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**THE EFFECT OF COMPENSATION, WORK ENVIRONMENT AND
WORKLOAD ON TURNOVER INTENTION OF PUBLIC
ACCOUNTANT**

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Abstract:

This research was conducted to obtain empirical evidence about the effect of compensation, work environment and workload on the intention to continue a career as a public accountant with a sample of public accountants working in the DKI Jakarta area. Sample Collection Technique with Purposive Sampling where the number of respondents required is 50 people. In testing the hypothesis, the Multiple Linear Regression analysis method is used with the SmartPLS application. In this research, the results found that compensation has no effect on turnover intention, the work environment has no effect on turnover intention, and workload has a negative effect on turnover intention.

Keywords:

The Effect of Compensation, Workload, Work Environment, Career, Public Accountant, Turnover Intention

BACKGROUND

Company competition from year to year is getting tougher. Of course, every company wants to be the best and have full public trust. One way to gain the public's trust is by obtaining a Fair Without Exception (WTP) audit title from a Public Accountant. In order to get this title, the company must be able to present reports that comply with the applicable Financial Accounting Standards (SAK), then the report will be checked by a Public Accountant. If according to the Auditor the report prepared by the company is appropriate, then the Auditor can provide an Unqualified Opinion (WTP) for the company. Of course, the opinions obtained can have many positive impacts on the company or agency for the needs of the agency's activities.

Public accountants or auditors are one part of the accounting profession. There are several groups of accountants in Indonesia, namely: (1) Company Accountants, (2) Government Accountants, (3) Educator Accountants, (4) Public Accountants. In the Minister of Finance Regulation (PMK) Number 25/PMK.01/2014 concerning State Registered Accountants, what is meant by an accountant is a person who has been registered on the State Register of Accountants held by the Minister of Finance as stated in article 1 paragraph 1. Public accountant is a profession which is really needed by many agencies, both profit and non-profit agencies. Especially in DKI Jakarta, which is the center of the economy in Indonesia, where

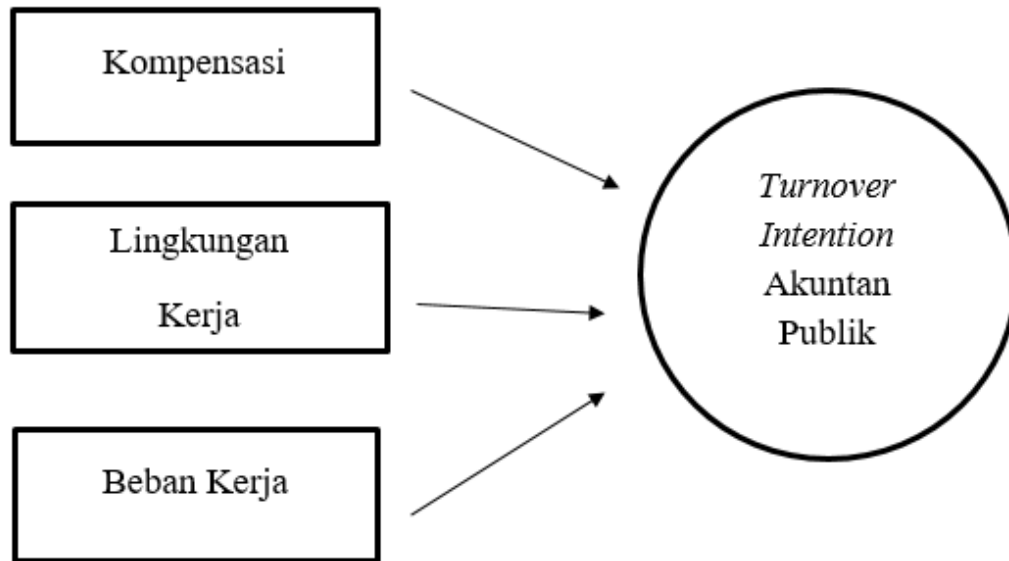


there are many companies or entities located there. It is not surprising that it contributes more than 50 percent of economic turnover in Indonesia. According to Ahmad Faisal, who is the Executive Director of CORE Indonesia, more than 50 percent of Indonesia's economic turnover is currently in Jakarta. Because Jakarta is the center of the business and tourism economy and is still a destination for trying one's luck for a decent living.

