

Analysis of Professionalism and Job Stress Relationships toward Turnover Intention of Internal Auditors with Job Satisfaction as a Mediation Variable (Empirical Study of Banks in West Sumatra)

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Abstract:- This study aims to look at the relationship between professionalism and work stress on internal auditor turnover intention with job satisfaction as a mediating variable. The study uses primary data sources namely online questionnaires using purposive sampling techniques. Data analysis uses the Partial Least Square (PLS) approach using SmartPLS software. The results of the study illustrate that professionalism is positively related to job satisfaction, job stress is negatively related to job satisfaction, job satisfaction is negatively related to the desire to move the work of internal auditors, professionalism is positively related to the desire to move the work of internal auditors, work stress is positively related to the desire to move the work of internal auditors, professionalism has a negative effect on the desire to change the work of internal auditors through job satisfaction. Job stress has a positive effect on the desire to change the work of internal auditors through job satisfaction.

Keywords:- Professionalism, Job Stress, Turnover Intention, Internal Auditors, Job Satisfaction.

I. INTRODUCTION

Turnover Intention needs to get serious attention from the management of the company, especially the human resources division, because it will have negative consequences if not addressed. The high level of turnover intention on employees will have a negative impact on the company which can create instability and uncertainty on the condition of the workforce as well as in improving human resources. Auditors with high levels of work stress will have low job satisfaction, which will lead to work stresses and increase the desire to change the work of internal auditors.

Research conducted by Mutia (2012) found that work stress is positively related to the desire to move, with results showing that the higher the work stress, the higher the desire to move from the organization. Agung et al (2013) conducted research and succeeded in proving that

job satisfaction has a negative and significant effect on employee turnover intention. Meanwhile, work stress has a positive and significant effect on employee turnover intention. Siddiqui and Jamil (2015) stated that stress has a direct effect on turnover intention. This means that the higher the level of work stress in the company will trigger a high level of turnover.

Kalbers and Fogarty (1995) suggest a more complex dimension of professionalism than previous research. The professionalism dimensions proposed by Kalbers and Fogarty are the taxonomy of professionalism proposed by (Hall, 1986) in Kalbers and Fogarty used in the research of Morrow and Goetz (1988), the need for more explicit attention to certain dimensions of professionalism in the community Internal auditors will assist companies in achieving important goals for the function of internal auditors, while the dimensions consist of five dimensions namely community affiliation, the need to be independent, confidence in one's own rules / professions and social obligations.

II. THEORY AND HYPOTHESIS

➤ Behavioral Accounting

The concept of behavior (behavioral concept) was originally a study of the main fields in psychology and social psychology, but psychological and social psychological factors such as motivation, perception, attitude and personality are very relevant to the field of accounting (Siegel and Marconi, 1986). Thus, the definition of behavioral accounting is a study of accountant or non-accountant behavior that is influenced by accounting and reporting functions. Behavioral accounting emphasizes the consideration and decision making of accountants and auditors, the influence of accounting functions (eg budgetary participation, budget tightness, and the character of information systems) and the auditing function.

➤ *Theory of Attitude and Behavior*

Attitudes consist of cognitive components, namely beliefs, affective components, namely likes or dislikes, related to what is felt from the behavioral component, namely how someone wants to behave towards attitude.

➤ *Definition of Audit*

A process of gathering and evaluating evidence about measurable information about an economic entity carried out by someone who is competent and independent to be able to determine and report the suitability of the information with established criteria, and an audit should be carried out by competent and independent people (Arrens and Lobbecke, 2003).

➤ *Hypothesis*

- H1: professionalism is related to job satisfaction
- H2: Job stress is related to job satisfaction
- H3: Job satisfaction is related to the desire to change employment.
- H4: Professionalism is related to the desire to change employment
- H5: Job stress is related to the desire to change employment
- H6: Professionalism influences the desire to change work through job satisfaction
- H7: Job stress influences the desire to change work through job satisfaction

III. RESEARCH METHODOLOGY

The design of this research is a descriptive verification research method that aims to test mathematically the allegations regarding the existence of relationships and differences between variables of the problem being investigated in the hypothesis. In the study, the total population is only 78 internal auditors at the Bank in West Sumatra, so it is feasible to be taken as a whole to become respondents without having to take a sample in a certain amount. Primary data obtained from respondents obtained through questionnaires consisting of question items. Data collection techniques through questionnaires. The data analysis method used in this study is smart PLS version 3.0.

