The Impact of Technostress and Ethical Tension on External Auditor's Turnover Intention

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Abstract
The modern workplace has surely seen significant changes as a result of the technological revolution. This study explores the relationship between external auditor turnover intention and ethical conflict and technological stress. 126 external auditors' responses to self-administered questionnaires were gathered as part of a survey methodology. The findings showed a strong correlation between technological pressures, ethical tension, and turnover intention. The study offered a helpful resource for exploring technostress and ethical tension among Jordanian auditors. Furthermore, it is advised that the management of audit firms offer suitable training programs to lessen techno-stress based on these findings. Additionally, auditors may face less ethical conflict if they have a sufficient understanding of the standards that guide the industry.
Keywords: Techno-stress, Ethical Tension, Turnover Intention, Auditors, Jordan.

Introduction
Turnover has grown to be a significant problem over the past few decades, haunting top management like a specter (Guzeller & Celiker, 2020), especially in a labor shortage environment. According to Al-Shbiel et al (2018), employees presently work in a stressful environment as a result of rising globalization trends, intense competition, swift technical advancements, and extended work hours. Goals can only be achieved if employees remain at their jobs (Park & Min, 2020; Pratama et al., 2022). Employee turnover issues are therefore crucial for a company's operations and achievement of goals. Reducing staff turnover has always been a top objective for all businesses, regardless of their size, location, or industry (Ensour et al., 2023). In many developing countries, turnover is a serious and ongoing problem in the management of human resources, according to (Yin-Fah et al., 2010). It affects productivity in all spheres of the economy. Furthermore, Sobaih et al (2022) demonstrate that turnover adds to the organization's costs. In fact, when a person leaves the company, management is powerless, even if it costs money to find and train a replacement employee (Al-Shbiel et al., 2018). According to Obeid et al (2017), it may also result in unethical behavior, social loafing, and poor work efficiency.

The current study focuses on two distinct variables of external auditor turnover intention that interact in a way that hasn't been previously theorized or studied. The first prediction is ethical tension, which refers to tasks that staff members believe should not have been given to them and that they see as constituting an offense toward themselves. Although the idea of unethical tension is relatively new, numerous studies have demonstrated that it can predict employees' intentions to leave in addition to more traditional stresses. Unethical tension should predict turnover intention because it is a stressor, and research has demonstrated that it does (Al Shbail et al., 2018). Technological stressors are the second predictor. The use of technology in auditing is being quickly incorporated (Alshurafat et al., 2023). The adoption and use of technology for work, as well as the modification of existing work routines and plans

to incorporate technology, are now in high demand among auditors. Technostress, often known as techno-stressors, is a broad process that encompasses stressors associated to technology. Users may suffer technostress before to, during, or following the adoption of technology. Auditors may experience a variety of technological stressors, including as being inexperienced with new technology, having to keep up with ongoing technological advancements, and feeling overloaded by the wealth of information that technology has made available. As a result, the user may feel negative strain and unfavorable results (Alshurafat et al., 2023) and abandon the job.

Research on turnover intention in the auditing sector has been conducted for many years (Shbail & Shbail, 2020). Numerous stressors connected to auditor stress that caused them to quit their jobs have been discovered over time. Time constraints and workload are just two of these stressors (Obeid et al., 2017). According to recent research on auditor stress, utilizing technology can be a significant stressor and external auditors are in fact prone to technostress due to using technology (e.g., Alshurafat et al., 2023). Several specific techno-stressors, such as not having enough time to incorporate technology into their audit work, have been found by the early research on technology as a contributor to auditor stress. It is still possible to empirically research and comprehend the impact of various techno-stressors on turnover intention, even if this initial research has established a crucial foundation for the study of the technostress experienced by external auditors. Although dysfunctional behavior and ethical tension are associated, ethical tension was not considered in earlier auditing research' models. However, Fogarty et al (2000) suggest that future study incorporate a variety of stressors. The purpose of this study is to develop the concept of turnover intention and pay attention to how it differs from other work pressure factors, such as ethical tensions in the audit context. It is crucial to include this construct because previous research (Al Shbail et al., 2018) indicates that ethical conflict might result in burnout and low performance. Thus, it is important to talk about the ethical conflict among auditors.

