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How Auditor's Excessive Workload, Work-Stress, And Job Satisfaction Affect Turnover Intentions with Social Support as a Mediator

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ABSTRACT

A high turnover intention among auditors has become a significant concern for public accounting firms, particularly due to the excessive workload and work stress they often face during peak season (January to April). These factors contribute to decreased job satisfaction and an increased intention to leave. If not managed properly, this condition may increase auditors' intention to change jobs, which may potentially impact organizational stability and performance. This study aims to analyze the effects of excessive workload, work stress, and job satisfaction on auditors' intention to leave their positions, considering the mediating role of social support. Despite the relevance of this issue, this research remains limited. The data sample was obtained from 230 auditors employed at various public accounting firms in Jakarta, including both Big 4 firms and non-Big 4 firms. The findings indicate that excessive workload and work stress significantly influence turnover intention. In contrast, job satisfaction has a significant negative impact. Furthermore, social support significantly mediates the relationship between these factors and turnover intention, reducing auditors' desire to leave their audit firms. Therefore, it is suggested that public accounting firms shall prioritize and motivate auditors to manage their workload and work stress, and opportune time to build good social support within the workplace that will retain auditors and enhance their performance.

Keywords—Auditor's Turnover Intention, Excessive Workload, Work-Stress, Job Satisfaction, and Social Support

INTRODUCTION

Every year, public accounting firms have a big problem with auditor turnover that impacts the quality of audits and the sustainability of the firms. Even though the firm pays more than other firms, a case study of one of the Big 4 public accounting firms in Jakarta shows that the auditor turnover rate is still high (Prihatini, 2022). This finding indicates that salary is not enough to retain auditors. Various causes of turnover include more attractive job offers at other audit firms, the desire to continue studies, pursuing a career outside of audit or accounting, and family reasons such as marriage and household responsibilities (Prihatini, 2022). In addition, the lack of support from the work team, work stress, and the difficulty of maintaining a work-life balance are the main factors that drive auditors to resign (Prihatini, 2022).

This phenomenon becomes even clearer when compared to the accounting profession in general, which has an employee turnover rate of only about 9.4% (Karlsson & Noela, 2022; Lewis & Soroñgon, 2022). Research conducted by Hermawan and Silalahi (2023) found that accountants tend to stay long because they consider financial literacy as an important skill, but in the audit field, turnover is much higher (Lewis & Soroñgon, 2022). According to a survey by INSIDE Public Accounting (2022), it was shown that one-third of public accounting firms have a turnover rate above 20%. This data is also supported by the PwC Indonesia Transparency Report (2022), which demonstrated an upward trend in the overall turnover rate over the three years. In the year 2020, the turnover rate was 19.33%; it subsequently jumped to 24.33%, and it further rose to 26.67% in 2022.

A high auditor turnover rate is a warning sign for public accounting firms, especially for their sustainability.

Heavy workloads, tight deadlines, and minimal social support at the workplace are the main reasons. If not managed properly, this condition may increase auditors' intention to change jobs, which ultimately has an impact on organizational stability and performance. In the study by Pramesti (2019), it was found that auditors with more than two years of experience experienced a 50% increase in workload, which led many of them to choose to switch positions. Research over the past fifty years has shown that various organizational factors, including efficiency, workload, and work environment, affect employees' decisions to leave (March & Simon, 1958; Mobley, 1982; Price, 1977; Price & Mueller, 1986). It has also been noted that less than 50% of auditors in well-known public accounting firms in Indonesia, especially in the Jabodetabek area, are expected to stay beyond their second year (Pradana & Salehudin, 2013; Suwandi & Insiantoro, 1999; Toly, 2004; Setiawan & Ghozali, 2013; Daromes, 2006). While turnover cases are required for certain conditions, primarily for low-performing auditors (Hollenbeck & Wagner, 1998), a turnover intention must be maintained to avoid reaching a high rate so that the public accounting firms may still benefit from improved new hire performance, which exceeds the costs of hiring new auditors.

Indonesia faces a greater challenge with auditor turnover compared to the United States, where turnover in small firms before 2020 ranged from 15–20% (Vozza, 2022). One of the Big Four even recruits up to 300 auditors per year, but nearly half of them do not last beyond the second year (Prihatini, 2022). This condition threatens the quality of audits and the public accounting firm's reputation, so management must seriously reduce employee turnover intentions (Chee, 2019).

The role of auditors is becoming more crucial, especially during the peak audit season from January to April. During this period, the pressure increases, the workload grows, and deadlines for tax and financial reporting quickly follow. It is not uncommon for auditors to work late into the night, even on weekends. According to Prihatini (2022), auditor involvement with clients increases as the deadline for corporate tax reporting to the Directorate General of Taxes, which falls on April 30 each year. Client audit firms submit their audited financial statements along with the independent auditor's opinion to the Directorate General of Taxes. Additionally, the auditors' workload increases when the audited company is listed on the Indonesia Stock Exchange, which is required to submit its annual financial statements to the Financial Services Authority (OJK) and announce them to the public no later than March 31 each year. This season's routine destroys work-life balance, causing physical and mental health issues. The pressure to always meet expectations and maintain service quality often leads to work stress, so public accounting firms need to seriously consider ways to maintain the morale and health of their employee, especially auditors.