IV. RESEARCH RESULT

This study aims to determine whether there is a relationship of professionalism, work stress on internal audit internal bank turnover mediated by job satisfaction with banking internal auditors in West Sumatra. Meanwhile, the object in this study is the bank's internal auditor in West Sumatra. The researcher uses a web design site to design an online questionnaire and then sends the questionnaire to the email of each research object. In PLS statistical testing every hypothesized relationship is done using simulations. In this case the bootstrap method is performed on the sample. Bootstrapping testing is also intended to minimize the problem of research data abnormalities. The basis used in testing the seven

hypotheses is the values contained in the output path coefficients as follows:

A. Assessing the Outer Model or Measurement Model

➤ *Convergent Validity*

Chin (1998) in Ghozali (2006) for the initial research stage of developing a measurement scale of loading values 0.5 to 0.6 is considered sufficient. The modification model shows that all loading factors have values above 0.50.

➤ *Discriminant Validity*

The cross loading value of KUM2 indicator to variable X1 is 0.672 greater than the crossloading value of KUM2 indicator with variable X2 (-0.360), variable Y (0.306) and variable Z (-0.090). Likewise with all indicators of other latent variables. The cross loading value of the indicator with the latent variable is greater than the value of the cross loading of the indicator with other latent variables. This indicates that the indicators and latent variables of the study have good discriminant validity.

➤ *Average Variance Extracted (AVE)*

The construct is said to have high validity if the AVE value is above 0.50. Table 6 presents AVE values for all variables.

Konstruk	AVE
Professionalism	0,505
Job Stress	0,660
Turnover Interntion	0,599
Job satisfaction	0,523

Table 1

It can be concluded that all constructs meet the validity criteria. This is indicated by the AVE value above 0.50 as recommended criteria.

➤ *Composite Reliability*

Ghozali (2006) states that constructs are said to have high reliability if the Composite Reliability value is more than 0.70.

Konstruk	Composite Reliability
Professionalism	0,910
Job Stress	0,931
Turnover Interntion	0,881
Job satisfaction	0,915

Table 2

All constructs meet reliable criteria. This is indicated by the composite reliability value of all constructs above 0.70 so that all constructs meet the reliable criteria.

➤ *Cronbach's Alpha*

Ghozali (2006) reliability test can also be strengthened with Cronbach's alpha with construct values above 0.7.

Konstruk	<i>cronbach's alpha</i>
Professionalism	0,901
Job Stress	0,914
Turnover Interntion	0,851
Job satisfaction	0,908

Table 3

Cronbach's alpha values for all constructs are above 0.7, so that all constructs meet the reliable criteria.

B. Structural Model Testing (Inner Model)

In evaluating structural models with PLS, it starts by looking at the R-square for each latent dependent variable.

❖ *Hypothesis Test*

Dependent Variable	<i>R-Square</i>	<i>R-adjusted</i>
Job satisfaction (Z)	0,388	0,372
Turnover Interntion (Y)	0,293	0,264

Table 4

The R-square value obtained was 0.388, which means that variations in changes in the variable job satisfaction that can be explained by professionalism and work stress variables were 38.8% while the rest were explained by other variables outside the proposed model. The R-square value obtained was 0.293, which means that variations in changes in the variable of desire to change work that can be explained by the variables of job satisfaction, professionalism and work stress are 29.3% while the rest are explained by other variables outside the proposed model.

