

Do Auditors Feel Stress? Examining Auditor Experience and Organizational Commitment

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ABSTRACT

Auditor turnover intention is common for auditor, especially external auditors who are famous with tight deadline, overtime and up-or-out promotion path. Auditor turnover can give positive or negative effect toward accounting firms depends on auditor who is leaving the firms. Besides that, high turnover rate will make the accounting firm's like personal expenditures which are recruiting and training increases in cost. Therefore, analyzing the reasons behind changing workplace of auditor (auditor turnover) is important as a study. This study investigates the influence of organizational commitment toward auditor turnover intention and auditor burnout. In addition, this study also wants to analyze the auditor experience as moderating variable between the relationship of organizational commitment with auditor turnover intention and burnout. The sample used in this study is 74 public accountant in Jakarta. The results indicate that organizational commitment has significant relationship with auditor turnover intention and auditor burnout.

JEL Classification: D23; D73; L22; L23.

Keywords: Organizational Commitment; Turnover Intention; Burnout; Auditor Experience.

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1. INTRODUCTION

Changing workplace is common for employee nowadays, especially for external auditors who typically correlate with deadline, overtime and limited time for personal life. Public accounting firms where auditors work there also have unique promotion path which is up-or-out (Kalbers & Cenker, 2007). Up-or-out promotion path means either auditor will get promotion (up) or auditor will resign voluntary (out) from the accounting firms. Therefore, it is not surprising if the turnover intentions in accounting firms is higher and the quantity of junior auditors in accounting firms is higher than others job level such as senior, supervisor, and others. Auditor turnover will give negative or positive effect to the accounting firm depends on the auditor who leaves the accounting firms (Parker et al. 2011). If the auditors have low performers, accounting firms will replace them with new stuff. Otherwise, it will give negative effect on performance of company. Besides that, recruiting new auditors needs long time. There are many step to recruit new auditor, start from publish job vacancy, interview, test and ect, accounting firms also need to train the new auditors. In the other words, auditor turnover still gives negative effect toward accounting firms because it makes personal expenditures of accounting firm which are recruiting and training in higher cost.

Organizational commitment is explained by Ketchand & Strawser (1998) as an attachment that individual forms to his/her organization. Meyer et al. (2002) identified three dimensions of organization commitment which are affective commitment, continuance commitment and normative commitment. The difference between them is only staying time of employee. Affective commitment makes the employee stay. Also, normative commitment makes the employee stay because of their belief. Affective commitment is emotional attachment that employee feels toward their company (Kalbers & Cenker, 2007), however, it was suggested by Stallworth (2004) as a best predictor of intention to leave. The reason is that, since the affective commitment is based on auditor's feeling, the auditor will have intention to leave if they are not happy with the accounting firms regardless job opportunities.), Kalbers & Cenker (2007) found that affective commitment is proved to be most important links with turnover intentions rather than continuance commitment.

Besides correlate with turnover intentions, affective commitment was found to be correlate with burnout (Herda & Lavelle, 2012). Herda & Lavelle (2012) found that auditors who have affection to their firms will experience lower level of burnout. Burnout is explained by Forgarty et al. (2000) which caused by the condition referred as role of stressor (role ambiguity, conflict, and others). They explained when one or more role stressor is excessive, the burnout symptoms are arising. Meanwhile, Jackson et al. (1986) explain the appearance of burnout when the individuals reach both of physical and emotional state exhaustion. Maslach's (1982) framework explained three components of burnout which are emotional exhaustion, depersonalization and reduced personal achievement. Cordes & Dougherty (1993) explained the characteristic's difference among them. They explained emotional exhaustion is characterized by lack of energy and feeling that emotional resources are used up. Depersonalization is distinguished by the treatment of employee toward a client.

Meanwhile, reduced personal achievement is characterized by the employees' evaluation toward themselves. They tend to evaluate themselves negatively. Moreover, Forgarty et al. (2000) argued that emotional exhaustion is the first phase of job burnout and most critical factor of burnout. Burnout is often correlated with auditor experience in accounting firms. Moroney & Carey (2011) mentioned that there are two types of auditor experience which are industry and task based on experience. The difference among them is only source of experience. For industry based experience, auditor gets the experience from auditing client in one industry. Task based experience when auditor gets the experience from auditing client in different industry. Experience can be measured by tenure (time that auditor have been spent in profession) and job level (task and responsibilities in different job level) (Kalbers & Cenker, 2007) that is important for auditor. The correlation between experience and burnout, usually is on the level of auditor job. It is because the pyramid environment and double checking in accounting firms makes the burnout usually on the lower job level which is junior auditor.

