

The Influence of Professional Commitment and Job Satisfaction towards Turnover Intention

(An Empirical Study in Public Accountant Firm in East Java Indonesian)

Putri Awalina¹, Erwin Saraswati², Roekhudin³

¹(*Postgraduate Of Economic and Business Faculty, Brawijaya University, Indonesia*)

^{2,3}(*Economic and Business Faculty, Brawijaya University, Indonesia*)

Abstract: *This study is aimed at investigating the influence of professional commitment and job satisfaction towards turnover intention. The professional commitment variable consists of three dimensions, which are Affective Professional Commitment, Continuance Professional Commitment, and Normative Professional Commitment. This study employed survey for the data collection and the data collected was then analyzed by using smart PLS. The finding of this study shows that turnover intention is determined by professional commitment which consists of affective professional commitment and continuance professional commitment, as well as auditor's job satisfaction. However, this study fails to prove that turnover intention is defined by normative professional commitment.*

Keywords: *Affective Professional Commitment, Continuance Professional Commitment, Normative Professional Commitment, Job Satisfaction, Turnover Intention.*

I. Introduction

Human resource is the most important aspect in a company that can influence organization's efficiency and effectiveness. Therefore, it is important to pay attention on workers' competition, professionalism, commitment, and job satisfaction's level. Job satisfaction and commitment are considered as attitude that can be viewed as the trigger to motivate someone to work (Trisnarningsih, 2001). Commitment possessed will become someone's trigger to do his job well so that he will get maximum satisfaction. However, it is difficult to get human resource with good competence and commitment nowadays, let alone maintaining the existing human resource.

The intention to move or usually called as turnover intention is an individual plan to seek another job alternative (Pasewark&Strawse, 1996). The frequent occurring phenomena is that workers resign after working for only some years. Often times a profession in a company is only used as a milestone before moving to another profession. The turnover intention on auditors has captured the attention of the researcher. The finding of this study shows that many new auditors have decided to resign and look for another job only after being employed for a year or even less. Some reasons mentioned by the auditors who decided to resign are, among others, that the working system being applied in the company did not meet the demand set by the auditors, salary was considered low compared to the job they had perform, and unsatisfying image of the auditors who only worked for local Public Accounting Firm (PAF). Consequently, those reasons made it possible for the auditors to choose another job.

On a certain case, turnover is needed by a company whose workers have low working performance (Hollenbeck & Williams, 1986; Toly, 2001). Nevertheless, that turnover is not supposed to be high so that the company still has the chance to benefit from the increase of working performance of the workers recruited (Toly, 2001). Nonetheless, turnover intention must be seen as an important phenomena in an organization considering that it affects the organization in a way or another (Robbins & Pujaatmaka, 1996).

Some studies have revealed the causes why workers changed their profession. The low professional commitment becomes one of the factors that trigger the intention to move (Blineet al. 1991; Smith & Hall, 2008). Besides, working environment which is below the expectation or the influence coming from others to get another job and better satisfaction has also set a worker off to move (Blineet al., 1991; Kalbers&Cenker, 2007; Utami&Bonosyeani, 2009).

The study by Smith & Hall (2008), Kalbers&Cenker (2007), and Blineet al. (1991) articulate that turnover intention is the influence caused by the lack of professional commitment. On the contrary, Cho & Huang (2012) state that turnover intention is not influenced by professional commitment because of the nature of commitment itself which is changeable all the time.

The study by Blineet al. (1991); Kalbers&Cenker (2007); Utami&Bonosyeani, (2009); Pakawaru (2009); Poznanski&Bline (1997) exclaim that turnover intention is influenced by job satisfaction. On the contrary, a study conducted by Toly (2001) shows that turnover intention is not influenced by the job satisfaction because a worker with low job satisfaction does not have any thought to leave the company.

