the volume of work, but also includes the auditor's perception of role pressure, emotional tension, and cognitive demands during the audit process.

H2: Workload has an effect on auditor turnover

Time Budget Pressure

According to (Aswar et al., 2021), time budget pressure is a condition when the auditor feels pressure to complete audit procedures within the allocated time period, which is narrower than the actual time required to complete the assignment. Furthermore, ((Made et al., 2025) explains that time budget pressure refers to the situation when the auditor tries to complete audit procedures within the specified time limit. (Andre et al., 2025)

H3: Time budget pressure has an effect on auditor turnover.

Job satisfaction

Auditor job satisfaction refers to the level of satisfaction or dissatisfaction experienced by auditors with their work, which includes various aspects such as compensation/salary, workload, career development opportunities, relationships with superiors and coworkers, and work environment conditions. (Wulansari et al., 2022).

According to (Pham et al., 2022), job satisfaction is a psychological condition and an individual's subjective evaluation of their work, which reflects the extent to which the auditor's needs, expectations and preferences can be met through their work experience.

H4: Job satisfaction moderates the effect of work motivation on auditor turnover.

H5: Job satisfaction moderates the effect of workload on auditor turnover.

H6: Job satisfaction moderates the effect of time budget pressure on turnover.

2. RESEARCH METHOD

The population data for this study was taken from the IAPI directory data for 2025, namely 610 independent auditors working at KAP in East Java. (Accountant et al., 2025) With a population of 610 auditors, calculations using the Slovin formula resulted in a sample size of 153 respondents.

The data collection technique in this study was a survey using a questionnaire. The questionnaire was administered directly to respondents through social media and other sources. Hypothesis testing in this study was conducted through variable testing and data analysis using statistical procedures. The focus of this study was to examine the influence of work motivation, workload, time budget pressure, job satisfaction, and auditor turnover on auditors working at a Public Accounting Firm in East Java.

The research instrument was a questionnaire containing a number of statements and using a Likert scale. Respondents were asked to indicate their level of agreement across five assessment categories:

- 1) Strongly Agree (SS)
- 2) Agree (S)
- 3) Neutral (N)
- 4) Disagree (TS)
- 5) Strongly Disagree (STS)

The Likert scale is used to test the level of respondents' responses to the questions given according to 5 scales with equal intervals. This study examines work motivation, workload, time budget pressure, job satisfaction, and auditor turnover working at KAP. By using 5 Likert scales, measurements can be carried out accurately. The data obtained were analyzed using the Structural Equation Modeling (SEM) method through the smartPLS program. The SEM model comes from two fundamental steps, namely the measurement validity model and the structural model test. The measurement validity model (outer model) is used to test validity and reliability, while the structural model (inner model) is used to test causality.

The operational definition in this study will explain the dependent and independent variables as well as the moderating variables. The dependent variable (Y) in this study is auditor turnover. There are 5 indicators for auditor turnover. The explanation of auditor turnover can be seen as follows. Auditor turnover (Y) is an attitude and feeling that indicates a plan to leave the KAP, look for another job, consider a better offer, and stop working as soon as possible from an organization for several reasons, such as: not feeling comfortable with the current job, longing for a better job, and supported by several other indicators, such as, looking for a new job, thinking about resigning from the KAP, and resigning voluntarily from the KAP.

This study has 3 independent variables (X), namely work motivation, workload, and time budget pressure. There are 5 indicators for work motivation, 5 indicators for workload, and 5 other indicators for time budget pressure.

Work motivation (X1) can reflect task challenges, career development, recognition, work-life balance, and intrinsic satisfaction in professional audit work felt by experienced auditors.

Excessive workload (X2) will cause physical and mental fatigue and can cause emotional reactions such as headaches, digestive disorders, and irritability. Workload is one aspect that must be considered by every company, because workload can affect auditors in increasing productivity and feeling comfortable in the workplace, including strong mental pressure due to work demands, frequent overtime work, work demands that exceed capacity, working too hard, physical fatigue, conflicting work demands and lack of available support.

