

THE INFLUENCE OF PROFESSIONAL COMMITMENT ON TURNOVER INTENTION AMONG EDUCATIONAL ACCOUNTANTS

Putri Awalina^{1*}, Hamza²

¹ Accounting, Islamic University Of Kadiri Kediri, Indonesia

² Indonesia School of Economics (STIESIA), Surabaya, Indonesia

*Corresponding Author: putriawalina@uniska-kediri.ac.id

Abstract: The aim of this research is to examine the influence of professional commitment on turnover intention. The data collection method used in this study was a digital survey method, which involved sending a Google Form link to the selected population via WhatsApp chat. A total of 56 questionnaires were collected through the Google Form, but one questionnaire provided answers that were not as expected (negative questions were answered positively), so it had to be excluded from the research sample. Data analysis was conducted using inferential statistical tests, specifically multiple linear regression. The research results indicate that turnover intention among educational accountants at private universities is influenced by professional commitment, specifically Affective Professional Commitment. Low Affective Professional Commitment is associated with higher levels of turnover intention, indicating that the desire of educational accountants to leave their jobs is related to their lack of attachment to their profession. However, this study did not find evidence that turnover intention is influenced by Continuance Professional Commitment and Normative Professional Commitment. In short, the desire of educational accountants to switch jobs is not related to the presence of other job alternatives or a sense of obligation to remain committed to the university

Keywords: *Professional Commitment, Turnover Intention*

1. Introduction

Human resources are the most crucial aspect of any company or organization and have a significant impact on organizational efficiency and effectiveness. Therefore, it is important to prioritize the level of competence, professionalism, and employee commitment within it. Employee commitment is considered a driver of individual motivation to work (Pratiwi, 2021). Commitment can encourage individuals to perform their jobs well and achieve maximum satisfaction. However, it is currently challenging to find competent and committed human resources, and even more difficult to retain them.

The desire to move on, often referred to as “turnover intention” is an individual’s intention to seek another job (Pasewark and Strawse, 1996). A common phenomenon is employees resigning within the first few years of employment, often using the company as a stepping stone to other jobs. Cases of turnover intention among educational accountants in private universities have also been observed by researchers. Within a year, or even less, some new educational accountants choose to resign and seek other jobs or universities. Reasons cited include a lack of attention to the needs of educational accountants, inadequate salaries

compared to the work they do, and dissatisfaction with the image of the job of educational accountants in private universities. Because of these reasons, many educational accountants choose to seek alternative employment.

Although in some cases, companies may need to turn over low-performing employees (Hollenbeck and Williams, 1986; Toly, 2001), turnover rates should remain under control so that the company can still benefit from the improved performance of newly recruited employees (Toly, 2001). Therefore, turnover intention should be understood as a significant phenomenon in organizational life because it impacts the organization itself (Robbins and Pujaatmaka, 1996: 25).

Several studies have identified reasons why individuals leave their professions. Low professional commitment is one of the factors that drive the desire to move on (Bline *et al.*, 1991; Smith and Hall, 2008). Research conducted by Smith and Hall (2008), Kalbers and Cenker (2007), and Bline *et al.* (1991) suggests that turnover intention is often influenced by a lack of professional commitment. However, research findings by Cho and Huang (2012) show different results, indicating that turnover intention is not always influenced by professional commitment because commitment can change over time..

Research on turnover intention is of significant value because a high level of turnover intention can be detrimental to both the organization and the profession itself. This research is an extension of previous research by Bline *et al.* (1991) by incorporating variables from Smith and Hall (2008). There is a significant difference in this study, which is the use of multidimensional professional commitment (Affective Professional Commitment, Continuance Professional Commitment, and Normative Professional Commitment) adopted from the research of Smith and Hall (2008). This is because each individual has a different level of commitment in a specific profession.

The purpose of this research is to examine the influence of professional commitment on turnover intention. The results of this research contribute to the development of behavioral accounting theory, particularly motivation theory. This research reveals that employee motivation to stay with the company is influenced by professional commitment. The findings of this research can also provide insights to companies in understanding and nurturing their professional commitment, with the hope of reducing the desire to move on.

