

Effects of Individual Characteristics and Work Related Factors on the Turnover Intention of Accounting Professionals

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Abstract Employee turnover is very costly for organizations. Apart from costs related to hiring of new employees, loss of experienced personnel may lead to a variety of problems in organizations such as decrease in productivity, loss of hard-won expertise, and low employee morale. Therefore, organizations are very interested in factors related to turnover of their employees so that they can take measures to lower turnover rate. In this study, based on data from 151 accounting professionals, we studied factors related to turnover intention of accounting professionals in Turkey. As a result of the study, we found that supervisory behavior, compensation and benefits, and work-life balance are factors that have statistically significant negative effects on the turnover intention of accounting professionals. On the other hand, work attributes don't have a statistically significant effect on turnover intention. Moreover, turnover intention of accounting professionals change based on marital status and age. But gender doesn't influence turnover intention.

Key words Turnover intention, accounting professional, accounting

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1. Introduction

Employees play very important roles for the organizations they work for. Skilled and motivated employees are considered to be the most important asset in any type of organization. Being aware of the importance of employees for achieving organizational goals, companies bear several types of costs for their employees including but not limited to the finding, hiring, training, and compensation of their employees. In order to decrease costs and gain the most benefit from their employees, businesses need to keep skilled and experienced employees in the organization. But for different reasons employees may leave the organization they work for. The termination of a person's employment with an organization is called as turnover (Tett and Meyer, 1993). If employees are not satisfied with their jobs, they will start thinking about quitting and may look for other jobs. Several factors may influence the turnover intention of employees. Some of these factors may be directly related to work itself, and some others may be indirectly related. But in any case, it is important to determine these factors so that the loss of valuable human resources may be prevented.

As a group of employees, accountants perform critical functions for their organizations. Accounting professionals record, classify, summarize, analyze, interpret and report financial transactions in an organization. They generate information for budgeting and auditing, monitor managerial activities, contribute to decision making related to accounting policies, design financial reports, produce special reports for management, and perform activities related to tax and other legal obligations (Bektöre *et. al.*, 2007). Considering the central role played by accountants, it is important for companies to attract qualified new accounting professionals and prevent the turnover of existing professionals. Because of the importance of turnover of accounting professionals for organizations, in this study, we investigate factors that are related to the turnover intentions of accounting professionals.

2. Literature review

Since turnover has profound impacts both for employees and organizations, researchers studied this subject from many different angles. In this regard, the factors that lead to turnover have been especially an important topic. In many studies, scholars researched turnover intention instead of turnover behavior because turnover intention is a harbinger of turnover behavior and comes before decision to leave the organization (Lambert *et al.*, 2001). Researchers investigated many factors impacting turnover intention. Some of these factors are related to individual characteristics of the employee and some other are related to the workplace and the job performed.

Gender is one of the variables that is investigated with respect to turnover intention. As the number of women entering the workforce is increasing, the gender related studies regarding work life have become more important. Both women and men are confronted with different demands from home, community and workplace in their life and these different groups compete for the person's time and energy. Especially for women, It can be difficult to cope with conflicts arising from playing different roles in workplace and family (Reed *et al.*, 1994) and this may lead to turnover intention. A study by Collins (1993) found that women accountants experience more stress in their jobs compared to males and as a result women are more likely to leave accounting profession. On the other hand, a study by Moynihan and Landuyt (2008) found that female state employees show less turnover intention compared to males. Some other studies found no relationship between gender and turnover (Beheshtifar and Allahyary, 2013)

Another individual characteristic that researchers are interested in with respect to turnover intention is the age of the personnel. Some studies (e.g. Liu *et al.*, 2010) suggest that older employees are less likely to quit their jobs compared to younger employees. A related characteristic to the age of the employee is the tenure of the employee in the organization. It is claimed that employees who have higher tenure in an organization are more committed to their organization and therefore they are less likely to turnover. On the other hand, new employees generally have lower salaries, their investment in pension plans is low, and they are less likely to be married and have children all making it easier to quit their current job and try finding other more attractive jobs (Cho and Lewis, 2011).

Marital status is also proposed to have an effect on turnover intention. Lee (2012) found that married women are more likely to quit their jobs probably because of family reasons. On the other hand, some studies (e.g. Bluedorn, 1982) found that marital status doesn't affect turnover intention.

