
Work-Family Conflicts, Multidimensional Commitment, and Turnover Intentions on Public Accountants in Indonesia

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Abstract

This study aims to examine the effects of work-family conflicts, job satisfaction and multidimensional organizational commitment to the turnover intentions of the auditors. In this paper, we argue that work-family conflicts will affect job satisfaction and intention to leave, and job satisfaction will influence the multidimensional commitment of the organization. Data were collected using a questionnaire survey of 164 public accountants working for audit firms in Indonesia. The result of the analysis using partial least squares-structural equation modeling approach shows that the model has a good fit. We find that work-family conflicts affect the auditor's intentions to leave. In addition, the role of job satisfaction and organizational commitment also determines the degree of intentions to leave of the auditors. These findings suggest that auditors who have high job satisfaction and organizational commitment will be more reluctant to switch jobs.

Keywords: Work-family conflicts, Job satisfaction, Multidimensional commitment, Turnover intentions, Professional accountants

1. Introduction

The impact of high turnover within the public accounting firms (KAP) according Hildebeitel and Leaby (2001), resulting in clients and partners complained that the task of field work of senior auditor is often replaced by a new auditor inexperienced so wasteful in terms of time and the cost of which will ultimately have an impact on “doubted” professionalism of the work of the new auditor. This is due to the departure of an employee carries and the knowledge (Droege and Hoobler 2003). This condition is consistent with the results of research suggested by Lyer and Raghunandan (2002) that the auditor's experience related to the quality of the work of auditors, where the more experience the more qualified auditor the auditor's work. Therefore, the required research and a comprehensive study in order to provide strong evidence empirically on various factors which it has caused, especially in the firm, so that later on this kind of research can contribute to the development of organizational

strategy KAP thus creating life long employee especially auditors effectively and efficiently.

In connection with the research model, according to Farkas and Tetrick (1989) has a lot of models of previous studies on the turnover were examined both from the standpoint of psychology, economics, organizational behavior and in the accounting environment. The more recent tendency is, research on turnover lead to the development of a conceptual model of the process of turnover combined with empirical testing. According to Curry et al. (1986), although the researchers have filed various postulates and find some variables related to turnover, but job satisfaction and organizational commitment is an important antecedent of turnover or turnover intention. In contrast to the above study, research of Ketchand and Strawser (1998), concluded that the model of turnover intentions, job satisfaction is a strong antecedent for organizational commitment to the direction of a positive influence. Turnover intentions are a consequence of organizational commitment and negative direction. Thus, the higher job satisfaction, organizational commitment, it will increase the auditor and the auditor will lower the turnover intentions.

Another drawback of the various studies to develop a model of turnover intentions,

is likely to assume that organizational commitment are unidimensional. In fact, Meyer and Allen (1990), managed to provide empirical evidence that organizational commitment is multidimensional, consisting of affective commitment, continuance and normative commitment. Every employee who works in an organization or company must really want the maximum level of job satisfaction. To achieve the maximum level of job satisfaction in every implementation of the tasks of the audit, the auditors of public accounting firms will always deal with factors which can influence job satisfaction. Such factors may include work-family conflict.

Work-family conflict arises because of the imbalance between the role of the auditor KAP as the role of family members, the family can be defined as a small family unit, consisting of a father, mother and children. Work-family conflict is not only appear as an auditor is not in the midst of his family in a relatively long time. This is confirmed by Burke (1986), which suggests that the energy, time and attention needed to be successful in one area (the job role or the role of the family) caused a shortage of manpower, time and attention to areas other resulting in a conflict between the role of work and family roles , In other words that the time

and effort spent on developing the job is time and energy not spent to develop success in family life.

The main issues examined in this study is the high turnover rate in the environment of KAP and it reflects poorly on the firm's performance assessment (Hiltebeitel and Leaby 2001; Lyer and Raghunandan 2002). The general objective of this study was to determine the effect of multidimensional antecedents of organizational commitment to turnover intentions from the perspective of attribution theory and role theory as an effort to improve the performance of the Public Accountant in Indonesia. This study contributes to the current literature in several ways. First, This is the first study in Indonesia were tested multidimensional organizational commitment on turnover intentions. In addition, this study also considers the work-family conflict into one comprehensive model.