Auditor experience also found to be correlated with organizational commitment. Kalbers & Cenker (2007) argue auditor become more commit toward their firms as time passes. Another study from Herda & Lavelle (2012) also found the correlation between auditors' experience and auditor turnover intentions in their study. Study was about the effect of affective commitment toward auditor turnover intention that have been done by Kalbers & Cenker (2007). They the negative relationship between affective commitment and auditor turnover intention. Another result showed that experience, influence on the auditor's affective commitment. In the other words, as auditor experience increases, auditor becomes more commit toward their firms. This result is also in paralell with Herda & Lavelle (2012) who found the positive relationship between auditor experience and affective commitment. Another result of Herda & Lavelle (2012) is proved the effect of affective commitment toward auditor burnout. They found the negative relationship between affective commitment toward auditor burnout. One motivation of this study is to expand and support the previous study that have been done by Kalbers & Cenker (2007). Kalbers & Cenker predict that stress could be an impact to organizational commitment.

The objective of this study is to analyze the influence of organizational commitment which is affective on commitment toward auditor turnover intention and auditor occupational stress or auditor burnout. We also analyze the impact of experience which is measured by job level as moderating variable between organizational commitment and auditor burnout & turnover intentions. Based on the literature that mentioned above framework of this study is depicted in Figure 1.

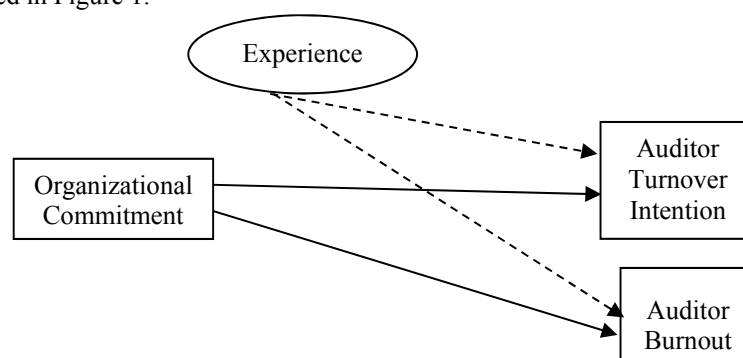


Figure 1.
Research Conceptual Model

Figure 1 is explaining the effects of experience and organizational commitment on auditor burnout & turnover intentions.

The next section (section 2) will present the relevant literature and hypothesis. Section 3, provides research methodology, and analysis, result, and discussion will be explain in section 4. The last section (section 5) will provides conclusions, limitation, and suggestions for future research.

2. LITERATURE REVIEW

Literature studies in the management area have contained tremendous number of studies on the roles of firms (Milohnic, 2012; Arasli et al., 2005a; 2005b; 2008; Dagli, 2014; Cakir & Eru, 2013; Katircioglu et al., 2011a; 2011b; 2011c; 2012; Kilinc et al., 2013; Suvittawat, 2015; Muderrisoglu, 2014; Carsamer, 2012; Bulut & Sayin, 2010; Mehtap-Smadi, 2010). A great majority of them focused on customer relationships and satisfaction. But the other areas such as commitment are not so much extensive in the literature. This section will review important studies in the field.

2.1 Organizational Commitment

Organizational commitment is explained by Ketchand et al. (1998) as an attachment that individual forms to become the organization. Meyer et al. (1990) identified and developed measurement for three forms of commitment which are: affective, continuance and normative commitment. They explained affective commitment is an emotional attachment in identification with organization involvement in achieving organization's goals. Then, continuance commitment is commitment with the organization which is based on the perceived cost associates with leaving the organization. Finally, normative commitment is a sense of obligation to maintain membership in the organization which is depends on employee's belief. Therefore, as a concluion, Allen et al. (1990) explained that the employee with strong affective commitment will remain because they want to; those with strong continuance commitment will remain because they need to; those with strong normative commitment stay because they feel they ought to.