The development of the study hypotheses are presented in section two of this study, the research methodology is highlighted in section three, the results of the analysis are presented in section four, and the implications and limitations of the study are presented in section five.

Literature review and hypotheses development

Technostress and turnover intention

Today's society is incorporating technology into every aspect of life. A modern illness known as "technostress" is caused by an inability to make a healthy transition to new technologies. These disorders manifest when we accept and effectively employ computer technology at work. Pressure to adopt computer technology is common for those who find it difficult to do so. As opposed to that, organizational revolution and technological innovation have not only increased productivity and effectiveness but also helped to address the issue of job monotony and exhaustion. The development of technology has also significantly enhanced and improved auditing quality. At the same time, auditors in all kinds of auditing institutions experience technostress due to the rapid advancement of technology.

According to Al-Ansari and Alshare (2019), technostress is stress that users encounter as a result of using information systems (IS) in an organizational setting. Technostress has been shown to manifest its effects in the form of increased role conflict, role overload and exhaustion, as well as decreased job performance, according to research that has identified the causes of technostress, or the reasons why people experience it (e.g., Cahapay & Bangoc II, 2021; Khedhaouria & Cucchi, 2019).

The tension and anxiety people experience when utilizing technology is known as technostress. Those who have a hard time adjusting to technology are psychologically afflicted by the modern disease known as "technostress." Technostress consequently has a detrimental effect on people's attitudes, opinions, and usage of technology (Alshurafat et al., 2023). Similar to this, studies have shown that workers who experience technostress are more likely to experience work-family issues, low satisfaction and turnover intentions. According to earlier empirical research, technostress generally has a negative effect on the intention to stay Califf et al (2020), which lends weight to this theoretical claim. Additionally, according to Alshurafat et al (2023), technostress in auditing positions increases the likelihood of turnover. The job of accountants in the context of the accounting profession is negatively impacted by technostress, claims (Boyer-Davis, 2019). The following theories are suggested to be examined based on the aforementioned justifications

H1. There is a positive relationship between technostress and external auditor's turnover intention.

Ethical tension and turnover intention
Because of the size, nature, and consequences of today's businesses on employees, it is more vital than ever to understand the causes and repercussions of ethics in the workplace. Several ideas from the literature on ethics may help in comprehending such causes and effects. For instance, stress has been identified by academics as a major workplace risk that may have a negative influence on employees' physical and mental health as well as their ability to do their jobs (Sauter & Murphy, 1995). The viewpoint of the stressor-strain theory, which asserts the existence of several elements that serve as stressors and each of which can place a strain on the individual and have negative effects, is the foundation of a sizable number of studies devoted to this phenomena. For instance, ethical conflicts arise in the workplace when workers experience conflict between a moral or ethical choice they feel is correct and barriers that make it challenging to make and follow through on (Martins Pereira et al., 2011). These conflicts may motivate individuals to consider leaving their jobs.

The majority of professionals experience ethical conflict at work (Nortjé, 2014). Even though no one has actually seen the application of both norms in a situation, theoretically, ethical tension refers to the situation when two norms conflict with one another. On the other hand, practical ethical dilemmas happen when a person encounters an ethical tension in real-world circumstances (Al Shbail et al., 2018a). In other words, an ethical tension is a state of possible ethical conflict, and an ethical violation occurs when a person decides to act in such a conflict in a way that defies a larger moral standard.

When a transgression needs to be disclosed, Near and Miceli (1987) claim that there may be an ethical dilemma because doing so might be detrimental to the firm's reputation and financial success. In this regard, Al Shbail et al (2018b) explained that organizational position can influence an auditor's behavior, and Shbail (2018) discovered a correlation between reduced reporting and auditors who exhibit lower moral reasoning, particularly those who fear manager retaliation. This situation might exacerbate ethical conflicts and eventually motivate turnover. The following hypotheses are suggested to be tested based on the aforementioned reasoning

H2. There is a positive relationship between an ethical tension and external auditor's turnover intention.

