

Understanding Auditors' Voluntary Turnover Through the Lens of Job Satisfaction

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ABSTRACT

In the public accounting industry, the increasing trend of auditors leaving their jobs has become a serious concern, as it can negatively affect audit firms' performance and client retention. A study by Knechel et al. (2021) found that audit firms are likely to lose clients when auditors resign. Consequently, understanding the reasons behind auditors' voluntary turnover has attracted growing attention from researchers, industry practitioners, and policymakers. This paper presents a narrative literature review examining how job satisfaction influences voluntary turnover among auditors. Fifty (50) peer-reviewed studies were systematically identified from databases such as Web of Science, Emerald Insight, ScienceDirect, ResearchGate and Google Scholars. Three major themes emerged from the synthesis: perceptions of the profession, work conditions, and work environment. The findings highlight that perceptions of the profession, work conditions, and work environment affect job satisfaction, hence auditor turnover. A conceptual framework is proposed to illustrate the relationship between these factors, job satisfaction, and voluntary turnover. The review concludes by suggesting practical recommendations for audit firms and future research directions to address turnover in the auditing profession.

Keywords: Auditor Turnover, Voluntary Turnover, Job Satisfaction, Work Conditions, Work Environment, Perceptions of the Profession, Work-life Balance

INTRODUCTION

One of the consulting services firm's most valuable assets is the auditors. In the public accounting industry, the increasing trend of auditors quitting their jobs has become a serious problem that may have a negative impact on audit firm's performance as well as the caliber of audits they perform. When auditors frequently leave due to work-related stress and insufficient job satisfaction, it can weaken the consistency and effectiveness of audits, potentially leading to errors or overlooked details in financial reports. Regular staff changes can also cause problems for the team where it can increase costs related to hiring and training new auditors which may lead to loss of valuable expertise. As a result, auditing firms could find it difficult to establish strong and reliable relationships with their clients, which could harm their reputation and trustworthiness within the industry.

A study by Knechel et al. (2021) found that audit firms is likely to lose clients when auditor leave the job. The client may switch to different audit firms as the audit quality may decline after auditor departure. The finding reveals that this largely impacts the non-Big 4 firms. This situation emphasizes how important it is to enhance job satisfaction to retain skilled auditors and ensure the firm's long-term success. Therefore, the decision of auditors to leave the profession has caught the attention of researchers, industry experts and policymakers alike. The topic of the issue, "Understanding Auditors' Voluntary Turnover Through the Lens of Job Satisfaction" revolves around how job satisfaction influences auditor turnover rates.

There are several methods to define job satisfaction, which include how a person feels about certain aspects of

their employment and the environment in which they work (Barkhuizen & Gumede, 2021). Job satisfaction can also encompass how workers feel about the performance, policies, and general human resource (HR) practices of their businesses (Dixit & Arrawatia, 2018). Roman (2011) states that job satisfaction results from how much one enjoys their pay, management support, prospects for advancement, work environment, organisational culture, coworkers, and the tasks they perform.

According to Amin et al. (2021), job satisfaction will increase an individual's self-esteem and loyalty to their employment. Due to its strategic significance for organisational functioning, job satisfaction is a crucial variable to study (Sila & Sirok, 2018). A study by Gertsson et al. (2017) pinpointed job satisfaction as a key influence on an employee's decision to resign. Meanwhile Aziri (2011) asserts that one of the trickiest things for managers to deal with when overseeing their staff is job satisfaction. Hence, we believe understanding factors affecting job satisfaction is important to ensure sustainability of a business. Through employee motivation, job happiness is continuously linked to business success and productivity, which is essential for any institution to survive (Pang & Lu, 2018).

METHODOLOGY

This study uses a narrative literature review methodology to critically summarise the body of knowledge regarding job satisfaction and voluntary turnover among auditors. A total of fifty (50) studies were selected for in-depth review and thematic analysis.

Search Strategy

A structured search was conducted across five academic databases which are Web of Science, Emerald Insight, ScienceDirect, ResearchGate and Google Scholars to identify relevant peer-reviewed literature. Boolean search strings were used to ensure comprehensive coverage: ('auditor' OR 'public accountant') AND ('turnover' OR 'attrition' OR 'resignation') AND ('job satisfaction' OR 'work-life balance' OR 'work environment').