Time budget pressure (X3) in audit work, where auditors are required to complete audits on time with limited time resources. This situation creates a high workload, pressure from superiors or clients, and stress, potentially even forcing auditors to sacrifice audit quality for the sake of time efficiency.

Job Satisfaction (M) will include compensation and rewards, career development opportunities, quality of working relationships, working conditions and workload, and work-life balance.

3. RESULTS AND DISCUSSION

Before testing the sample, a validity and reliability test, or preliminary trial, was conducted. This was because the trial was conducted on the questionnaire that would be distributed for the actual research. A composite reliability check was performed, with a value above 0.7 indicating that the indicators used were valid and reliable. It can be concluded that the questionnaire can be used in actual testing.

The assessment is carried out through an algorithmic iteration process so that the measurement of model parameters (convergent validity, discriminant validity, and composite reliability) is obtained. There are two ways to test data validity, namely testing convergent validity and discriminant validity. Convergent validity is related to the principle that the measurement of a construct must be highly correlated. Meanwhile, discriminant validity is related to the principle that different constructs should not be correlated with height.

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

Table 1. Loading Factor

	Workload (X2)	Job Satisfaction (M)	X1 Moderation	Moderation X2	X3 Moderation	Work Motivation (X1)	PF
Workload (X2) * Job Satisfaction (M)				1,062			
Work Motivation (X1) * Job Satisfaction (M)			0.997				
Time Budget Pressure (X3) * Job Satisfaction (M)					1,029		
X1.1						0.876	
X1.2						0.808	
X1.3						0.784	
X1.4						0.722	
X1.5						0.887	
X2.1	0.841						
X2.2	0.836						
X2.3	0.841						
X2.4	0.749						
X2.5	0.857						

X3.1							
X3.2							
X3.3							
X3.4							
X3.5							
Y1							
Y2							
Y3							
Y4							
Y5							
M1		0.841					
M2		0.840					
M3		0.864					
M4		0.803					
M5		0.851					

Source: Primary data processing, 2025

The results of Table 1 show that all indicators in the variables Workload, Work Motivation, Time Budget Pressure, Job Satisfaction, Auditor Turnover, and the moderating construct have outer loading values above 0.70, indicating good validity and reliability. Indicators in all main variables are in the range of values that meet the PLS-SEM criteria, while the moderating interaction indicator also shows adequate moderation formation even though its value exceeds 1. Overall, the measurement model is considered strong and worthy to proceed to the structural model analysis.

Table 2. Cross Loading

	Workload (X2)	Job Satisfaction (M)	X1 Moderation	Moderation X2	X3 Moderation	Work Motivation (X1)	Pr
Workload (X2) * Job Satisfaction (M)	-0.102	-0.114	0.089	1,000	0.180	-0.109	
Work Motivation (X1) * Job Satisfaction (M)	-0.116	-0.146	1,000	0.089	0.138	-0.008	
Time Budget Pressure (X3) * Job Satisfaction (M)	-0.123	0.047	0.138	0.180	1,000	0.114	
X1.1	0.038	0.006	-0.028	-0.069	0.140	0.876	
X1.2	0.054	-0.137	0.003	-0.108	0.013	0.808	
X1.3	0.021	-0.082	0.040	-0.022	0.133	0.784	
X1.4	0.048	-0.051	0.022	-0.108	0.069	0.722	
X1.5	0.080	-0.072	0.025	-0.145	0.098	0.887	