In addition to demographic factors, researchers also studied several other factors related to turnover intention. Generally, these other factors are economic and organizational factors (Moynihan and Landuyt, 2008). Pay is the reward given by the organization in return for the contribution made by the employee in achieving organizational goals (Vandenberghe and Tremblay, 2008). Compensation and benefits provided to the employee have a an impact on the employee's organizational commitment (Iverson and Buttigieg, 1999). If employees are committed to their organizations, they are less likely to leave their organizations. On the other hand, if employees are not satisfied with the compensation, their motivation will be low, and they will probably quit their job.

Even though compensation and benefits are important for employees, they are not sufficient to guarantee employee loyalty and satisfaction. Employees also want to elevate their quality of work life (Huang, *et al.*, 2007). In this respect, how managers treat their subordinates is very important. Emotional support and assistance with the tasks provided by supervisors to employees reduces the intention to quit (Firth *et al.*, 2004). On the contrary, a low-level support may be the cause of employee dissatisfaction and turnover intention. Also, the characteristics of the work performed may be related to turnover intention. If the work is very demanding and very stressful, it may lead employee to leave the organization (Huang *et al.*, 2003).

Another important factor with respect to turnover intention is the work-life balance. Recently, the relevance of work-life balance has become more significant due to changes in the workplace and the demographics of workforce such as longer working hours, almost constant contact with the workplace enabled by communication technologies, rising number of women in labor force, and an ageing population (Beauregard and Henry, 2009). Working long hours and under stress may cause burnout in employees and as a side effect negatively impact the employee's family life. The conflict between demands of work and family may negatively affect the performance of the worker and increase the turnover intention. On the

other hand, employees who are happy at their family life are more likely to show better performance in their work and stay in the organization.

3. Methodology of research

In order to determine factors related to turnover intention of accounting professionals, we partially replicated a study done by Surlenty *et al.* (2014). Based on this study and the literature review, the following hypotheses are tested in this study.

H1: Good supervisory behavior has a negative impact on turnover intention of accounting professionals.

H2: Satisfactory compensation and benefits have a negative impact on turnover intention of accounting professionals.

H3: Job characteristics have a negative impact on turnover intention of accounting professionals.

H4: Work-life balance has a negative impact on turnover intention of accounting professionals.

H5: There is a relationship between individual characteristics of the accounting professionals and their turnover intentions.

H5a: Turnover intentions of male and female accounting professionals are different.

H5b: Turnover intentions of single and married accounting professionals are different.

H5c: Turnover intentions of accounting professionals at different age groups are different.

H5d: Turnover intentions of accounting professionals differ based on their tenure.

In order to test the above hypotheses, we collected data from 151 accounting professionals working in the accounting departments of several companies which are located in the city of Gaziantep, Turkey. Convenience sampling technique is used to select the respondents. A questionnaire is developed for data collection. The items used in the questionnaire are taken from the study of Surlenty *et al.* (2014) and translated into Turkish. The respondents are contacted personally, and the questionnaire is conducted by face-to-face method.

4. Analyses

In this part, statistical analyses performed on the collected data are presented.

4.1. Demographic attributes of the respondents

The information regarding several demographic attributes of the respondents are given in Table 1.

Table 1. Demographic profile of the respondents

Gender	N	%	Marital Status	N	%
Female	38	25.2	Married	58	38.4
Male	113	74.8	Single	93	61.6
Total	151	100	Total	151	100
Age	N	%	Tenure (years) in the company	N	%
25 or below	77	51.0	1 or less	49	32.5
26-35	57	37.7	2-5	67	44.4
36-45	11	7.3	6-10	23	15.1
46-55	3	2.0	11-20	9	6.0
56 and over	3	2.0	21 or more	3	2.0
Total	151	100	Total	151	100
Education	N	%	Income level	N	%
Primary School	1	0.7	0-2000 TL	97	64.2
High School	18	11.9	2001-3000 TL	38	25.2
Vocational School	55	36.5	3001-4000 TL	12	8.0
Undergraduate degree	73	48.3	4001-5000 TL	2	1.3
Graduate degree	4	2.6	5001 TL and higher	2	1.3
Total	151	100	Total	151	100

As can be seen from Table 1, majority of the respondents are males (74.8%) and females are less represented in the sample (25.2%). More than half of the respondents are at age 25 or below (51%) and another 37.7% are at age group 26-35 showing that our sample is basically composed of young people. In parallel to that, single respondents (61.6%) are more than married respondents (38.4%). Consisting of young people, accounting professionals in the sample have low level of work experience and tenure in their companies. 76.9 % of the respondents have 5 years or less of work history in their current organization. Most of the respondents have a university degree or similar which is common among accounting professionals. Since they are young and relatively have less experience, income levels of the respondents are not very high. Almost 90% of the respondents have monthly income of 3000 Turkish Liras (TL) or less.