There are many kinds of organizational commitment's effect. Forgarty (1994) explained the effects of organizational commitment with employee that will prioritize the organization's interest and give innovative and profitable solutions. Besides job performance, organizational commitment often correlates with turnover intentions. Stallworth (2004) was analyzed the consequence of multidimensional organization commitment toward auditor's turnover intention. Then, the result suggests that affective commitment is the best predictor of auditor's turnover intentions. Similar with Stallworth (2004), Kalbers & Cenker (2007) found that affective commitment is proved to be most important links with turnover intentions rather than continuance commitment. The plausible reason, when the auditors are emotionally attached with the firms, they are tend to stay regardless the job opportunities that they received. This is paralell with Ketchand & Strawser (1988) study that individuals with strong affective commitment have the desire to stay in organization based on individual's identification with organization's goals and individual's willingness to help organization in achieving their goals. Another correlation of organizational commitment's form which is affective commitment is burnout. Herda & Lavelle (2002) argued it is plausible to argue that auditors who are affective to their firms will experience lower level of burnout in their research. Their argumentation was proved by their result which is show that affective commitment has negative relationship with burnout.

2.2 Auditor Turnover Intention

Turnover intention is imagined consciously and deliberately to leave the organization by employee (Tett & Meyer, 1993) are common especially for auditors in public accounting which are famous with deadline and overtime. Auditor turnover can give positive or negative effect to accounting firms depend upon who are leaving the firms (Parker et al, 2011). There are many reasons that push the auditors to have intention in leaving their firms. Work environment is one of the reasons that push the auditors to have intention in leaving their firms. Parker et al. (2011) found the influence of organizational rewards' fairness which include fairness of personal rewards (distributive justice) and fairness of promotions across the firms (promotional instrumentally) toward auditor turnover intention. The auditor who believes that the firms do not promote them fairly are likely to leave the firms. The effect is stronger for auditors with average and high performance. Meanwhile, Lloyd et al. (2015) found that employee's perceived supervisor listening has an influence toward turnover intention. When the employees perceives that their supervisor is a good listener, they are less likely to have turnover intentions toward their company.

Besides work environment, personal problem and feeling also was correlate with turnover intention. Pasewark & Viator (2006) found work-family conflicts which are work interfere family (WIF) and family interfere work (FIW)

have direct effect on turnover intention. They explained work family conflicts as a of role conflict which is caused by incongruence responsibility at home and workplace. Meanwhile, Forgarty et al. (2000) found that burnout which is emotional exhaustion has significant consequence toward turnover intentions in their research. Dole & Schroeder (2001) found that job satisfaction positively influence turnover intention and personality has very little influence on turnover intentions in their research. Kalbers & Cenker (2007) found that the influence of organizational commitment which is affective on commitment toward turnover intentions.

Another factor that relates with auditor turnover is gender. Collin (1993) found that gender has effect on the auditor turnover. He also found that female experienced high levels of job related tension than the male and stress is more important for female to make decision to leave firms than male. He explained job related tension as a tension and pressure resulting from job requirements.

2.3 Auditor burnout

Burnout is common for external auditor in public accounting. Perlman & Hartman (1982) compiled a listing of multiple definition of burnout which are: (a) to fail, wear out, become exhausted (b) loss of creativity (c) loss of commitment for work (d) distance themselves from clients, co-workers, job and agency. Jackson et al. (1986) explained that burnout comes when individual reaches a state of emotional and physical exhaustion. Physical exhaustion in public accounting firm may come from the lack of personal time, tight deadline and overtime which is common by auditor in busy season. Forgarty et al. (2000) explained that burnout is caused by the conditions referred as role stressors which are role ambiguity, role overload and role conflict. Further, they explained the burnout symptoms are likely to arise when one or more role stressor excessive. Similar with Forgarty et al. (2000), Cordes & Dougherty (1993) explained burnout as type of job stress where a pattern of emotional exhaustion, depersonalization and reduced personal achievement as consequences from variety of work demands (stressor). There are three components of burnout in Maslach's framework (1982) which are emotional exhaustion, reduced personal accomplishment and depersonalization. Cordes & Dougherty (1993) explained all of these dimensions. They explained that emotional exhaustion is characterized by lack of energy and a feeling that one's emotional resources are used up. This fatigue may present with the frustration of feeling that employee realize that they cannot continue to be responsible with the client like before.

