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TABLE OF CONTENTS

Paper Title	Page
Common Mistakes in Chinese Stroke Writing Among Non-Chinese Learners	1
The Effects of Job Satisfaction, Burnout and Organizational Culture on Auditor's Turnover Intention	14
Oracy Skills Evaluation of Students' RP Performance through Lecturer's, Self and Peer Assessment	33
The Needs of Special Prison for Syariah Offenders in Malaysia	44
Level Of Awareness On The Legal Implications Of Plagiarism Among Adult Learners: A Case Study Of Public And Private Universities In Johor And Melaka	51
The effectiveness of forced-presentation method on students' learning experience	63
Promoting Shared Prosperity In Developing Countries: The Relevance Of Governance From Islamic Perspective	72
Macroeconomic Variables and Stock Market Interactions: Indonesia Evidence	86
Financial Development and Poverty Alleviation in Muslim Developing Countries	98
Game-Based Learning Approach to Improve Students' Learning Process in a Political Science Subject	109
Using i-Learn for Online Assessment: Lecturers' Perceptions	125
Benefits of New Driver Training Curriculum (KPP) Implementation As A Means for Road User Awareness	145
Preliminary study of Intention to Stay among the IT Employees in Klang Valley, Malaysia	156

The Effects of Job Satisfaction, Burnout and Organizational Culture on Auditor's Turnover Intention

Norul Akma Mansor¹, Rohana Othman², Norliana Omar³, Noor Saatila Mohd Isa⁴,
Liyana Ab Rahman⁵

¹Lecturer, Faculty of Accountancy, Universiti Teknologi MARA, Tapah Campus,
Tapah Road, 35400, Perak, Malaysia
norul195@perak.uitm.edu.my

²Lecturer, Accounting Research Institute, Universiti Teknologi MARA Shah Alam,
40450, Shah Alam, Selangor, Malaysia
rohana799@salam.uitm.edu.my

³Lecturer, Faculty of Accountancy, Universiti Teknologi MARA, Tapah Campus,
Tapah Road, 35400, Perak, Malaysia
norli793@perak.uitm.edu.my

⁴Lecturer, Faculty of Accountancy, Universiti Teknologi MARA, Tapah Campus,
Tapah Road, 35400, Perak, Malaysia
noors464@perak.uitm.edu.my

⁵Lecturer, Faculty of Accountancy, Universiti Teknologi MARA, Tapah Campus,
Tapah Road, 35400, Perak, Malaysia
liyana748@perak.uitm.edu.my

Abstract

This study looks at the impacts of job satisfaction, burnout and organizational culture on auditor's turnover intention in public accounting firms. Job satisfaction has been classified as working environment, supervision and promotion while burnout is classified as emotional exhaustion, lack of personal accomplishment and depersonalization. For organizational culture, this factor has been further categorized into accomplishment/ innovation/ competence (AIC), cooperation/ supportiveness/ responsiveness (CSR) and emphasis on rewards (ER). A sum of 299 external auditors were chosen as the sample of the study. The multiple regression analysis results reveal that job satisfaction and burnout have significant effects on turnover intention while organizational culture does not have any critical association with turnover intention. While breaking down the factors by components, it was discovered that the working environment, promotion and ER are significant factors in clarifying the auditor's turnover intention. The findings of this study give imperative ramifications to both research and practice, especially for public accounting firms in tending to the issue of the high turnover rate among the auditors.

Keywords: Job Satisfaction, Burnout, Organizational Culture, Turnover Intention, Auditor

1. Introduction

Employee turnover intention has been reflected as a serious challenge in numerous professional areas including public accounting firms. Nowadays, auditor has an important role in the organization since they are individuals who evaluate and help to increase the users' confidence by issuing an opinion on the truth and fairness of presentation of the firm's financial statements. Unfortunately, more than half of auditors who had chosen auditing as their first profession changed their career within three years (Hiltebeitel & Leaby, 2001) and to substitute them, it can charge a company as much as 150% of the former employee's salary (Omar & Ahmad, 2014). The high turnover rates among employees pose significant negative effect to the organization since it will cause significant expenses related to hiring of new employees, wasted training cost, loss of experienced personnel, decrease in productivity and experience low employee morale. Even with this serious potential threat to the quality of service of employees, business management presently still have lack of educated information on retaining its skilled and professional staff (Lightfoot, 2014).