Second, this study reconciles the mixed evidence on the relationship between variables in the model for the Indonesian context, whereas previous studies provided inconsistent evidence. The results of this study may also provide guidance for audit firms to plan the management practices in order to improve the quality of human resources by means of various

strategies that can minimize their turnover so that the auditors will eventually be able to provide the benefits of the creation of cost efficiency.

The remainder of this paper proceeds as follows. The next section presents the literature review and hypothesis development, followed by the design of the research. Next, we present our empirical results. Finally, we discuss the results and provide important implications of our study as well as its limitations.

2. Literature Review and Hypothesis Development

2.1. The Attribution Theory

The Attribution theory to explain the process of how we determine the cause / motive of the person's behavior (Gibson et al. 1994). This theory is directed to develop an explanation in ways we judge people differently, depending on what meaning we attribute to a specific behavior (Robbins 2008). Attribution theory refers to how someone explain the cause of the behavior of others / yourself (Luthans, 1998), which determined whether from internal / external (Robbins 2008), will be visible influence on individual behavior (Gibson et al. 1994).

The cause of the behavior in social perception known as dispositional attributions and situational attributions (Luthans et al. 1998) or the internal and external causes (Robbins

2008). Dispositional attribution or internal causes refers to aspects of individual behavior, something within oneself as a personal nature, self-perception, ability and motivation. Situational attributions or external cause refers to the environment that influence behavior, such as social conditions, social values and public opinion.

The internal and external attribution have expressed a strong influence on individual performance evaluations, such as determining how supervisors treat subordinates and influence individual attitudes and satisfaction towards work (Luthans 1998). Herzberg (1996) and Steers (1977) expressed reservations about "a number of attributes", which naturally applies internally within an organization, influencing the attitude of the employees, especially those associated with his work and commitment to the organization. Turnover intention as a result of job satisfaction and work-family conflict on audit firms is determined by the cause of the person (internal attribution) and external causes (external attribution). Internal attributions include the individual's perception of locus of control, whereas an external attribution is a social construction that looked at the role of the received someone based on gender, as a result of being formed in social perspective.

2.2. *The Role Theory*

The role theory developed by Khan et al. (1964) in Sih (2002) emphasized the individual nature as a social behavior that studies the behavior that corresponds to the position they occupy in the workplace and society. The role theory states that an individual will experience a conflict if there are two or more pressure occurring simultaneously directed at someone. The role theory revealed that the role is one of the part played in the overall structure of the group, is a special behavior produced an individual in a particular social context (Heck 2002). Auditor as part of audit firms, acting as individual employees with a number of characters and the expectations on the role.

The role theory revealed that the role is one of the part played in the overall structure of the group, is a special behavior produced an individual in a particular social context (Baron and Greenberg, 1993). The role is an element of the group structure which explains the part played in the interaction with other group members. Acceptable role of individuals is determined by the position of the individual in the organization. This led to an expected behavior of a person who performs the role of social context is called the expected role (role expectation) (Baron and Greenberg, 1993).

Auditor as part of audit firms, acting as individual employees with a number of characters and the expectations on the role. The auditors have two roles: as a profession to be subject to the code of professional conduct *akuntanpublik* and as a member of the organization (audit firms). If the auditor in his role as a member of the profession as well as members of the organization feel the contradiction between to the values espoused in the organization with the values that must be upheld *dalam profesinya*, then there was a conflict of roles yourself auditor.

PLEASE INSERT FIGURE 1 HERE

2.3. Work Family Conflict, Job Satisfaction, and Turnover Intentions

Work family conflict is defined as a level where a person experiences stress imbalance in employment (Kopelmen et al. 1983). This conflict occurs when a person experiences stress or pressure in performing their daily work. The working pressure may arise from the interaction of individuals with the job, which is characterized by changes in the individual who pushed him off the normal function (Beer and Luthan 1995). The work pressure can also occur

due to an imbalance between the demands of work with a person's ability to meet the needs (among others, career development, salary received, and physical comfort) with the level of fulfillment and purpose that provided the working environment. The work pressure can also occur from their heavy workload, unclear role in *pekerjaan*, or because of the intervention of employers in terms of authority (Frone et al. 1994).