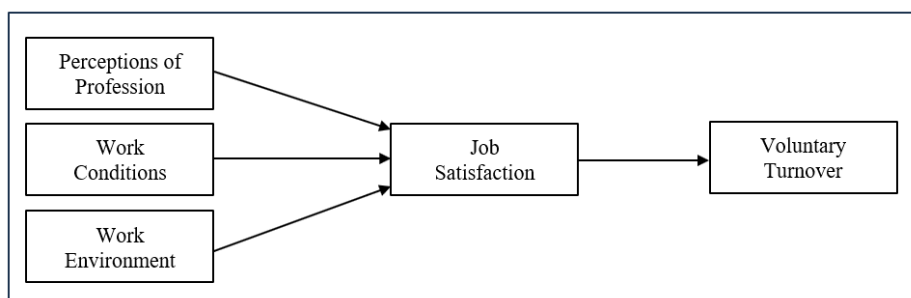
Inclusion and Exclusion Criteria

The following criteria guided the selection procedure to ensure quality and focus: Included: Peer-reviewed journal articles, written in English, and focused on the auditing or accounting profession. Exclusion: Non-academic sources, conference proceedings, and studies outside the auditing domain.

CONCEPTUAL FRAMEWORK

A conceptual framework is proposed to illustrate how the perceptions of the profession, work conditions, and work environment influence job satisfaction, which in turn affects voluntary turnover. Job satisfaction is increased, and turnover intentions are decreased when these three important factors are improved.

Figure 1: Conceptual Framework



FINDINGS AND DISCUSSIONS

The review identified three factors affecting job satisfaction that influence auditors' turnover: (1) perceptions of the profession, (2) work conditions, and (3) work environment. The motivation, engagement, and long-term career choices of auditors are influenced by these factors taken together.

Voluntary Turnover

According to Younis et al. (2023), those who have plans to leave will keep thinking about the situations or events that made them want to leave. When an employee decides to leave their position on their own's willingness, this is known as voluntary turnover. It involves making a rational choice to quit from an organization. The tremendous effects that voluntary turnover has on workers and organisations, including the high expenses associated with employing and replacing them, make it a significant issue (Peltokorpi & Allen, 2024). According to Perryer et al. (2010), voluntary turnover can cost the business more than 1.5 times the employee's yearly income.

Additionally, it has been demonstrated that businesses with a high voluntary turnover rate perform noticeably worse than their competitors (Felps et al., 2009). Hence, leaders may face difficulties due to the unforeseen nature of voluntary turnover (Chisela, 2022). For businesses, forecasting voluntary turnover is essential. More precisely, businesses want to avoid dysfunctional turnover, which is the departure of brilliant and skilled workers that lowers productivity (Carmeli & Weisberg, 2006).

Kurniawaty et al. (2019) mentioned that individuals who are not satisfied with their jobs are less committed to the company hence increase the labour turnover. This is proven through study conducted by Chiho (2022) where the researcher found that the likelihood of voluntary turnover tends to increase when job satisfaction among employees decreases. According to Knechel et al. (2021), experts in the field of public accounting frequently look at voluntary turnover in two contexts which are when auditor moves from one audit company to another and when they leave the audit profession entirely. The focus here is on the recent scenario, specifically auditors who choose to step away from the profession for good.

Factors Affecting Job Satisfaction

Perceptions of the Profession

According to Gertsson et al. (2017), auditors' perceptions of their profession include how much respect and prestige they think it has, the significance of their work, their professional skills and the positive impact they believe they are having on society. Usually, people will decide to work for a company and pursue a career that aligns with their personal characteristics. According to Ehrhart and Ziegert (2005), individuals are drawn to organizations and professions that align with their personality and values. This indicates that if there is imbalance between an individual's characteristics and what they find in their workplace, they may think about leaving the company.

Previous literature has consistently discussed how perceptions of the profession influence job satisfaction, as evidenced in studies by Simons (2021) and Hanum et al. (2023). These studies found that employees' behaviours and attitudes play a significant role in how they perceive their jobs, which in turn affects their job satisfaction. Faulconbridge and Muzio (2008) further argued that there is often a discrepancy between the public image of the profession and the day-to-day reality faced by audit assistants which result in job dissatisfaction and their eventual departure from the field. This is consistent with Gertsson et al. (2017), who examined perceptions of the profession as a determinant of job satisfaction. Based on responses from 231 auditors, they found a negative association between perceptions of the profession and intentions to leave it.