Based on previous literatures, there are several factors that correlate with employee intentions to leave. One of the vital determinants of employee turnover and profession change is job satisfaction (Chi, Hughen, Lin & Lisic, 2013; Nouri & Parker, 2013; Lee, Burch, & Mitchell, 2014). Sukriket (2015) and Habib, Aslam, Hussain, Yasmeen and Ibrahim (2014) concluded that there was an inverse correlation between job satisfaction and turnover, in which dissatisfied employees are more probable to leave their jobs than employees who are satisfied. In the perspective of auditing profession, Yee, Lee, Yeung and Cheng (2013) exposed that auditor loyalty is significantly influenced by job satisfaction where auditors who know the importance of their work will better resist job changes. Employee job satisfaction is also reliant on several organizational factors, such as the employee's compensation, working environment, the organizational environment, and the employee's experience of the leadership or supervision (Saeed, Mussawar, Lodhi, Iqbal & Nayab, 2013).

Burnout syndrome also is reported to have a number of critical effects in many occupational groups which subsequently caused employees to refuse to stay in an organization. When experiencing burnout, individuals will lose their drive to work, which caused the reduction in their quality of services. In public accounting firms, auditors are among those professionals who often suffer high workload requirements, extreme physical working conditions, time pressure and emotional demands due to the nature of audit work. Ordinarily, if the individuals do not have the capability to cope with excessive workload, it may lead to work stress known as burnout. Seyrek and Turan (2017) claimed that working long hours and under stress may lead to high levels of burnout in employees and consequently result negative impact to the employee's family life. The conflict between demands of work and family may negatively affect the performance of the employee and increase the turnover intention.

Additionally, organizational culture has been widely established as significant driver in the literature related with turnover intention. Development of an organizational culture is very essential in order to sustain the firms' position in the market since it will provide support and bring continuous enhancement to an organization. Organizational culture universally known as the values, principles and basic assumptions which help to boost employee involvement in order to achieve organizational success. Warren, Gaspar, and

Laufer (2014) revealed that employee performance and intentions will be greatly affected when they do not clearly understand the culture of an organization. In the context of auditing work environment, poor adaptation to an organizational culture by external auditors will affect the effectiveness and performance of a public accounting firm as a whole (Choi, Jang, Park & Lee, 2014; Cronley & Kim, 2017).

Several studies have also provided empirical support for employee turnover intention in Malaysia as well as other countries. Recent study by Kong, Lai, Lee, Ling and Loh (2017) have highlighted on this issue in the Malaysian context, but only concentrated on the factors that affecting the turnover intention of the lecturers in the private university in Malaysia which mainly focus on the organizational commitment, training and development program, job stress and pay and reward satisfaction. Similarly, Chan, Chok, Lae, Yam and Lee (2017) also has emphasized on predictors of employee's turnover intention but from different scopes which are perceived organizational support (POS), job satisfaction, leader-member exchange (LMX) and work-life balance in Malaysian manufacturing industry. Nevertheless, there has been no studies conducted with the combination of these following factors; job satisfaction, burnout and organizational culture in the context of external auditors. Hence, this study offers a conceptual framework to present empirical evidence as well as to bring forward these issues for further global discussions. Therefore, the main objective of this study is:

- to examine the relationship between job satisfaction and turnover intention of the external auditors;
- to examine the relationship between burnout and turnover intention of the external auditors;
- to examine the relationship between organizational culture and turnover intention of the external auditors.

2. Literature Review

2.1 Job Satisfaction

Job satisfaction has been defined by previous researchers in different ways. Weiss (2002) defined job satisfaction as a judgment which is either positive or negative towards one's job or job situation. Extensively, researchers have tested job satisfaction with its predictors as well as its consequences. The study conducted by Droussiotis and Austin (2007) revealed that self-fulfillment (pay, highly skilled subordinates, opportunities for personal growth and advancement), independence and job environment are the most significant factors that contribute to job satisfaction among managers in Cyprus. On the other hand, Kalamawei, Abeki and Dienyi (2016) reported that sources of job satisfaction among health workers in Southern Nigeria are determined by job security, hours of work, and relationship with co-workers, supervisors and subordinates. Most recently, Kuzey (2018) found that management's attitude, pay/reward, job security and colleagues contributed to job satisfaction among health care workers.