Job satisfaction plays a vital role in shaping auditors' performance, commitment, and overall effectiveness within public accounting firms. Previous research consistently highlights that satisfied auditors tend to be more committed, perform well, and make the best contributions to their teams (Dorta-Afonso, 2023; Dodanwala, 2021). Several factors, such as supportive feedback, appreciation for achievements, and opportunities for career growth, are instrumental in maintaining job satisfaction and retaining talented workers. On the other side, long-term dissatisfaction with a career and continual stress at work can lead to negative effects, such as increased absenteeism, decreased performance, and a raised desire to quit the organization (Chee, 2019). It is important to stay aware that these things could happen. Creating a supportive and productive work environment is important for achieving the best results from auditors and ensuring the audit firm success (Oladejo, 2020).

The important factor that may reduce auditor turnover intention is receiving social support. People offer, provide, and receive help and resources from each other in both formal and informal relationships. This form of interaction is called social support (House, 1981). Social support is an important part of the work environment that helps reduce the negative impacts of stress at work (Karasek & Theorell, 1990). A lot of research has shown that when employees feel like they have a lot of social support at work, they are less likely to be stressed (Houkes et al., 2003) and are less likely to want to leave their jobs (Mor Barak et al., 2001; Nissly, Mor Barak, & Levin, 2005). A lot of research has shown that social support makes employees satisfied and committed, which in turn causes them to be less likely to want to leave the audit firms. To retain their employees and encourage dedication and job satisfaction, audit firms must create a supportive work environment.

This study determine how high levels of excessive work and work stress may increase auditors' turnover rate, which is indicated to be one of the causes of scarcity in the public accounting profession, and how job satisfaction might help reduce that desire. In this study, social support is expected to mediate this relationship by enhancing job satisfaction and reducing the negative impact of excessive workload and work stress on turnover intention, thereby helping to retain auditors and improve firm performance. The main novelty is that the study does not only examine the direct relationship between auditor workload, work stress, job satisfaction, and turnover intention, but also investigates how social support explains the mechanism behind these relationships, as explained in the previous research.

THEORY, LITERATURE REVIEW, AND HYPOTHESIS

Theory of Reasoned Action (TRA)

This study is grounded in the Theory of Reasoned Action (TRA). The Theory of Reasoned Action fundamentally examines and predicts actual human behavior based on attitudes and intentions, which explains that an individual's behavioral intentions are influenced by attitudes and subjective norms. In this framework, attitude refers to an individual's positive or negative evaluations of performing a behavior, while subjective norm reflects perceived social pressure from important others to perform or not perform the behavior.

According to this theory, individuals tend to carefully consider and evaluate the consequences of their attitudes before engaging in any behavior. An individual's attitude is regarded as an affective component that directly influences their behavioral intention (Ajzen & Fishbein, 1980). Furthermore, the theory emphasizes that behavioral intention is the strongest predictor of actual behavior (Ajzen & Fishbein, 1980). In line with this framework, the present study utilizes turnover intention as a key variable to explain and anticipate the actual behavior of resignation.

Turnover intention is understood as the auditor's assessment regarding their continuation with the organization, where a definitive decision to leave the organization has not yet been enacted. Jacobs and Roodt (2007) similarly describe turnover intention as the initial decision-making stage wherein an individual contemplates resigning from the organization. Therefore, turnover intention serves as a critical early indicator in predicting actual turnover behavior.

Auditor's Turnover Intention Among Auditors

Turnover Intention is defined as a behavioral indicator of leaving the organization (Ahmed et al., 2015; Chin, 2018) when employees voluntarily desire to leave their jobs (Schyns, Torka & Gossling, 2007). Arising on turnover intention among auditors is a significant issue in public accounting firms, particularly in Indonesia, where high excessive workload and work stress can contribute to auditor's desire to leaving their positions (Cahyadi et al., 2024). The likelihood of auditors intending to leave raises when they face excessive workloads and stress during peak season. Cahyadi et al., (2024) and Berguig & El Badlaoui (2024) stated that job satisfaction with salary and job opportunities beyond the audit firms also plays a role, but the lack of support from the audit firms and high work demands are still the most important factors. Additionally, research shows that auditors are more probable to leave their jobs if they feel valued and supported both financially and socially (Berguig & El Badlaoui, 2024). This is because they are willing to reduce excessive workloads if they feel valued and supported both financially and socially. However, despite their influence, job satisfaction and organizational commitment do not fully link workload, stress, job satisfaction, and turnover intention. This means that there are other things that also affect auditors' decisions to stay or leave the organization (Cahyadi et al., 2024; Setiawan et al., 2011).

It's not new for auditors to leave their jobs quickly. Rhode, Sorensen, and Lawler III (1976) said that as many as 85% of new auditors quit the audit firms within ten years. Previous research has also looked at how often professional auditors leave public accounting firms (Snead & Harrell, 1991; Bao, Bao & Vasarhelyyi, 1986). Many accounting graduates think that working for a public audit firm is just a "career path" or a way to acquire experience and training before moving on to better jobs. This perception is one of the main reasons for the high turnover. This situation is concerning because auditors play a crucial role in the audit firms, and maintaining client trust in them is essential for the audit firm's success (Mustafa et al., 2018). Auditors often seek jobs that offer a better work-life balance and reduced stress due to various internal and external factors, including ongoing pressure and a lack of recognition or support (Cahyadi et al., 2024; Berguig & El Badlaoui, 2024; Setiawan et al., 2011). To enhance auditor satisfaction and ensure the sustainability of the firms, it must manage workloads efficiently, provide competitive compensation, offer opportunities for career advancement, and implement programs that help auditors manage stress.