It is very interesting to conduct a research on turnover intention considering that the increase on turnover intention can give disadvantages to both the organization they used to work in and the professions they have. This study is indeed developed based on the study previously conducted by Blineet al. (1991). It was done by combining the variables from the study by Smith & Hall (2008). However, there are some differences that distinguish this study from the others. First, the previous study conducted by Blineet al. (1991) employed uni-dimensional professional commitment, while this study used multi-dimensional Professional Commitment, which are (1) Affective Professional Commitment (APC), (2) Continuance Professional Commitment (CPC), and (3) Normative Professional Commitment (NPC) that are adopted from the study by Smith & Hall (2008). It is all caused by commitment reason in that each individual is different from one another in living the same profession so that some employees who show high loyalty to stay on their jobs might have different reasons.

The objective of this study is to verify the effect of professional commitment and job satisfaction towards turnover intention. The finding of this study contributes to the development of accounting theory on behaviorism that is the theory of motivation. Based on the finding of this study, it can be concluded that the employees' motivation to stay in certain company is their professional commitment and job satisfaction. Besides, the result of this study can give insight for companies or PAF to improve their employees' job satisfaction in order to suppress their plan to move out.

II. Literature Review

1.1 The Relationship between Professional Commitment and Turnover Intention

Commitment reflects employees', in this case auditors, desire to stay and work in PAF where they work in (Amilin&Dewi, 2008). Commitment is defined as a condition in which an employee is loyal on a certain profession or organization along with its objectives and therefore is willing to maintain his membership on that profession or organization (Robbins, 2001; Smith & Hall, 2008). Therefore, commitment is absolutely needed for a company's life.

Smith & Hall (2008) state that the first of the three dimensions of professional commitment which is Affective Professional Commitment (APC) surfaces when an employee wants to be a part of an organization because of the emotional bond he has. The second dimension, which is Continuance Professional Commitment (CPC), is an individual willingness to stay on his profession because he does not have another job alternative. The third dimension is Normative Professional Commitment (NPC). In this dimension, an individual is depicted to stay on his profession due to his awareness that commitment is obligatory.

A study by Blineet al. (1991) indicates the negative relationship between professional commitment and turnover intention. The higher the commitment possessed by an employee towards his profession, the less turnover intention or the willingness to move out he has, and on the contrary, if his professional commitment is low, then his willingness to move out is strong. This is in line with Amilin&Dewi's (2008) statement stating that commitment indicates someone's desire to stay and work for a company.

Different from the result of the study by Blineet al. (1991), the study by Smith & Hall (2008) and Kalbers&Cenker (2007) reveal that there is a strong relationship between APC and turnover intention compared with that of CPC and NPC towards turnover intention. It is to say that if an employee's emotional bond is low, then his turnover intention is higher, and on the contrary if his emotional bond with a company is high, his turnover intention is lower.

Based on the above mentioned explanation, it can be temporary concluded through the hypotheses of this study as follows:

H_{1a} : Affective Professional Commitment affects turnover intention negatively.

H_{1b} : Continuance Professional Commitment affects negatively turnover intention negatively

H_{1c} : Normative Professional Commitment affects turnover intention negatively.

1.2 The Correlation between Job Satisfaction and Turnover Intention

An individual who is satisfied with his job tends to stay in an organization while someone who is less satisfied with his job will opt to move out from an organization (Witasari, 2009). Job satisfaction affects an individual in doing his job. A job satisfaction is an employee's perception towards his job on how well he can execute it (Luthans, 2005).

It is the responsibility of an organization to pay attention on its employees' job satisfaction. Turnover in an organization is oftentimes triggered by the low job satisfaction (Kalbers&Cenker, 2007; Utami&Bonosyaeni, 2009). When an employee feels the lack of satisfaction in his job, then moving out from the organization is a decision he will make.