However, there are situations that employees feel dissatisfied with his current employment. As reported by Yung-Tai and Chen-Hua (2010), they found out that stress represented by ambiguity and conflict contributes to lower job satisfaction of employees of Taiwanese companies. It is further added by Charoensukmongkol, Moqbel and Gutierrez-Wirsching (2016) who proposed that burnouts which represented by emotional

exhaustion, depersonalization and perceived lack of personal accomplishment also significantly reduce employees job satisfaction. These predictors of job dissatisfaction may lead to absenteeism, conflict, low quality and quantity of work and to be worst it will increase turnover among employees (Kalamawei, Abeki & Dienyi, 2016 and Carolina, Sílvia, & Lúcia, 2018). Further, Jacob et al. (2011) identified those Big Five traits (Agreeableness/Teamwork, Conscientiousness, Emotional Stability, Extraversion, and Openness) and four narrow traits (Assertiveness, Customer-Service Orientation, Optimism, and Work Drive) were significantly correlated with career satisfaction of 684 accounting professionals.

2.2 Burnout

A growing number of studies concerning burnout keep increasing from year to year since 1980s (Yorulmaz & Altinkurt, 2018). As reported by Heinemann and Heinemann (2017), this is due to major socioeconomic challenges where people suffer ever-increasing pressure which mostly comes from workplace. Burnout was first introduced in 1974 by Herbert Freudenberger who then described burnout as a “state of fatigue or frustration brought about by devotion to a cause, way of life, or relationship that failed to produce the expected reward” (Freudenberger, 1980). According to Maslach, Jackson, and Leiter (1996), three key syndromes of burnout is due to chronic exhaustion, cynicism, and a lack of personal accomplishment.

As burnout creates many problems, a lot of studies have been conducted to examine the antecedents of burnout. By using auditors as samples of the study, Lee, Lim, Yap, and Tam (2010) found out that there are four plausible causes of work-related stress which are role conflict, role ambiguity, work overload, and time pressure. Another study conducted by Utami and Nahartyo (2013) revealed that burnout suffered by auditors who work at public accounting firms in Yogyakarta, Semarang, Jakarta and Palembang influenced by role conflict and role overload. However, role ambiguity did not give any significant effect on the auditor’s burnout. Recent study by Yorulmaz and Altinkurt (2018) reported that gender, marital status, subject matter, educational status, and seniority had a very low effects on Turkey teacher’s burnout.

The implications of burnout cannot be underestimated as chronic burnout is able to weaken the gain cycle of daily job resources, daily work engagement, and daily job crafting (Bakker & Costa, 2014). Papathanasiou (2015) stated that burnout could impose negative effect on interpersonal and family relations. Current study conducted by Salvagioni et al. (2017) found that burnout contributes physical, psychological and occupational consequences to the workers. In terms of physical consequences, burnout was a significant predictor of diabetes, coronary heart disease, musculoskeletal pain, prolonged fatigue, headaches, respiratory infections and gastrointestinal problems. Turning to psychological consequences, insomnia and depressive symptoms are the significant effect of burnout. Finally, among the occupational consequences of burnout are job dissatisfaction, absenteeism and presenteeism.

2.3 Organizational Culture

The awareness towards organizational culture has become more prominent from early 1980s. Schein (1983) defines organizational culture as a set of assumptions by a group of people, which they adhere to solve problems that may arise within or outside the

organization. These assumptions have become a source of reference for what is believed acceptable or unacceptable behavior in an organization. Most of the researches conducted worldwide provided the substantial importance of organizational culture that will impact employees' commitment and retention in an organization.

Carmeli (2005) had examined the influence of five dimensions of organizational culture that were job challenge, communication, trust, innovation and social cohesiveness with the employees' withdrawal intentions and behavior. Regression analyses indicated that only an organizational culture that provides challenging job will diminish employees' absenteeism and withdrawal intentions from the occupation, job and the organization. In addition, positive organizational culture would increase the level of employees' performance by having individuals' sense of pride and sense of identification of one's organization (Pierce & Rodgers, 2004). It also will enhance employee's commitment, job satisfaction and decrease employees' retention, automatically the performance of the organization will increase (Habib et al., 2014). Appelbaum, et al. (2004) stated that, continuance commitment resulted the employee will not resign from the organization and will not response to dissatisfaction and make sure that they continuously stay with the organization. This is also proven by Faizan & Zehra (2016) which found out that employees with strong organizational culture becomes to show higher commitment towards the organization and also increased job satisfaction within the health care sector.

