

# **Does Organizational-Professional Conflict Affect the Turnover Intention: Examining the Mediating Roles of Job Performance and Job Burnout**

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## **Abstract**

Turnover intention is one of the most critical problem in every public accounting firm. A high auditor turnover will certainly give negative impact on the accounting firms. The antecedents of a high turnover intention are important to know in order to minimize the auditor turnover and prevent the possibility losses which will be gained by the accounting firms. This research is purposed to examine the effect of organizational-professional conflict toward turnover intentions and the role of job performance and job burnout as the mediating variables. Since the variables of this research is unobservable variable, structural equation modelling partial least squares (SEM-PLS) with WarpPLS 3.0 software is used as the statistical analysis method of this research. The data is collected using questionnaire with responses of 150 auditors from 17 public accounting firms in Jakarta. The results indicate that organizational-professional conflict significantly and negatively affects job performance, and organizational-professional conflict also found significantly and positively affects job burnout. Job performance is found to insignificantly and positively affect turnover intentions, while job burnout significantly and positively affects turnover intentions. In addition, it is also found that the relationship between organizational-professional conflict and turnover intentions is fully mediated by job performance and job burnout.

**Keywords:** organizational-professional conflict, turnover intentions, job performance, and job burnout.

## **Introduction**

One of the most critical problem in every public accounting firm is a high employee turnover intention (Houghton, Jubb, Kend, & Ng, 2009; Chong & Monroe, 2015). Substantial researches on the antecedents to turnover intention have been encouraged due to the large intention of public accountants to leave the organization (Chong & Monroe, 2015). Auditor turnover will certainly have an impact on the accounting firm both in terms of negative and positive way.

The negative and positive effects that will received by accounting firms as the result of auditor turnover are depending on the auditors who leave the firms (Parker, Nouri, & Hayes, 2011). The firm will get positive effect when the auditors who leave the firm are low in their performance, and it will also give the firm opportunities to replace and hire them with the good one. In contrast,

it will give negative effect on the firms if the auditors who leave are high in their performance. Furthermore, to recruit new auditors, it does not only take a lot of time but also a lot of costs. There are many steps in recruiting new auditor, it begins from publishing job vacancy, interview, test, and the firms also need to give training to those who are selected. Those steps will certainly increase the firms' expenditures for only recruiting new auditors. Therefore, what is the cause of high employee turnover intention is very important to know in order to minimize the auditor turnover and the possibility losses that will be gained by the accounting firms.

There are only few studies regarding organizational-professional conflict in accounting and the consequences of the conflict appear to be poorly understood (Shafer, 2009). Whereas, the potential for the emergence of organizational-professional conflict is increasingly notable in the accounting profession. Such conflict may appear when the values, expectations and goals of professionals are contradictory with those of their employing organization, especially in a highly bureaucratic organization. The incongruence between professionals and organizations may lead to a stressful working experience (Leiter, 1991; Lait & Wallace, 2002). Higher level of job burnout experienced by employees may result in high employees' turnover intentions. Due to this understanding, this research will treat job burnout as mediating variable.

This research has three principal objectives. First, the researcher wants to extend the previous research that have been done by Shafer (2002). Prior research suggests to address the effects of organizational-professional conflict on performance outcomes, whether the conflict may adversely impact job performance and compromise the professional standards. Second, the researcher wants to analyze the impact of organizational-professional commitment toward job burnout. And last, the researcher wants to re-examine the linkage between job performance and job burnout to turnover intention. Therefore, the researcher treats job performance and job burnout as mediating variables of organizational-professional conflict, and turnover intention as the outcome of organizational-professional conflict.

## **Literature Review**

### **Turnover Intentions**

Turnover intention is defined by Tett and Meyer (1993) as the employee's consciousness and willfulness to leave the organization. Turnover intention can also be described as behavioral intention of an individual to leave his/ her job in the organization (Fishbein & Ajzen, 1975). In this research, turnover intentions will be measured using four items measurement developed by Walsh *et. al.* (1985).

Every organization certainly faces the employees' turnover, both for those who leave the organization voluntarily and those who have been discharged by the organization. Employee turnover can give negative or positive effects on the organization (Parker, Nouri, & Hayes, 2011). Especially for organization, any kind of turnover will incur cost of replacement for the quit employee, recruitment, selection, training, etc. The turnover rate can be reduced but it cannot be reduced to 0%, while high turnover rate is not good for the organization (Saaed, Waseem, & Sikander, 2014). Therefore, the organization must try to restrain their employees and save their cost.

There are many reasons that make employee want to leave the organization. One of them is working environment. When the organization does not have trust in their employees and the employees are not satisfied in their job, the intention of employees to leave the organization will be higher and the duration of their job will also be smaller (Jeffrey, 2007). Parker *et. al.* (2011)

also found that organizational rewards' fairness including personal rewards' fairness and promotional instrumentally will influence the turnover intentions. When the organization cannot give proper rewards to employees and the employees feel that the organization does not promote them fairly, they are more likely to leave the organization. Furthermore, supervisor role also affects the turnover intentions (Lloyd, Boer, Keller, & Voelpel, 2015). Employees will be less likely to leave the organization when they perceive that their supervisor as a good listener.