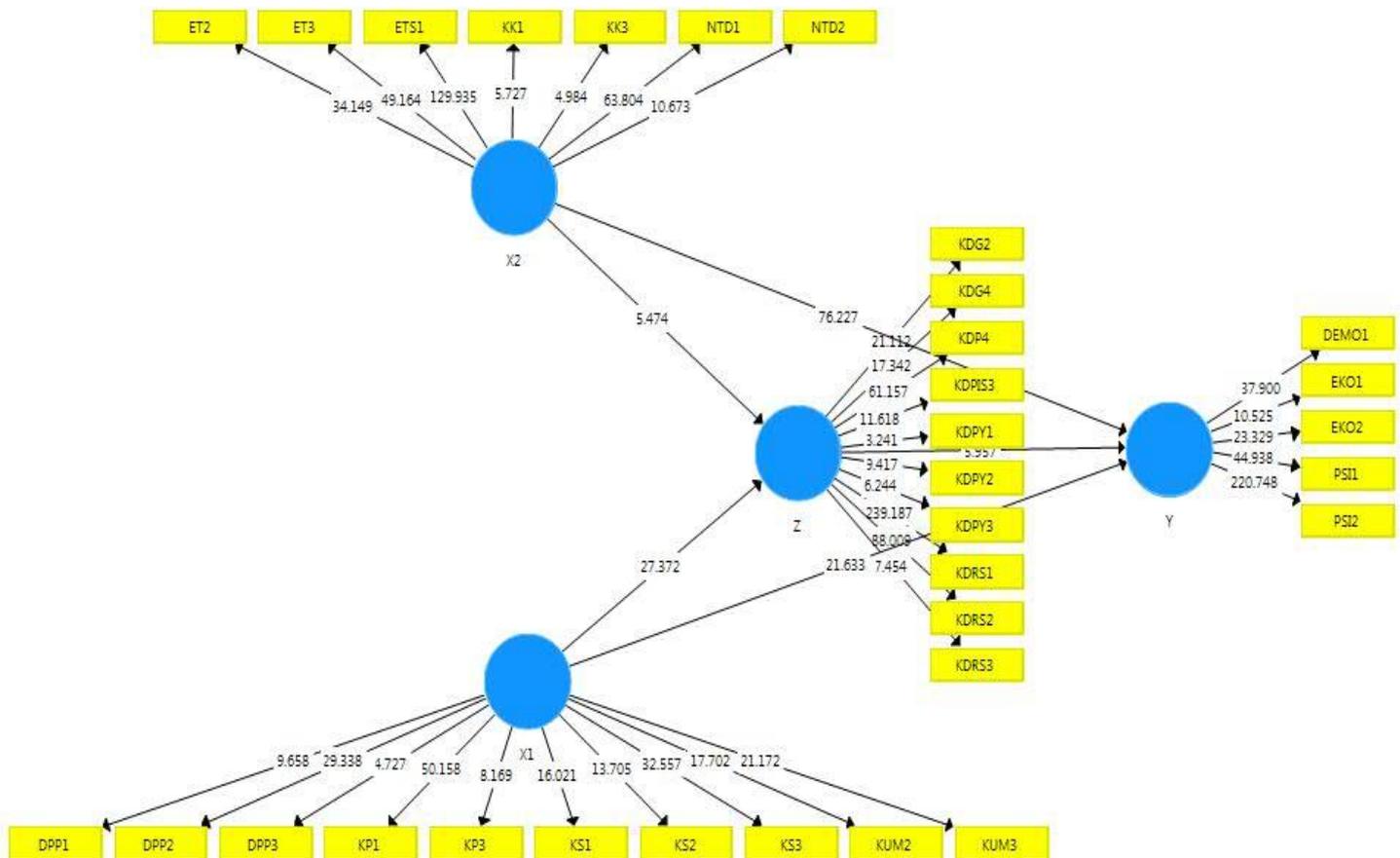


Fig 1:- Model Struktural

Path Coefficients

	Original Sampl...	Sample Mean (...	Standard Devia...	T Statistics (O...	P Values
X1 -> Y	0.220	0.340	0.010	21.633	0.002
X1 -> Z	0.591	0.648	0.022	27.372	0.001
X2 -> Y	0.543	0.544	0.007	76.227	0.000
X2 -> Z	-0.077	-0.014	0.014	5.474	0.032
Z -> Y	-0.173	-0.152	0.029	5.957	0.027

Fig 2:- Path Coefficients

Specific Indirect Effects

	Original Sampl...	Sample Mean (...	Standard Devia...	T Statistics (O...	P Values
X1 -> Z -> Y	-0.102	-0.098	0.016	6.581	0.022
X2 -> Z -> Y	0.013	0.002	0.003	5.252	0.034

Fig 3

Testing Hypothesis 1 (professionalism related to job satisfaction) The results of testing the first hypothesis showed that the influence of professionalism variables related to job satisfaction showed a path coefficient of 0.648 with a t value of 27.372. This value is greater than t table (1,960). This result means that professionalism is related to job satisfaction which means it is in accordance with the first hypothesis where professionalism is related to job satisfaction. This means that Hypothesis 1 (H1) is accepted.

