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THE INFLUENCE OF WORKLOAD, EXTERNAL JOB OPPORTUNITIES, ROLE CONFLICT, AND JOB SATISFACTION ON AUDITOR TURNOVER INTENTION

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Abstract:
This study aims to examine the effect of workload, external job opportunities, role conflict, and job satisfaction on auditor turnover intention. The population of this study are auditors who work in public accounting firms located in South Jakarta. The data used is primary data obtained through distributing questionnaires with the number of questionnaires that can be processed as many as 88 respondents. The questionnaire data was analyzed using the Structural Equation Model Partial Least Square (SEM-PLS) with SmartPLS 4.0 software.The research findings reveal that job opportunities and role conflict have no effect on auditor turnover intention. While workload and job satisfaction have a positive effect on auditor turnover intention. The implications of this study theoretically strengthen Attribution Theory by showing that auditors' intention to leave is influenced by internal and external factors, and fill the empirical literature gap related to the effect of workload, job satisfaction, role conflict, and job opportunities on turnover intention. Practically, these findings require PAF, auditors, and regulators to manage workload realistically, ensure job satisfaction, and create a healthy and sustainable work environment in order to maintain the stability and sustainability of the auditor profession.

Keywords:
Auditors Turnover Intention, Workload, External Job Opportunities, Role Conflict, Job Satisfaction

BACKGROUND

The modern business world today is developing very rapidly. This increases the need for auditing of financial statements by companies, which is important for strategic decision-making. Financial statements reflect the financial condition of the company and are required to be audited by a public accountant to ensure that the report is in accordance with accounting standards and reflects the actual financial condition. Auditors in public accounting firms play an important role in the success and effectiveness of auditing financial statements, so that the quality of auditors greatly affects the quality of public accounting firms. Therefore, many qualified auditors are needed to support the success and effectiveness of financial statement audits.

In Indonesia, there is a shortage of public accountants which is reflected in the number of public accountants and Public Accounting Firms (PAF) which is still relatively low compared to the population of more than 281 million. Data reported by the Pusat Pembinaan Profesi Keuangan (PPPK) of the Ministry of Finance in February 2023, recorded that there were 1,464 public accountants registered as active members and 472 PAF (Sayekti, 2023). This is in line with the statement of Prof. Dr. Drs. Antonius Herusetya, Professor of Financial Accounting and Auditing at Universitas Pelita Harapan, that Indonesia's current ratio of public accountants is 1 accountant for every 121,000 people, much higher than other Southeast Asian countries, such as Malaysia, which has a ratio of 1:20,000, and Singapore, which has a ratio of 1:5,000 (Indriani, 2023). Observations made by Concern (2022) also revealed that every year The Big 4 in Indonesia recruits around 300 auditors. But in the second year, the number of remaining auditors was reduced by almost 50%. Within 10 years, less than 1% of auditors remained employed in the same place. One of the reasons for the scarcity of auditors is due to the high level of auditor’s turnover auditor. This is a challenge for PAF, because it risks disrupting the stability of the team, the quality of services to be provided, and the continuity of work, which ultimately reduces the effectiveness of PAF due to the loss of experienced auditors.

Previous research has identified various factors that affect auditor turnover intention, including workload, external job opportunities, role conflicts, and job satisfaction. Excessive workload, especially during the peak of audit season, can increase auditor’s stress which in turn lowers the quality of their work. External job opportunities also often encourage auditors to compare their work with other alternatives. Role conflicts arise when auditors face conflicting demands. Meanwhile, job satisfaction is achieved when auditors receive, among other things, appropriate compensation, promotion opportunities, and good relationships with colleagues and supervisors. This study aims to investigate how these factors interact and influence auditors' decisions to stay or move on from their jobs

THEORETICAL FRAMEWORK

Attribution Theory

Attribution theory, defined by the Correspondent Inference Theory, explains how individuals infer the causes of behavior based on available information about a person and their situation (Jones & Davis, 1965; Hasanah et al., 2024). This framework posits that individuals attribute behavior to either internal causes, such as personal traits and motives, or external causes, such as situational factors (Heider, 1958). The process, as outlined by Kelley & Michela (1980), involves antecedents (information and beliefs), the attributions themselves (causal judgments), and their consequences (impacts on future attitudes and behavior), driven by a fundamental need to understand the motives behind actions (Fahlevi et al., 2023). This theory is highly relevant for understanding turnover intention, as it provides a framework for identifying how employees attribute their reasons for leaving a job, whether to internal or external factors.