Another reason that makes employees want to leave their organization is personal problem and feeling. Work family conflict have direct effect on turnover intention (Pasewark & Viator, 2006). It can be caused by the incongruence responsibility at home and workplace. Furthermore, Forgarty *et. al* (2000) found that job burnout has significant influence toward turnover intentions. When employees feel depressed, they will become stressed and the willingness to leave the organization will be higher.

### **Organizational-Professional Conflict**

According to Aranya and Ferris (1984), organizational-professional conflict is the product of conflict between professional commitment and organizational. Conflict is defined as an active dissension between people with defiant opinions and principles. It has been discussed for many years that changes in the organizational structure could lead to conflicts between the values of organization and professional (Shafer, 2009; Shafer, 2002; Leicht & Fennell, 1997). There are only few studies that raised organizational-professional conflict as the issue, particularly among accountants. Whereas, according to Shafer (2002), this conflict has the potential to emerge.

Sorensen and Sorensen (1974) explained that a person with higher position in a big CPA firm will have high bureaucratic orientation and lower professional orientation. It means, the socialization done by the organization is more focus on organizational goals rather than professional orientation. Other studies also found employees of big CPA firms are likely to have less consideration and professional autonomy in professional values (Schroeder & Imdieke, 1977; Lengermann, 1971; Goetz, Morrow, & McElroy, 1991). Autonomy is a professional work's attribute which grants individuals expediency and management in performing their tasks.

Mostly, public accounting professionals will be employed by other professionals who owned and dominated CPA firms. Hall (1968) explained that such CPA firms will prepare less consideration in commercialism and more in professional autonomy and values. On the other side, the commercial organization will push the management to implement unethical behavior, such as manipulate financial statements, and it will lead to conflicts between organizational and the professional goals. In this research, the researcher will test the organizational-professional conflict experienced by auditors of public accounting firms. Aranya and Ferris (1984) measurement will be used as the instrument of this variable.

### **Job Performance**

Jex (2002 p. 88) defined job performance as "all the behaviors employees engage in while at work. According to Saeed *et. al.* (2014), job performance is the ability of employees to perform various tasks and finish the job requirements. The completion of their responsibilities will be linked to achievement and failure and show their performance. In other words, job performance will show how well someone perform at work.

Organization measures performance using different factors which include organizational skills, leadership skills, time management, and efficiency to evaluate employee individually and it can give significant impact on employee turnover intention (Saeed, Waseem, & Sikander, 2014).

Different researches have evaluated the linkage between job performance and turnover intentions (e.g. (Bigbaum & Somers, 1993; Keller, 1984; Saaed, Waseem, & Sikander, 2014). Allen and Griffeth (1999) explained that when the organization cannot show positive feedback on their employees' good performance, it will lead to turnover intention. This research will use instrument adapted by Jones *et. al* (2001) that has been developed and tested by Fisher (2001).

### **Job Burnout**

Job burnout is syndrome of psychology that arise from interpersonal stress at work (Maslach, Schaufeli, & Leiter, Job Burnout, 2001). Job burnout has three dimensions, which are (1) emotional exhaustion, (2) depersonalization, and (3) reduced personal accomplishment. Cordes and Dougherty (1993) explained that emotional exhaustion portrayed by an deficiency and a person feels emotionally drained. Meanwhile, depersonalization is characterized by treatment of employee who sees client as an object rather than people or employee may scornful toward client. And reduced personal accomplishment is characterized by the propensity of employee to evaluate themselves negatively. They perceive that they are lack progress and experiencing the feeling of declining job competence and successful achievement at work.

Job burnout caused by cumulative impact of role stressors, which include role ambiguity, role overload, and role conflict, and when it comes together and experienced simultaneously, it may overwhelm the coping resources of employee (Feldman & Weitz, 1988). According to previous studies, an individual is most inflammable to job burnout during his/ her first to second years on the job (Freudenberger, 1974; Maslach & Jackson, 1981; Chong & Monroe, 2015). The important determinants that can cause job burnout are role ambiguity and role conflict (Law, Sweeney, & Summers, 2008; Cunningham, 1982; Schwab & Iwanicki, 1982). Employees who are in their first to second years at work will be more likely to experience role conflict and role ambiguity because they are still relatively new in the job and still not trusted to do a lot of things. Such problems can be stressful for employees, and it will lead to the intention to leave the organization.

### **Hypothesis Development**

#### **The Effect of Organizational-Professional Conflict to Job Performance**

Research by Shafer (2002) found that changes in organizational structures may result in the presence of conflict between the values of organizational and professional. When organizational-professional conflict in an organization is high, it will lead to a low job satisfaction of employee (Sorensen & Sorensen, 1974; Aranya & Ferris, 1984; Shafer, 2002). According to Khan and Jabar (2013), employees' job satisfaction will affect their job performance. The presence of conflict may also decrease the effectiveness of decision making and employees' ability in making high-quality policies. Research conducted by McCormick (2007) and Reuver (2006) found that conflict affects job performance significantly.

From the statements above, the researcher argues that when the job satisfaction of employee is low, job performance will also be lower. In other words, greater level of organizational-professional conflict will lead to lower level of job performance of employees.

H1: Organizational-professional conflict negatively affects job performance.

#### **The Effect of Organizational-Professional Conflict to Job Burnout**

Leiter (1991) and Wallace (2002) explained that the incongruence between professionals and organizations may result in a stressful working experience. The inconsistency between the

activities and duties done by employees by time to time with the professional values will tend to make employees not satisfied with their job and the level of job burnout will also become higher.