4.2. Factor and Reliability Analyses

Before starting to test the hypotheses, we performed an exploratory factor analysis on the questionnaire items to show the construct validity of the scales. In addition to that, Cronbach's alpha scores are calculated for each construct to determine whether scales have satisfactory reliabilities.

The suitability of the data for the analysis is checked before performing the factor analysis. In this regard, we calculated Kaiser-Meyer-Olkin (KMO) value and performed Bartlett's sphericity test. The calculated KMO value is 0.805 and Bartlett's test is significant (Chi-Square=1081.075, d.f.=105, p<0.001). These results show that the data is suitable for factor analysis. Based on these results, we performed an exploratory factor analysis using principal component method for factor extraction. The components having an eigenvalue of at least one is accepted as factors. Based on these criteria, the questions are loaded into five factors representing five constructs in our research model. The factors explained 72.174% of the variables included in the analysis. The factor loadings of each question and their corresponding factors are shown in Table 2. In order to improve the readability of the results a varimax rotation with Kaiser normalization is done during the analysis. Also, only loadings less than 0.40 are shown in the table for clarity.

Table 2. Factor analysis

Items	Supervisory Behavior	Compensation and Rewards	Job Characteristics	Work-life Balance	Turnover Intention
1. My supervisor instructs me on how to improve my job.	0.793				
2. My supervisor provides me with assistance.	0.890				
3. My supervisor acknowledges me when I perform well in my job.	0.805				
1. I am fairly rewarded compared to similar jobs in my organization.		0.862			
2. I am fairly rewarded compared to similar jobs outside my organization.		0.797			
3. My organization cares about employee welfare.		0.490			
1. My job permits me to decide on my own how to go about doing the work.			0.590		
2. My job is challenging.			0.733		
3. My job is creative and meaningful.			0.788		
1. My current job does not interrupt my family life.				0.745	
2. The overtime of my current				0.762	

Items	Supervisory Behavior	Compensation and Rewards	Job Characteristics	Work-life Balance	Turnover Intention
job is reasonable. 3. The workload of my current job is reasonable.				0.782	
1. I am seriously thinking about quitting.					0.807
2. I have desire to quit.					0.929
3. I have intention to quit.					0.926

After doing factor analysis, we calculated Cronbach’s alpha scores for each construct to show the reliability of the scales. The scales, Cronbach’s alpha scores and some descriptive statistics for each scale are shown in Table 3. As can be seen from Table 3, except Job Characteristics scale, all the scales have satisfactory reliability. Job Characteristics scale has Cronbach’s alpha score of 0.534 which is close but less than the generally accepted threshold value of 0.60.

Table 3. Reliability scores

Factors	Number of Items	Mean	Std. Deviation	Cronbach's alpha
Supervisory Behavior	3	3.995	1.005	0.858
Compensation and Rewards	3	3.269	1.021	0.738
Job Characteristics	3	3.843	0.843	0.534
Work-life Balance	3	3.357	1.078	0.691
Turnover Intention	3	2.348	1.264	0.935

Based on the factor loadings computed by exploratory factor analysis, we concluded that scales have convergent and discriminant validity. In addition to that, Cronbach’s alpha scores imply that all the constructs except one have enough reliability. Therefore, we took the average of group of questions for each construct to produce construct scores. These average scores are used in the following analyses to test the hypotheses developed.

4.3. Regression analysis

In order to test the hypotheses H1, H2, H3 and H4, we performed a multiple linear regression analysis. The independent variables are supervisory behavior, compensation and rewards, job characteristics and work-life balance. The dependent variable in the analysis is the turnover intention of the accounting professional. It is necessary to check the assumptions of regression analysis in order to ensure the validity of analysis results. One of the assumptions of multiple linear regression is that there should not be multicollinearity among independent variables. To see whether this assumption is met, tolerance and Variance Inflation Factor (VIF) values are calculated. The calculated values are shown in Table 4. As can be seen from the table, the values are within the acceptable ranges. Therefore, we concluded that there is no multicollinearity problem in our data. We also checked another assumption related to residuals in the model. Multiple regression analysis assumes that there is no autocorrelation in residuals. To show the lack of autocorrelation in residuals, we calculated the Durbin-Watson value. This value is 1.629 and since it is close to 2, we concluded that there is no autocorrelation in residuals. After showing that our data meet the assumptions of multiple linear regressions, we proceeded to the analysis.