Understanding Excessive Workload in Auditors

Excessive workload is defined as the amount of work that must be completed by an individual or group within a certain period (Sunarso, 2010). According to Tarwaka et al. (2014), workload arises from the interaction between task demands, work environment, individual abilities, behavior, and perception of the job. The auditing profession is characterized by its demanding workload and long working hours, largely due to the nature of the job and the tight deadlines (PwC, 2022). When team leaders fail to provide adequate direction and guidance, excessive workloads can increase stress levels, especially in a teamwork environment (Vullinghs et al., 2020). New auditors often face high overtime demands, which are difficult to manage due to time and support limitations (Sasongko et al., 2023). This condition results in decreased productivity and hinders collaboration among auditors (Persellin et al., 2019). Excessive workload includes the total volume of work as well as the difficulty level of tasks, which can be measured through auditor perception, work performance, and physical response (Tarwaka et al., 2014; Inegbedion et al., 2020).

In the context of auditors, excessive workload is identified as the main factor reducing turnover intention. This condition may often lead to emotional exhaustion, job dissatisfaction, and prolonged stress that increase the risk of turnover (Wulandari & Septiani, 2024; Yantomi, 2024; Cropanzano & Goldman, 2003; Utami & Nahartyo, 2013). Research in the Indonesian audit industry shows that auditors who face pressure from heavy workloads, especially when organizational support is inadequate, have a higher tendency to leave their jobs (Wulandari & Septiani, 2024; Yantomi, 2024). Therefore, the development of an effective support system is crucial to reduce stress and enhance auditor job satisfaction. In the other hand, A supportive work environment not only plays a role in retaining auditors but also enhances overall productivity and work effectively (James et al., 2012; Kingori, 2007; Pradana & Salehudin, 2013). However, Research by Yan and Xie (2016) shows a different perspective by stating that excessive workload does not always lead to resignation, but rather to different individual responses to work pressure. This emphasizes the need for an approach that considers individual differences in handling workload and stress

The Effect of Excessive Workload on Turnover Intention

Excessive workload refers to the number of tasks that an employee must complete in their job. Several studies have demonstrated a positive correlation between high workload, the level of stress experienced, and the desire to leave the job (Brannon et al., 2007). Research by Glaser et al. (1999) found that excessive workload has a significant impact on work stress and turnover intention. In other words, the excessive workload received leads to higher stress, which ultimately increases the auditor's desire to resign. Based on the literature review, it can be hypothesized that:

H1: Excessive workload has an effect on Auditor Turnover Intention

The Dynamics of Work-Stress in the Audit Environment

Work stress, characterized by discomfort, anxiety, and restlessness that disrupt a person's psychological condition (Badeni, 2017; Beehr, 1978 in Hasanah & Suharnomo, 2016), is very commonly experienced by auditors. This arises due to by tight deadlines and intense interactions with clients, which can potentially lead to depression, decreased work motivation, and reduced productivity, thereby affecting the quality of the audit (Peng et al., 2024). Excessive workload, role conflict, unclear responsibilities, perfectionism, and a lack of social support all contribute to the stress levels experienced by auditors (Hamama, 2012). Recent research shows that high workloads are closely related to increased work stress, which in turn reduces performance, motivation, and audit quality, even increasing auditors' desire to leave the profession (Manurung & Subagio, 2024). Excessive stress also leads to decreased focus, frequent absences, and reduced productivity (Dewi & Rozamuri, 2024), as well as the risk of early retirement (Ahmad et al., 2012; Arijanto et al., 2020; Fukui et al., 2020; Nanda et al., 2020; Yunharmini & Supartha, 2020). Therefore, it is important to manage work-related stress by providing mental health support and creating a conducive work environment. This step not only enhances job satisfaction and retains competent auditors but also maintains audit quality, employee well-being, and overall firm outcomes.

The Effect of Work-Stress on Turnover Intention

High work stress significantly affects auditors' intention to leave their jobs, as excessive demands, tight deadlines, and long working hours create a burden that leads to job dissatisfaction and stress (Cahyadi et al., 2024; Satpathy et al., 2024). Research shows that excessive workload increases the intention to leave the job by increasing work stress and decreasing job satisfaction, although work-life balance may not mediate this effect on auditors with fewer personal responsibilities (Cahyadi et al., 2024). Furthermore, insufficient organizational support and supervision intensify stress and the propensity to leave (Satpathy et al., 2024), whereas rewards and organizational trust may reduce employee work stress (Ardana & Yuda, 2017). Moreover, cultivating a supportive workplace that prioritizes open communication and acknowledges employee contributions can markedly improve job satisfaction and retention rates. Audit firms that emphasize employee well-being tend to foster a more dedicated and productive workforce. While certain studies, including those by Kurniawati and Rintasari (2015), did not identify a direct correlation between work stress and turnover intention, the most common evidence supports the conclusions of Amany et al. (2016) and Chee (2019), indicating that auditors often face turnover intention as a response to work stress. Avoiding these challenges is crucial for sustaining the employment of talented auditors and maintaining organizational stability. Based on the literature review, it can be hypothesized that:

H2: Work-Stress has an effect on Auditor Turnover Intention

Job Satisfaction and its Effect on Auditor’s Turnover Intention

Job satisfaction indicates whether expectations, rewards, and experiences match, which affects employee satisfaction and productivity (Statt, 2004; Davis et al., 1985; Kaliski, 2007). Employees who are happy at work are more productive, stay longer, and are happier. Audit firms that desire a positive workplace must understand how alignment occurs. Henriques and Samagaio (2024) found that job happiness might reduce the negative effects of work stress and workload. These variables reduce stress at work and turnover while increasing engagement and motivation. Recognizing achievements, encouraging work-life balance, and providing opportunities to develop new skills are key to employee satisfaction, according to the survey. Firms might develop a better workforce that can manage difficulties by prioritizing these things. This approach enhances auditors’ wellness and creates a healthy workplace that may attract and retain top talent of auditors. Thus, by emphasizing and focusing on job satisfaction, it is expected to be beneficial both of auditor and audit firms.

Job satisfaction becomes a very important factor for organizational success, as low satisfaction increases auditors' intention to leave their jobs, which often results in turnover (Chang & Lee, 2007; Lachman & Aranya, 1986). Studies show that satisfied auditors have lower turnover intentions, while dissatisfaction, often associated with excessive work pressure and stress, increases their desire to quit, especially since many view accounting firms as a stepping stone in their careers (Fitriany et al., 2011; Samara & Barjamovic, 2024). High turnover intention negatively impacts audit firms by reducing work quality, spreading dissatisfaction, and significantly increasing recruitment costs (Udechukwu, 2009). The presence of supportive leadership, a positive workplace culture, flexible work regulations, fair compensation, and good relationships among coworkers can enhance job satisfaction and reduce turnover intention (Berguig & El Badlaoui, 2024). Therefore, prioritizing auditor job satisfaction is crucial for maintaining a stable and productive workforce. Based on the literature review, it can be hypothesized that:

H3: Job Satisfaction has a negative impact on Auditor Turnover Intention

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Social support mediates the effect of excessive workload, work stress, and job satisfaction on auditor turnover intention.

The definition of social support describes a person's feelings or experiences of being loved, cared for, valued, and respected by others, as well as being part of a social network where members help each other and share responsibilities (Wills, 1991). As a form of support, it may come from various sources, including partners, family, friends, coworkers, social communities, and even pets (Siegel, 1993). In the context of auditors, emotional support from colleagues, practical assistance from supervisors, and recognition from the firms are crucial elements that can enhance their sense of belonging and engagement with their work (Hassan et al., 2020). Acknowledging the significance of supportive relationships in the workplace can positively influence auditors' job satisfaction and mental health.

In addition to social support at work, friends and family play an important role in helping people deal with stress from work, like feeling overwhelmed and having problems with coworkers. Stress can cause psychological problems that lead to bad behavior and attitudes at work. Social support from outside the organization can help keep employees healthy (Wang, Liu, Zhan, & Shi, 2010). Also, a corporate culture that values fairness, inclusion, and professional growth can make the organization's social support system stronger. A culture like this can help keep employees from getting burned out and unhappy, which are the main reasons why people leave jobs (Khavis et al., 2022; Umans et al., 2016). So, Indonesian audit firms need to start programs for recognition, mentorship, and open communication to make the workplace more supportive and empowering for auditors. Audit firms can improve employee well-being, keep audit quality high, and keep the organization stable by putting social support that meets the emotional and practical needs of auditors first (Hassan et al., 2020; Khavis et al., 2022). This method makes sense because the audit industry has a lot of stress and high turnover rates. Social support is a good way to help employees stay strong and committed to the audit firms.

Auditors need social support from families and workplaces in order to manage stress and excessive work, which can make them less satisfied at work and more likely to leave. Widayanti & Almadana (2024) state that social support helps auditors manage work stress as well as maintain their job satisfaction high, which reduces their desire to leave. Yantomi (2024) and Darmastuti (2024) claim that excessive work and stress at work make people want to leave their jobs. This shows how important social support is in this situation. As a mediator, social support helps reduce the negative effects of excessive work, stress at work, and the desire to leave a job. So, the hypothesis related can be summarized as:

H4: The mediating role of Social Support has a negative impact on the relationship between excessive workload on Auditors' Turnover Intention.

H5: The mediating role of Social Support has a negative impact on the relationship between work stress on Auditors' Turnover Intention.

H6: The mediating role of Social Support has a negative impact on the relationship between job satisfaction on Auditors' Turnover Intention.