Based on statements discussed above, the researcher suggests that when organizational goals are unmet with the professional value of employee, the possibility of burnout will be greater. Therefore, organizational-professional conflict will be positively related with job burnout experienced by auditors.

H2: Organizational-professional conflicts positively affects job burnout.

### **The Effect of Job Performance to Turnover Intentions**

Job performance can cause the employee to leave the organization voluntarily (Said, et al., 2016). When auditors have performed their best in their work but there is no positive feedback received from the organization, it will lead to the thought of quitting the organization. It is supported by Lee & Mitchell (1994) and Khan et. al. (2010) who stated that if employees do not receive what they expect whereas they have worked properly, the intention of quitting the organization will come and lastly some of them will think of turnover. Saeed et. al. (2014) also found that turnover intentions will be associated negatively by job performance. In other words, if there are rewards prepared for those who have high job performance, the turnover intention will be less. The rewards will increase job satisfaction of employees and they will think to remain longer in the organization. Otherwise, if the organization give negative feedback on employees' good performance, it will lead to the thought of leaving the organization. Based on those findings, the researcher argues that lower job performance will result in greater level of turnover intentions.

H3: Job performance negatively affects turnover intentions

### **The Effect of Job Burnout to Turnover Intentions**

Forgarty *et. al* (2000) and Kim & Stoner (2008) found that job burnout has significant positive influence on turnover intentions. It is also found that turnover intention is one of behavioral result from job burnout experienced by employee. Based on the these statements, the researcher argues that job burnout will positively affect turnover intentions. It means, higher level of burnout will lead to higher level of turnover intentions.

H4: Job burnout positively affects turnover intention

### **The Effect of Job Performance and Job Burnout on the Relationship Between Organizational-Professional Conflict and Turnover Intentions**

Burnout is one of important mediator of the linkage between severe job stressors and sundry attitudinal results (Cordes & Doughtherty, 1993; Demerouti, Bakker, Nachreiner, & Schaufeli, 2001; Kim & Stoner, 2008). Several studies have supported turnover intentions as one of the attitudinal results of burnout experienced by employee (Harrington, Bean, Pintello, & Mathews, 2005; Huang, Chunag, & Lin, 2003). Moreover, to extend the prior research from Shafer (2002) which suggests to address the effect of organizational-professional commitment on job performance, the researcher also examine job performance as mediator variable along with job burnout. Therefore, the researcher suggests that job performance and job burnout will mediate the relationship between organizational-professional conflict and turnover intentions.

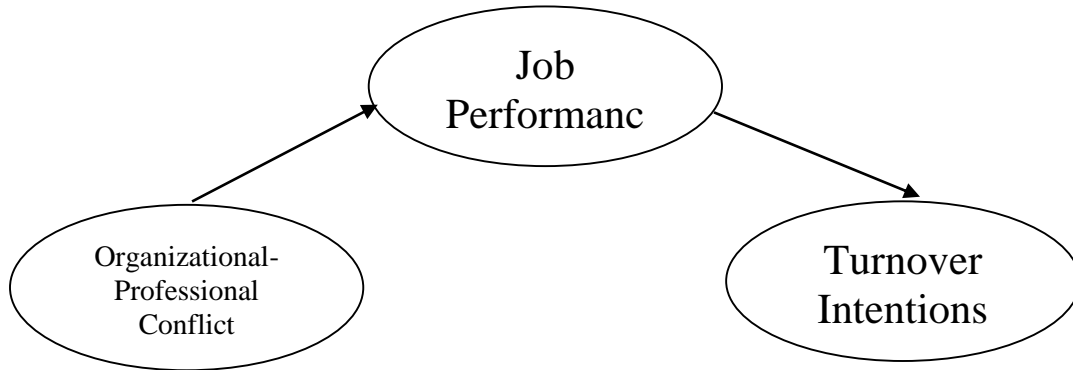
H5: The relationship between organizational-professional conflict and turnover intentions is mediated by job performance

H6: The relationship between organizational-professional conflict and turnover intentions is mediated by job burnout

### Research Model

Based on the literature review and hypotheses that have been developed above, this is the research model in this research, where organizational-commitment conflict as independence variable, turnover intentions as dependent variable, and job performance and job burnout as mediating variables.

**Figure 1.**  
**Research Model**



### Research Method

#### Instrument

All items are self-scored using five points Likert scale. Organizational-professional conflict is measured by using three items used by Aranya and Ferris (1984). Turnover intentions are measured by using four items which is developed by Walsh *et al.* (1985). Job performance will be measured by using eleven items which is adopted by Jones *et al.* (2010). Responses to the three scales above are on five points scale with 1 = strongly disagree and 5 = strongly agree. Meanwhile, for job burnout will be measured by using 6 items adopted Chong and Monroe (2015) from Maslach Burnout Inventory (MBI) which developed by Maslach and Jackson, (1981, 1986). Responses are on five points scale with 1 = never and 5 = always.

#### Pilot Test

This research is adopted from Kalbers & Cenker (2007) and the indicators measurement for each variable are also adopted from previous research. Since this research is conducted in Indonesia, the researcher does pilot test by translating the indicator measurement for each variable into Indonesian Language. The researcher distributes 30 (thirty) questionnaires in Indonesian Language to President University's students who are majoring in Accounting and have taken internship in Public Accountant Firm. The pilot test is conducted at November 22, 2016. The result of the pilot test is there are some inputs, corrections and suggestions from those respondents.