Meanwhile, depersonalization is characterized by the employee's treatment to the clients as an object rather than people. In the other words, employee may cynical toward client. However, reduced personal accomplishment is seen by the individual's tendency to evaluate themselves negatively. Employee with reduced personal achievement is experiencing decline feeling of job competence and successful achievement in their work. They have perception that they have lack in progress. Emotional exhaustion is considered to be most critical of burnout process and as the first phase for the job burnout (Cordes & Dougherty, 1993). Sweeney & Summers (2002) in their research found that additional hours worked during busy (peak) season makes auditor job burnout in public accounting increases to high level. Then, the most alarming is the high level of emotional exhaustion which is felt by auditor in public accounting as the consequence of additional work hours. Meanwhile, Lee & Ashforth (1993) found job satisfaction is correlated directly with emotional exhaustion. They argued that satisfaction in the job, payment, supervision, co-workers, opportunities for promotion is negatively associated with emotional exhaustion. To minimize emotional exhaustion, flexible work arrangement is one of solutions. Flexible work arrangements are flexibility arrangement to work over when the hours will be worked but still at the same number of hours. Almer & Kaplan (2002) found that auditors who work under flexible work arrangements generally have lower level of burnout.

2.4 Auditor Experience

Experience is important for auditor. There are several literatures that explain about auditor experience. Moroney & Carey (2011) explained two kinds of auditor experience which are based experience and task based experience. The difference between them is only depends on the source of auditors to get the experience. Moroney & Carey (2011) explained industry based experience is auditors' experience that they get from auditing client in similar or one industry. Meanwhile, task based experience is auditors experience that they get from auditing client in different industry. Most common measurements for auditor experience are: tenure (time that auditors have been spent in the profession or within an audit firm) and job level (specific job tasks and responsibilities at different job level) (Kalbers & Cenker, 2007). Auditor experience can influence auditor's knowledge. As time passes, auditor gains knowledge either from client, training, and others. There are many kinds of knowledge that auditor can get from their experience as auditor. Kaplan et al, (2008) found that auditors gain persuasion knowledge which is allow

them to deny management's persuasion attempts in their experience as their auditor. They explained persuasion knowledge as auditor's understanding, manager's persuasion motives and tactics that are developed over time when auditors interact with manager or other client's personnel and have a discussion with other auditors. Another kind of knowledge that auditors get from their experience as auditor is client specific knowledge.

Geiger & Raghunandan (2002) explained client specific knowledge includes client's business operations, process and systems that are formed in auditor's engagement experience in one client. Higher audit failure which is incorrect audit opinion is found as consequence of lack of client specific knowledge. Since client specific knowledge relates with auditor-client relationship, lack of client knowledge may come from earlier years auditor-client relationship or engagement. Another researcher, Ashton failed to find the effect of auditor experience on auditor's knowledge. Ashton (1991) argued that there are differences in error frequency knowledge which is the knowledge in evaluating the likelihood of errors that present in client's account among experience and inexperience auditor. In fact, there are some differences in error frequency knowledge in his research either in number of month auditor experience, number of auditor clients and auditor's position in their audit firm.

Besides auditor knowledge, auditor experience also can influence their commitment with the accounting firms. There is argument that as time passes auditors become more commit to their firms. Kalbers & Cenker (2007) found more experienced auditors have more affective commitment to their firms. Their sample is auditors who work in public accounting firm in USA. Paralell with Kalbers & Cenker (2007), Forgyaty (1994) also found that employee who have worked with the firm for long period appear to have more organizational commitment than those who recently joined to the firm. Their sample is auditors who work in six largest international public accounting firms in United States. Based on influencing organizational commitment, experience also was found influence auditor turnover intention. Forgyaty (1994) found experience which is measured by tenure (time that auditor spent in their profession) tat have negative relationship with turnover intentions. Meanwhile, Herda & Lavelle (2012) who analyze the influence of experience on auditor turnover intention found different result. They found experience which is measured by tenure which have weak positive relationship with turnover intentions.