Workload and Auditor Turnover Intention

Workload occurs when there is a significant increase in the volume of work but is not accompanied by an increase in the allocation required for the completion of each task (Bachtiar & Yulianti, 2023). The constant increase in workload leads to an imbalance between work and personal life and lowers the motivation of employees who in this context are auditors. Workloads are attributed to external factors because they are often caused by situations and conditions beyond the auditor's control. When workload is attributed to external factors, such as an irrational workload and exceeding the limits of reasonableness, auditors tend to abandon the job. Such external attribution reinforces the auditor's intention to leave their job. Research by Sasongko et al. (2023), Wulandari & Septiani (2024), and Wulansari et al. (2021) revealed that workload has a significant positive effect on turnover intention auditor. Workload can decrease job satisfaction, increase stress, and affect auditor performance which ultimately magnifies the auditor's intention to resign. Based on these findings, the researchers formulated the following hypothesis:
H1. Workload has a significant positive effect on auditor’s turnover intention.

External Job Opportunities and Auditor Intention Turnover

External job opportunities are an individual's belief that there will be opportunities to get other jobs outside the company or a tendency to look for a better job (Wu et al., 2025). When jobs are available in large quantities, voluntary resignations tend to be higher, and vice versa. The perception of these opportunities is influenced by labor market conditions (Gerhart, 1990). Auditors tend to attribute the decision to seek a new job to external factors, such as better job opportunities outside of current jobs. When auditors assess such external opportunities as more profitable, they will plan to change jobs as a more rational option. This external attribution reinforces turnover intention to the auditor. Cahyadi et al. (2024) explained that external job opportunities have a significant positive effect on turnover intention. The study revealed that auditors who perceive better job opportunities outside the company tend to have the intention to switch new jobs that are more profitable. Therefore, the researcher formulated the following hypothesis:

H2. External job opportunities have a significant positive effect on the auditor's turnover intention.

Role Conflicts and Auditors Turnover Intention

Role conflict is a situation when there is a misalignment between the expectations of the role and the implementation of the role being carried out. These conflicts usually arise when individuals receive conflicting directives from various parties that cannot be fulfilled at once (Taryana et al., 2024). This conflict can affect the quality of work, reduce productivity, and even lead to resignation. Role conflicts can be attributed as internal attribution because they relate to individual perceptions as opposed to the role being lived. When auditors attribute role conflicts to internal factors, such as individuals feeling unable to cope with conflicting demands either in work or personal life, this can increase their desire to leave the job. Research by Asfahani (2022), Cahyadi (2022), Finthariasari et al. (2024), and Taryana et al. (2024) explained that role conflicts have a significant positive effect on turnover intention auditor. When individuals feel incapable of doing their jobs well and are stuck in conflicting roles, it will strengthen their decision to leave the company. Thus, the researcher formulated the following hypothesis:

H3. Role conflicts have a significant positive effect on the auditor's turnover intention.

Job Satisfaction and Auditors Turnover Intention

Job satisfaction can be defined as a positive affection for work, which includes perceptions, attitudes, and emotional responses to various aspects of work, whether pleasant or unpleasant (Ningrum & Munawaroh, 2025). Job satisfaction is the extent to which individuals, in this context auditors, feel satisfied with their work. How well an auditor does a job in meeting personal and professional expectations usually determines how satisfied they are with their job. Job satisfaction can be attributed to internal factors, such as satisfaction with salary, coworkers, and promotions. When auditors feel their satisfaction is met, they are more likely to stick with the current job. Internal attribution to job satisfaction can keep individuals from sticking to the job. Research results Adhisti et al. (2021), Ardini & Darya (2020), and Sasongko et al. (2023) shows that job satisfaction has a significant negative effect on turnover intention auditor. Job

satisfaction, which includes aspects such as appropriate compensation, promotion opportunities, and relationships between colleagues, as well as motivation from leaders can increase job satisfaction and reduce their intention to resign from the company. Therefore, the researcher formulated the following hypothesis:
H4. Job satisfaction has a significant negative effect on the auditor's turnover intention.

METHOD

Population and sample

The population in this study is all auditors who work at Public Accounting Firms (PAF) located in South Jakarta. In determining the number of samples, this study uses a sampling technique by using the non-probabilty sampling that is purposive sampling, with the criteria used are junior and senior level auditors who have worked for at least 1 year at PAF. Minimum sample measurements referring to the Roscoe formula, provided that at least 10 times the number of variables studied for the multivariate approach (Sugiyono, 2019). This study uses five variables, so the minimum sample used is 50 samples.