According Parrewe and Hochwart (2001), work-family conflicts caused by the clash between similarity value with value congruence. Similarity value is defined as the level of agreement among family members about the values that exist in the family, while the value congruence are a number of values that are agreed between employees and the organization. The work-family conflict, which will influence the level of job satisfaction in addition to career satisfaction (life satisfaction) a family member who also serves as an employee (Marins et al. 2002). Job satisfaction in this case tends to be higher achieved by people in his life implementing the values espoused compared with that do not implement these values.

Berg et al. (1999) concluded that the characteristics of the work and the working environment significantly influence the views of

the employees for the efforts of companies to help them to balance work and family. Companies that assist employees to balance the responsibilities of work and family is not only in the form of a formal policy benefits and family-friendship, but it is also important to provide a challenging work, recognition, create a working environment characterized by trust, train supervisors to accommodate the needs of employees. The results of some studies, for example: Frone and Cooper, (1992), Thomas and Ganster, (1995), Wiley, (1987), Kopelmen et al. (1983) showed that work-family conflicts resulting from conflicts of work and conflicts of family related negative impacts of an organization including job satisfaction and turnover intentions as individuals. From the above discussion, the following hypothesis can be derived:

H1a: There is a negative association between work interfering with family (WIF) and job satisfaction

H1b: There is a negative association between family interfering with work (FIW) and job satisfaction

H2a: There is a positive association between work interfering with family (WIF) and turnover intentions

H2b: There is a positive association between family interfering with work (FIW) and turnover intentions

2.4. Job Satisfaction and Multidimensional Organizational Commitment

According to Judge and Locke (1993), job satisfaction is a reflection of joy or positive emotional attitude that comes from a person's work experience. Judge and Locke (1993) also stated that the level of perceived job satisfaction is influenced by a person's thinking process. Judge and Locke (1993) argues, if an employee is satisfied on the job, the employee will feel happy and free from the pressure so that there will be a sense of security to keep working on the work environment. The process of distorted thinking or are contrary to conscience would result in lower levels of job satisfaction a person. Conversely, when one's mind was clear then the work will result in a high level of job satisfaction.

Dissatisfaction occurs when the desired expectations are not met. Job satisfaction has many dimensions. In general, the observed phase is satisfaction in the work itself as salary, recognition, relationships between supervisors and workers, and a chance to advance. Each dimension generates an overall feeling of satisfaction with the work itself. According to

Setiawan and Ghozali (2005) stated that there are two fundamental reasons why job satisfaction is important in the organization. First, the fact of the strong correlation between job satisfaction and absenteeism, as well as between job satisfaction and turnover. Second, although low, there is a consistent correlation between job satisfaction and performance. While Setiawan and Ghozali, (2005) concluded that there are six aspects that are considered the most dominant in a job satisfaction and its components, namely wages, working conditions, working groups, supervision, the work itself, and promotional opportunities.

According to Meyer and Smith (2000), until now, the study of employees' commitment to the organization has been largely done in different forms. Organizational commitment is defined as a strong willingness to become a member within a particular organization and to remove opportunities to move the workplace. According to Meyer and Allen (1990) commitments consist of:

- affective commitment, that is, the tendency to remain engaged in a consistent or broadly consistent path of activity is the result of the award received or the penalty avoided. Here the employees want to stay (work in the company). This is an emotional attachment,

- continuance commitment to participate in consistent activities so that the company does not lose the costs incurred by the company and received by individuals. Here employees feel the need to remain in the company. Due to lack of skills (skills). In addition there is no opportunity to move to another company or receive a higher salary because of its limitations.
- normative commitment, trust in recipients of goals and values of the organization or moral obligation to remain firm because of social and organizational rewards.

According to Meyer and Allen (1990), the general thing for these three approaches is the view that commitment is a psychological condition that a) characterizes the relationship between the employee and the organization and has implications for the decision to remain or leave the organization. However, the nature of the psychological conditions for each form of commitment is very different. Employees with strong affective commitment remain in the organization because they want it, employees with a strong continuance commitment remain in the organization because they need (need to), and employees who have a strong normative

commitment remain in the organization because they have to do it (Ought to).