The results of regression analysis are shown in Table 4. Based on the F statistic, it is seen that the model is significant ($F=13.7115$, $df_1=4$, $df_2=146$, $p<0.001$). The calculated R^2 value is 0.273 showing that the four independent variables explain 27.3% of the variability of turnover intention. All the independent variables have negative coefficients showing that increase in independent variables decrease the intention to quit the job. All the independent variables except job characteristics have a statistically significant effect on turnover intention. From the standardized beta coefficients, it is seen that the most important factor affecting turnover intention is supervisory behavior and compensation and benefits is the second most important factor. Based on these results, we conclude that hypotheses H1, H2 and H4 are supported whereas H3 is rejected.

Table 4. Regression analysis

Variables	b	Std. Error	Std. Beta	t	p	Tolerance	VIF
(Constant)	5.623	0.527		10.676	0.000		
Work-life Balance	-0.193	0.088	-0.165	-2.208	0.029	0.893	1.120
Job Characteristics	-0.117	0.109	-0.078	-1.070	0.286	0.937	1.068
Supervisory Behavior	-0.315	0.109	-0.250	-2.884	0.005	0.660	1.515
Compensation and Rewards	-0.280	0.107	-0.227	-2.625	0.010	0.668	1.497

4.4. Group Comparisons

In order to test the hypotheses related to accounting professionals' individual characteristics and turnover intention, we performed three independent sample t tests and a one-way ANOVA test. The results of the analyses performed are shown in Tables 5, 6, and 7.

Table 5. T Tests

Variable	Values	n	Mean	t	d.f.	p
Gender	Female	38	2.1228	-1.276	149	0.204
	Male	113	2.4248			
Marital Status	Single	93	2.1004	-3.146	149	0.002
	Married	58	2.7471			
Age	25 or below	77	2.0909	-2.605	149	0.010
	26 or above	74	2.6171			

Gender is the first criterion we used to compare accounting professionals for turnover intention. As can be seen from Table 5, there is a slight difference between females and males, but it is not statistically significant. Therefore, the hypotheses H5a is rejected. The second comparison criterion is marital status. The result of independent samples t test is statistically significant. As can be seen from the table, married professionals show more intention to quit. On the other hand, the values for turnover intention for both groups are below 3, showing that turnover intention is not high for single and married employees. Based on significance value, we can say that hypothesis H5b is supported. The last criterion we compared accounting professionals using independent samples t test is age. Even though, in the questionnaire there are 5 different age groups, most of the respondents are young people. Since there are not many older accounting professionals participating in the study, we reclassified respondents as at age of 25 or younger and 26 and older. As can be seen from Table 5, there is a statistically significant difference between these two age groups. The results imply that older accounting professionals show more turnover intention.

A final comparison is done based on the tenure of the accounting professionals in their companies. We reclassified accounting professionals as three groups according to their tenure as 1 year or less, 2-5 years and 6 or more years. The descriptive statistics for each group are shown in Table 6. As can be seen from the table, the highest turnover intention is seen in 2-5 years group. On the other hand, all three tenure groups show a low turnover intention.

Table 6. Descriptive statistics for the tenure of the accounting professionals

Tenure (years)	N	Mean	Std. Deviation	Std. Error
1 or less	49	2.0748	1.1751	0.1678
2-5	67	2.6169	1.3499	0.1649
6 or more	35	2.2190	1.1403	0.1927
Total	151	2.3488	1.2645	0.1029

To test whether there is a statistically significant difference among accounting professionals based on tenure, we performed a one-way ANOVA test. Before doing ANOVA test, we checked the data for homogeneity of the variances assumption of ANOVA by doing a Levene's test. Since the test is not

statistically significant (Levene statistic=2.529, df1=2, df2=148, p=0.083), we conclude that the homogeneity of variances assumption is met. After meeting this assumption, we performed an ANOVA test on the data. The results of ANOVA analysis are shown in Table 7.

Table 7. ANOVA: Tenure – Turnover intention

	Sum of Squares	d.f.	Mean Square	F	p
Between Groups	9.084	2	4.542	2.913	0.057
Within Groups	230.769	148	1.559		
Total	239.853	150			

The results show that the difference among accounting professionals' turnover intention with respect to their tenure is not statistically significant at 0.05 level. But we noted that p value is very close to 0.05. Based on this result, we concluded that hypothesis h5d is rejected.

5. Discussions

Employees are probably the most important asset for any type of organization. The hiring and keeping of talented, skillful and committed employees have a great impact on the success of businesses. Finding and growing successful employees is elusive and the process is costly for organizations. In addition to costs of finding, training and compensating employees, there are significant costs associated with the turnover of employees. When employees are unsatisfied with their current job, they are likely to leave their organization and look for other jobs. The turnover of employees has some negative ramifications for organizations like decrease in productivity, loss of hard-won expertise, and low employee morale.