Methodology

Research Sample

The study's participants include junior, senior, and managerial auditors working for audit firms. We also created a questionnaire based on the literature study to collect the data required to evaluate our hypotheses. Following multiple pretests with academics and auditors from different audit companies, the validity of the questionnaire was established. This phase aims to evaluate the translation and phrasing of a few the questionnaire items as well as their reliability and content validity. The validation of some of the questions about turnover intention, technological stress, and ethical strain was another goal, as was making sure the questions were straightforward and transparent. The questionnaire's final version was updated to reflect the pretesters' ideas.

139 of the 200 questionnaires distributed had responses. However, thirteen of the returned surveys were disregarded because of inadequate quality of data, such as respondents' straight-line or missing answers. As a result, 126 responses could be used, yielding a 63% response rate. In terms of the study sample's general characteristics, 71% of those who participated were men, with an average age of 29 years and an average tenure in their place of employment of 4 years.

Measuring Instrument

Six items from Shbail and Shbail (2020) were used to measure turnover intention. These questions focus in particular on the external auditors' intentions to leave their existing jobs. utilizing the form of the ethical tension instrument developed by Al Shbail et al. (2018b), we created six items for evaluating ethical tension specifically for this study. To determine the sum of the five techno-stressors, five items from the (Chandra, Shirish, & Srivastava, 2019) study were adjusted.

Common Method Bias

Podsakoff et al.'s (2003) procedural remedies were used to mitigate common technique bias because this study was cross-sectional. First, to generate a viewpoint of temporal separation, the demographic questions were sandwiched between the predictor and criteria questions (Podsakoff et al., 2003). Second, throughout the whole period of data collection, the guarantee of anonymity and secrecy was emphasized. The Harman single factor test result was sufficiently significant at 27.99%, indicating that common method bias was not a problem in this investigation. This study used the full collinearity test to evaluate the common method bias. According to the findings (see Table 1), the variance inflation factor (VIF) values for all constructs ranged from 1.354 to 2.903 (below 3.3) (Kock & Lynn, 2012).

Analytical Method

Smart-PLS 4 software was used to analyze the data using a causal model with partial least squares structural equations (PLS-SEM) (Sarstedt & Cheah, 2019). According to Hair et al. (2017), the Likert scale is one of the most appropriate ordinal scales to use with PLS-SEM, a non-parametric approach. In addition to having an intuitive user interface, SmartPLS is frequently updated to keep up with the quick rate of advancement in PLS-SEM methodological research (Al Shbail et al., 2022). For instance, PLS-SEM provides a wide range of extensions, including multigroup analysis, confirmatory tetrad analysis, measurement invariance assessment, and prediction methods. In this work, PLS-SEM was chosen as the method of choice for data analysis. Hair et al (2017) suggested a two-stage procedure for

evaluating models in PLS-SEM, consisting of (1) structural model evaluation and (2) measurement model evaluation.

Measurement Model Analysis

We looked at scale reliability, convergent validity, and discriminant validity to evaluate the measurement model. Cronbach's alpha and the composite reliability scores (CR) of the measuring scales were examined to determine reliability (Table 1). All constructions in both samples had Cronbach alpha and CR values that were higher than the suggested cutoff point of 0.7 (Al Shbail et al., 2022b; Al Shbail et al., 2022c; Hair et al., 2021). Testing two criteria based on Fornell and Larcker (1981) allowed researchers to establish whether convergent validity existed. First off, all of the item loadings appeared significant (p 0.001) and over the suggested criterion of 0.7 (see Figure 1). Second, every AVE value (average variance extracted) was more than 0.5.