2.5 Organizational Commitment and Auditor Turnover Intention

Researchers often make relationship between organizational commitment and auditor's intentions to leave the firms. Most form of organizational commitment which is found to be correlated with auditor turnover intention is affective commitment (Stallworth, 2004; Kalbers & Cenker, 2007). Affective commitment is explained by Kalbers & Cenker (2007) as an emotional attachment that auditor forms it with the firms. Stallworth (2004) suggested affective commitment as best predictor rather than continuance and normative commitment in his research. Kalbers & Cenker (2007) found the same result that affective commitment is the most important link with the intention to leave rather than continuance commitment.

It is reasonable that when the auditors emotionally attach with the organization, they have goal congruence and willingness to help the firms in achieving their target. Then, according to Ketchand & Strawser (1998) employee stay in the firms because of the goals congruence with the firms and their willingness to help firms in achieving their goals. Otherwise, when the individuals feel less emotional attach with the organization, they are willing to find other jobs or workplace regardless with the cost associates with leaving the company. Then, affective commitment is based on auditor feeling toward the firms, it is plausible when the auditor has affective commitment they will be satisfied toward the firms. According Llyod et al. (2015) that satisfied employees are likely to commit to their job regardless of other opportunities. The following hypothesis will be tested regards to the above literature:

H1: Organizational commitment is negatively associated with auditor turnover intention.

2.6 Organizational Commitment and Auditor Burnout

Burnout appears when auditor reaches a state of physical and emotional exhaustion (Jackson et al, 1986). Burnout consists of three components which are emotional exhaustion, depersonalization and reduced personal achievement. Cordes & Dougherty (1993) explained the characteristic's difference among them. They explained emotional exhaustion is distinguished by lack of energy and feeling that emotional resources are used up. Therefore, individual with depersonalization will cynical with client. Otherwise, reduced personal achievement is distinguished by the employee's tendency to evaluate himself/herself negatively. Affective commitment which is part of organizational commitment was found by Herda & Lavelle (2012). They argued that when employee is emotionally attach with the organization, they tend to have less burnout symptoms. Since, affective commitment

causes the individuals have the congruence goals with the organization and the willingness to help organization in achieving their goals, therefore it is reasonable when auditor has affective commitment, auditor will experience less burnout. The auditor who has affective commitment may feel physically tired overtime, but, they won't feel emotionally exhausted because of their willingness to help the company in achieving the target. Based on the statement above, researcher argued that when the auditors have more affective commitment, they will experience less emotional exhaustion rather than auditor who have less affective commitment. Therefore, the next hypotheses will be:

H2: Organizational commitment is negatively associated with auditor burnout

2.7 Auditor Experience, Organizational Commitment, Auditor Burnout and Auditor Turnover Intentions

Two studies from Kalbers & Cenker (2007) and Herda & Lavelle (2012) found affective commitment in auditor that influenced by auditor experience. According to Ketchand & Strawser (1998), satisfaction of auditors is the main result for staying them in the firms. It will give different result if experience become a moderating variable between affective commitment and turnover intentions. Kalbers & Cenker (2007) and Herda and Lavelle (2012) who found the correlation between experience and affective commitment, argued that auditor with more experience have more affective commitment and as a result they will have less intention to leave (Kalbers & Cenker, 2007). In the other word, junior auditors who have less experience, they will have less affective commitment rather than those who have more experience such senior and as consequence they will have more intention to leave. Difference with individuals who have more experience in the firms, they have found the goals congruence with the firms and as consequence they will have more affective commitment. Therefore, auditors with less experience will have more intention to leave rather than auditors with more experience.

Herda & Lavelle (2012) found affective commitment has negative relationship with burnout. It means when the auditor have less affective commitment, they will more likely to experience burnout rather than those who have more affective commitment. The result will be different if the experience becomes a moderating variable between them. Since affective commitment is influenced by auditor experience, it is plausible that there is differentiation between senior auditor and junior auditor in having goal congruence and willingness to help the firms. Therefore, junior auditor who is newly hired by the firms is have not the willingness to help the company yet, they will experience more burnout when they do overtime rather than senior auditor who have willingness to help the firm. Based on the literature above, the researcher argues that there is positive effect between organizational commitment and experience in influencing turnover intention and burnout. In the other words, when the auditors have more experience, auditors will have more affective commitment, then they will less have intention to leave and experience less burnout. The last hypotheses are presenting bellw:

H3: There is positive affect between organizational commitment and experience in influencing auditor turnover intention.