#### Statistical Analysis

In the social sciences, there is one type of multivariate analysis or statistical methods application that simultaneously analyze multiple research variables, called SEM (Structural Equation Modelling). According to Hair *et. al.* (2011), SEM is capable of testing complex research

models simultaneously. It helps the researcher in testing theories with multiple equations and in concluding whether models according to the theory supported by data. SEM is also capable in analyzing unobservable variables or latent variables and in calculating the measurement error. Therefore, it can enhance the statistical estimation and statistical conclusion validity.

This research analyses data using structural equation modeling with partial least squares (SEM-PLS). The software of SEM-PLS is WarpPLS. The purpose of SEM-PLS is to predict or explain the latent variable which is unobservable concept. SEM-PLS can work efficiently with small sample sizes (35-50 samples) with complex models. Since this research is extension theory or exploratory research from previous research, researcher chooses SEM-PLS to test the hypothesized relationships.

### **Sampling**

This study uses public accountant as research's population. The sample of this research is participants who work in public accounting firm as junior and senior auditors (senior, assistant manager, manager) in Jakarta.

Non-probability sampling method or Snowball Sampling is used to determine the sample. Snowball sampling is a technique of determining the initial small sample to continue growing like a snowball. The researcher distributes questionnaires to some respondents and those respondents also distribute the questionnaires to other respondents. Meanwhile, for determining the sample size, the researcher uses the requirement about minimal sample by Hair (2010). It is stated that the ratio of observations to independent variable should never fall below 5:1, and the desired level is between 15 to 20 for each independent variable. Organizational-professional conflict is the only independent variable in this research. Therefore, based on Hair (2010) requirement, the minimum sample for this research is 20 respondents.

### **Data Collection Method**

This research is a quantitative research using primary data. The researcher uses questionnaires as data collection method. The questionnaires are electronically distributed using web basis in docs.google.com. By using electronic questionnaires, respondents can respond the questionnaires at their convenience and it makes the researcher easier to collect the data since electronic questionnaires are easy to administer, very inexpensive, and fast delivery.

### **Validity**

Validity is a test of how well the developed instrument measure the intended particular concept (Sekaran & Bougie, 2013). In other words, validity is concerned with whether we measure the right concept. In this research, the researcher uses construct validity. Construct validity testifies to how well the result obtained from the use of the measure fit the theories around which the test is designed (Sekaran & Bougie, 2013). This is assessed through convergent and discriminant validity.

According to Sekaran (2013), convergent validity is established when there is high correlation between two different instruments measuring the same concept. According to Sholihin & Ratmono (2013), there are three requirements of convergent validity for reflective construct: (1) loading value is more than 0.4, (2) p-value is less than 0.05, (3) Average Variance Extracted (AVE) is more than 0.05. Indicators with loading value less than 0.4 must be deleted from the research.

Discriminant validity is established when the scores obtained by measuring two variables are indeed empirically found to be uncorrelated as predicted based on the theory (Sekaran & Bougie,

2013). According to Shohilin & Ratmono (2013), discriminant validity will be fulfilled when the cross-loading value is less than loading value.

### **Reliability**

According to Sekaran (2013), reliability is a test of how consistently a measuring instrument measures whatever concept it is measuring. In other words, the reliability of measure is an indication of the stability and consistency with which the instrument measures the concept and helps to assess the “goodness” of measure.

According to Shoholin and Ratmono (2013), measurements for reliability are divided into two, which are composite reliability and cronbach’s alpha. The value of them should be more than 0.70 as reliability’s requirement, but in explanatory research, 0.60 to 0.70 is still acceptable.

### **Respondents’ Profile**

In this research, besides asking the demographic data of respondents, the researcher also makes an agreement with respondents in the questionnaire that state the respondents are agree to answer the questions objectively without any prejudice and pressure, and their responses will be confidentially used for the research’s purpose only. Therefore, this questionnaire will prevent and reduce bias from respondents. Demographic data that were asked to the respondents were gender, age, experience in audit firm, job position, and audit firms.

### **Descriptive Analysis**

Descriptive analysis explains the primary features of data in a study. Simple compendium about the measurements and sample is provided in descriptive analysis. It also generates the basis of data quantitative analysis using simple graphic analysis or tabulated description. However, conclusion cannot be made by only using descriptive analysis. Descriptive data is only a simple and easy technique to describe data in a study. In next descriptive analysis result, researcher will calculate mean and standard deviation of each variable and show correlations of latent variable and p values that has been tested using WarpPLS application.

### **Inferential Analysis**

This research is using mediating variables, which are job performance and job burnout, in order to relate the organizational-professional conflict with turnover intention. The researcher will test the effect of dependent variable to independent variable both directly and indirectly (using mediating variables) to know whether the effect of independent variable to dependent variable is fully or partially mediated by the mediating variables. The researcher will use the explanation from Baron and Kenny (1986) which stated that the partial mediation exists when the relationship between independent and dependent variable remains significant and the direct effect coefficient’s value becomes decrease after the mediating variables exist. While, full mediation exists when the direct effect coefficient’s value becomes lower and the relationship between independent and dependent variable becomes insignificant.

## **Result and Discussion**

### **Validity and Reliability Test**

Validity is a test of how well the developed instrument measure the intended particular concept. The result of validity test will be explained in Table 1.