2. Literature Review

Commitment reflects the level of dedication of an employee, such as educational accountants in this case, to the company or private university where they work (Amilin and Dewi, 2008). In this context, commitment refers to the state in which an employee chooses to support a specific profession or organization with the intention of remaining a part of that profession or organization (Robbins, 2001: 140; Smith and Hall, 2008). In other words, this commitment is crucial for the sustainability of the company.

Smith and Hall (2008) identified three different dimensions of professional commitment. First, Affective Professional Commitment (APC) occurs when an employee feels a strong emotional bond with a specific organization or profession. The second dimension is Continuance Professional Commitment (CPC), which reflects an individual's willingness to stay in their profession due to a lack of attractive job alternatives. The third dimension is Normative Professional Commitment (NPC), in which individuals feel a moral or ethical obligation to remain committed to their profession.

Research conducted by Bline *et al.* (1991) showed a negative relationship between the level of professional commitment and the desire to move on (turnover intention). The higher an employee's commitment to their profession, the less likely they are to desire to move on, and vice versa. This aligns with the view of Amilin and Dewi (2008) that commitment reflects an

employee's desire to remain loyal and devoted to the company. However, research conducted by Awalina (2018), Smith and Hall (2008); Kalbers and Cenker (2007) found that the APC dimension had a greater impact on turnover intention compared to the CPC and NPC dimensions. This indicates that the level of emotional attachment an employee has to the company has a more significant impact on the desire to move on. In other words, if an employee has a weak emotional attachment to the company, the desire to move on will be stronger, and conversely, if the emotional attachment is strong, the desire to move on will be weaker.

3. Method

This research is an associative study, which aims to determine the relationship or influence between two or more variables. The goal is to understand the influence of the independent variables on the dependent variable. Based on the analysis, this research can be categorized as quantitative research. The data collection method used in this study is the survey method, specifically primary data collection through data obtained from the existing population. The chosen survey method in this research is a digital survey, which involves sending a Google Form link to the selected population via WhatsApp chat. The population in this study consists of all educational accountants working in private universities in the Kediri region. This region has a total of 23 universities, both private and public, but only 4 universities have accounting programs. The researcher chose to focus on private universities with accounting programs for this study, considering that these universities have educational accountants. The subjects of this research include educational accountants from these private universities, both those who have an NIDN (academic ID) and those who do not, and they come from various functional position levels, including assistant lecturers and lecturers. Sampling in this study used a convenience sampling design. A total of 56 questionnaires were collected through the Google Form, but one questionnaire provided answers that were not as expected (negative questions were answered positively), so it had to be excluded from the research sample. The statistical method used to test the hypotheses proposed in this research is multiple linear regression analysis using the SPSS program version 22. Before conducting the linear regression testing, validity and reliability testing were conducted.

4. Result and Discussion

Validity testing is a test conducted with the aim of measuring the extent to which the measurement tool or instrument used in the research truly measures what is intended or what is intended to be measured. In this study, it shows that all questionnaire items have been validated, as evidenced by the significance value (2-tailed) being less than 0.05, and the Pearson correlation being positive. Here are the summarized results of the validity testing.

Table 1. Validity Test

Indicators	Sig. 2-tailed	Pearson correlation	Indicators	Sig. 2-tailed	Pearson correlation
APC1	0.000	0.509	NPC1	0.000	0.692
APC2	0.000	0.525	NPC2	0.000	0.57
APC3	0.000	0.826	NPC3	0.000	0.796
APC4	0.000	0.472	NPC4	0.000	0.664
APC5	0.000	0.731	NPC5	0.000	0.673
APC6	0.000	0.695	NPC6	0.000	0.53
CPC1	0.000	0.718	TI1	0.000	0.77
CPC2	0.000	0.748	TI2	0.000	0.798
CPC4	0.000	0.709	TI3	0.000	0.695
CPC5	0.000	0.646			
CPC6	0.000	0.463			