Variable Operations

In this study, the definition of operations based on Mobley et al. (1978), turnover intention measured using three indicators, namely; 1) The thought of quitting; 2) The desire to leave; and 3) the desire to find a job. In research purnayasa et al. (2022), workload is measured by three indicators, which include: 1) targets to be achieved; 2) Working conditions; and 3) Work standards. For external job opportunities, the indicators used are adapted from statements by Treuren (2013), including: 1) The availability of alternative jobs; and 2) The opportunity to find a new job. Role conflicts can be measured by four indicators by Rizzo et al. (1970), namely: 1) The conflict between the individual's internal standards and the expected behavior in the role; 2) Conflicts between the individual's time, resources, or capabilities and expected behaviors; 3) Conflicts between different roles; and 4) Conflicts due to conflicting expectations or requests that are not aligned with organizational regulations. Finally, job satisfaction can be measured using four indicators based on Purnayasa et al. (2022), among others: 1) Satisfaction with salary; 2) Satisfaction with promotions; 3) Satisfaction with colleagues; 4) Satisfaction with supervisors.

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Data Collection Techniques

In this study, the data collection technique used was a questionnaire. The data was obtained by distributing questionnaires to auditors working at Public Accounting Firms in the South Jakarta. The measurement scale on this questionnaire uses the Likert scale, with a measurement range of one to four. The questionnaire in this study consisted of positive statements and negative statements. If the statement is in a positive form, then the score given is strongly disagree given a score of 1 (one), disagree given a score of 2 (two), agree to be given a score of 3 (three), and strongly agree to be given a score of 4 (four). As for negative statements, the score will be given the opposite, if the respondent strongly disagrees with being given a score of 4 (four), disagrees with being given a score of 3 (three), agrees to be given a score of 2 (two), and strongly agrees to be given a score of 1 (one).

Data Analysis Techniques

This study applies Partial Least Squares Structural Equation Modeling (PLS-SEM) via SmartPLS 4.0, selected because it better fits the study's predictive and exploratory objectives. PLS-SEM is robust with small samples (Hair et al., 2017), does not require multivariate normality, and effectively handles complex models with multiple latent variables, making it suitable for organizational survey data. While CB-SEM is ideal for theory confirmation with large, normally distributed samples, PLS-SEM's predictive focus, flexibility, and capacity to manage model complexity render it the most appropriate method for this research.

RESULT

Respondent Profile

This study determined auditors working at Public Accounting Firms (PAF) in South Jakarta as respondents. The respondents' profiles were described based on several criteria, including gender, age, education level, working period, and position. This explanation aims to describe a clearer picture of the characteristics of respondents who participated in this study. In Table 1 below, the characteristics of the respondents will be explained along with the number and percentage.

Table 1. Respondent Profile

Characteristic	Sum	Percentage
Gender:		
Man	42	48%

Woman	46	52%
Total	**88**	**100%**
Age:		
< 25 years old	35	40%
25-30 years	33	38%
31-40 years old	20	23%
41-50 years old	0	0%
> 50 years	0	0%
Total	**88**	**100%**
Education Level:		
High School/Vocational School	0	0%
Diploma	7	8%
Bachelor	81	92%
Master	0	0%
Doctor	0	0%
Total	**88**	**100%**
Working Period:		
1-3 years	45	51%
4-5 years	26	30%
> 5 years	17	19%
Total	**88**	**100%**
Position:		
Junior Auditor	43	49%
Senior Auditor	45	51%
Manager	0	0%
Partner	0	0%
Total	**88**	**100%**

Source: Data processed by the Author (2025)

Measurement Model (Outer Model) Results

Data testing includes testing the Measurement Model or Outer Model, which includes Convergent Validity and Discriminant Validity to determine validity, as well as Internal Consistency Reliability testing to determine reliability. Convergent validity can be tested by looking at the results of Outer Loading and Average Variance Extracted (AVE). A correlation is declared to meet convergent validity or is valid if the Loading Factor ≥ 0,70 (greater than 0,70) and has an AVE value ≥ 0,50 (greater than 0,50) ((Hair et al., 2017).

Table 2. Test Results Convergent Validity by Value Outer Loadings.

Outer Loadings						
	Auditors Turnover Intention	**Workload**	**External Job Opportunities**	**Role Conflict**	**Job Satisfaction**	**Conclusion**
ATI1	0,846					Valid
ATI2	0,895					Valid
ATI3	0,905					Valid