Quoting data on the Distribution of Commercial Bank Deposits for December 2023 launched by the Deposit Insurance Corporation (LPS), of the total nominal deposit funds of Commercial Banks of 8515 trillion Rupiah, more than 50 percent or around 53 percent are in Jakarta. According to data from the Central Statistics Agency (BPS) in 2023, the island of Java contributed 57.05 percent to the National Gross Domestic Product (GDP) with DKI Jakarta being the province with the largest Gross Regional Domestic Product (GRDP) with a GDP of 3442.87 trillion. So it is not surprising that in DKI Jakarta there are lots of Public Accounting Firms. Based on data from the official website of the Financial Services Authority (OJK) which was accessed by researchers on November 5 2023, there are 225 registered Public Accounting Firms in DKI Jakarta. Then the number of Public Accountants who hold CPA certificates is 3276 people based on the 2023 E-book Directory from the IAPI website which was accessed by the author on November 5 2023

An auditor has a heavy workload because he is required to be able to complete the audit process within a certain time period agreed with the client. And not just with one client but with various clients, especially during peak season periods where sometimes in one month the auditor has to audit not just one or two companies but many companies. So auditors must be able to complete their work within a short period of time but must still maintain professionalism and also maintain applicable audit procedures. The author got many stories about the ins and outs of an auditor during the Peak Season phase, both from several friends who are auditors and from social media. There are those who come to work in the morning and only come home early in the morning because of demands for completion targets, there are also those whose financial reports are still not correct so they still need to be tidied up, there are clients who are difficult to ask for data but ask for the audit results to be completed immediately and many more. It is not surprising that during the Peak Season an auditor gets a short break due to Dateline demands from clients. So in this condition, the auditor must take overtime so that the audit target can be achieved, which means that the regular working time given to complete the audit is very limited compared to the amount of work that must be completed. So based on the explanation that has been described, the researcher is interested in conducting research with the title "The Influence of Compensation, Work Environment and Workload on Turnover Intention of Public Accountants" in DKI Jakarta.

The conceptual framework of this research can be depicted as in Figure



METHOD

This research uses quantitative methods where the data is primary data obtained from public accountants in the DKI Jakarta area. Aditya (2018) explains that the quantitative approach in data analysis activities includes processing and presenting data, carrying out calculations to explain and testing hypotheses by applying statistical tests. To be able to measure how big the influence of the relationship between variables and the direction of the relationship between the independent variable and the dependent variable uses the multiple linear analysis method which must begin with testing classical assumptions. The media or software used to process quantitative data is Smart PLS (Partial Least Square) version 4.0.

The sample is part of the population. Roscoe (1975) provides general guidelines for determining sample units when carrying out research, namely:

1. The appropriate sample unit for the majority of research is a minimum of 30 samples and a maximum of 500 samples. This depends on the study population.
2. If the sample will be split later, each sub-unit will use a minimum of 30 samples.
3. In multivariate research (including multiple regression analysis), the sample size used is recommended to be ten times larger than the number of research variables.
4. The sample size used in simple experiments is only 10 to 20 samples. However, strict experimental supervision was carried out (Amin, Garancang, and Abunawas 2023).

Based on the reference above, the researcher used points 1 to 3. The samples used ranged from 30 to 500 samples. Researchers did not divide the sample into sub-units or did not differentiate between men and women. This study uses 4 variables, which means the minimum number of respondents required is 40 people. In this study, researchers used a minimum of 50 respondents and of course this met the criteria.