Source : Data By Process, 2023

Reliability testing is a test conducted to measure the extent to which a measurement instrument is consistent in producing the same or similar answers when used again in similar situations. In this study, reliability can be assessed through the Cronbach's alpha value, where if it is greater than 0.60, the instrument is considered reliable. Here is a summary of the validity testing results

Table 2. Reliability Test

Variabel	Nilai cronbach alpha
APC	0.68
CPC	0.677
NPC	0.736
TI	0.623

Source : Data By Process, 2023

Table 3. Multiple Regression Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.839	2.472		7.216	.000
	TOTALAPC	-.275	.110	-.353	-2.489	.016
	TOTALCPC	-.124	.105	-.174	-1.174	.246
	TOTALNPC	-.072	.103	-.118	-.705	.484

Source : Data By Process, 2023

Based on the table, it can be observed from the "sig." column that the variable "affective professional commitment" has a significant influence on turnover intention with a significance level of less than 0.05, which is 0.16. However, the other variables, namely "continuance professional commitment" and "normative professional commitment," do not have a significant influence on turnover intention.

$$Y = 17.839 - 0,275X_1 - 0,124X_2 - 0,072X_3 + e$$

Discussion

Based on the results of the testing conducted on the dimension of Affective Professional Commitment and Turnover Intention, it shows that the higher the level of Affective Professional Commitment, the lower the level of Turnover Intention. In the study conducted by Smith and Hall (2008), Affective Professional Commitment is defined as the commitment that arises when an accountant wants to be a part of the profession due to the drive to achieve the goals of the profession. Meanwhile, Turnover Intention refers to the desire or intention of accountants to leave their profession, as stated by Witasari (2009). Therefore, the research findings confirm that educational accountants who are emotionally committed to their profession, have a strong drive to remain a part of the profession, and have a commitment to the goals of the profession tend to have a lower desire to leave the profession. This finding is consistent with previous theories by Smith and Hall (2008) and previous research studies, such as research by Kalbers and Fogarty (1995); Kalbers and Cenker (2007); Pakawaru (2009). They have demonstrated that Affective Professional Commitment and Turnover Intention can be used to explain why accountants have a desire to stay in their profession and have less desire to switch to other professions.

Based on the results of the testing of Continuance Professional Commitment and Turnover Intention, the research findings indicate that Continuance Professional Commitment does not affect Turnover Intention. In the conceptual framework explained by Smith and Hall (2008), Continuance Professional Commitment is defined as an employee's motivation to stay in their

profession due to a lack of adequate job alternatives. This research confirms that the desire of educational accountants to move on from their profession is not due to the availability of more attractive job alternatives but is caused by other factors. These findings do not align with previous research by Pakawaru (2009).

The testing of the dimension of Normative Professional Commitment on Turnover Intention shows that Turnover Intention is not related to Normative Professional Commitment. The definition of Normative Professional Commitment given by Smith and Hall (2008) is commitment that arises from a sense of obligation to remain committed. In other words, the desire of an educational accountant to leave their profession is not caused by a lack of commitment stemming from an obligation to stay in their profession. Normative Professional Commitment arises because educational accountants feel obligated to maintain their commitment to their profession, primarily because they are aware that commitment to the profession is a duty (as explained by Susanto and Gunawan, 2013). Educational accountants maintain their positions in their profession because they feel it's what they should do. This obligation can result from the investments made by the organization or the profession in educational accountants, such as training or tuition subsidies.

The research findings support the previous findings presented by Smith and Hall (2008) and the research by Kalbers and Cenker (2007). Smith and Hall (2008) argued that Turnover Intention is not influenced by Normative Professional Commitment because only a small percentage of private universities require their educational accountants to remain committed to the organization based on the training they have received, so Normative Professional Commitment does not have a strong influence on Turnover Intention.

5. Conclusion

This study aimed to examine the relationship between professional commitment and turnover intention. Professional commitment comprises three dimensions: Affective Professional Commitment, Continuance Professional Commitment, and Normative Professional Commitment. The research sample consisted of educational accountants working at private universities in the Kediri region. Although there were initially 56 samples, one of them was excluded from the analysis as it was deemed unrepresentative. Thus, the analysis was conducted on the remaining 55 samples. The data analysis method used in this study was multiple linear regression with the assistance of SPSS version 22.