Traditionally, the construct of organizational commitment is seen as a unidimensional construct. However, further facts show that the individual develops commitment to the organization through various dimensions. Initial studies conducted by Meyer and Allen (1984) warned that the whole form of commitment is not the same if the organization intends to retain employees, it must be aware of the differences in the nature of the forms of commitment. Although already understood about the multidimensional nature of organizational commitment, the existence of multidimensional constructs in the realm of accounting has not been widely explored Kalbers and Fogarty (1995). Some accounting researchers are investigating the effect of organizational commitment to its consequences such as outgoing intentions e.g, Gregson (1992); Bline et al (1991); Rasch and Harrell (1990), individual performance of Poznanski and Bline (1997), still base on unidimensional constructs. The study of the existence of multidimensional international commitments in public accounting settings was done by Kecthdan and Strawser (1998).

In Indonesia, Setiawan and Ghozali (2005) tried to review the issue by examining the

potential for multidimensional presence in audit firms. The existence of multidimensional organizational commitment is associated with an outgoing intention variable which has been viewed as one of the consequences of organizational commitment. What is interesting from the research of Setiawan and Ghozali (2005) is that affective and continuance commitment has a strong influence on turnover intentions, whereas normative commitment is not significant. This result is in line with the results of Ketchand and Strawser (1998), Yousef (2002) and Stallworth (2004).

In the scope of the work of auditors working for the public accounting firm, some researchers link organizational commitment to auditor behavior in the workplace. The results of Donelly et al. (2003) found that the organizational commitment of the auditor proved to negatively affect the desire to exit the firm and found a positive influence on the auditor's performance. Research from Irawati et al. (2005) found that the organizational commitment of the auditor was not proven to have an effect on the performance of the auditor. From the above discussion, the following hypothesis can be derived:

H3: *There is a negative association between job satisfaction and turnover intentions*

H4a: There is a positive association between job satisfaction and effective commitment

H4b: There is a positive association between job satisfaction and high sacrifice commitment

H4c: There is a positive association between job satisfaction and low alternative commitment

2.5. *Multidimensional Organizational Commitment and Turnover Intentions*

Turnover Intentions is indicated as an individual attitude that refers to the evaluation of the continuity of its relationship with the organization in which it works and has not materialized in the form of definite action (Suwandi and Indriantoro 1999). The high turnover of employees in an organization leads to the high cost of recruitment, selection, and training to be borne by the organization (Mercer 1988). This can disrupt the operational efficiency of the organization, let alone the moving employee who has the knowledge, skills and good experience. Turnover can have a positive impact if an opportunity arises to replace an individual who is not performing optimally with an individual with high skill, motivation and loyalty (Dalton and Todor 1981).

Research on the factors that cause the turnover intentions from the environment of public accounting firm, among others, conducted

by Suwandi and Indriantoro (1999). The results of this study using multiple variables (bivariate), find variables that consistently have a direct relationship causes the intention to leave is job satisfaction and organizational commitment. The research model of the intention to leave from work relates to perceptions of job pressures and the desire of employees to move from their jobs through direct indications of cessation of a person from his job such as job satisfaction and organizational commitment (Mikklesen et al. 2000).

The results of some previous studies suggest that intentions to leave are the direct cause of employee turnover (Lee and Mowday 1987; Michaels and Spector 1982). From the above discussion, the following hypothesis can be derived:

H5a: There is a negative association between effective commitment and turnover intentions

H5b: There is a negative association between high sacrifice commitment and turnover intentions

H5c: There is a negative association between low alternative commitment and turnover intentions

PLEASE INSERT FIGURE 1 HERE

3. Research Method

This study was conducted using a quantitative approach (a questionnaire survey), as the researchers wanted to obtain comprehensive information on a population and determine the effect of one variable on another variable. The study aims to test the hypothesis that the associative form generates accurate data based on empirical phenomena that can be measured and test for the presence of doubt related to validity of knowledge and theory through theoretical testing, building or constructing facts and data, statistical description, clarity and predictive relationships.