The research framework can be described as in the figure 1 below:

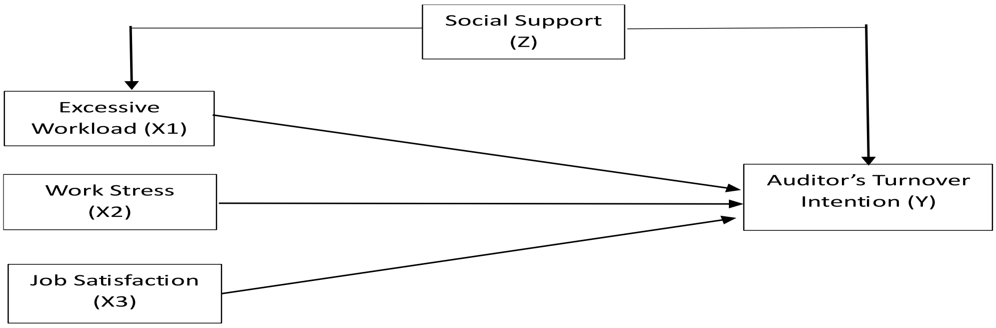

Figure 1. Research Framework

RESEARCH METHODS

Primary Data Collection and Analysis

The target respondents for this research are auditors who are working in public accounting firms of various sizes; small, medium, and large firms. Quantitative research was chosen to effectively analyze these relationships, and the primary data were collected through a questionnaire consisting of 18 questions in the form of a Google Form. The questionnaire was distributed to auditors working in both Big Four and non-Big Four public accounting firms in Jakarta, Indonesia. The survey was prepared in both Indonesian and English versions, with questions randomized and reversed to ensure response accuracy. All variables in this study were measured using a self-administered questionnaire. For each construct was assessed using previously validated measurement adopted from prior studies. To ensure clarity and minimize bias, the researcher conducted a pilot test (Drennan, 2003; De Leeuw, 2001) Pilot tests help to detect blemishes in the instrument (Teijlingen & Hundley, 2001; Watson, Atkinson & Rose, 2007) and enhance the credibility of the study (Wijk & Harrison, 2013). This involves 15 participants, consisting of the researcher's college seniors and family acquaintances who are current or former auditors. Any ambiguous questions were revised twice based on the pilot feedback. Following Hair et al. (2010), a minimum of 180 samples, which is ten times the total number of item measurements, should be employed as the sample size. Throughout the approximately two-month data collection process, 230 respondents were obtained.

Variables and Measurement

The researcher proposed to assess excessive workload by utilizing three items developed by Beehr, Walsh, and Taber (1976), including statements such as "I know that my job requires me to work very fast" and "I understand that my job requires me to work very hard (physically or mentally)." These items have been validated in studies involving private auditors in Malaysia and other countries (e.g., Mohd Nor, 2011; Karatepe, 2013; Qureshi et al., 2012). Work stress was evaluated using 3 items developed by Kingori (2007), which included statements like "I often feel stressed out from my work" and "I often feel emotionally drained from my work." For job satisfaction, the researcher was measured using 4 items from various studies (e.g., Peroune, 2007; Saat et al., 2021; Bontis & Serenko, 2007), with examples such as "I believe my salary is fair" and "My job is challenging and exciting". Furthermore, the researcher used 4 items were adopted from Qureshi (2012) and previously tested by Pradana and Salehudin (2013) to assess auditors' turnover intention, including statements such as "I like to resign from my current job" and "I will probably resign from my current job within a year." For the measurement of the mediating variable, social support, was measured using 4 items developed by Caplan et al. (1975), such as "When things get tough at work, I can always rely on my supervisor/colleagues to help me solve the problem" and "I find it easy to speak with the following people (supervisors, colleagues, wife, friends, and relatives) about work-related issues". The researcher was structured by a closed-ended questionnaire, requiring participants to mark their answers with an (X) in the provided boxes. Data collection employed a five-point Likert scale, with response options ranging from 1 (Strongly Disagree), 2 (Disagree), 3 (Neutral), 4 (Agree), to 5 (Strongly Agree). All variables used in this study had been previously tested in past research, thereby confirming their reliability and validity statistically.

This study employed the Structural Equation Model - Partial Least Squares (SEM-PLS) as the primary analytical tool. The researcher was proceed using SmartPLS version 3 software and was chosen due to its suitability for smaller sample sizes and its ability to determine relationships between latent variables effectively and offers a thorough understanding of the research framework by integrating both the measurement model and the structural model (Azim et al., 2019; Mahmood et al., 2020; Uddin et al., 2020). In this study, a Structural Equation Model-Partial Least Squares (SEM-PLS) approach is proposed to examine the paths and assess the impact of excessive workload, work stress, and job satisfaction on auditors' turnover intention, with social support as a mediating variable (Hair et al., 2010). Furthermore, this approach also provides an overview of how each independent variable interacts with each other and influences the dependent variable. Therefore, understanding the relationship between these variables is crucial for developing strategies that will enhance auditors' job satisfaction and reduce turnover rates.

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RESULTS AND DISCUSSION

Statistical Results and Analysis

The study presents the demographic information based on responses related to gender, age, education level, work experience, and firm type. Table 1 illustrates the demographic data collected from 230 respondents. In addition, the analysis revealed that 51.3% of the respondents identified as male auditors and 48.7% of the respondents were identified as female auditors. Furthermore, the majority of respondents were under 25 years old, comprising 64.8%, with most holding a bachelor's degree, at a total of 98.3%. Another finding shows that all respondents are auditors employed in public accounting firms in Jakarta, representing 100% of the sample and fulfilling the criteria required for this research. Also, the average work experience of respondents is 1 to 3 years for 51.3%. During this period, auditors are still at the entry level and may not have reached a senior position. At this phase, they are usually still in the process of learning and developing the necessary skills. The details regarding the demographics of the respondents are presented below:

TABLE I DEMOGRAPHIC DESCRIPTION OF RESPONDENTS

Demographics	N	Percentage (%)
Gender		
Male	118	51.3%
Female	112	48.7%
Age		
20-25 years old	149	64.8%
26-30 years old	76	33%
≥ 30 years old	5	2.2%
Education Level		
Associates	0	0%
Bachelor	228	98.3%
Magister	2	1.7%
Professor	0	0%
Work Experience		
≤ 1 years	57	24.8%
1-3 years	118	51.3%
3-5 years	50	21.7%
≥ 5 years	5	2.2%
Firm Type		
Public accounting firms	230	100%
Non-public accounting firms	0	0%

Sources: Processed by the researcher (2025)

Assessing the validity of research instruments is fundamental to ensuring accurate measurement. This process includes testing convergent and discriminant validity, alongside calculating the Average Variance Extracted (AVE), which indicates the extent to which the indicators represent their underlying constructs. Reliability test, as defined by Widi R. (2011), refers to the consistency and stability of a tool's results over time, commonly evaluated through composite reliability and Cronbach's Alpha to ensure internal consistency. Research by Hair et al. (2010) emphasizes that factor loadings should exceed 0.50 to establish validity, with higher values reflecting stronger and more reliable measurement indicators.

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TABLE 2 VALIDITY OF TEST INSTRUMENTS

Indicator	Items	Validity
	Excessive Workload (AVE = 0.745)	
X1P1	I know that my job requires me to work very fast	0.851
X1P2	I understand that my job requires me to work very hard (physically or mentally)	0.893
X1P3	I feel that the performance standards for my job are too high	0.845
	Work-stress (AVE = 0.705)	
X2P1	I often feel stressed out from my work	0.804
X2P2	I often feel emotionally drained from my work	0.868
X2P3	I worry that I am becoming hard emotionally	0.845
	Job Satisfaction (AVE = 0.747)	
X3P1	I believe my salary is fair	0.806
X3P2	My job is challenging and exciting	0.888
X3P3	My job allows me to grow and develop as a person	0.890
X3P4	I feel fairly well satisfied with my job.	0.871
	Social Support (AVE = 0.787)	
ZP1	When things get tough at work, I can always rely on my supervisor/colleagues to help me solve the problem	0.833
ZP2	I find it easy to talk with the following people (supervisors, colleagues, wife, friends, and relatives) about work-related issues	0.864
ZP3	I can rely on my supervisor/colleagues when I face difficulties at work	0.896
ZP4	The following people (supervisors, colleagues, wife, friends, and relatives) are willing to listen to my personal problems	0.824
	Auditor Turnover Intention (AVE = 0.731)	
YP1	I like to continue in the organization for a long period	0.887
YP2	I always consider giving up my current job	0.892
YP3	I like to work for some other audit firms but in the same sector that I am currently working	0.889
YP4	I am actively looking for a new job	0.880

Sources: Processed by the researcher (2025)

Based on Table 2, the factor loading values for each indicator exceed 0.5. For the convergent validity test, it is expected that factor loadings are greater than 0.7. Furthermore, the Average Variance Extracted (AVE) values for each variable, such as Excessive Workload, Work Stress, Job Satisfaction, and Auditor Turnover Intention, are all above 0.5, indicating that these variables demonstrate good validity.

A discriminant validity can be assessed by examining the cross-loading values. A model has good discriminant validity if each indicator's cross-loading on its construct is higher than its cross-loading on other variables. The following table shows the cross-loading values for each indicator:

TABLE 3 DISCRIMINANT VALIDITY

Latent Variable	X1	X2	X3	Y	Z
X1	0.863				
X2	0.327	0.840			
X3	-0.212	-0.251	0.864		
Y	0.487	0.498	-0.434	0.887	
Z	-0.382	-0.499	0.585	-0.536	0.855

Sources: Processed by the researcher (2025)

Based on the table 3, the results of the discriminant validity test indicate that each indicator shows a higher loading value than those of other constructs, thereby exceeding the cross-loading criteria. Consequently, the constructs of the study are considered valid.

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TABLE 4 CRONBACH'S ALPHA AND COMPOSITE RELIABILITY VALUE

Variable	Cronbach's Alpha	rho_A	Composite Reliability
Excessive Workload	0.828	0.829	0.897
Work-stress	0.790	0.792	0.877
Job Satisfaction	0.888	0.913	0.922
Auditor Turnover Intention	0.910	0.911	0.937
Social Support	0.877	0.879	0.916

Sources: Processed by the researcher (2025)

Table 4 presents the values of Cronbach's Alpha, rho-A, and Composite Reliability for each variable, such as excessive workload, work stress, job satisfaction, auditors' turnover intention, and social support are all greater than 0.70, which is in line with research by Hair et al. (2010). Therefore, in this study, each research variable demonstrates accuracy, precision, and consistency, meeting the criteria to be considered reliable.

The R-squared test measures the proportion of variance in the endogenous (dependent) variable that can be explained by the exogenous (independent) variables influencing it. According to commonly accepted criteria, an R-squared value of 0.75 indicates a substantial or strong effect, a value of 0.50 indicates a moderate effect, and a value of 0.25 indicates a weak or small effect. When performing the test using SmartPLS, the R-square results are visually represented by colors on the graph: green indicates a good effect, while red signifies a poor effect. This color coding provides a clear and immediate indication of the strength of the model's explanatory power.