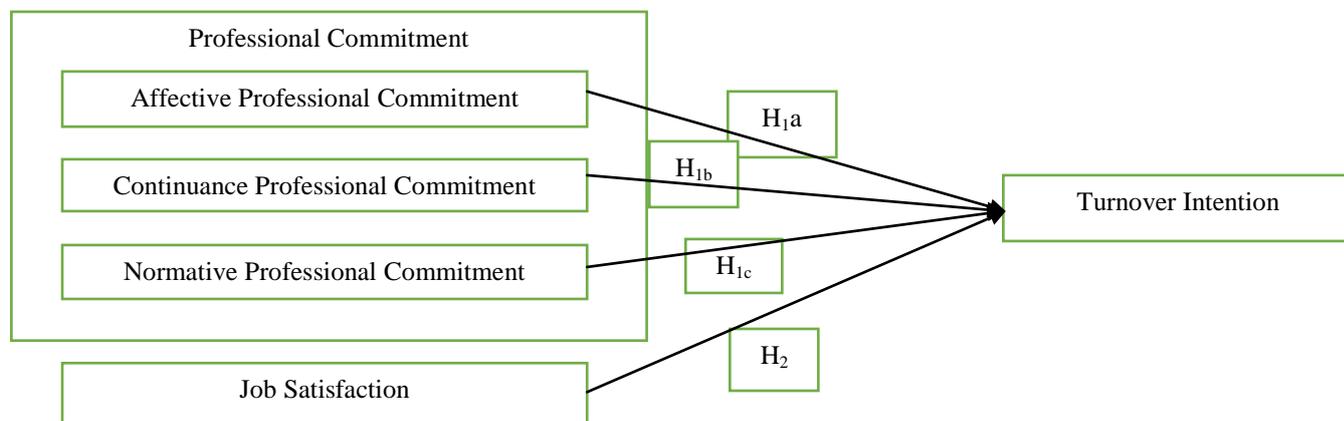
There have been many studies conducted on turnover intention. The one conducted by Blineet al. (1991); Kalbers&Cenker (2007); Utami&Bonosyaeni (2009) show that job satisfaction has negative effect towards turnover intention. It somehow shows that the higher the employees' satisfaction for the company, the

lower the turnover intention. On the contrary, the lower the employees' satisfaction for the company, the higher the turnover intention.

Based on previous explanation, it can be concluded that the correlation between job satisfaction and turnover intention is as follows:

H₂ : Job satisfaction affects turnover intention negatively

Research Model



III. Research Method

1.3 Population and Sample

The population of this study was all auditors working at Public Accountant Firm (PAF) in East Java Indonesian. There are 53 PAFs in East Java which further categorized into 3 groups that are (1) PAFs which affiliate with Big 4, (2) National PAFs, and (3) local PAFs (www.iapi.or.id). PAFs which affiliate with Big 4 are the firms which work with Big 4, National PAFs are the firms which have national scale branch offices, while Local PAFs are those which do not affiliate with Big 4, do not have national scale branch offices, and are only located on certain cities.

The researcher decides to use PAFs in East Java Indonesian with the consideration that those PAFs are able to reflect national scale PAFs considering that there are PAFs which affiliate with Big 4, National PAFs, and local PAFs. Auditors working in the PAF being studied are those who have and have not been registered in IAPI, and they have different positions such as (1) Junior Auditor, (2) Senior Auditor, (3) Manager / Supervisor, and (4) Partner.

The sample of this study was taken by employing convenience sampling design. This type of sampling collection is the one which is practically easy to do and is done in a way that is desired by the researcher (Jogiyanto, 2004). This sample collection is done this way since the number of the chosen population sample is unknown. The identity of the sample is unspecified so that the best sample collection in this case is by using this technique.