The research results indicate that turnover intention among educational accountants at private universities is influenced by professional commitment, specifically Affective Professional Commitment. Low Affective Professional Commitment is associated with higher levels of turnover intention, indicating that the desire of educational accountants to leave their jobs is related to their lack of attachment to their profession. However, this study did not find evidence that turnover intention is influenced by Continuance Professional Commitment and Normative Professional Commitment. In short, the desire of educational accountants to switch jobs is not related to the presence of other job alternatives or a sense of obligation to remain committed to the university. This is due to the limited availability of other job alternatives and study subsidy or training programs that bind educational accountants to the university, making them feel less obligated to stay.

Unknowledgement

We would like to express our heartfelt gratitude for all the assistance and support that have been provided to us in completing this project. Without the valuable contributions from many parties, this achievement would not have been possible.

Referensi

- Amilin, and R. Dewi. 2018. Pengaruh Komitmen Organisasi terhadap Kepuasan Kerja Akuntan Publik dengan Role Stress sebagai Variabel Moderating, *Jurnal UIN Syarif Hidayatullah*.
- Awalina, P. 2018. Pengaruh Komitmen Profesional dan Kepuasan Kerja terhadap Turnover Intention (Studi Empiris pada Kantor Akuntan Publik di Jawa Timur), *Jurnal Imiah Cendekia Akuntansi Vol. 4 No. 3*. <https://ejournal.uniska-kediri.ac.id/index.php/CendekiaAkuntansi/article/view/345>
- Bline. D. M., D. Duchon., and W. F. Meixner. 1991. The measurement of organizational and professional commitment: An examination of the psychometric properties of two commonly used instruments, *Behavioral Research in Accounting, Vol 3*.
- Cho, V. and H. Xu. 2012. Professional commitment, organizational commitment, and the intention to leave for professional advancement: An empirical study on IT professional, *Information Technology & People. Vol.25(1)*.
- Jogiyanto, H. 2004. Metodologi Penelitian Bisnis: Salah Kaprak dan Pengalaman-Pengalaman. Yogyakarta: BPFE.
- Hollenbeck, J. R., & Williams, C. R. 1986. Turnover functionality versus turnover frequency: A note on work attitudes and organizational effectiveness. *Journal of Applied Psychology, 71(4)*, 606–611. <https://doi.org/10.1037/0021-9010.71.4.606>
- Kalbers, L.P. and Cenker, W.J. 2007. Organizational commitment and auditors in public accounting, *Managerial Auditing Journal, Vol. 22 No. 4*, pp. 354-375. <https://doi.org/10.1108/02686900710741928>.
- Kalbers, L.P. and Fogarty, T.J. 1995. Professionalism and Internal Auditors: A Profile, *American Journal of Business, Vol. 10 No. 1*, pp. 13-20. <https://doi.org/10.1108/19355181199500002>
- Pakawaru, I. 2009. *Komitmen Organisasi dan Kepuasan Kerja Sebagai Prediktor Keinginan Auditor Untuk Berpindah*, Thesis: Malang: Brawijaya University.
- Pasewark, W. R., and S. R. Jerry. 1996. The Determinants and Outcomes Associated with Job Insecurity in a Professional Accounting Environment, *Behavioral Research in Accounting, Vol 8*, 1996.
- Pratiwi, A. B. 2021. Pengaruh Dimensi Komitmen Profesional terhadap Perilaku Etis Akuntan Pendidik di Perguruan Tinggi Negeri dan Perguruan Tinggi swasta, *Accounting Global Journal, Vol. 5, No.1*.
- Susanto, E. M., and G. Carin. 2013. Kepuasan Kerja, Komitmen Organisasional dan Turnover Intention, *Jurnal Mitra Ekonomi dan Manajemen Bisnis, Vol 4(1)* 76-88.