TABLE 5 R-SQUARE VALUE

Variable	R-Square	R-Square Adjusted
Auditor Turnover Intention	0.455	0.445
Social Support	0.502	0.495

The R-squared adjusted value for auditor turnover intention of 0.445 indicates that 44.5% of the variation in this variable can be explained by the model, while the value for social support of 0.495 means that the variables in the model explain 49.5% of the variation in social support. Thus, both models have moderate explanatory power.

After discussing R-squared in explaining the dependent variable, hypothesis testing then conducted to assess whether the relationships between the variables proposed in the study are statistically significant. This test is conducted by analyzing the path coefficient, t-value, and significance level (p-value) for each hypothesis that has been formulated, so it can be determined whether the proposed hypothesis can be accepted or rejected based on the obtained data. The detailed results of the hypothesis testing can be seen in the following table:

TABLE 6 PATCH COEFFICIENTS AND T-TEST

Latent Variable	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
X1 → Y	0.291	0.294	0.054	5.429	0.000
X1 → Z	-0.177	-0.179	0.050	3.566	0.000
X2 → Y	0.265	0.271	0.065	4.081	0.000
X2 → Z	-0.324	-0.325	0.050	6.525	0.000
X3 → Y	-0.204	-0.201	0.055	3.689	0.000
X3 → Z	0.467	0.466	0.055	8.474	0.000
Z → Y	-0.174	-0.174	0.064	2.694	0.007

The results of the hypothesis testing show that variable X1 (Excessive Workload) has a positive and significant effect on variable Y (Auditor Turnover Intention) with a path coefficient of 0.291, a t-statistic of 5.429, and a p-value of 0.000, which $p < 0.05$. Thus, the first hypothesis (H1) is supported. Furthermore, variable X2 (Work-stress) also has a positive and significant effect on Y (Auditor Turnover Intention), with a path coefficient of 0.265, a t-statistic of 4.081, and a p-value of 0.000, which $p < 0.05$. Thus, the second hypothesis (H2) is also supported.

On the other hand, variable X3 (Job Satisfaction) has a negative and significant effect on Y (Auditor Turnover Intention), with a path coefficient of -0.204, a t-statistic of 3.689, and a p-value of 0.000, which $p < 0.05$. Thus, the third hypothesis (H3) is supported in the expected direction. For the fourth hypothesis (H4) regarding the mediating role of variable Z (Social support), the results show that Z has a negative and significant effect on Y (auditor's turnover intention) through X1 (excessive workload) with a coefficient of -0.177, a t-statistic of 3.566, and a p-value of 0.000, which $p < 0.05$. Thus, the fourth hypothesis (H4) is supported.

Then, for the fifth hypotheses (H5) regarding the mediating role of variable Z (Social support), the results show that Z has a negative and significant effect on Y (auditor's turnover intention) through X2 (work stress) with a coefficient of -0.324, a t-statistic of 6.525, and a p-value of 0.000, which $p < 0.05$. Thus, the fifth hypothesis (H5) is also supported. Furthermore, for the sixth hypotheses (H6) regarding the mediating role of variable Z (Social support), the results show that Z has a negative and significant effect on Y (auditor's turnover intention) through X3 (job satisfaction) with a coefficient of 0.467, a t-statistic of 8.474, and a p-value of 0.000, which $p < 0.05$. Thus, the sixth hypothesis (H6) is also supported.

DISCUSSION

The results of this study reveal a significant impact of excessive workload and auditors' turnover intention. Particularly, excessive workload appears to increase tiredness and stress levels among auditors, leading them to consider leaving their positions. This finding supports the first hypothesis and aligns with research conducted by Mohd Nor (2011), Karatepe (2013), Qureshi (2012), Sasongko et al. (2023), and Wulansari et al. (2022), all of which highlight a similar correlation. Furthermore, Qureshi (2012) suggested that auditors may feel compelled to leave their jobs when overloaded by their workload. This conclusion is also supported by Putra and Prihatsanti (2016), who found that workload has a significant impact on turnover intention. Additionally, Gibson (2011) noted that excessive workload can negatively impact employee health due to increased pressure, leading many employees to seek other job opportunities.

Besides, according to the responses to the published questionnaire, the majority of auditors believe they are overwhelmed by their workload, not because they are incompetent, but rather because of an excessive amount of work. This study found that work stress significantly impacts turnover intention, which supports the second hypothesis. These indicate that high levels of stress, which may be caused by deadline pressure, significant responsibilities, and client expectations, can increase auditors' desire to leave their jobs. This finding aligns with the study conducted by Pradana and Salehudin (2013), which indicated that auditors tend to explore alternative job opportunities as their stress levels increase. Another research that supports this finding is conducted by Qureshi (2012) shows that auditors are likely to resign when overworked. Turnover is a prevalent issue in the auditing profession, making it challenging for management to retain young talented individuals. This difficulty arises because hiring and training new auditors is both costly and time-consuming (Atef et al., 2022). Furthermore, the auditing profession is often considered high-risk due to auditors' responsibilities to clients, other stakeholders, and the general public. Any undetected misstatement in reporting could lead to client or investor lawsuits (Fingland et al., 2023). This highlights the high-performance standards that audit firms expect from their workers to maintain their reputations.