H4: There is positive affect between organizational commitment and experience in influencing auditor burnout.

Research methodology will present in the following section.

3. RESEARCH METHOD

In this research, we choose auditor as sample. We argue that auditor's promotion path only limited individual who can go to partner level and the others are left voluntary or involuntary. The other reason is because the tight deadline and limited personal life which is common for auditor. Therefore, auditor is the suitable participants for this research. The sample of this research that will be participants including junior and senior auditors (senior, supervisor, manager) in public accounting firms in Jakarta, Indonesia. We conduct several steps to ensure the quality of responses and increase the response rate (Dillman, 2000). The survey was administered online by using web basis docs.google.com. Variable were selected from prior literatures. Since the study conducted in Indonesia which means there are different place, time and respondents, first, we translated the items from English into Indonesian. Then the items were translated again into English to verify that no errors in translation were present in Indonesia survey. All instruments were pilot-tested extensively among the student in last semester, majoring in accounting and have taken internship in public accounting Firm. The sample in this study is an auditor in public accounting firms. We obtain participant from eleven public accounting firm. One of the firm represent local firm, while ten companies are international accounting firm. We also obtain all positions in the firm, from junior level

to manager. Number of 106 questionnaire distributed and 75 of them were respond. One of them was not sufficiently complete to be usable, therefore, usable questionnaire in this research are 74 and giving a high response rate of 70%.

Table 1 reveal the demographic information of our sample. The majority of our sample are female (62.2%) and work at international public accounting firm (90%). Average age of participant is 28 years, with an average of 2.3 years, work experience in public accounting firm. Over seventy four percent of the participant are at the junior level, and over twenty five percent are at the above of senior level.

Table 1. Participation Demographic Information

Description	Percent of sample
Age	
17-25	84.0
26-35	16.2
Gender	
Male	37.8
Female	62.2
Experience	
Under 1 years	29.7
1 - 2 years	50.0
3 - 4 years	12.2
Above 4 years	8.1
Firm size	
International	90.9
Local	9.1
Position in firm	
Junior	74.3
Senior	21.6
Supervisor	1.4
Manager	2.7

Independent variable for this study is organizational commitment. Organizational commitment that is used in this study is only effective commitment which represent participant's attachment emotionally toward accounting firm. We used three item instrument adopted from Mayer and Allen (1997). This construct is measured by using a seven-point Likert scale, with 1 = strongly disagree and 7 = strongly agree. A sample item is: "I do not feel emotionally attached to this organization". Auditor turnover intention was assessed with three items developed parallel with Kalbers & Fogarty (1995). Items were scored on a seven-point Likert scale anchored by 1 = strongly disagree and 7 = strongly agree. A sample item is: "I often think about quitting my job". Auditor burnout was measured by emotional exhaustion scale with three items parallel with Maslach and Jackson (1981). Responses are on seven-point scale with 1 = strongly disagree and 7 = strongly agree. An example is: "I feel burned out from my work". Experience is participant's job level in accounting firms, which is including in categorical moderating effects. In our study, experience is measured by using one items from Kalbers & Cenker (2007): "What is your current job level in accounting firms?" Responses are on five choices start from junior auditor to partner.

Before we test hypothesised and structural model, we assessed the convergent validity and discriminant validity by computing the composite reliability (CR) and the average variance extracted (AVE) by each onstruct (Fornell & Larcker, 1981; Nunnaly, 1978). Convergent validity is defining if CR of each construct is above 0.60 and the AVE by each construct is exceed 0.50 (Hullan, 1999; Bagozzi & Yi, 1998). Table 2 reveal the composite reliability of all laten variables ranged from 0.884 to 0.943, while the average variance extracted by these construct ranged is from 0.697 to 0.847. The loading value of each items in our study is above 0.827, indicating that the measures share more variance with each construct than with error variance and above acceptable level. The minimum loading level should be at least 0.60 and ideally at 0.70 or above (Chin, 1998a). In other words, the measurement model providing evidence of adequate convergent validity.