X2.1	0.841	- 0.054	- 0.150	-0.099	- 0.149	0.070	
X2.2	0.836	0.047	- 0.043	-0.073	- 0.100	0.021	
X2.3	0.841	0.051	- 0.056	-0.110	- 0.045	0.021	
X2.4	0.749	0.043	- 0.086	-0.080	- 0.085	0.091	
X2.5	0.857	0.029	- 0.141	-0.051	- 0.133	0.110	
X3.1	-0.105	- 0.157	0.090	-0.025	0.088	0.105	
X3.2	-0.014	- 0.162	0.171	-0.106	- 0.061	0.060	
X3.3	0.020	- 0.159	0.003	-0.122	0.028	0.029	
X3.4	0.032	- 0.176	0.036	-0.088	- 0.078	0.153	
X3.5	0.058	- 0.113	0.148	-0.135	- 0.110	0.062	
Y1	0.341	- 0.223	0.159	-0.121	- 0.266	0.425	
Y2	0.369	- 0.233	0.115	-0.166	- 0.282	0.384	
Y3	0.320	- 0.139	0.144	-0.191	- 0.221	0.444	
Y4	0.298	- 0.198	0.105	-0.197	- 0.340	0.436	
Y5	0.301	- 0.174	0.191	-0.144	- 0.278	0.444	
M1	-0.006	0.841	- 0.116	-0.097	0.060	- 0.010	
M2	0.021	0.840	- 0.095	-0.107	- 0.047	0.129	
M3	-0.009	0.864	- 0.135	-0.060	0.091	- 0.060	
M4	0.070	0.803	- 0.090	-0.138	0.013	- 0.069	
M5	0.035	0.851	- 0.200	-0.080	0.064	- 0.081	

Source: Primary data processing, 2025

The results from Table 2 show that the loading value of each indicator is higher in the construct from which it originates compared to the loading value in other constructs. Therefore, it can be said that each indicator has strong discriminant validity.

Table 3. Square Root of AVE

	Average Variance Extracted(AVE)
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X1	0.669
X2	0.681
X3	0.686
M	0.706
Y	0.861
X1 Moderation	1,000
Moderation X2	1,000
X3 Moderation	1,000

Source: Primary data processing, 2025

The results of Table 3 show that all main constructs have AVE values above 0.50, indicating good ability to explain indicator variance and meet the criteria of convergent validity. Auditor Turnover has the highest AVE value, indicating very strong measurement quality, while the moderating construct has an AVE value of 1.000 because it is formed from indicator interactions, which is common in PLS-SEM.

Table 4. Composite Reliability

	Composite Reliability
X1	0.909
X2	0.914
X3	0.916
M	0.923
Y	0.969
X1 Moderation	1,000
Moderation X2	1,000
X3 Moderation	1,000

Source: Primary data processing, 2025

The results from Table 4 show that all research variables have high Cronbach's Alpha values (0.909–0.969), indicating excellent reliability and internal consistency. The moderating construct has a value of 1.000 because it is formed from the interaction of indicators, so all variables are deemed reliable and suitable for further analysis.

Table 5. Cronbach Alpha Reliability

	Cronbach's Alpha
X1	0.875
X2	0.884
X3	0.886
M	0.897
Y	0.927

X1 Moderation	1,000
Moderation X2	1,000
X3 Moderation	1,000

Source: Primary data processing, 2025

The results of Table 5 show that all primary variables have high Cronbach's Alpha values (0.875–0.927), making them highly reliable. Meanwhile, the moderating variables have a value of 1.000, as they are formed from indicator interactions. Overall, all variables meet the criteria for strong reliability and are suitable for further analysis.