1.4 Data Collection Method

The data collection method employed in this study was that of survey in which the primary data was collected by taking the data from the existing population. The survey method chosen for this was direct questionnaire delivery to the PAFs in East Java Indonesian. This data collection method was also supported with interview to confirm the result of the study

1.5 Operational Definition and Variable Measurement

a. Professional Commitment

Professional commitment referred in this study uses the multi-dimensional approach developed by Smith & Hall (2008). Professional commitment is measured by some question items developed by Smith & Hall (2008) from Mayer & Allen's (1993) research instrument with a slight change from the point of nursing profession into accounting profession. In this study, each Affective Professional Commitment (APC), Continuance Professional Commitment (CPC), and Normative Professional Commitment (NPC) was measured by using 6 question items developed by Smith & Hall (2008) without altering any points of those questions.

b. Job Satisfaction

Job satisfaction is closely related with an individual in doing his job. Job satisfaction is an employee’s perception on how he can finish his job well (Luthans, 2005). The variable of job satisfaction in this study was measured by using instrument used by Kalbers&Cenker (2007) and Pakawaru (2009) without any alteration made to the points of the questions.

c. Turnover Intention

Turnover intention is an individual’s willingness to seek another job alternative (Pasewerk&Strawse, 1996). Turnover intention is measured by using instrument used by Kalbers&Cenker (2007) and Pakawaru (2009) without any alterations made to the points of the questions.

3.4 Statistical Mode

The statistical mode employed to test hypothesis proposed in this study was Partial Least Square (PLS) with the help of SmartPLS ver. 2.0 M3. PLS is an analysis on variant-based structural equation which can simultaneously test the outer model and inner model (Hartono et al. 2009). Outer model was used for validity and reliability testing, while inner model was employed to test causality or hypothesis testing (Hartono et al., 2009). The form of the structural equation in this study is as follows:

$$Y = -b_1X_1 - b_2X_2 - b_3X_3 - b_4X_4 + e$$

Information:

- Y = turnover intention
- X₁ = affective professional commitment (APC)
- X₂ = continuance professional commitment(CPC)
- X₃ = normative professional commitment (NPC)
- ε = trouble / error
- β = Construct coefficient
- X₂ = continuance professional
- X₄ = job satisfaction

IV. Research Findings

1.6 The Evaluation of the Hypothesis Model

The model of this study consists of five constructs which are turnover intention, affective professional commitment, continuance professional commitment, normative professional commitment, and job satisfaction. The evaluation model on this study was performed by using outer model and inner model. Outer model was evaluated by using AVE parameter, Communality, Loading Factor, Cross Loading, Cronbach Alpha, and Composite Reliability. Inner model was evaluated by using R²parameter and comparing between t-statistic with t-table for hypothesis testing.

The Result of Output Quality Criteria Overview Model by using Smart PLS

Construct	AVE	Composite Reliability	R Square	Cronbachs Alpha	Communality	Redundancy
APC	0.53	0.87		0.82	0.53	
CPC	0.53	0.67		0.39	0.53	
KK	0.43	0.83		0.76	0.43	
NPC	0.57	0.89		0.84	0.57	
TI	0.64	0.87	0.73	0.81	0.64	0.25

Source: Processed Primary Data

The table above shows the results of reliability and validity testing of convergent construct. For a construct to be considered reliable is when it has cronbach alpha and composite validity score that reaches >0.6. Meanwhile, a construct is viewed to have convergent validity if it has AVE and Communality score that is bigger than 0.5 and the loading factor’s score of 0.7. The table above shows that there is a construct with less than 0.6 of cronbach alpha and composite reliability score. That construct is Continuance Professional Commitment (CPC). Besides, the score of AVE and Communality on the Job Satisfaction is less than 0.5. Therefore, CPC construct is an unreliable construct while job satisfaction construct does not meet the validity requirement. To improve the reliability and validity construct, the researcher will eliminate invalid indicators.