3.1. *Sample Selection and Data Collection*

The population in this study is the already married Auditor (Senior Accountant and Junior Accountant) and work on Public Accounting Firm (KAP) in Indonesia. Selection of samples of auditors who are already married on the grounds that in a family condition there is a tendency of conflict that is experienced quite high when there is audit tasks, especially the assignment of audits outside the city.

Before the field survey was conducted, pre-test questionnaires were distributed to teaching staffs on the economics faculties of public and private universities

located in Semarang, Indonesia who were willing to participate. Teachers were chosen as they could be assumed to be able to read and give input related to the instruments developed previously, and as a result, they could help us develop questionnaires that would be easily understood by the respondents. Based on the results of a review by some of the academic staffs, the authors made several revisions to the wording of the questions posed.

The data of this research is primary data that is the respondent's answer to the questions asked in the research questionnaire. The distribution and collection of questionnaires was conducted for 3 (three) months from September - December 2014. A total of 1,100 copies of the questionnaires were distributed at 220 accounting firms listed on the directory of public accounting firms in 2012 by the Indonesian Institute of Accountants. This directory is very helpful for researchers in the accuracy of the latest data accounting firms mainly office address, office phone number, website address and e-mail address. The ways that have been taken by researchers in an effort to improve the return of questionnaires that researchers sent two reminder emails and followed by phone contacts for confirmation of acceptance and filling questionnaires. Of the

1,100 questionnaires distributed the total return of the questionnaire as much as 164, so the response rate in this study was 14.9%. The returns to the questionnaire as described above are sufficient considering the average size of the return of the audit firm's audit questionnaire in Indonesia which averages 10-20 percent (Indriantoro and Bambang, 1999). According to Indriantoro and Bambang (1999), Indonesian social studies including accounting studies generally have a low rate of return, ranging from 10-20%.

The results of the *t*-test showed that there were no statistically significant differences in the responses ($p < 0.05$) between size of audit firms and no social desirability response bias problem (Randall and Fernandes, 2013)¹ These findings indicate that the size will not affect the results of analysis and that there are no problems of social desirability response bias in the respondents' own reporting on environmental performance. We also used the Wilcoxon test for comparison. Additionally, the statistical test results showed that there was no significant difference between the responses of the initial 138 respondents and the 26 late respondents,

¹ Social desirability response bias is broadly understood as the tendency of individuals to deny socially undesirable traits and behaviors and to admit to socially desirable ones.

which means there is no problem of non-response bias that would affect the systematic results (Dillman *et al.*, 2014). We also conducted testing for common method bias (Podsakoff *et al.*, 2003) using a full collinearity approach (Kock, 2015). The analysis showed that the value obtained $AFVIF < 3.3$, thus indicating that no common bias method problem occurred.

3.2. Instruments

The instrument used to measure each of the variables in this study consisted of three parts.² The first section described the purpose and objectives of this research by asking whether the respondents were willing to participate in the survey. The second section contained the respondents' demographic information. The third section presented questions related to each of the variables to be studied. The instrument used was adopted from previous studies with proven reasoning that did not need to be retested. Each construct in this study was measured using reflective indicators.

3.2.1. Work Family Conflict

The two-dimensional work-family conflict variables are measured each using 6 question items. The scale of measurement of respondent's answer is done by using scale 1-5

² The original copy of the questionnaire is available from the author.

which show response strongly disagree to strongly agree. This instrument was adopted by Pasewark and Viator (2006). Table 1 below shows the indicators and outcome measurement model for this variable.

3.2.2. Job Satisfaction

The job satisfaction variable is measured using 6 question items. The scale of measurement of respondent's answer is done by using scale 1-5 which show response strongly disagree to strongly agree. This instrument was adopted by Judge and Locke (1993). Table 1 below shows the indicators and outcome measurement model for this variable.

PLEASE INSERT TABLE 1 HERE

3.2.3. Multidimensional Organizational Commitment

The multidimensional variables of commitment have 3 dimensions of affective commitment (AC), high sacrifice commitment (HSC), and low alternative commitment (LAC) each measured using 6 item questions for AC variables, 4 item questions for HSC variables and 4 item questions for LAC variables with scale of measurement of respondent answer using scale 1-5 that show response strongly disagree (1) to strongly agree (5). This instrument was adopted

by Meyer and Allen (1991). Table 2 below shows the indicators and outcome measurement model for this variable.