2.4 Turnover Intention

Turnover intention is defined as the possibility that an employee will leave his or her current employment within a certain time period. According to Park and Kim (2009), employees' turnover intentions refer to mere thoughts of quitting the organization and statements by the worker that he or she wants to leave the organization. Various researches have studied about the factors contributing to turnover intention amongst employees, such as job satisfaction, work stress, types of institution, age (Lu, Hu, Huang, et al., 2017), authoritarian organizational culture (Kim, Kim & Rhee, 2017), bureaucratic behavior (Alzayed & Murshid, 2017) and business ethical value (Abzari, Kabiripour & Saeidi, 2015).

Human capital is essential to the development of an organization. A low level of employee turnover is acceptable in any profession, in that it offsets potential stagnancy, eliminates low performers, and encourages innovation with the entry of new comers. However, there is going to be a loss for organization if many employees resigned from the job. Thus, this could impair the performance of the organization in the long run especially if they are skilled-employees. High levels of employee turnover lead to not only low performance but also ineffectiveness in organizations and result in a huge number of costs and negative outcomes (Ingersoll & Smith, 2003). This argument further supported by Park and Shaw (2013) who claimed that there are significant and negative association between total turnover rates and organizational performance.

3. Research Methodology

3.1 Theory of Planned Behavior

In this study, turnover intention is used instead of actual turnover as this is consistent with the Theory of Planned Behavior (TPB) which holds that behavioral intention is a good predictor of actual behavior. This theory has been developed by Ajzen (1985) and found to be useful in predicting a wide range of behavior (Madden et al., 1992). This theory also suggests that only specific attitudes toward the behavior can be expected to predict that behavior. TPB has been successfully applied to many studies in predicting turnover such as it is proven that turnover intention is one of the strongest predictors and an immediate precursor of employee turnover (Griffeth et al, 2000). This is also consistent with the study done by Breukelen et al. (2004) who have suggested that intentions offer a better explanation of turnover because they encompass one's perception and judgment.

3.2 Hypotheses Development

3.2.1 The Effect of Job Satisfaction on Auditor's Turnover Intention

Researchers have discovered that employees' satisfaction and dedication to an organization will affect employee turnover rates. Research done by Alzayed and Murshid (2017) showed that turnover intention in the public sector in Kuwait is merely because employees have not been rewarded appropriately as well as having a non-supportive working environment. Another research done by Roche and Haar (2013) stated that employees need intrinsic rewards such as autonomy, competence and relatedness to increase motivation that consequently will help to promote creativity and improve employees' competencies. Thus, these studies support the negative association between job satisfaction and individual's turnover intention. Therefore, based on the above arguments, the following hypothesis has come out:

H1: There is a negative relationship between job satisfaction and auditor's turnover intention.

H1a: There is a negative relationship between satisfaction with work environment and auditor's turnover intention.

H1b: There is a negative relationship between satisfaction with supervision and auditor's turnover intention.

H1c: There is a negative relationship between satisfaction with promotion and auditor's turnover intention.

3.2.2 The Effect of Burnout on Auditor's Turnover Intention

Past researchers believed that workers who feel burned out and frustrated with their jobs are more likely to have higher turnover intentions. Ching-Fu and Ting (2014) confirmed that burnout is one of the most significant variables that could predict turnover intention which in turn lead to negative impact on organizational efficiency. Additionally, Scanlan and Still (2013) revealed that burnout can significantly reduce job satisfaction and increase tendency of turnover among occupational therapists working in mental health hospital. This is further verified by Altin, Kurtoglu and Kartal (2017) who claimed that

emotional exhaustion, depersonalization and reduction of personal achievement are considered as components of burnout. Hence, the following hypothesis is offered:

H2: There is a positive relationship between burnout and auditor's turnover intention.

H2a: There is a positive relationship between emotional exhaustion and auditor's turnover intention.

H2b: There is a positive relationship between lack of personal accomplishment and auditor's turnover intention.

H2c: There is a positive relationship between depersonalization and auditor's turnover intention.