The Result of Output Quality Criteria Overview Algorithm Model using SmartPLS After Modification Indicator

	AVE	Composite Reliability	R Square	Cronbachs Alpha	Communality	Redundancy
APC	0.53	0.87		0.82	0.53	
CPC	0.68	0.89		0.84	0.68	
KK	0.52	0.84		0.77	0.52	
NPC	0.65	0.90		0.87	0.65	
TI	0.64	0.87	0.75	0.81	0.64	0.25

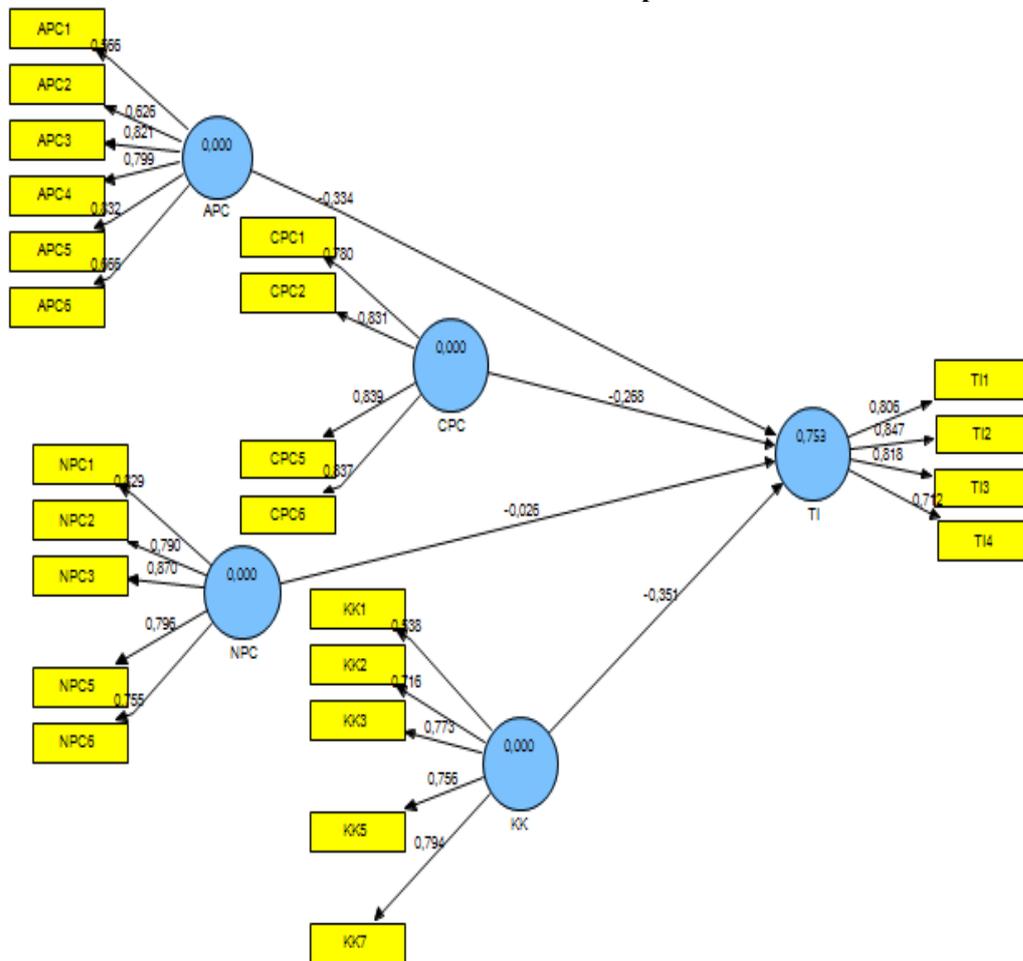
Source: processed primary data

The table above points out that the scores of AVE, composite reliability, Cronbachs Alpha, Communality, and Cross Loading have meet the criteria. Therefore, it can be concluded that the research data is valid and reliable to be further tested.