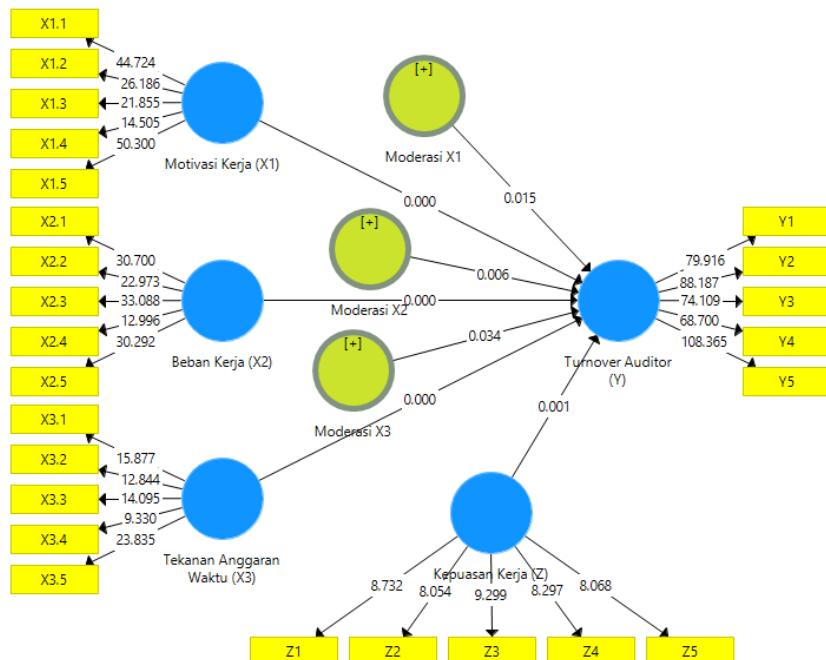


Figure 1. Structural Model Hypothesis

Table 6. R-Square

	R Square
Auditor Turnover (Y)	0.560

Source: Primary data processing, 2025

The results of Table 6 explain that the R^2 value of Auditor Turnover is 0.560, indicating that work motivation, workload, time budget pressure, and job satisfaction are able to explain 56% of the variation in auditor turnover, so that the model has good explanatory power and is classified as moderately strong.

Table 7. f^2 Effect Size

	Auditor Turnover (Y)
Workload (X2)	0.251
Job Satisfaction (M)	0.133
X1 Moderation	0.049
Moderation X2	0.054
X3 Moderation	0.033
Work Motivation (X1)	0.596
Time Budget Pressure (X3)	0.122
Auditor Turnover (Y)	

Source: Primary data processing, 2025

The results of Table 7 explain that the three moderating variables have small f^2 values (0.033–0.054), indicating that job satisfaction plays a weak role as a moderating variable and does not significantly strengthen or weaken the relationship between work motivation, workload, and time budget pressure on auditor turnover.

Table 8.Q-Square

	SSO	SSE	$Q^2 (=1-SSE/SSO)$
Workload (X2)	765,000	765,000	
Job Satisfaction (M)	765,000	765,000	
X1 Moderation	153,000	153,000	
Moderation X2	153,000	153,000	
X3 Moderation	153,000	153,000	
Work Motivation (X1)	765,000	765,000	
Time Budget Pressure (X3)	765,000	765,000	
Auditor Turnover (Y)	765,000	403,174	0.473

Source: Primary data processing, 2025

The results from Table 8 show that the Q^2 value obtained is 0.473, and because Q^2 is greater than 0, the structural model is declared to have good predictive relevance. Thus, the model is able to provide relevant predictive ability regarding the phenomenon of auditor turnover.

Moderation Equation

$$TI = \beta_0 + \beta_1 MK + \beta_2 BK + \beta_3 TAB + \beta_4 KK + \beta_5 (MK \times KK) + \beta_6 (BK \times KK) + \beta_7 (TAB \times KK) + e$$

$$TI = (-0.525) MK + (0.338) BK + (0.240) TAB + (-0.251) KK + (-0.153)(MK \times KK) + (-0.153)(BK \times KK) + (-0.122)(TAB \times KK) + e$$

Explains that:

1. Work Motivation (MK) on Auditor Turnover (TI), with a coefficient of -0.525, significance
2. Workload (BK) on Auditor Turnover (TI), with a coefficient of 0.338, significance
3. Time Budget Pressure (TAB) on Auditor Turnover (TI), with Coefficient = 0.240, significance
4. Job Satisfaction towards Auditor Turnover, with Coefficient = -0.251, significance