3.2.3 The Effect of Organizational Culture on Auditor's Turnover Intention

Prior studies have witnessed that different types of culture exert different direct effects on turnover intention (Park & Kim, 2009). Whether it is low or high employee turnover intention, it would depend on the types of culture posit by the organization that is whether it is positive or negative culture (Shim, 2010). Choi et al. (2014) verified that a positive organizational culture or atmosphere is significantly needed in order to raise job satisfaction and reduce employee departures from an organization. Alzayed & Murshid (2017) agreed that social and supervisory support are the attributes of positive organizational culture that involve concern, respect, and treatment that an employee is hoping for in the organization. Therefore, the following hypothesis can be developed:

H3: There is a negative relationship between organizational culture and auditor's turnover intention.

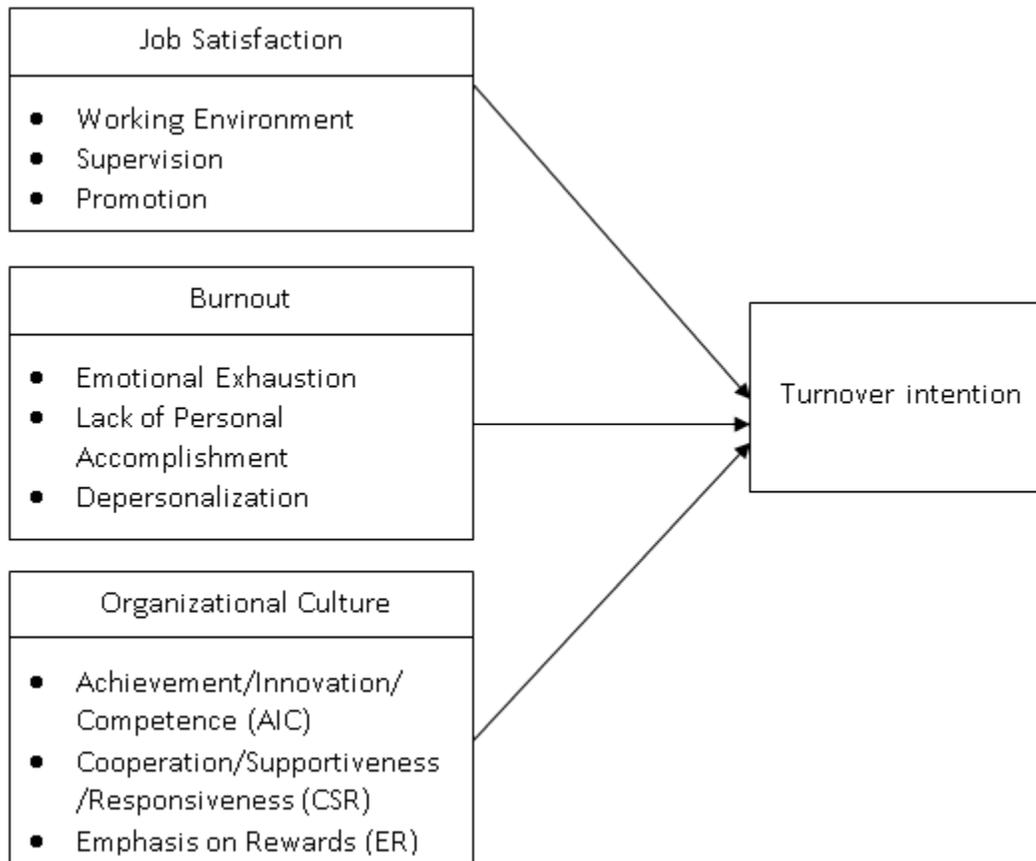
H3a: There is a negative relationship between achievement/ innovation/ competence (AIC) and auditor's turnover intention.

H3b: There is a negative relationship between cooperation/ supportiveness/ responsiveness (CSR) and auditor's turnover intention.

H3c: There is a negative relationship between emphasis on rewards (ER) and auditor's turnover intention.

The research framework to be adopted by this study is shown in Figure 1.

Figure 1: The Relationship between Job Satisfaction, Burnout, Organizational Culture and Turnover Intention



3.2 Sample Selection and Data Collection

The study only focuses on the external auditors in Klang Valley as this area contributes the largest number of public accounting firms in Malaysia. Based on MIA Annual Report 2017, the total number of public accounting firms in Klang Valley represent 54.7% of all public accounting firms in Malaysia. The total population of external auditors in Klang Valley was approximately 15,000. As suggested by Krejcie and Morgan (1970), the sample size of total population of 15,000 should be within 375. 400 questionnaires have been distributed to the external auditors with the final number of usable questionnaires in this study was 299 which represented a response rate of 74.75%. This response rate is sufficient as according to Aaker, Kumar and Day (2001), the effective response rate was approximately 24%.