**Table 1.**  
**Convergent Validity Test**

	<b>OPC</b>	<b>JP</b>	<b>JB</b>	<b>TI</b>	<b>P-VALUE</b>
<b>PC1</b>	(0.913)	-0.085	-0.148	-0.005	<0.001
<b>PC2</b>	(0.922)	0.093	-0.009	0.063	<0.001
<b>PC3</b>	(0.704)	-0.011	0.204	-0.076	<0.001
<b>JP1</b>	0.004	(0.870)	0.132	-0.165	<0.001
<b>JP2</b>	-0.200	(0.521)	-0.233	0.065	<0.001
<b>JP3</b>	0.013	(0.748)	0.037	0.105	<0.001
<b>JP4</b>	-0.034	(0.813)	0.228	-0.062	<0.001
<b>JP5</b>	-0.015	(0.773)	-0.141	0.096	<0.001
<b>JP6</b>	0.093	(0.878)	0.015	-0.045	<0.001
<b>JP7</b>	0.018	(0.599)	-0.149	-0.065	<0.001
<b>JP8</b>	0.021	(0.831)	-0.041	0.077	<0.001
<b>JP9</b>	-0.315	(0.461)	-0.387	0.174	<0.001
<b>JP11</b>	0.070	(0.817)	0.116	0.004	<0.001
<b>JP12</b>	0.164	(0.656)	0.137	-0.094	<0.001
<b>JB2</b>	-0.241	0.023	(0.701)	0.057	<0.001
<b>JB3</b>	-0.121	-0.101	(0.761)	-0.107	<0.001
<b>JB4</b>	-0.009	-0.171	(0.600)	-0.040	<0.001
<b>JB5</b>	0.152	0.016	(0.750)	0.191	<0.001
<b>JB6</b>	0.036	0.080	(0.754)	-0.126	<0.001
<b>JB7</b>	0.167	0.122	(0.747)	0.024	<0.001
<b>TI1</b>	-0.051	0.093	-0.060	(0.880)	<0.001
<b>TI2</b>	0.025	-0.098	0.303	(0.783)	<0.001
<b>TI3</b>	0.041	-0.087	-0.040	(0.879)	<0.001
<b>TI4</b>	-0.014	0.087	-0.180	(0.827)	<0.001

	<b>OPC</b>	<b>JP</b>	<b>JB</b>	<b>TI</b>
<b>AVE</b>	0.726	0.543	0.520	0.719

Table 1 shows the result of validity test of construct which is consist of convergent validity. Based on Table 1, p-value of each instrument is less than 0.001 (<0.001). It means that each item is fulfilling the convergent validity's requirement which is p-value must less than 0.005. Then, the loading value which is showed in the bracket is not less than 0.40. It means that each item is fulfilling the convergent validity's requirement which is loading value must be more than 0.40. The loading value for organizational-professional conflict's indicators are 0.913 for OPC1, 0.922 for OPC2, and 0.704 for OPC3. Then, loading value for job performance's indicators are 0.870 for JP1, 0.521 for JP2, 0.748 for JP3, 0.813 for JP4, 0.773 for JP5, 0.878 for JP6, 0.599 for JP7, 0.831 for JP8, 0.461 for JP9, 0.817 for JP11, and 0.656 for JP12. Then, loading value for job burnout' indicators are 0.701 for JB2, 0.761 for JB3, 0.600 for JB4, 0.750 for JB5, 0.754 for JB6, and 0.747 for JB7. Last, loading value for turnover intentions' indicators are 0.880 for TI1, 0.783 for TI2,

0.897 for TI3, and 0.827 for TI4. The other convergent validity's requirement is Average Variance Extracted (AVE) which must be more than 0.50. according to table IV.1, AVE of each item is more than 0.50. The value of each indicator is 0.726 for OPC, 0.543 for JP, 0.520 for JB, and 0.719 for TI. Therefore, each instrument items are fulfilling the requirement of convergent validity.

**Table 2.**  
**Discriminant Validity**

	<i>OPC</i>	<i>JP</i>	<i>JB</i>	<i>TI</i>
<i>Organizational-Professional Conflict</i>	(0.852)			
<i>Job Performance</i>	-0.175*	(0.737)		
<i>Job Burnout</i>	0.324***	-0.304***	(0.721)	
<i>Turnover Intentions</i>	0.239**	-0.050	0.594***	(0.848)

- \* Correlation is significant at  $p < 0.05$
- \*\* Correlation is significant at  $p < 0.01$
- \*\*\* Correlation is significant at  $p < 0.001$

Fornell and Larcker (1981) explained that the research will be considered as having adequate discriminant validity when value of square root of AVE is higher than the correlation of latent variables in the same column. As an example, "Organizational-Professional Conflict" has square root of AVE 0.852 which is higher than the correlation values in column OPC, which are -0.175, 0.324, and 0.239. It is fulfilling the requirements of an adequate discriminant validity. Overall, table 2 shows that all square root of AVE (on the diagonal and bracketed) is higher than the correlation between construct (in the off-diagonal). Therefore, it provides evidence of adequate discriminant validity.

### Reliability Test

Reliability is a test of how consistently a measuring instrument measures whatever concept it is measuring. The result of reliability will be showed in Table 3.