Table 9. Path Analysis

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Workload (X2) -> Auditor Turnover (Y)	0.338	0.351	0.059	5,760	0.000
Job Satisfaction (M) -> Auditor Turnover (Y)	-0.251	-0.251	0.073	3,447	0.001
Moderation X1 -> Auditor Turnover (Y)	-0.153	-0.148	0.063	2,427	0.015
Moderation X2 -> Auditor Turnover (Y)	-0.153	-0.146	0.056	2,738	0.006
X3 Moderation -> Auditor Turnover (Y)	-0.122	-0.104	0.057	2,120	0.034
Work Motivation (X1) -> Auditor Turnover (Y)	-0.525	-0.520	0.054	9,645	0.000
Time Budget Pressure (X3) -> Auditor Turnover (Y)	0.240	0.246	0.058	4,149	0.000

Source: Primary data processing, 2025

The results of the path coefficient above can be seen in the original sample value, p value or t statistics which are used as a reference for making decisions on whether the hypothesis is accepted or rejected.

Discussion

The results of the study indicate that work motivation has a significant negative effect on auditor turnover, while workload and time budget pressure have a significant positive effect on auditor turnover. Auditors with high motivation tend to have stronger commitment and loyalty, thus decreasing the intention to leave the KAP, while excessive workload and high time pressure increase stress, fatigue, and turnover intention. These findings are relevant to the characteristics of the audit profession in KAP East Java, which is faced with tight deadlines, high work volume, and high performance demands, so that psychological factors and working conditions are the main determinants of auditor stability.

Furthermore, job satisfaction is proven to play a role as a moderating variable in the relationship between work motivation, workload, and time budget pressure on auditor turnover. Job satisfaction strengthens the negative influence of work motivation on turnover, and weakens the negative impact of workload and time budget pressure. Auditors with high levels of job satisfaction have better psychological resilience in facing work pressure, while auditors with low satisfaction are more vulnerable to workload and time proportionally while increasing job satisfaction through fair compensation, superior support, career development, and a healthy work environment to reduce auditor turnover. experiencing burnout and choosing to leave the KAP.

Implications, And Limitations

Implications

The results of this study strengthen the literature on organizational behavior and behavioral accounting by showing that work motivation decreases auditor turnover, while workload and time budget pressure increase it, and confirms the role of job satisfaction as a psychological buffer that moderates the relationship in the stressful audit profession and provides practical implications for KAP management in East Java to reduce auditor turnover through increasing work motivation, managing workload and time pressure proportionally, and creating a supportive work environment to improve satisfaction, auditor retention, and audit service quality.

Limitations

This research faced constraints in the form of limited access to KAP during peak audit season as well as auditors' caution in responding to sensitive questions related to workload, time pressure, and intention to leave, which could potentially affect the completeness and transparency of the data.

4. CONCLUSION

Conclusion

Based on the analysis, this study concludes that work motivation has a negative effect on auditor turnover, while workload and time budget pressure have a positive effect, both partially and simultaneously. Auditors with high motivation tend to stay because they have a strong commitment and meaning to their work, while excessive workload and time pressure increase stress and the desire to leave the public accounting firm. In addition, job satisfaction has been shown to act as a moderator that strengthens the positive effect of work motivation and weakens the negative impact of workload and time budget pressure on turnover, thus functioning as a protective factor in reducing the risk of auditor turnover.

Suggestion

Based on the research findings, it is recommended that future research expand the sample size, add relevant variables, and employ a more comprehensive methodological approach to strengthen the generalizability of the results. Meanwhile, for KAP management, this study emphasizes the importance of strategic policies in managing workload, time-budget pressures, and enhancing auditor motivation and job satisfaction through organizational support and psychological well-being to reduce turnover and improve audit service quality.

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