RESULT & DISCUSSION

Algorithm bootstrapping report – path Coefficients t-table p-value <5%

This test aims to determine the relationship between latent variables. The proposed hypothesis is said to be accepted if it meets the statistical T value and P-Values. According to (Hartono



2013), in order for the hypothesis to be supported, the T-statistic value for the two-tailed hypothesis is = 1.96, while for the one-tailed hypothesis it is = 1.64. A hypothesis that can be accepted is when the calculated coefficient from the regression results is greater than the standard value used in the research. The following is a table of T-statistical values and P-values for each latent variable.

Variabel	Original Sample	T-Statistik	P-Value
Kompensasi -> TI	0.141	0.504	0.307
Lingkungan Kerja -> TI	0.140	0.305	0.380
Beban Kerja -> TI	0.636	1.713	0.043

a. The Influence of Compensation on Auditor Turnover Intention (TI).

For the compensation variable, in the table the original sample value is 0.141 with a plus value. This means that if the original sample value is positive, then the hypothesis will lead to "compensation has a positive effect on turnover intention." However, it doesn't stop there, what you also have to pay attention to is the value of the T statistic and the P value. If the statistical T value is less than 1.64 then the hypothesis is rejected. Then, for the hypothesis to be accepted, the P value must be below 0.05. This means that the hypothesis that compensation has a positive effect on auditor turnover intention is rejected. Because the value of the T statistic and P value do not meet the minimum standards. So the hypothesis is rejected, and the accepted hypothesis is "compensation has no effect on employee turnover intention". The hypothesis proposed by the author is that compensation has a negative effect on employee turnover intention, because it does not meet the requirements, the author's hypothesis is rejected.

b. The Influence of the Work Environment on Auditor Turnover Intention (TI).

The second variable is the work environment. It can be seen that the value of the original sample is positive, namely 0.140, meaning that the hypothesis that emerges is "the work environment has a positive effect on auditor turnover intention". Then refer to the statistical T value and also the P value of the work environment variable. It can be seen that the statistical T value is 0.504 and the P value is 0.380. The condition for the hypothesis to be accepted is if the T statistic value is more than 1.64 and the P value is less than 0.05. This means that the hypothesis above is rejected because it does not meet the requirements. This means that the accepted hypothesis is "the work environment has no effect on auditor turnover intention" while the hypothesis proposed by the author is that the work environment has a negative effect on auditor turnover intention, meaning the author's hypothesis is rejected.

c. The Effect of Workload on Auditor Turnover Intention (TI).

Then the last variable is workload. It can be seen from the table above that the value of the original sample is 0.636, meaning the value is positive and the hypothesis that emerges is "workload has a positive effect on turnover intention." It doesn't stop there, it can be seen from the statistical T value and also the P value. If the value of the t statistic is more than 1.64 and the value of the P value is less than 0.05, it means that the hypothesis is accepted. It can be seen that the statistical T value of the workload variable is 1.713 which is more than 1.64. Then the value of the value is 0.043, meaning this meets the requirements. If we refer to the statistical T



value and also the P value of the workload variable, then the hypothesis can be accepted, namely "workload has a positive effect on auditor turnover intention" and this is the hypothesis formulated by the author.

CONCLUSION

This research was designed to test and determine the influence of compensation variables, work environment and workload on auditor turnover intention in the DKI Jakarta area (currently DKJ Jakarta). In this research, the respondents used were auditors who had worked for 2 to 5 years and of course were in the DKI Jakarta area. This research uses primary data, namely 53 respondents who work as public accountants. From the results of the analysis tests that have been carried out, it was found that:

1. Compensation has no effect on auditor turnover intention. This means that the compensation received by auditors in DKI Jakarta is considered to be quite good.
2. The work environment has no effect on auditor turnover intention. This means that the work environment around the auditor is considered to be quite good. Both physical and non-physical work environments. Also a good working environment in the office where he works, as well as at the client's place.
3. Workload has a positive effect on auditor turnover intention. This means that the higher the workload given to the auditor, the greater the auditor's turnover intention. A workload that is too high or even excessive can make auditors feel uncomfortable, increase stress and feel dissatisfied. If the workload given is not excessive or according to the portion, it can reduce the number of auditors' over intention

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