**Table 3.**  
**Reliability Test**

	<b>OPC</b>	<b>JP</b>	<b>JB</b>	<b>TI</b>
<b>Composite Reliability</b>	0.868	0.927	0.866	0.911
<b>Cronbach's Alpha</b>	0.765	0.910	0.813	0.869

The requirement for composite reliability and cronbach's alpha is the value of both of them must be more than 0.70. Based on Table 3, all indicators are fulfilling the requirement. The value of composite reliability is 0.868 for OPC, 0.927 for JP, 0.866 for JB, and 0.911 for TI. Meanwhile, the value of cronbach's alpha is 0.765 for OPC, 0.910 for JP, 0.813 for JB, and 0.869 for TI. In conclusion, the measuring instrument is stable and consistent.

### Respondents' Profiles

The sample in this research is auditors in public accounting. The researcher uses questionnaire to get the data. There are 156 responses received by the researcher. There are 6 unusable questionnaires because 2 respondents are not auditors in public accounting and 4 respondents give

biased answers. Therefore, the usable questionnaires in this research are 150, and total of respondents is 150. In this section, researcher will show the demographic data of respondents.

**Table 4.**  
**Demographic Data**

Classification	Total	Percentage
<b>GENDER</b>		
Male	85	56,7%
Female	65	43,3%
<b>AGE</b>		
20-25	102	68.0%
26-30	41	27,3%
31-35	5	3.3%
36-40	2	1.3%
<b>EXPERIENCE</b>		
<1 year	17	11.3%
1 year	31	20.7%
2 years	49	32.7%
3 years	26	17,3%
4 years	11	7.3%
5 years	10	6.7%
>5 years	6	4.0%
<b>POSITION</b>		
Junior	61	40,7%
Senior	72	48.0%
Assistant Manager	12	8.0%
Manager	5	3.3%
<b>AUDIT FIRM</b>		
EY	15	10.0%
PwC	24	16.0%
Deloitte	18	12.0%
RSM AAJ	25	16.7%
Kreston	16	10.7%
BDO	13	8.7%
KPMG	9	6.0%
Crowe Horwath	10	6.7%
GT	11	7.3%
Rama Wendra	1	0.7%
SES	1	0.7%
Johannes Juara	2	1.3%
TPC	1	0.7%
JPLM	1	0.7%
DFK	1	0.7%
Irwanto	1	0.7%
Moore Stephens	1	0.7%

Demographic data that were asked to the respondents were gender, age, experience in audit firm, job position, and audit firms. Table 4 shows the demographic data from collected respondents. The majority of respondents are male, i.e. 85 (56.7%), and respondents who are female are 65 (43.3%).

The second information is about age. There are 102 (68%) who are between 20-25 years old. Respondents who are having age between 25-30 years old are 41 (27.3%). Then, there are 5 respondents or 3.3% who are between 31-35 years old. And the last 2 respondents or 1.3% are having age between 36-40 years old. Therefore, the majority of respondents are having age between 20 until 25 years old.

The third information is about experience in audit firm. There are respondents who are having less than 1 year, 2 years, 3 years, 4 years, 5 years, and more than five years working experience. Respondents who are having less than 1 year working experience are 17 respondents or 11.3%. Then, respondents who are having 1 year experience are 31 or 20.7%. Then, respondents who are having 2 years experience are 49 or 32.7%. Meanwhile, for 3 years experience, there are 26 respondents or 17.3%. Then, for 4 years experience, there are 11 respondents or 7.3%. Then, for 5 years experience, there are 10 respondents or 6.7%. And for more than 5 years, there are only 6 respondents or 4%. Therefore, the majority of respondents are having 2 years experience in audit firm and the minority of respondents are having more than 5 years experience.

The fourth information is about job position in audit firm. There are 61 respondents or 40.7% who have job position as junior auditor. Then, there are 72 respondents who work as senior auditor or 48%. Then, 12 respondents are assistant manager or 8%. And the last 5 respondents are having job position as manager or 3.3%. In conclusion, the majority of respondents are senior auditor and the minority are manager.

The last information is about accounting firm where respondents work. Respondents come from several accounting firms, which are EY, PwC, Deloitte, RSM AAJ, Kreston, BDO, KPMG, Crowe Horwath, GT, Rama Wendra, SES, Johannes Putra, TPC, JPLM, DFK, Irwanto, and Moore Stephens. The majority of respondents are coming from RSM AAJ, i.e. 25 respondents or 16.7%. And the minority of respondents are coming from Rama Wendra, SES, TPC, JPLM, DFK, Irwanto, and Moore Stephens, i.e. 1 respondent or 0.7%.

## Descriptive Analysis

Table 5 shows the descriptive statistics and correlation among variables.

**Table 5.**  
**Descriptive Statistics & Correlation**

	<i>Mean</i>	<i>SD</i>	<i>OPC</i>	<i>JP</i>	<i>JB</i>	<i>TI</i>
<i>Organizational-Professional Conflict</i>	2.65	0.21	(0.852)			
<i>Job Performance</i>	3.93	0.13	-0.175*	(0.737)		
<i>Job Burnout</i>	3.10	0.67	0.324***	-0.304***	(0.721)	
<i>Turnover Intentions</i>	2.97	0.21	0.239**	-0.050	0.594***	(0.848)

\* Correlation is significant at  $p < 0.05$

\*\* Correlation is significant at  $p < 0.01$

\*\*\* Correlation is significant at  $p < 0.001$

Table 5 indicates that organizational-professional conflict is negatively related to job performance ( $r = -0.175, p < 0.05$ ). Afterwards, job burnout is showed to be positively related to organizational-professional conflict ( $r = 0.324, p < 0.001$ ). And job burnout is also found to be positively related to turnover intentions as expected ( $r = 0.594, p < 0.001$ ). Therefore, the four latent variables are found to be significantly related.