Table 1
Estimation of the measurement model parameters

| Construct	Code	Loadings	CA	CR	AVE	VIF
Techno-stress	TECH-1	0.918	0.947	0.959	0.825	2.094
	TECH-2	0.894				2.836
	TECH-3	0.887				1.553
	TECH-4	0.931				2.065
	TECH-5	0.911				2.242
Ethical tension	ET-1	0.833	0.933	0.945	0.741	2.903
	ET-2	0.864				1.736
	ET-3	0.854				2.299
	ET-4	0.872				2.114
	ET-5	0.885				1.770
	ET-6	0.858				1.354
Auditors turnover intention	TI-1	0.893	0.893	0.893	0.893	2.298
	TI-2	0.855				1.685
	TI-3	0.881				2.520
	TI-4	0.871				1.976
	TI-5	0.822				2.662
	TI-6	0.799				2.087
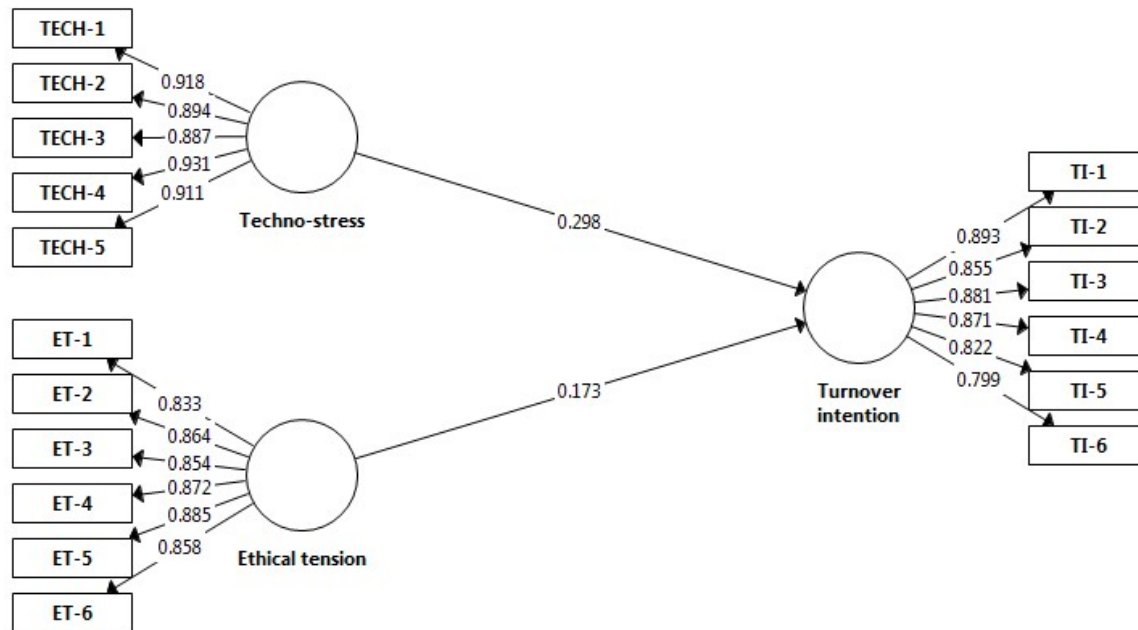
Figure 1. Estimation of the measurement model

Confirmatory factor analysis can be used to analyze the convergent validity and discriminant validity, as demonstrated by Chin's work from 1998. The markers' loadings in each construct are highly correlated, and each marked construct is significantly greater than other constructs, as shown by the factor loadings and cross-loadings displayed in Table 2. This suggests that the convergent validity and discriminant validity of this study's model are suitable. Table 1's AVE results, which demonstrate sufficient levels of convergent validity, are more significant than the intended AVE value of 0.50. The discriminant validity was then evaluated using the Fornell-Larcker criterion index and heterotrait-monotrait (HTMT) ratios of all construct correlations (Henseler et al., 2015). The AVE square root showed a more substantial impact than the other construct interactions, according to the Fornell and Larcker (1981) criteria employed in the second inquiry to explain correlations between the examined constructs (see Table 3). Additionally, the heterotrait-monotrait ratio (HTMT) results demonstrated that none of the variables had values that were more significant than 0.85. As a result, Table 4's notions make sense separately (Henseler et al., 2015). These three tests proved discriminant validity, indicating that the measurement model had strong convergent and discriminant validity.

Table 2

Discriminant validity coefficients (Cross-loadings criterion)

Item	Techno-stress	Ethical tension	Turnover intention
TECH-1	**0.918**	0.059	0.242
TECH-2	**0.894**	0.013	0.266
TECH-3	**0.887**	0.098	0.277
TECH-4	**0.931**	0.062	0.279
TECH-5	**0.911**	0.043	0.234
ET-1	0.169	**0.833**	0.068
ET-2	0.130	**0.864**	0.159
ET-3	0.082	**0.854**	0.045
ET-4	0.001	**0.872**	0.155
ET-5	0.076	**0.885**	0.148
ET-6	0.075	**0.858**	0.130
TI-1	0.133	0.247	**0.893**
TI-2	0.146	0.232	**0.855**
TI-3	0.109	0.270	**0.881**
TI-4	0.150	0.277	**0.871**
TI-5	0.066	0.171	**0.822**
TI-6	0.165	0.246	**0.799**