Table 2. Reliability and Convergent Validity

Items construcs	CR	AVE	Loading
Organizational commitment	0.943	0.847	
OC1			0.917
OC2			0.917
OC3			0.928
Auditor turnover intention	0.884	0.717	
ATI1			0.878
ATI2			0.830
ATI3			0.832
Auditor burnout	0.874	0.697	
AB1			0.848
AB2			0.827
AB3			0.830

4. RESULT

To test the hypotheses, we used a structural equation modeling (SEM) because it is useful in testing theories that contain multiple equations involving dependence relationships (Hair et al. 2010). We obtain structural equation modeling with partial least squares (PLS) which is component-based approach. The purpose of SEM- PLS is to predict or explain the latent variable which is unobservable concept. Besides SEM-PLS can work with small samples, SEM-PLS also can work in complex model. The other advantages are using SEM-PLS and SEM-PLS that can work efficiently even with single indicator. Since this research is exploratory research or extension theory from previous research. The software of Partial Least Square (SEM-PLS) that we use is WarpPLS version 03.00 software.

Discriminant validity assesses whether a construct shares more variance with its measures than with other constructs. It is evaluates by comparing square roots of AVEs from the construct. The square roots of the AVE from the construct is greater than the correlation shared between the construct with another construct (Fornell & Larcker, 1981). The result demonstrated in table 3, include correlation among constructs in the off-diagonal and the square roots of AVE in the diagonal. The square roots of each construct is greather than level of correlation involving construct which confirming adequate discriminant validity. Overall, the analysis show that the measurement model in our study is reliable and valid.

Tabel 3. Discriminant Analysis

Variable	1	2	3
1. Organizational commitment	0.921		
2. Auditor turnover intention	-0.252**	0.847	
3. Auditor burnout	-0.449***	0.415***	0.835

Diagonal element: square roots of AVE; Off-diagonal: correlation among latent variable ***significant at $p < 0.01$, **significant at $p < 0.05$

Table 3 also shows correlation between each construct. Organization commitment have significant correlation with auditor turnover intention ($r = -0.252$; $p < 0.05$), auditor burnout ($r = -0.449$; $p < 0.01$). It is reveal that commitment auditors to their organization has impact on turnover intention auditor. If the auditors have a high commitment they will not have intention to leave the audit firm. Meanwhile, a high commitment of organization will negatively impact to auditor burnout. A positive significant correlation also showed between auditor turnover intention with auditor burnout ($r = 0.415$; $p < 0.01$) indicating that burnout of auditor may enhance the turnover intention of auditor.

Testing the hypotheses will be done between organizational commitment of auditor with auditor turnover intention and between organizational commitment with auditor burnout. We also obtain experience of auditor to assess the relationship between organizational commitment with auditor turnover intention and organizational commitment towards auditor burnout. Tabel 4 show that organizational commitment is negatively associated with auditor

turnover intention (path coefficient: -0.258; $p < 0.01$; $R^2 = 0.07$) and also negatively associated with auditor burnout (path coefficient: -0.469; $p < 0.01$; $R^2 = 0.22$).

Therefore first hypothesis which states that organizational commitment is negatively associated with auditor turnover intention is supported, hence, second hypothesis which states that organizational commitment is negatively associated with auditor burnout is supported. We obtain experience as moderating variable in order to know in which level of auditor, commitment organization will impact to auditor turnover intention and auditor burnout.

Table 4. PLS Results

Part A. Direct effect		
	Auditor turnover intention	Auditor burnout
Organizational commitment	-0.258***	-0.469***
R ²	0.07	0.22
Part B. Moderating effect		
Experiment:		
Junior auditor	-0.328	-0.535
Senior auditor	-0.308	-0.404

***significant at $p < 0.01$

Result show that either level junior auditor or senior auditor have no significant associated between organizational commitment and auditor turnover intention ($p = 0.482$), and associated between organizational commitment to auditor burnout ($p = 0.333$). Therefore third and fourth hypotheses are rejected. Overall result for the complete model are presented in Figure 2.