Hypothesis 2 Testing (Job stress is related to job satisfaction) The results of the second hypothesis testing show that the effect of Job stress is related to job satisfaction showing a path coefficient of -0.014 with a t value of 5.474. This value is greater than t table (1,960). This result means that job stress is related to job satisfaction which means it is in accordance with the second hypothesis where job stress is related to job satisfaction. This means that Hypothesis 2 (H2) is accepted.

Testing Hypothesis 3 (Job satisfaction is related to the desire to change work) The results of testing the third hypothesis shows that Job satisfaction is related to the desire to change work showing a path coefficient of -0.152 with a t value of 5.957. This value is greater than t table (1,960). This result means that job satisfaction is related to the desire to change work which means it is in accordance with the third hypothesis where job satisfaction is related to the desire to change employment.

Testing Hypothesis 4 (Professionalism related to the desire to change work) The results of testing the fourth hypothesis indicate that Professionalism related to the desire to change work shows a path coefficient of 0.340 with a t value of 21.633. This value is greater than t table

(1,960). This result means that Professionalism is related to the desire to change work which means it is in accordance with the fourth hypothesis where Professionalism is related to the desire to change work.

Testing Hypothesis 5 (Job stress is related to the desire to change work) The results of the fifth hypothesis testing show that Job stress is related to the desire to change work showing a path coefficient of 0.544 with a t value of 76.227. This value is greater than t table (1,960). This result means that work stress is related to the desire to change work which means it is in accordance with the fifth hypothesis where work stress is related to the desire to change work. This means that Hypothesis 5 (H5) is accepted.

Hypothesis 6 Testing (Professionalism influences the desire to change work through job satisfaction) The results of the sixth hypothesis test show that Professionalism influences the desire to change work through job satisfaction shows a path coefficient of -0.098 with a t value of 6.581. This value is greater than t table (1,960). This result means that Professionalism influences the desire to change work through job satisfaction which means it is in accordance with the sixth hypothesis where Professionalism influences the desire to change work through job satisfaction. This means that Hypothesis 6 (H6) is accepted

Hypothesis Testing 7 (Job stress influences the desire to change work through job satisfaction) The results of the seventh hypothesis test show that work stress affects the desire to change work through job satisfaction shows a path coefficient of 0.002 with a t value of 5.252. This value is greater than t table (1,960). This result means that work stress influences the desire to change work which means it

is in accordance with the seventh hypothesis where work stress influences the desire to change work. This means Hypothesis 7 (H7) is accepted.

V. CONCLUSION

This study aims to empirically examine the relationship of professionalism, work stress on the desire to move the work of internal auditors through job satisfaction as a mediating variable. To analyze the relationship between these variables, this study uses Partial Least Square (PLS). Based on the analysis and discussion in the previous section, the following conclusions can be drawn:

- Professionalism is positively related to job satisfaction. This means that the more professional an auditor, their job satisfaction will also increase.
- Job stress is negatively related to job satisfaction. This means that the higher the work stress experienced by an auditor, the lower their job satisfaction.
- Job satisfaction is negatively related to the desire to change employment. This means that the higher the auditor's job satisfaction, the lower the auditor's desire to change work.
- Testing the fourth hypothesis found that professionalism is positively related to the desire to change employment. This means that the higher the professionalism of an auditor, the desire to change the auditor's work increases.
- Job stress is positively related to the desire to change employment. This means that the higher the work stress of an auditor, the desire to change the auditor's work increases.
- Professionalism has a negative effect on the desire to change work through job satisfaction. The higher the professional level of an auditor who has good job satisfaction, the desire to change jobs will decrease.
- Job stress has a positive effect on the desire to change work through job satisfaction. The higher the level of work stress of an auditor, the desire to change work will increase mediated by job satisfaction.

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