

TURNOVER INTENTION AUDITOR: A LITERATURE REVIEW ON JOB SATISFACTION, WORK PRESSURE, AND THE MODERATING ROLE OF GENDER

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ABSTRACT

Auditor turnover intention remains a persistent challenge in public accounting firms. High rates of turnover not only disrupt audit team stability but also impair client relationships and audit quality. This literature review synthesizes empirical studies and theoretical perspectives on the determinants of turnover intention among auditors, particularly focusing on job satisfaction (through perceptions of profession, work conditions, and work environment) and work pressure (specifically the pressure related to CPA certification). In addition, the moderating role of gender is examined to understand how male and female auditors may respond differently to work-related factors. Findings show consistent support for job satisfaction variables as key predictors of turnover intention, while work pressure related to certification is an emerging determinant. Gender differences appear to moderate these relationships in varied ways depending on cultural context and social expectations. This review identifies research gaps and offers directions for future study in auditing human resource retention.

Keywords: turnover intention, job satisfaction, work pressure, CPA certification, gender, expectancy theory

INTRODUCTION

Auditor turnover is a major concern for public accounting firms globally, disrupting team dynamics, increasing training costs, and potentially undermining audit quality. In countries like Indonesia, turnover issues are exacerbated by cultural and regulatory challenges. Recent data from several KAP (Kantor Akuntan Publik) indicate turnover rates reaching up to 67% in some years, reflecting a crisis of retention. Beyond cost implications, high turnover may compromise audit independence, continuity, and client trust. This review aims to synthesize scholarly research on the primary drivers of turnover intention among auditors, emphasizing job satisfaction, work pressure from professional certification, and gender as a moderating variable. Expectancy Theory offers a framework to understand how perceived effort, performance, and rewards influence auditor motivation.

Auditor turnover has become a critical issue in the sustainability of audit firms. As audit quality highly depends on human capital, retaining skilled auditors is vital. However, many auditors leave the profession early, often before obtaining CPA certification. Prior studies indicate that this phenomenon stems from dissatisfaction with various job aspects and increasing professional pressure. At the core of this issue lies the expectancy theory by Vroom (1964), which posits that individuals' motivation to stay or leave depends on perceived relationships between effort, performance, and rewards. This review explores three categories of factors affecting auditor turnover intention: (1) job satisfaction determinants including professional perception, work conditions, and work environment; (2) work pressure arising from professional certification requirements; and (3) gender as a moderating variable, particularly within sociocultural contexts like Indonesia where gender roles influence professional decisions.

Vroom's expectancy theory (1964) explains how individuals decide whether to exert effort based on three components: expectancy (effort will lead to performance), instrumentality (performance leads to reward), and valence (value of the reward). In audit settings, dissatisfaction may arise when perceived rewards (e.g., career growth, recognition) do not align with efforts made under stressful conditions or rigid work environments.

LITERATURE REVIEW

Job satisfaction is a multi-dimensional construct encompassing how auditors perceive their roles, the conditions under which they work, and the environments they inhabit. Studies such as Gertsson et al. (2017) and Pham et al. (2022) suggest that negative perceptions of the audit profession—viewing it as low-prestige, high-stress, and with limited personal fulfillment—contribute to turnover. Work conditions, such as extended overtime during busy seasons, rigid hierarchies, and unrealistic deadlines, exacerbate dissatisfaction. Meanwhile, work environment, including relationships with supervisors and organizational culture, has a direct impact on commitment.

The pressure to obtain CPA certification also introduces a distinct form of work stress. In Indonesia, CPA exams are rigorous, expensive, and time-consuming. The dual burden of preparing for exams while maintaining high audit performance contributes to mental fatigue and burnout. Furthermore, gender adds another layer of complexity. Female auditors often balance professional expectations with family and cultural duties, particularly in regions like Bali. Studies by Amondarain et al. (2023) show that women may face more pressure to exit due to both internal and societal expectations.

RESULT AND DISCUSSION

Literature Analysis by Construct Like

Perception of Profession Gertsson et al. (2017) and Pham et al. (2022) found that positive perceptions of the audit profession are associated with reduced turnover intention. Conversely, low prestige, unclear career paths, and mismatch with personal values contribute to early departure. Work Conditions: Poor work conditions increase auditor fatigue and intention to resign. Studies report that audit season stress creates burnout, especially among junior staff. Work Environment like A supportive work environment enhances auditor retention. However, some research found inconsistent results, indicating that physical conditions alone may not fully capture work environment perceptions. CPA Profesional Certificate Pressure like the difficulty of passing the CPA exam, time constraints, and costs create substantial stress. Auditors unable to balance exam preparation and work tend to leave the profession. Gender plays a complex role in moderating turnover-related variables. Female auditors face unique challenges including societal expectations and role conflicts. Studies show female auditors may be more affected by work-life balance issues, while male auditors tend to tolerate higher work pressure. This moderating role requires further empirical exploration.