Work Conditions

Working conditions encompass all factors that affect labor within the workplace including aspects such as working hours, physical setting, employee benefits, organizational duties, workload and opportunities for training (Ali et al., 2013). Persellin et al. (2019) found that auditors are working on average, five hours per week above the threshold, based on survey of more than 700 auditors. Their study revealed that auditors' job satisfaction is negatively impacted by high audit workloads. Similarly, a recent study by Pham et al., (2022) reported that work conditions such as workload, overtime, and work-life balance impact job satisfaction and are associated with auditors' decisions to leave the audit profession. This finding aligns with the results of studies by Anh et al. (2020) and Gertsson et al. (2017). Additionally, Theron et al. (2014) identified that low

pay is a factor in voluntary turnover intentions, while Saurombe (2015) brought up the issue of unfulfilling job.

According to Maslow's hierarchy of needs (Maslow, 1943), these work conditions are classified as basic human needs, specifically physiological and safety needs. Bin Hamid Ali et al. (2021) claim that if basic human needs are not met, the human soul will be upset and that people will not be able to find self-satisfaction in their personal growth, professional development, or work. Audit assistants require adequate physiological needs such as sufficient rest periods in order to perform effectively. However, according to Suhayati (2022), an auditor's mental and physical health deteriorates when they handle an excessive amount of work from the overtime system on both workdays and official holidays. As a result, excessive workloads, extended working hours, overtime demands, frequent business travel or rigid work schedules can lead to increased stress levels and an imbalance between work and personal life. These issues can adversely affect the well-being of auditors which corresponds to the safety needs outlined by Maslow. If these essential needs are not satisfied, auditors may decide to resign from their positions. The connection between work conditions and the decision of auditors to exit the profession is also a notable factor in auditor turnover.

Work Environment

According to Bahtiar et al. (2021), employees are affected by both the psychological and physical aspects of their work environment. According to Siagian and Khair (2018), the conditions and atmosphere in which these employees do their jobs and work to the best of their abilities are generally understood to be the work environment. In addition to the actual space where people work, the work environment also encompasses the connections that are developed between coworkers and between superiors and subordinates (Iis et al., 2022). Employee performance is directly impacted by work environment, and the environment is deemed good if workers are engaged or operate in a safe, comfortable, and healthy way (Bahtiar et al., 2021). According to Maslow's hierarchy of needs (Maslow, 1943), elements of the work environment align with various human needs such as physiological needs (adequate job assignments, fair policies, just promotion and pay structures), social needs (relationships with coworkers), esteem needs (acknowledgment through performance reviews and organizational esteem) and the need for self-actualization (freedom in one's role).

Past study by Fauziyana et al. (2020) revealed that people require respect from those around them as well as recognition for their efforts. When these needs go unfulfilled, it can result in employee dissatisfaction, which may lead them to contemplate exiting their roles. This is supported by Gammie and Whiting (2013), who found that women tend to leave the profession to find better working environment. Similarly, Herda and Lavelle (2012) revealed that stronger social bond between employees and their firm reduces turnover intentions. Consistent with this, Herbohn (2004) found that audit assistants who receive mentoring support from senior colleagues are less likely to leave the profession. However, Gertsson et al. (2017) reported that the work environment is not associated with auditors' decisions to leave, suggesting that factors such as social relationships with colleagues and mentors do not influence career change decisions. The interplay between the work environment and the choice to leave therefore is a critical focus in auditing research .

RECOMMENDATIONS

Work-life Balance

According to Rahmawati and Gunawan (2019), work-life balance is the ability of people to successfully manage and balance their employment responsibilities with a variety of personal roles. Work-life balance are major issues that employers must pay extra attention to (Sánchez-Hernández et al., 2019). Employees expect their employers to provide them with work-life balance elements including more vacation time, remote work options, and increased social and environmental responsibility (Schroth, 2019). According to a recent study by Wolor et al. (2020), work-life balance has a favourable and significant impact on employee performance. They reveal that employees prefer a balance of work and flexible working time according to their lifestyle. Previous studies have also highlighted that maintaining a healthy work-life balance plays a crucial role in reducing employees' intentions to leave their jobs (Jaharuddin & Zainol, 2019). Additionally, workers are more likely to be happy when they are able to devote enough time and energy to both their personal and professional responsibilities (Sismawati & Lataruva, 2020). According to Buchheit et al. (2016), accounting firm employee