1.7 The Evaluation of Inner Model

The inner model was tested by using R² score and significance test through path coefficient score or t-values on each path. The score of R² depict to what extent the dependent latent can be influenced by its independent latent variable. The following is the structural output model which shows the score of R²:

Inner Model Output



It can be seen from the image above that the R² score is 0.75. It explains that turnover intention construct can be elucidated through Affective Professional Commitment, Continuance Professional Commitment, Normative Professional Commitment, and Job Satisfaction constructs which account for 75% and the rest 25% could be explained by using other variables outside the model that were proposed in this study. Aside from using R², the structural model or inner model was tested by using significance test. The following is the result of significance test of path coefficient value or t-values in each path:

Output Bootstrapping Result

Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics ((O/STERR))	Decision
(H1a) APC-> TI	-0.333607	-0.367705	0.132947	0.132947	2.509318	Accepted
(H1b) CPC -> TI	-0.268195	-0.265614	0.13347	0.13347	2.009405	Accepted
(H1c) NPC -> TI	-0.025922	-0.012752	0.231522	0.231522	0.111963	Denied
(H2) KK -> TI	-0.351466	-0.339398	0.145045	0.145045	2.423154	Accepted

Source: processed primary data

Significance testing was obtained by comparing the t-statistic with t-table. The hypothesis proposed for this study was one-tailed hypothesis. T-table for two-tailed hypothesis is >1.64. Therefore, it can be concluded from the table above that H_{1a}, H_{1b}, and H₂ were accepted.

1.8 Findings and Discussion

The Influence of Affective Professional Commitment towards Turnover Intention

The testing on the constructs of Affective Professional Commitment and Turnover Intention reveals that the bigger the Affective Professional Commitment, the lower the Turnover Intention. Smith & Hall (2008) define Affective Professional Commitment as a commitment that appears when an auditor wants to be the part of the profession due to the intention to achieve his professional goal. Turnover Intention is the auditor's intention to quit from his profession (Witasari, 2009). Consequently, this study shows that auditors have the sense of belonging and emotional bond for their profession as well as the sense of becoming part of the profession that cause them to have low intention to move out.

The result of this study is in line with the prediction elicited from a theory in that the bigger an individual commitment to be part of a profession, the lower the auditors' intention to change their professions (Smith & Hall, 2008; and Kalbers&Cenker, 2007). The finding of this study also supports the results of the research by Smith & Hall (2008), Kalbers&Fogarty (1995), Kalbers&Cenker (2007), and Pakawaru (2009) which state that affective Professional Commitment and Turnover Intention can explain the auditors' intention to change their professions.

The Influence of Continuance Professional Commitment towards Turnover Intention

The result of the testing on Continuance Professional Commitment and Turnover Intention reveals that a high Continuance Professional Commitment can suppress the occurrence of turnover intention. Smith & Hall (2008) define Continuance Professional Commitment as the willingness of the employees to stay on their professions because they do not have other job alternatives. Consequently, this study proves that the auditors' intention to change their profession is caused by the presence of other job alternatives.

The result of this study is in line with the theory which states that the commitment due to the absence of other job alternatives will eventually drive the auditors to change their profession (Pakawaru, 2009). This study supports the study conducted by Pakawaru (2009) and Kalbers& Fogarty (1995) which reveal that Continuance Professional Commitment affects turnover intention negatively. However, this study proves that the correlation of Continuance Professional Commitment and Turnover Intention is able to provide explanation on why auditors have the intention to change their professions.

The Influence of Normative Professional Commitment towards Turnover Intention

The result of the testing on the effect of Normative Professional Commitment construct towards Turnover Intention reveals that turnover intention is not defined by Normative Professional Commitment. Smith & Hall (2008) define Normative Professional Commitment as a commitment which emerges from the awareness on the responsibility for a commitment. Hence, the auditors' intention to change their professions is not caused by the low commitment due to the responsibility to stay on profession as auditors.

Normative Professional Commitment appears from the auditor's value that makes them stay on their profession because they are aware that commitment to their professions is an obligation (Susanto&Gunawan, 2013). Auditors chose to stay on their professions because they feel the need to. The obligation to maintain their profession as auditors is usually caused by the organization or profession investment towards auditors, such as training or grand to continue their study.

The result of this study is in line with the studies by Smith & Hall (2008) and Kalbers&Cenker (2007). Smith & Hall (2008) think that turnover intention is not influenced by Normative Professional Commitment because there are only few number of PAFs which require the auditors to stay working for the PAFs as they do not feel indebted for the training they do not get. Consequently, Normative Professional Commitment is not closely correlated with turnover intention.