3.3 Measurement of Variable

The turnover intention was measured by three items that are adapted from previous studies by Chiu and Francesco (2003); Jenkins (1993) and Kransz, Koslowsky, Shalom and Elyakim (1995). The respondents are asked to indicate their responses on a four-point Likert scale with endpoints of (1) strongly disagree to (4) strongly agree. Job satisfaction was measured by twelve items from the employee satisfaction inventory

(ESI) (Koustelios & Bagiatis, 1997). The 12 items measure three aspects of a job that are working environment (eight items); supervision (two items) and promotion (two items). The items of job satisfaction are measured on a scale ranging from (1) strongly disagree to (4) strongly agree. Burnout was measured by 15 items from Maslach burnout inventory (MBI) (Maslach, Jackson & Leiter, 1996). These items measure three aspects of burnout that are emotional exhaustion (six items), depersonalization (four items) and lack of personal accomplishment (five items). All 15 items are measured based on a seven-point Likert scale, ranging from 1 (never) to 7 (every day). Organizational culture was measured by using 14 scaled items used by Shim (2010) that are taken from the workforce retention study. Each survey items were measured based on four-point Likert scale ranging from 1 (strongly disagree) to 4 (strongly agree). Organizational culture consists of three attributes that are achievement/ innovation/ competence (AIC) (four items), cooperation/ supportiveness/ responsiveness (CSR) (five items) and emphasis on rewards (ER) (five items).

4. Data Analysis, Results and Discussions

4.1 Descriptive Analysis

Table 1 shows the demographic characteristics of the respondents which consists of external auditors in Klang Valley. The majority of the respondents falls into the age category of 20-30 years (95.3%). This is followed by the age category of 31- 40 years (2.0%). In terms of gender, most of the respondents are females (57.9%) and the rest are male respondents (22.4%). For annual income, the majority of the respondents have annual income less than RM30,000 (66.6%) and only 27.8% have annual income between RM30,000 to RM40,000. The respondents also come from different types of public accounting firms whereby, 33.1% of them are from small firms, 42.8% from medium firms and 24.1% from big firms. For organizational tenure, majority of them have served in the current firm for 2 years and less (75.6%). Only 22.7% of them have served more than 2 years up to 10 years and 1.3% have served more than 10 years.

Table 1: Demographic Characteristic of Respondents' Background

	Description	Frequency	Percentage
Age	Under 20 years	2	0.7
	20 - 30 years	285	95.3
	31 - 40 years	6	2.0
	Above 40 years	5	1.7
	Missing value	1	0.3
	Total	299	100.0
Gender	Male	67	22.4
	Female	173	57.9
	Missing value	59	19.7
	Total	299	100.0
Annual Income	Less than RM30,000	199	66.6
	RM30,000 - RM40,000	83	27.8
	RM41,000 - RM50,000	9	3.0
	RM51,000 - RM60,000	1	0.3

	Over RM60,000	5	1.7
	Missing value	2	0.7
	Total	299	100.0
Type of public accounting firms	Small firms	99	33.1
	Medium firms	128	42.8
	Big firms	72	24.1
	Total	299	100.0
Organizational Tenure	2 years or less	226	75.6
	More than 2 years up to 10 years	68	22.7
	More than 10 years	4	1.3
	Missing value	1	0.3
	Total	299	100.0

4.2 Reliability Analysis

In order to measure the reliability or internal consistency of scale items used in the survey, Cronbach's coefficient alpha was employed. The Cronbach's coefficient alpha value varies between 0 and 1. The closer the alpha to 1, the greater the internal consistency of items in the instrument will be. According to Hair et al. (2007), a scale is reliable if the coefficient value is more than 0.6. Table 2 shows the Cronbach's coefficient alpha for each measure. The measures for all variables in this study are found to be reliable since all the coefficient alpha values are greater than 0.6.