Table 3

Discriminant validity coefficients (Fornell-Larcker criterion)

Construct	1	2	3
Ethical tension	**0.861**		
Techno-stress	0.061	**0.908**	
Turnover intention	0.155	0.287	**0.854**

Table 4

Discriminant validity coefficients (HTMT criterion)

Construct	1	2	3
Ethical tension	-		
Techno-stress	0.113	-	
Turnover intention	0.142	0.299	-

Structural Model Analysis

The structural model was put to the test utilizing the PLS-Algorithm and blinding methods employing the partial least squares structural equation modeling approach (PLS SEM). Standardized root means square SRMR, coefficient of determination R^2, and blindfolding Q^2 scores were used to evaluate the model's fitness. A decent model would require a value of 0.08 or less. The model's fitness was shown by this study's SRMR score of 0.053 (Aburumman et al., 2023; Al Shbail et al., 2023; Al Shbail et al., 2023). Additionally, the R^2 scores indicated a variance in turnover intention of 37.4%. The predictive significance of the model was further evaluated using the cross-validated redundancy measure Q^2. According to Hair et al. (2017), Q^2's value ought to be higher than 0. According to Table 4's findings, the structural model's targeted outcome level was met by the values of R^2 and Q^2.

Table 5
Quality of the structural model

Constructs	R^2	Adj.R^2	f^2	Q^2
Techno-stress	-	-	0.101	-
Ethical tension	-	-	0.084	-
Turnover intention	0.374	0.373	-	0.219

The intensity and magnitude of the proposed pathways are then assessed. Fig. 1 and Table 6 show that, techno-stress and ethical tension has a significantly positive relationship with external auditors turnover intention (β = 0.298 and 0.173, t = 3.417 and 2.031, p = 0.000 and 0.014, respectively). Thus, hypotheses H1 and H2 are all supported.

Table 6
PLS structural model

Structural path	$β$ and t-values	Confidence Interval (Percentile Bootstrap)	Conclusion
H1: Techno-stress -> Turnover intention	0.298 (3.417)**	[0.084;0.550]	Supported
H2: Ethical tension -> Turnover intention	0.173 (2.031)*	[0.045;0.490]	Supported

*Note: ** p < 0.001, *p < 0.05*

Conclusion
The purpose of this study was to assess the likelihood that external auditors working for Jordanian audit firms would leave their jobs, with an eye toward discovering the underlying causes of this phenomena. External auditors were selected as the study's main participants because of their professions' inherent demands and stressful duties. The study examined the complex interplay between ethical tension and techno-stress, as well as how these elements affected the decision-making of external auditors regarding to leave their jobs. The study carefully evaluated the correlations between these factors through strong empirical analysis. The results highlighted a strong relationship between ethical conflict, techno-stress, and external auditor's turnover intention.

Our research contributes in a number of ways. This study aims to comprehend how auditors' intentions to leave their jobs may be impacted by technology use. Theoretically, the strain brought on by using technology for work is likely to deplete resources significantly, which then motivates auditors to act in a way that increases their intention to leave their position. Additionally, earlier studies' contention that various stresses can alter auditors' turnover intention is further supported by the substantial association between ethical tension and turnover intention. In order to effectively control auditor turnover intentions, audit companies should create tools to offset the negative effects of implementing new technologies. Plans for increasing self-efficacy to boost individual competences and options for providing technical help, like information technology education and training as organizational support, should be in place at audit firms. Techno-overload and -insecurity can be reduced by self-efficacy, while techno-uncertainty can be reduced by technical support for new technologies.

Finally, it is important to note some limitations, as with any study of this kind. First, causality must be inferred from the data because the data in our analysis are self-reports. Even if there was little variation in the outcomes that were explained, this variation can nevertheless have a big impact in real-world situations. Technostress is manifesting in various industries, particularly those associated to auditing. As a result, it will be important to examine its significance and effects on workers in different industries. This is another potential drawback of our study.

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