Synthesis and GAP Analysis

Cross-Study Synthesis

Based on the literature review on (Gertsson et al., 2017; Pham et al., 2022; Korompot et al., 2023; Alves et al., 2024), a clear trend shows that auditors' perceptions of their profession and their actual work conditions significantly predict their intention to leave their firm or the profession. Key elements include workload, stress, work-life balance, and the profession's image.

Furthermore, pressure related to obtaining CPA certification is an increasingly important and distinct factor driving turnover intention, especially in Indonesia. Pham et al.'s (2022) research highlights the unique stressors associated with this process.

Finally, the literature indicates that gender plays a moderating role in the relationship between job factors and turnover intention, but its influence varies depending on the cultural context. Your research, set in Bali, acknowledges that local gender norms can affect how male and female auditors view and react to job satisfaction and pressures.

Key Research Gaps

Despite the valuable insights provided by prior research, several key gaps warrant further investigation:

Longitudinal Impact of CPA Pressure

Existing studies, including Pham et al. (2022), primarily offer a cross-sectional snapshot of the relationship between CPA certification pressure and turnover intention. There is a significant need for *longitudinal studies* that track auditors over extended periods to understand the dynamic impact of this pressure on their career trajectories. Such research could explore how the intensity of this pressure evolves as auditors progress (or fail to progress) through the certification process and how this, in turn, influences their long-term job satisfaction and retention within the auditing profession.

Cross-Cultural Nuances of Gender's Moderating Role

While the literature acknowledges gender as a moderator, there is a relative *insufficiency of cross-cultural comparisons*. This study, focusing on the Balinese context, contributes valuable insights into a specific cultural setting. However, more research is needed to systematically compare how gender moderates the relationship between job satisfaction, work pressure (including CPA pressure), and turnover intention across diverse cultural landscapes. This would help discern universal patterns from culturally specific influences, leading to more generalizable and contextually relevant theoretical frameworks.

Qualitative Understanding of Work Environment Perceptions

The current body of research predominantly relies on quantitative methodologies to assess auditors' perceptions of their work environment. There is a *limited use of qualitative data* to delve deeper into the subjective experiences and nuanced understandings of these perceptions. Employing qualitative approaches, such as in-depth interviews or focus group discussions, could provide richer and more contextualized insights into how auditors interpret and react to various aspects of their work conditions, work environment, and professional pressures, including the specific challenges posed by CPA certification.

Toward a More Integrated Model

To advance the understanding of auditor turnover intention, future research should strive towards a more integrated model that addresses the identified gaps. This model should like incorporate the *longitudinal effects of CPA certification pressure*, examining its evolving influence on career progression and turnover decisions over time. Facilitate *cross-cultural comparisons* of gender's moderating role, allowing for the identification of both universal and culturally specific patterns in auditor turnover. Integrate *qualitative insights* to provide a deeper and more nuanced understanding of how auditors perceive their work environment and the various pressures they face, enriching the quantitative findings. By pursuing these avenues of research, a more comprehensive and contextually sensitive model of auditor turnover intention can be developed, ultimately informing strategies for talent retention within the auditing profession, particularly in culturally diverse settings like Bali.

CONCLUSION AND RESEARCH IMPLICATIONS

This literature review critically examined the components of the Fraud Hexagon model—pressure, opportunity, rationalization, capability, arrogance, and collusion—and their empirical associations with financial statement fraud. While theoretical frameworks and empirical evidence suggest that each component can meaningfully contribute to the detection and explanation of fraudulent behavior, findings across studies remain inconsistent.

Elements such as pressure (e.g., financial strain) and opportunity (e.g., ineffective oversight) consistently emerge as strong predictors of fraud, particularly in settings with weak internal governance structures. However, components like rationalization, capability, arrogance, and collusion appear to be highly context-dependent and are often difficult to operationalize reliably across studies.

The audit committee, often proposed as a key moderating variable in corporate governance, shows partial effectiveness in mitigating fraud risks. Its influence is more pronounced in addressing structural

fraud enablers (e.g., pressure and opportunity), but less so in curbing behaviorally rooted factors like arrogance and collusion.

These findings confirm the relevance of the Fraud Hexagon as a conceptual framework while highlighting the need for nuanced and context-sensitive applications in empirical settings.

For practitioners and regulators, the review highlights several actionable points like strengthening audit committees through improved independence, professional competence, and clear authority can help curb fraud risks. Standardizing fraud detection indicators—especially for intangible components such as rationalization and arrogance—may improve fraud detection consistency. Integrating behavioral governance tools, such as ethics training and executive profiling, can complement structural controls. Improved monitoring frameworks, especially in state-owned enterprises, are essential to counteract collusion and political interference.

Based on the gaps identified, future research should Adopt longitudinal and multi-sectoral designs to assess how fraud mechanisms evolve over time and across industries. Develop hybrid methodological approaches, integrating qualitative content analysis, behavioral indicators, and survey-based governance metrics. Explore complementary moderating factors beyond the audit committee, such as board diversity, whistleblowing systems, or national regulatory quality. Conduct cross-country comparative studies to assess the global relevance of the Fraud Hexagon, particularly in varied institutional environments.

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