Table 2: Results for Reliability Analysis

Variable	Number of Items	Cronbach's Coefficient Alpha
Job Satisfaction	12	0.854
Burnout	15	0.820
Organizational Culture	14	0.858
Turnover Intention	3	0.881

4.3 Factor Analysis

Factor analysis was performed to reduce the complexity of the components and to determine whether the questionnaire items were tapped into the same construct. A principal component analysis (PCA) was conducted on all the items of variables with orthogonal rotation (varimax). Based on the Table 3 below, the Kaiser-Meyer-Olkin measure verifies the sampling adequacy for the analysis whereby, KMO = 0.847, 0.847, 0.812 and 0.7126 for job satisfaction, burnout, organizational culture and turnover intention respectively. These values are considered as good since according to Field (2009) the acceptable value for KMO must be greater than 0.5.

Table 3: Results for Factor Analysis

Variable	KMO	Factor Variance
Job Satisfaction	0.847	60.016%
Burnout	0.847	61.167%

Organizational Culture	0.812	57.486%
Turnover Intention	0.726	80.800%

4.4 Multiple Regression Analysis

Table 4 reports the results for multiple regression analysis for overall job satisfaction, burnout and organizational culture with the turnover intention. Based on this table, when these three independent variables are entered into the model, the Adjusted R² is 0.215. This indicates that 21.5% of the variation in turnover intention are explained by the job satisfaction, burnout and organizational culture, while the balance, 78.5% are explained by the other factors which are not considered in this study. The regression model is significant at the 0.01 level with F-value is 28.133. When analyzing for each of the independent variables, both job satisfaction and burnout have significant relationship with turnover intention. Job satisfaction has significant negative relationship with turnover intention ($t = -4.341$, $p < 0.01$). In contrast, burnout is found to be significantly and positively related to turnover intention ($t = 3.519$, $p < 0.01$). However, for organizational culture, it does not show any significant effect on turnover intention.

Table 4: Results for Multiple Regression Analysis

	Beta	Std. Error	t-ratio	Sig.
(Constant)	4.252	0.499	8.526	0.000
Job Satisfaction	-0.698	0.161	-4.341	0.000***
Burnout	0.176	0.050	3.519	0.001***
Organizational Culture	-0.095	0.175	-0.539	0.590
N	299			
R ²	0.222			
Adjusted R ²	0.215			
F-Value	28.133			
(Sig.value)	(0.000)***			

*** Significant at the 0.01 level (2-tailed test).

The study has performed further analysis in order to know the impact of each element of independent variables towards the dependent variable. Table 5 shows the results for multiple regression analysis by components for job satisfaction, burnout and organizational culture. Out of three components of job satisfaction, there are two elements which are working environment ($t = -2.582$, $p < 0.01$) and promotion ($t = -2.111$, $p < 0.05$) which have significant negative effects on turnover intention. Another element that is supervision is not significant with turnover intention. Meanwhile, all the components of burnout that are emotional exhaustion, lack of personal accomplishment and depersonalization do not have any significant effects on turnover intention. Furthermore, it was found that out of three elements of organizational culture, emphasis on rewards (ER) is found to be significantly and negatively related to turnover intention ($t = -2.946$, $p < 0.01$). The other two elements that are achievement/ innovation/ competence (AIC) and cooperation/ supportiveness/ responsiveness (CSR) are not related to turnover intention.

Table 5: Results for Multiple Regression Analysis by Components

	Beta	Std. Error	t-ratio	Sig.
(Constant)	4.003	0.500	7.999	0.000
Job Satisfaction:				
Working Environment	-0.341	0.132	-2.582	0.010***
Supervision	0.037	0.093	0.400	0.690
Promotion	-0.194	0.092	-2.111	0.036**
Burnout:				
Emotional Exhaustion	0.057	0.037	1.530	0.127
Lack of Personal Accomplishment	0.022	0.031	0.720	0.472
Depersonalization	0.060	0.037	1.620	0.106
Organizational Culture:				
Achievement (AIC)	-0.086	0.132	-0.652	0.515
Cooperation (CSR)	0.173	0.133	1.304	0.193
Emphasis on Rewards (ER)	-0.280	0.095	-2.946	0.003***
N	299			
R ²	0.268			
Adjusted R ²	0.245			
F-Value	11.769			
(Sig.value)	(0.000)***			