retention rates are positively impacted by improved work-life balance. Sewell and Taskin (2015) found that employees who work from home report a greater sense of independence and a better work-life balance. Because auditors can work from different locations at different times, remote auditing offers greater flexibility when combined with flexible work schedules (Lorentzon et al., 2023). This setup makes it easier for them to switch between work tasks and home responsibilities. This transition has promoted increased work flexibility, enabling employees to tailor their work schedules to adapt to personal needs instead of sticking to the traditional 9-5 office routine. However, despite the importance of work-life balance, many businesses have yet to take meaningful steps to implement work-life balance for their employees (Grebstad, 2022).

Allowing Peak-time Off and Mental Health Support Access

Additionally, reassuring auditors to take a break and giving them access to mental health support are essential strategies in fighting burnout and improving overall well-being. It has been discovered that providing opportunities for mental renewal and stress recovery, such as access to peaceful rest locations, vacation days, weekends off from work, and real lunch breaks, improves moods, lessens weariness, and lowers employee burnout (Fritz et al., 2013). When auditors get to use their Paid Time Off (PTO), it allows auditors to rest and recuperate especially during peak audit seasons. Furthermore, implementing a mental health program is similar to providing auditors with a safety net for their wellbeing. According to Emerson et al. (2017), participants in workplace wellness programs showed higher energy, improved social satisfaction, decreased stress, and improved self-efficacy and quality of life. When a firm provides resources such as employee support programs, counseling services and stress management courses, auditors can have the essential tools that they need to properly handle their emotions while doing their jobs. In addition to helping employees manage stress, this proactive approach can also help them to achieve a better work-life balance which improves retention, increases job satisfaction and improves audit quality.

Enhance Organizational Culture and Support Mechanism

Other than that, creating an environment where open communication, mutual respect and shared values are prioritized is vital for keeping auditors on board and making the workplace a nicer place to be. According to Mokgojwa (2019), managers should speak with talented people about talent retention frequently to make sure they are always dedicated to the organisation. Regular team-building activities can promote cooperation and understanding among staff members. On top of that, leadership should actively model and uphold the ideal culture through initiatives like honor accomplishments programs that aligned with core values. Furthermore, auditors can be empowered to develop and feel appreciated by offering them robust support systems including mentorship programs, opportunity for professional growth and easy access to mental health resources. Since it is important to regularly solicit and respond to the feedback from all organizational levels in order to keep the culture maintain and responsive to the requirements of its members which will strengthen the support system as a whole.

CONCLUSION

In conclusion, factors like perspectives of the profession, working conditions and work environment all have a significant impact on whether or not auditors choose to remain in their positions. Moreover, the findings from Gertsson et al. (2017) corroborate the idea that working conditions have a significant role in auditor's turnover. The main causes of this problem are having too many tasks on hand, being asked to work extra time and facing continuous stress when dealing with the clients.

Audit firms must implement strategies to improve the working conditions by lighten the workload during peak periods and supporting auditors in achieving a better work-life balance. Thus, audit firms' leadership should have an overall understanding of how working conditions can impact the auditor's resignation to properly address these issues. A strong governance framework which includes clear guidelines on audit strategies, procedures and methodologies as well as a high-quality control system can ensure everything is up to par and can help to ease the burden of auditors during peak times and reduce absenteeism.

The stability of the firm can be harmed by this kind of turnover which also disrupts the audit process and

weakens audit quality. In order to address these issues, the organization should place a high priority on fostering a healthy work culture, establishing rules that promote work-life balance and offering flexible working schedules. Firms may retain valuable employees, boost overall firm performance, ensuring long-term success and the well-being of their employees by tackling the root causes of the issues.

The information presented can be used by the audit firms when they design their training, recruitment process and workload policies. Through identifying the factors and how it can impact the firm will help them to reduce the turnover rate and prevent the departure of the highly skilled auditor. This ensures continuity of the firm in offering good quality services to their clients. Other than factors mentioned above, audit firm must also be aware of other factors that may contribute to an increment in turnover rate such as audit office culture or partner leadership style.

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