3.2.4. Turnover Intentions

The Turnover Intentions variable is measured using 4 question items. The scale of measurement of respondent's answer is done by using scale 1-5 which shows response strongly disagree (1) to strongly agree (5). This instrument was adopted by Pasewark and Viator (2006). Table 2 below shows the indicators and outcome measurement model for this variable. From the analysis of the measurement model for all the variables, the value of the loading factor > 0.60 , composite reliability / $\rho_A > 0.70$ and average variance extracted (AVE) > 0.50 ; therefore, the model fulfills the recommended requirements (Hair *et al.*, 2017; Latan and Ghazali, 2012, 2015). Table 3 below shows the indicators and outcome measurement model for this variable.

PLEASE INSERT TABLE 2 HERE

PLEASE INSERT TABLE 3 HERE

Additionally, we tested the discriminant validity for all the variables in the

model. Table 4 above shows the results of testing discriminant validity (divergent) using the Fornell-Larcker criterion and heterotrait-monotrait ratio (HTMT). From the analysis above, it can be seen that the square root of the AVE on the diagonal lines is greater than the correlation between the constructs in the model, which means that it can be concluded that all the variables in this research model possess discriminant validity. We also tested the discriminant validity using HTMT, and the results of the analysis in the table above show that the value of HTMT is less than 0.90 (Henseler et al. 2015), which means that it fulfills the recommended requirements (Hair et al. 2017; Latan and Ghozali, 2015).

3.3. Data Analysis

Before we analyzed the overall model, we ensured the adequacy of the sample size for estimation of the model.³ Because the data analysis in this study used the Partial Least Squares-Structural Equation Modeling (PLS-SEM) approach, then the sample had to be sufficiently large and not less than 30 (Latan and Ghozali, 2015). Previous research in this area has already used PLS-SEM as an analytical tool. In

³ Although this study used a component-based approach (PLS-SEM), the adequacy of the sample size remains a concern for researchers.

contrast to other SEM techniques, PLS does not rely on the assumption of normality (distribution-free) because it is non-parametric. However, some assumptions, such as multicollinearity and goodness of fit, for the local model assessment must be considered. We used the SmartPLS 3 program (Ringle et al. 2015) to analyze these models.

4. Results

PLS-SEM analysis has two stages: the measurement model and the structural model. Assessment of the measurement model is intended to test the validity (convergent and discriminant) and reliability of each indicator forming latent constructs. After ensuring that all the indicator constructs were valid and reliable, we continued to the second stage of assessing the quality of the structural model and testing the hypotheses. The results of the quality assessment for the structural model are presented in Table 5.

PLEASE INSERT FIGURE 2 HERE

PLEASE INSERT TABLE 4 HERE

In Table 5, it can be seen that the value of Adj.R² generated for each dependent variable is very good, that is between 0.002-

0.543. This value indicates strength approaching a sufficiently substantial explanation (Latan and Ghozali, 2015). The value of the variance inflation factor (VIF) generated for all the independent variables in the model is < 3.3 , which means that there is no collinearity problem between the predictor variables. The Q^2 predictive relevance value generates excellent endogenous variables, i.e., > 0 , which means that the model has predictive relevance. The value of goodness of fit that is generated through the standardized root mean squared residual (SRMR) is equal to $0.068 < 0.080$, which means that our model fits the empirical data.

4.1. Hypothesis Testing

We tested the hypothesis with a view toward the coefficient parameter and the significant value generated from the 95% bias-corrected confidence intervals of each independent variable. Hypothesis 1 (H1) consists of two hypotheses namely hypothesis 1a and hypothesis 1b. Hypothesis 1a states that the work interfering family (WIF) has a negative effect on job satisfaction of the auditor. The test result on the parameter coefficient between WIF to JS shows no significant negative effect. The t-statistic value is beyond the critical value ± 1.96 (one-tailed) with p-value $0.055 > 0.05$, thus H1a is rejected. Hypothesis 1b (H1b) states that the

family interfering with form (FIW) negatively affect the job satisfaction of the auditor. The test result on the parameter coefficient between FIW to JS shows no significant negative effect. The t-statistic value is beyond the critical value ± 1.95 (one-tailed) with p-value $0.341 > 0.05$, thus H1b is rejected.