### Inferential Analysis (Hypothesis Test)

#### Direct Effect

The direct effect will show the direct relationship between independent variable (organizational-professional conflict) and dependent variable (turnover intentions) without mediating effect. The result of direct effect will be discussed in Figure 2.

Figure 2.  
Direct Effect

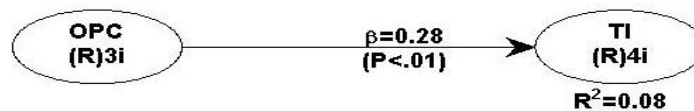


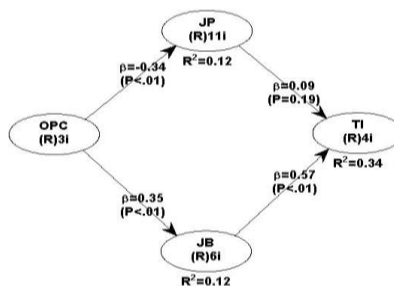
Figure 2 shows that there is direct relationship between organizational-professional conflict and turnover intentions. Organizational-professional conflict negatively affects turnover intentions ( $\beta = -0.10, R^2 = 0.08$ ). The relationship is significant since the p-value  $< 0.01$ . This test result is not included in the hypotheses that have been made previously. The purpose of this test is to know whether the independent variable is directly related to dependent variable without the mediating variable.

#### Mediating Effect

Mediating effect will show the effect of independent variable (organizational-professional conflict) to dependent variable (turnover intentions) through mediating variables (job performance and job burnout). The relationship will be discussed in Figure 3.

Figure 3 indicates that organizational-professional conflict has a significant effect towards job performance ( $\beta = -0.34, p < 0.01$ ). Accordingly, hypothesis 1 is supported which stated that organizational-professional conflict negatively affects job performance. Then, organizational-professional conflict positively and significantly affects job burnout ( $\beta = 0.35, p < 0.01$ ). Thus, hypothesis 2, which stated that organizational-professional commitment positively affects job burnout, is confirmed.

Figure 3.  
Hypothesized Model Direct Effect



In addition, hypothesis 3, which stated that turnover intention is affected negatively by job performance, is not supported. Figure 3 shows that job performance does not have significant positive effect towards turnover intention ( $\beta = 0.09, p = 0.19$ ). Afterwards, job burnout has a significant positive effect on turnover intentions ( $\beta = 0.57, p < 0.01$ ). Therefore, hypothesis 4 is supported.

**Figure 4.**  
**Test of Mediating Variable**

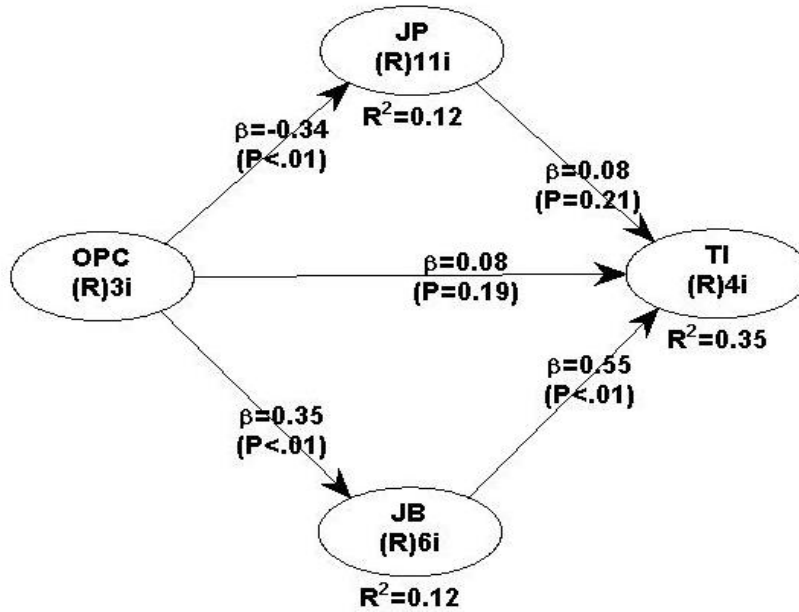


Figure 4 is created to test whether organizational-professional commitment is partially or fully mediated by job performance and job burnout. The result indicates that when job performance and job burnout become mediating variable, the linkage between organizational-professional conflict and turnover intentions become insignificant ( $\beta = 0.08, p = 0.19$ ) and the direct effect coefficient become lower from 0.28 to 0.08. It attests that the relationship between organizational-professional conflict and turnover intentions is fully mediated by both job performance and job burnout. The result is in line with Baron and Kenny (1986) which stated that full mediation exists when the direct effect coefficient's value becomes lower and the relationship between independent and dependent variable becomes insignificant. Therefore, hypothesis 5 and 6 are supported.

### Discussion

This research proposed and examined the relationship between organizational-professional conflict and turnover intentions with job performance and burnout as the mediators in public accounting firms of Indonesia. Although this research indicates that the presence of organizational-professional conflict's frequency is only moderate to low, the results suggest that when the conflict exists, it may lead to lower level of job performance, higher level of burnout, and higher level of turnover intentions.