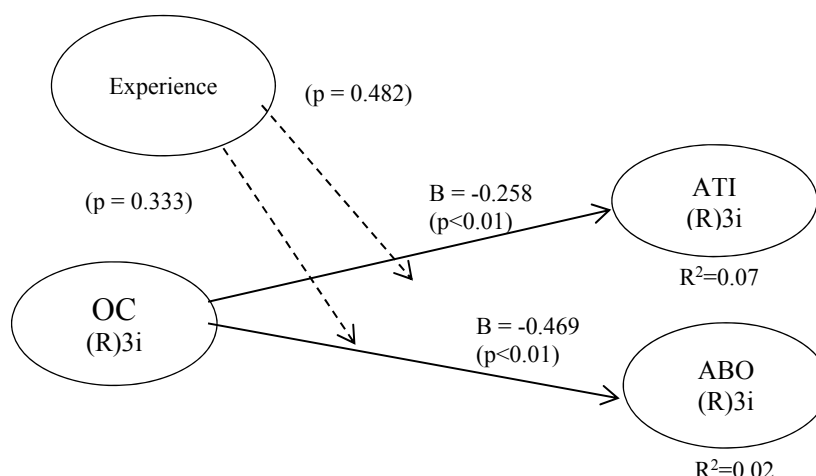


Figure 2.
PLS Complete Model

Figure 2 is overall results of the model with complete details in values proving that regressors exert positively significant effects on dependent variables. Thus, conclusions will be drawn in the next section.

5. CONCLUSION

This study investigates the influence of organizational commitment toward auditor turnover intention and auditor burnout. In addition, this study also wants to analyze the auditor experience as moderating variable between the relationship of organizational commitment with auditor turnover intention and burnout. Sample was 74 auditors in eleven public accounting firms in Indonesia. This study finds that organizational commitment is positively associated with auditor turnover intention and auditor burnout. Job level of auditor as moderating variable demonstrate that the association between organizational commitment and auditor turnover intention and auditor burnout is insignificant. This study has expanded and support the previous study that have done by Kalbers & Cener (2007) and Herda & Lavelle (2012). Organizational commitment has negative relationship with auditor

turnover intentions, thus organizational commitment has negative relationship with auditor burnout. It is parallel with Kalbers & Cenker (2007). Results showed that when experienced auditors are more emotionally attached to their firms then they are less likely to have intention to leave as time passes.

Since affective commitment push auditor to has goal congruence and willingness to help the firms in achieving the target, they will tend to less likely to have intention to leave regardless other job opportunities that they received. It is same with the results of Ketchand & Strawser (1998) that the reason is that individual stays in the firm because of the goal congruence with the firms and willingness to help the company in achieving their target. Herda & Lavelle (2012) stated that when the auditors feel more emotionally attached toward their firm, they will experience less burnout.

When auditors have affective commitment, they will likely to experience less burnout which will happen overtime, tight deadline and others because of their perception. The effect of affective commitment toward auditor turnover intention is not different between junior auditor and senior auditor. In the other words, even though senior or junior auditors have more or less affective commitment toward their firms, they will have less intention to leave because they have willingness to explore more about their position in audit firms. It is in contradiction with Kalbers & Cenker (2007) who found auditor with more experience, then, they have more affective commitment and they will less likely to have intention to leave. Ketchand & Strawser (1998) state that individuals with strong affective commitment have goals congruence with the organization and willingness to help organization in achieving their goals. Our study support previously research from Herda & Lavelle (2012) that there is no effect of experience with burnout.

There was some limitation in this study. First, the majority of our respondents were from international public accountant firm, and regional accounting firms were not represented since potentially limiting the generalizability of the result. Our results are not so much sophisticated because it comes from one region, which is Jakarta. The future research may consider about variety of sample to enhance the generalizability. Another conflict of this study was the role of auditors that could impact on their intention to leave the firm even if they have a high organizational commitment. While our result suggests strong relationship between organizational commitment and turnover intention, we were not considering about continuance and normative commitment. Thus future research should explore this important commitment to reveal the association with turnover intention or emotional exhaustion. Workload auditor and role of conflict can be another variable to predict in further studies because there may be relation in auditor area with turnover intention and burnout.

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