The Influence of Job Satisfaction towards Turnover Intention

The result of the testing on Job Satisfaction construct and Turnover Intention shows reveals that higher job satisfaction causes lower turnover intention. Khanifar (2012) defines job satisfaction as a set of employees' feeling that tells them whether their job is pleasing or not. Job satisfaction is prominent because it contributes to the success of the company by, among others, increasing productivity and attendance (Sidharta&Margaretha, 2011).

This finding is in line with the theory stating that an individual who is satisfied with his job tends to stay on his profession, while those who do not get satisfaction from their job will resign (Witasari, 2009). This finding is in line with the result of the research conducted by Kalbers&Cenker (2007), Utami&Bonosyeani (2009), Sidharta&Margaretha (2001) which reveal that the correlation between Job Satisfaction and Turnover Intention can provide the explanation on why auditors intent to change their profession.

V. Conclusion, Constraint, And Suggestion

1.9 Conclusion

This study was conducted to investigate the correlation between professional commitment and job satisfaction towards turnover intention. The variable for professional commitment consists of three dimensions; they are Affective Professional Commitment, Continuance Professional Commitment, and Normative Professional Commitment. The sample employed in this study is the auditors working in Public Accounting Firms in East Java. There were 85 samples in this study but 6 of them were excluded from the testing for being bias or incomplete. Thus, the total sample tested was 79. The model for data analysis was Partial Least Square supported with SmartPLS ver. 2.0. M3.

The finding of this study shows that turnover intention in PAFs is influenced by professional commitment that consists of Affective Professional Commitment, Continuance Professional Commitment, and auditors' job satisfaction. Low Affective Professional Commitment can cause turnover intention. It indicates that the auditors' intention to move out from their job is caused by the lack of sense of belonging towards their profession. Low Continuance Professional Commitment is proven to be able to increase turnover intention which denotes that auditors' intention to change their job is caused by the presence of other job alternatives. Turnover intention is also defined by job satisfaction in which low job satisfaction increases the auditors' intention to change his profession.

However, this study fails to prove that turnover intention is influenced by Normative Professional Commitment. Therefore, the auditors' intention to change their profession was not triggered by the absence of obligation to dedicate themselves to PAFs. Turnover intention could not be defined by Normative Professional Commitment because PAF which was used as the subject of the research did not provide study grant or training which in return require the auditors to dedicate their life working for the company after receiving such privilege. Therefore, the auditors did not feel the obligation to stay on their job.

1.10 Constraint and Suggestion

There are some constraints that the researcher found in this study. First, the job satisfaction variable could not be distinguished into several dimensions, such as job satisfaction induced by the proper salary earned. This first constraint transpired because the information on the dimension that defined job satisfaction was difficult to find. The second constraint was due to the fact that there were not many PAFs participating in this study. It was because this study was conducted at the time when many PAFs were on their mid-year auditing process so that only several PAFs were willing to get involved in this study. The third constraint was that the number of sample for this study. The number of the sample involved in this study has met the minimum requirement yet the number of the sample involved was not abundant which in turn would affect the accuracy of the data testing. The fourth constraint was related with the complexity problem on turnover intention so that there were still some other factors that were not considered to be involved in this study.

There are several suggestions offered for further researcher with the same topic and research subject. The further researchers should dig deeper on the dimensions of job satisfaction so that this variable can be categorized into some other specific dimensions. Second, the researcher can consider the right timing for conducting the research so that the research process will not be disturbed by the busy activity of auditors in PAFs. This suggestion is given in order that the auditors will give higher response for the research. The third is that it is suggested for further research to provide token of appreciation given out in advance of questionnaire distribution. It is so as the token of appreciation will be able to improve the response required. The fourth suggestion offered is that it is advised for the further researchers to consider other factors that might influence turnover intention so that the research on this will develop. The probable factor might be that of the fluctuating macro-economic condition, that might affect turnover intention.

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