Furthermore, hypothesis 2 (H2) consists of two hypotheses namely hypothesis 2a and hypothesis 2b. Hypothesis 2a (H2a) states that work interfering with family (WIF) has a positive effect on auditor turnover intentions. Test results on the coefficient parameters between the WIF to TI indicate there is a positive influence. The t-statistic value is in critical value ± 1.96 (one-tailed) with p-value $0.040 < 0.05$, thus H2a is accepted. Hypothesis 2b (H2b) states that family interfering with work (FIW) has a positive effect on auditor turnover intentions. Test results on the coefficient parameters between the WIF to TI indicate there is a positive influence. The t-statistic value is in critical value ± 1.96 (one-tailed) with p-value $0.000 < 0.05$, thus H2b is accepted.

PLEASE INSERT TABLE 5 HERE

Hypothesis 3 (H3) states that job satisfaction negatively affects the intention to

leave from the auditor. Result of test to coefficient of parameter between job satisfaction to turnover intentions show there is negative effect with beta coefficient value -0.144 and significant at $p\text{-value} < 0.05$. The t-statistic value is in critical value ± 1.96 , thus H3 is accepted. Hypothesis 4 (H4) consists of three hypotheses: hypothesis 4a, hypothesis 4b, hypothesis 4c. Hypothesis 4a (H4a), hypothesis 4b and hypothesis 4c suggest that job satisfaction (JS) has a positive effect on affective commitment (AC), high sacrifice commitment (HSC) and low-altenative commitment (LAC) The results of the test on the parameter coefficient between job satisfaction (JS) have positive effect on affective commitment (AC), high sacrifice commitment (HSC) and low altenative commitment (LAC) showed there is positive influence based on whole sample estimate value. The t-statistic value is above the critical value ± 1.96 , with p-value, 0.05 , thus H4a, H4b and H4c are acceptable. The five hypothesis (H5) consisting of three hypotheses H5a (AC), H5b (HSC) and H5c have a positive effect on turnover intentions (IT) of the auditor. The result of the test of the parameter coefficient between the commitment of AC to TI shows that there is a positive influence (i.e, based on the value of all sample estimate AC \rightarrow TI, with t-statistic value and

significant at $p\text{-value} 0.014 < 0.05$) The t-statistic value is in value critical ± 1.96 , thus H5a is accepted and H5b and H5c are rejected.

4.2. Discussion

The rejection of hypothesis 1 (H1a and H1b) indicates that employees whose jobs have work-family conflicts both WIF and FIW tend to reduce their satisfaction at work. The findings of this study suggesting job satisfaction will be reduced if there is a conflict of family work does not support the research of Pasewark and Viator (2006), Good et al. (1988), Rice et al. (1992), Boles and Babin (1996), Good et al. (1996), Boles et al. (1997), Martins et al. (2002), Greenhaus et al. (2003), Bacharach et al. (1991), Thomas and Ganster (1995), Kossek and Ozeki (1998), Boles et al. (2001), and Anderson et al. (2002) which states that job satisfaction will decrease if there is a conflict of family work. If the auditor in the public accounting firm perceives the simultaneous pressure between work and family against each other then this will trigger the emergence of conflict of family work so that job satisfaction will decrease. Furthermore, support for H2a and H2b indicates that work-family conflict (WIF and FIW) directly affect turnover intentions. Based on the results of the research means that auditors are

more likely to leave the public accounting firm if there is a work-family conflict because it feels there is an imbalance between the role as a member of professional organizations and the role of family members. The findings of this study are consistent with Pasewark and Viator (2006), Good et al. (1988) and Netemeyer et al. (1996) which suggest that work-family conflict (WFC) has an influence on turnover intentions (IT). The significance of this hypothesis suggests that family-work conflicts in both WIF and FIW directly undermine the auditor's intention to switch jobs. The results of this study support attribution theory. Attribution theory refers to how one explains the cause of the behavior of another person / self (Luthans, 1998), determined whether from internal / external (Robbins, 1996), will appear to influence the behavior of individuals (Gibson et al., 199). The auditor will conduct behavioral deviation (dysfunctional) when in him arise conflict either WIF and FIW.