**Significant at the 0.05 level (2-tailed test).

*** Significant at the 0.01 level (2-tailed test).

4.5 Discussion

The findings show that there is a significant negative relationship between job satisfaction and turnover intention among the external auditors. This result is found to be similar to those reported in previous studies (Alzayed & Murshid, 2017; Sukriket, 2015; Habib et al., 2014). Besides that, among the three elements of job satisfaction, it was found that working environment and promotion give significant negative effects on auditor's turnover intention. This result is also consistent from the previous studies (Tian-Foreman, 2009). Therefore, this provides support for H1, H1a and H1c. However, for satisfaction with supervision, it has come to knowledge that it is not found to be significant with turnover intention in this study and because of this, H1b is rejected. The results give an indication that the higher the job satisfaction among the external auditors, the lower their turnover intention would be and vice versa. This is due to the fact that satisfied employees would be happy with their job and work environment and more productive as well as perform better than dissatisfied employees (Masri, 2009). Thus, satisfaction with the current job will influence external auditors to stay longer with their current job and firms.

With regards to the H2, it is also supported where the results revealed that burnout has a significant positive relationship with auditor's turnover intention. Thus, burnout also has been recognized as one of the strong predictors for turnover intention other than job satisfaction (Altin et al., 2017; Ching-Fu & Ting, 2014; Scanlan & Still, 2013). Conversely, it reveals that none of the burnout components have a significant effect on turnover intention. This is similar with what has been reported by Malik et al. (2010). Hence, H2a, H2b and H2c are rejected in this study. The positive relationship between burnout and turnover intention in this study suggest that when the external auditors

experience high burnout, the turnover intention among them also would be higher and vice versa.

In relation to the organizational culture, initially it was found that there is no significant relationship with turnover intention. This is consistent with the study conducted by Hsu (2009). Thus, H3 is rejected. Nevertheless, when the researcher analyzed the organizational culture into its elements, the multiple regression analysis showed that among the three variables in organizational culture, emphasis on rewards (ER) is a negative and statistically significant predictor to auditor's turnover intention (Shim, 2010). Therefore, it can be considered that H3c is supported while the other two hypotheses, H3a and H3b are not supported. The significant negative relationship between ER and turnover intention suggest that external auditors seemed to be more influenced by the positive organizational culture that emphasizes on rewards rather than positive organizational culture that have higher levels of AIC and CSR.

5. Conclusion

In summary, empirical findings indicate that job satisfaction, burnout as well as organizational culture are the important factors in explaining the turnover intention among the external auditors. The findings of this study provide important implications for both research and practice since this study incorporates the relationship between job satisfaction, burnout and organizational culture with auditor's turnover intention. For researchers, this study provides an integrated conceptual framework from which to learn human behaviors and attitudes particularly among the external auditors. It is hoped that the findings of this study would foster the researchers to further examine the effects of other variables towards the turnover intention.

For managers, the results of this study suggest that public accounting firms can benefit by devising policies and practices to encourage a sense of professionalism. In this case, human resource policies should be designed in such a way that management should better appreciate factors that predict overall job satisfaction and dissatisfaction among the external auditors in order to retain the talented professionals. The results in this study indicate that auditors are more concerned for the firms that could provide them with good working environment, better job promotion and stability rather than just focus on supervision.

Apart from this, manager and partners should focus on how to reduce auditors' burnout. Some suggestions include providing opportunity for auditors to discuss difficulties in doing their job; encouraging communications throughout the organization; offering consultations for auditors to address secondary trauma and other emotional issues that will influence their work; providing adequate training and education programs for building highly qualified and competent workers; promoting participative management and also establishing flexible work schedules for the auditors (Shim, 2010).

In addition, the results of this study also have implications on public accounting firms in terms of developing a profile of positive organizational culture as one of the ways to control and manage the auditors' turnover intention. The study encourages the firms to assess and strengthen the rewards systems. As highlighted by Shim (2010), there are several ways to construct a positive organizational culture in public accounting firms which include specifying clearer and more effective incentives, providing rewards for

auditors who do their job well, frequently recognizing high-performance auditors and also encouraging auditors to better understand how their accomplishments can contribute to the organizational goals.

Corresponding Author

Norul Akma Mansor, Faculty of Accountancy, Universiti Teknologi MARA, Perak Branch, Tapah Campus, 35400, Tapah Road, Perak, Malaysia, norul195@perak.uitm.edu.my.

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