Nevertheless, this study also found that job satisfaction has a negative impact on turnover intention, which supports the third hypothesis. This means that the higher the level of job satisfaction among auditors, the decrease their desire to leave the organization. The link between job satisfaction and turnover intention has been examined in many research studies (Mobley, Horner, & Hollingsworth,1978; Lachman & Aranya, 1986; Paille, 2011; Thompsom & Terpening, 1983). Job satisfaction may arise from various factors, such as recognition, a conducive work environment, and good relationships with colleagues and superiors. The findings are consistent with some findings from Kamal et. Al (2020) who found that career development and certification are significant motivators among auditors. Furthermore, according to the findings of a various of studies, the level of salary that workers receive is a significant factor in their level of job satisfaction. Additionally, it is essential to keep in mind that the degree of satisfaction with money might vary depending on factors such as age group, income level, and professional stage (Tan and Waheed, 2011). Therefore, in order to ensure that auditors are satisfied with their jobs, audit firm need to do an analysis to determine the amount to which internal or external factors will have an impact on them. The internal factors consist of things like accomplishment, advancement, the job itself, acknowledgment, and individual development. When it comes to external factors, the level of job satisfaction among auditors may be measured by looking at things like firm policies, relationships with peers, work security, supervisory relationships, money, and working conditions. According to previous research conducted by Srimindarti, Oktaviani, and Hardingsih (2020), engagement from the firm itself is one of the other factors that might impact job satisfaction. Auditors who feel satisfied tend to be more loyal and motivated to stay with the audit firms.

Additionally, this study also findings the critical role of social support in mitigating the negative effects of excessive workloads on auditors' turnover intentions, which supports the fourth hypothesis. Research by Fisher (1993) notes that unfriendly coworkers or superiors may lead to a feeling of tiredness and dissatisfaction, while Othman, Ahmad, and Ghazali (2015) emphasize that excessive workloads restrict support among employees. This lack of support can make auditors feel undervalued, further diminishing job satisfaction. When coworkers don't feel supported by their supervisor and team, they have mixed feelings. This happens way too often in audit firms because of the fear that is generated in a more or less informal way to encourage monitoring, encourage self-improvement, reduce the paralyzing effect of habit, and maintain reputation (Guénin-Paracini, H., Malsch, B., & Paillé, A. M., 2014). Auditors generally feel this way because they have more responsibilities, especially when complex tasks become particularly challenging (Bagley, 2010). Therefore, the study demonstrates that social support acts as a mediating factor in the relationship between excessive workload, work stress, and job satisfaction, showing that it can reduce turnover intentions, consistent with Mor Barak et al. (2001) and Nissly et al. (2005). Thus, when auditors feel supported, they are better equipped to manage their workload, work stress, and highlighting the importance of maintaining a supportive work environment to enhance job satisfaction and minimize turnover intention.

CONCLUSIONS

This study shows a significant relationship between excessive workload, work stress, and auditors' turnover intentions. Conversely, job satisfaction was found to have a negative impact on turnover intentions. In the context of mediation, social support plays an important role in mediating the relationship between excessive workload, work stress, job satisfaction, and auditors' turnover intention, affecting the strength of these relationships. Therefore, public accounting firms should prioritize social support in the work environment, as this support can reduce the levels of stress and workload experienced by auditors, which ultimately impacts their intention to stay with the audit firms. In addition, the role of job satisfaction is also significant in influencing an individual's decision to remain in their job. However, other factors such as economic conditions, the audit firm’s policies, and changes in industry regulations can also affect an auditor's decision to leave their job, which is not included in this research.

As an audit firm, employee retention is vital to maintaining talent and competitiveness in the market. Therefore, the intention to leave their jobs among auditors can be minimized through activities that encourage employee participation, build better relationships, and enhance job satisfaction. By understanding the factors that make auditors consider leaving their positions, such as excessive workload, stress, and job dissatisfaction, the audit firms can take strategic steps to create a more supportive work environment which may retain talented employees and improve overall performance.

This study has several limitations to be considered. First, the research sample only consists of auditors working in public accounting firms in Jakarta, Indonesia. So, the results are less generalizable to auditors in other regions, other country or sectors. Second, the majority of respondents are under 25 years old and have 1–3 years of work experience, so the perceptions of more senior or older auditors are less represented. Third, as almost all respondents hold a bachelor's degree background, the results of this study may not be fully applicable to auditors with different educational levels and the sample was limited to auditors from certain organizations or regions, so that the results are not apply to all contexts. Fourth, excessive workload and work stress are closely related, which may overlap in meaning. The data were collected using self-reported questionnaires at one point in time and during the audit peak season instead of the low season, which may cause response bias.

Suggestion of this research is among the types of actions that public accounting firms can take to reduce auditors' turnover intention. Although the issue of auditors' turnover intention in Indonesia is high, the public accounting firms should recognize to ensure that excessive workloads are distributed fairly and that auditors have enough time and resources in the team to complete the tasks. For future research, it is necessary to consider other external factors such as company regulations, and or key performance measurement systems, so that the results obtained are more comprehensive and applicable to reduce auditor's turnover intentions. It is also recommended to involved auditors from different audit firms, job levels, and regions so the results can be more general and widely applicable in similar studies.

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