In this study, we investigated some individual and work related factors that may be related to the turnover intentions of accounting professionals. Based on data collected from 151 accounting professionals working in Turkey, we tried to determine which of the proposed factors have an impact on the turnover intention by performing regression analysis, t tests and ANOVA. As a result of the analyses performed, we found that gender doesn't affect the turnover intention of accounting professionals. The literature on the effect of gender on turnover intention is not concluding. There are studies supporting the existence of a gender effect as well as studies supporting the nonexistence of such an effect. On the other hand, we found a relationship between marital status and turnover intention, married people showing more intention to turnover. Even though the turnover intentions for both married and single accounting professionals are low in our sample, there is a statistically significant difference. This finding is consistent with the finding of Lee (2012). The other significant individual characteristic having an effect on the turnover intention is the age of the employees. We found that older accounting professionals show more intention to turnover compared to younger professionals. This may be because younger accounting professionals probably are at the beginning of their careers and may want to stay in their current jobs to gain more experience. Tenure which is related to age was not found to be statistically significant.

There are four work related variables namely, supervisory behavior, compensation and benefits, job characteristics and work-life balance that we investigated for their possible effects on turnover intention. As a result of the multiple regression analysis performed, we found that all the variables except job characteristics have a statistically significant effect on turnover intention of accounting professionals. Supervisory behavior is the most important factor among these variables and has a negative effect on turnover intention. This finding suggests that if supervisors support employees emotionally and help them in achieving their tasks, employees will show less turnover intention. On the contrary, bad relationships with supervisors may become the most important reason for planning to leave the organization. The second most important factor seems to be compensation and rewards provided to the employee. When employees think that their pay is fair and their organization reward them satisfactorily, they will not show turnover intention. It is clear that having a satisfactory and fair compensation system is very important in order to keep valuable human resources in the organization. Finally, work-life balance is another factor affecting the turnover intentions of accounting professionals. If the work and family life of accounting professionals are not conflicting and if the work hours not that long to overwhelm employees, they will less

likely to think about turnover. Therefore, the workload of accounting professionals should be monitored by organizations before work overload interrupt employees' personal and family life and cause exhaustion and burnout. The job characteristics variable doesn't seem to affect the turnover intention of accounting professionals. This may be because the accounting employees acknowledge the requirements and characteristics of this profession and accept to work in this field.

This study has some limitations. The sample is constructed using a convenience sampling technique making it difficult to generalize the findings of the study. Also, accounting professionals in the sample consists of relatively young, single and male employees. A more heterogeneous sample may provide better insight about the turnover intentions of accounting professionals. In future studies, this work may be replicated using samples with different demographics. Also, accounting professionals have different job titles and specialties. In future work, a study of accounting professionals with different specialties and job titles may be investigated and compared to better understand the factors related to turnover intention.

6. Conclusions

The findings of this study show that supervisory behavior, compensation and benefits and work-life balance are important factors affecting the turnover intentions of accounting professionals. In the light of these findings, we can conclude that organizations should keep an eye on these factors and try to improve themselves in these dimensions in order to prevent the turnover of accounting professionals in their organizations. In this regard, especially supervisory behavior toward accounting professionals seems to be the most important factor. Therefore, supervisors should be advised to help their subordinates in completing their tasks and to support them emotionally. Also, necessary attention should be paid to the conflicts arising between supervisors and their subordinates, and handled accordingly. Another conclusion we can make is that the accounting professionals' perception about the fairness of the pay and benefits provided by their organization in return to their efforts affect their turnover intention. Considering the costs of losing valuable personnel and attracting the new ones to the organization, it can be said that it is more profitable to please the accounting professionals by improving their pay and benefits to a satisfactory level. Yet another conclusion we can make about the turnover intentions of accounting professionals is the importance of the balance between their work life and family life. Work is a central part of our lives, but when it starts to interrupt our family and social life, it makes us unhappy and decrease our performance. Accounting profession requires hard work and especially the workload of employees may be very high during some periods. Necessary precautions should be taken to prevent the burnout of accounting professionals because it can affect their health and performance negatively. Finally, turnover intention of accounting professionals may vary depending on their individual characteristics like age and marital status. In this study, we found that married and older accounting professionals show more turnover intention compared to single and younger ones. This may require the monitoring and special treatment of these groups to prevent a possible turnover.

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