The results of this study also found that the higher the job satisfaction will be lower the willingness of auditors to switch jobs. This study supports by Reed and Kratcham's (1987), Albrecht et al. (1991) and Larson (2009). According to other researchers namely Pasewark and Strauser (1996), job satisfaction directly negatively affect the desire to move employees.

Shafer (2002) argues that job satisfaction negatively affects the desire to move, while Gregson (1992) suggests job satisfaction has a negative relationship with the desire to move. The results of this study support role theory. The role theory reveals that role is one of the parts played in the overall structure of a group, a particular behavior that an individual produces in a particular social context (Greenberg and Baron 2003). The role is an element of group structure that explains the part played in interaction with other group members. The role theory underlies the relationship between work satisfaction (JS) relation variables to turnover intentions.

The results of this study also found that job satisfaction affects multidimensional organizational commitment. The results of this study support attribution theory. Attribution theory refers to how one explains the cause of the behavior of another person / self (Luthans, 1998), determined whether from internal / external (Robbins, 1996), will appear to influence the behavior of individuals (Gibson et al., 199). The auditors will conduct behavioral deviations (dysfunctional) when the auditor experiences satisfaction in the work will have a good organization commitment affective commitment (AC), high sacrifice commitment (HSC) and lower alternative commitment (LAC). In terms of

role theory, auditors who have satisfaction in work and still play their role as members of the organization will have a high commitment both as an affective commitment (AC), high sacrifice commitment (HSC) and lower alternative commitment (LAC), as part of the organization. The role theory reveals that role is one of the parts played in the overall structure of a group, a particular behavior that an individual produces in a particular social context (Greenberg and Baron 2003). The role is an element of group structure that explains the part played in interaction with other group members.

Finally, this study found that only affective commitment has a significant effect on turnover intentions. The results of this study states that the higher the affective commitment of the auditor, the more it will undo the intention to leave. Conversely, when the auditor has a high sacrifice commitment (HSC) and lower affective commitment (LAC) then it will not undo his intention to leave. The findings of this study provide support to attribution theory and role theory. There is a turnover intentions of the auditor because the auditor feels to have an audit firm (affective commitment), while the auditor feels that he or she will have a great appreciation if leaving the audit firm (high sacrifice commitment) and low auditor work alternative if

leaving the audit firm (lower alternative commitment).

5. Conclusion

This study tried to examine the effect of work interfering with family (WIF) and family interfering with work (FIW) on turnover intentions and job satisfaction and organizational commitment as an intervening variable of previous literature development. From the test results of SEM (Structural Equation Modeling) with the help of statistical software SmartPLS 3, concluded that:

1. Work interfering with family (WIF) did not significantly on job satisfaction (JS). This shows that their work interfering family does not affect the on job satisfaction auditors.
2. Family interfering with work (FIW) did not significantly affect the job satisfaction (JS). It shows that the FIW no effect on job satisfaction auditors.
3. Work interfering with family (WIF) significantly influence on turnover intentions (TI).
4. Family interfering with work (FIW) significantly influence turnover intentions (TI). It shows that the FIW influential to job satisfaction of auditors.
5. Job Satisfaction (JS) significantly influence turnover intentions (TI).

6. Job Satisfaction (JS) significantly influence the affective commitment (AC).
7. Job Satisfaction (JS) significantly affect the High sacrifice commitment (HSC).
8. Job Satisfaction (JS) significantly affect the alternative lower commitment (LAC).
9. Affective commitment significantly influence on turnover intentions (IT) auditors of audit firms. This shows that the higher the level of individual commitment to perceived public accounting firm auditors then will further lower the level of KAP auditor desire to move work.
10. High sacrifice, commitment (HSC) did not significantly influence turnover intentions (IT) of auditors on audit firms.
11. Lower Alternatives commitment (LAC) did not significantly influence turnover intentions (IT) of auditors on audit firms.

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