The first finding shows that there is a significant negative effect of organizational-professional conflict towards job performance. It supports the first hypothesis. The research is successfully examined the effect of organizational-professional conflict on job performance which is a continuation of previous research. The result indicates that the performance of employees will be

lower when organizational-professional conflict is high. When the incongruence values between organization and professional auditor appear, then job which has been entrusted to auditor will not be completed in accordance with the expectations and goals of the firm, either in quantity, quality, timeliness, as well as its effectiveness. Therefore, this research suggests that the appearance of conflict will absolutely affect the auditor performance in negative way.

The second finding of this research is also supported. It confirms that the organizational-professional conflict positively affects job burnout. This result suggests that the incongruence between professionals and organizations may result in a stressful working experience. If the conflict occurs, auditor will feel uncomfortable in carrying out their work. The discomfort will make them feel overwhelmed and finally lead to burnout. Therefore, greater level of organizational-professional conflict will lead to greater level of burnout experienced by auditors.

The third finding which stated that job performance negatively affects turnover intention is not supported. The result indicates that job performance has an insignificant positive effect towards turnover intentions. A possible reason that makes employees choose to remain in the organization is they consider the high performance as a benefit that could help them in finding a better job (Karatepe, 2006; Lai & Chen, 2012). In other words, conflicts between organizational and professional value which make a declining in their performance will not affect their decision to remain in the organization until they really feel that their performances are good enough and it can make them easier to promote themselves for a new job. The result also reveals that not everyone with a good performance will choose to keep working at the same firm continuously. Employees with a good performance could have been offered a better job by another firm, and the firm also pledges to provide an opportunity for getting greater benefits than before. Such condition can shake the employees' commitment and make the intention to turnover becomes higher.

Afterwards, supporting the fourth hypothesis, the result shows that turnover intentions are affected positively by job burnout of auditor. The intentions of turnover by auditors are likely to be higher when they are experiencing high burnout. When auditor experienced sustainable stress then they will tend to opt out of the firm and find another job with more attractive enticement. Auditor may not remain in a firm which provides tremendous pressure for its employees. Therefore, greater level of auditor burnout will result in greater intentions of auditor turnover.

In this research, the mediating variables, which are job performance and job burnout, are also found to be fully mediate the relationship between organizational-professional conflict and turnover intentions. This finding provides new evidence to support hypothesis 5 which stated that the relationship between organizational-professional conflict is mediated by job performance. Then, hypothesis 6 which stated that the relationship between organizational-professional conflict and turnover intentions is mediated by job burnout is also supported. Overall, the findings support all hypotheses made and are in line with previous studies, except for hypothesis 3. Hypothesis 3 is not supported, but the researcher is able to explain why it is not supported and find previous researches which support this finding.

## **Conclusion**

This research's objective is to examine the impact of organizational-professional commitment on turnover intentions using job performance and job burnout as the mediating variables. The data were collected from auditors in 17 public accounting firms in Jakarta. SEM were used to test 6 hypotheses of this research. All of hypotheses are supported, except for hypothesis 3 which stated that turnover intentions are negatively affected by job performance. The results indicate that

auditors are likely to have a low performance when the value of organization is incongruence with the auditors' professional values, but the low performance does not affect the individuals' willingness to remain in the organization. On the other hand, the results also show that when the organizational-professional conflict appears, it will lead to a high burnout experienced by auditors and a high willingness to leave the organization. In addition, both job performance and job burnout are found to be fully mediate the linkage between organizational-professional conflict and turnover intentions.

This research suggests organizational-professional conflict as the antecedent of lower job performance and higher burnout. Even though the finding indicates that lower job performance will not affect the turnover intentions by auditors significantly, it will still leave a loss for the accounting firms regarding the low performance. Therefore, in order to reduce low performance, high burnout experienced by auditors and high turnover intentions, it is important for the accounting firms to unify the values of organizational and professionals. They should emphasize that accounting firms is not commercial organizations because the main purpose of accounting firms is to serve public interest. One source of conflict between organizational values and professional values is the pressure from management to involve in unethical behavior, such as manipulating financial reports (Shafer, 2002). Therefore, the accounting firms should improve their human resources.

The accounting firms can do several ways to reduce the turnover intentions. The first way is by hiring professionals selectively especially for the firms' management. The accounting firms also have to give training and socialization to their employees to reunite the values for both organizational and professionals. Besides, they also have to give proper rewards to auditors with high performance. So, they will not only gain a good performance from their employees, but also the loyalty. And the most importantly, they can still maintain their professional auditors, since employees are the most prominent asset of every organization.

### **Future Recommendations**

The researcher has several recommendations regarding the limitations of this research that can help the future research to explore more about this research. The recommendations are:

1. The future research can investigate more about organizational-professional conflict and provide ethical leadership as the antecedents of the conflict. The future research can examine whether the ethical leadership may adversely impact the organizational-professional conflict or reduce the intensity of the conflict.
2. The future research can make new measurement instruments which further demonstrating the current situation of employees, especially for the organizational-professional conflict's measurement. However, this research's test shows that the instruments is still reliable and valid to test the employee's current condition.
3. The future research should gather data not only from one region, but also from regions other than Jakarta. So, the results can be more generalizable.



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