Outer Loadings						
	Auditors Turnover Intention	**Workload**	**External Job Opportunities**	**Role Conflict**	**Job Satisfaction**	**Conclusion**
ATI4	0,789					Valid
ATI5	0,891					Valid
ATI6	0,886					Valid
ATI7	0,746					Valid
WL1		0,815				Valid
WL2		0,761				Valid
WL3		0,834				Valid
WL4		0,807				Valid
WL5		0,733				Valid
WL6		0,791				Valid
WL7		0,820				Valid
WL8		0,799				Valid
WL9		0,813				Valid
EJO1			0,780			Valid
EJO2			0,880			Valid
EJO3			0,861			Valid
EJO4			0,797			Valid
EJO5			0,706			Valid
EJO6			0,829			Valid
RC1				0,934		Valid
RC2				0,870		Valid
RC3				0,876		Valid
RC4				0,907		Valid
RC5				0,861		Valid
RC6				0,872		Valid
RC7				0,931		Valid
JS1					0,795	Valid
JS2					0,854	Valid
JS3					0,828	Valid
JS4					0,841	Valid
JS5					0,750	Valid
JS6					0,860	Valid
JS7					0,749	Valid
JS8					0,835	Valid
JS9					0,801	Valid
JS10					0,854	Valid
JS11					0,805	Valid
JS12					0,819	Valid
JS13					0,849	Valid
JS14					0,843	Valid
JS15					0,771	Valid
JS16					0,744	Valid
JS17					0,794	Valid
JS18					0,860	Valid

Source: Data processed by the Author (2025)

According to Table 2, all statements have an outer loading value of more than 0,70. Overall, it can be concluded that all variables in this study have valid statements and can be used for further testing. In addition to conducting the outer loadings test, the convergent validity test is also carried out by calculating the Average Variance Extracted (AVE). The results of the convergent validity test based on AVE can be seen in the following table.

Table 3. Test Results Convergent Validity Based on AVE Values

	Average Variance Extracted (AVE)	**Conclusion**
Auditors Turnover Intention	0,636	Valid
Workload	0,657	Valid
External Job Opportunities	0,798	Valid
Role Conflict	0,664	Valid
Job Satisfaction	0,728	Valid

Source: Data processed by the Author (2025)

Based on Table 3, it can be seen that all indicators have an AVE value of more than 0,50, so it can be concluded that all variables are valid and can be used for further research.

The next test to test validity is with discriminant validity. Discriminant validity can be tested using HTMT (Heterotrait-Monotrait Ratio) and Fornell-Larcker. The HTMT value is accepted if ≤ 0,90, whereas in Fornell-Larcker, the square root of AVE of each construct must be greater than the highest correlation with the other construct.

Table 4. Test Results Discriminant Validity Based on HTMT

Heterotrait-Monotrait Ratio (HTMT)					
	Workload	**External Job Opportunities**	**Role Conflict**	**Job Satisfaction**	**Auditors Turnover Intention**
Workload					
External Job Opportunities	0,462				
Role Conflict	0,675	0,322			
Job Satisfaction	0,727	0,341	0,778		
Auditors Turnover Intention	0,728	0,395	0,599	0,676	

Source: Data processed by the Author (2025)

Table 5. Test Results Discriminant Validity by Fornell-Larcker

Fornell-Larcker					
	Workload	**External Job Opportunities**	**Role Conflict**	**Job Satisfaction**	**Auditors Turnover Intention**
Workload	0,797				

External Job Opportunities	0,445	0,811			
Role Conflict	0,639	0,338	0,894		
Job Satisfaction	0,700	0,341	0,767	0,815	
Auditors Turnover Intention	0,683	0,381	0,572	0,668	0,853

Source: Data processed by the Author (2025)

Based on Table 4, it is shown that all variable constructs in this study have good discriminant validity, which can be seen from the value of the relationship between constructs which is always below 0,90. Table 5 also explains that all the root values of each of AVE are greater than the correlation value of the construct with the other constructs. Thus, it can be concluded under the study that all constructs in this study have sufficient discriminant validity, which means that these constructs can be considered as separate and differentiating entities.

Reliability tests generally use Cronbach's alpha which is equipped with composite reliability. Based on the test criteria, Cronbach's alpha and composite reliability are declared reliable if the result ≥ 0,70.

Table 6. Test Results Composite Reliability and Cronbach's Alpha

	Composite Reliability	Cronbach's Alpha	Conclusion
Turnover Intention Auditor	0,949	0,937	Reliable
Workload	0,940	0,928	Reliable
External Job Opportunities	0,920	0,897	Reliable
Role Conflict	0,965	0,958	Reliable
Job Satisfaction	0,973	0,970	Reliable

Source: Data processed by the Author (2025)

Referring to Table 6, it can be seen that all variables in this study have a good level of reliability. This is shown from the results of composite reliability and Cronbach's alpha of all variables greater than 0,70. It can be concluded that the research has good validity and reliability.

Structural Model (Inner Model) Results

A structural model, or inner model, is a model that describes the relationship between latent variables based on theory and hypotheses. The inner model in this study involves R-square and Path Coefficient. The R-square value reflects the influence of exogenous latent variables on endogenous latent variables, indicating how much of the variation in the endogenous construct can be explained by the associated exogenous constructs. Generally, an R-square value of 0,75 or higher is considered substantial, values between 0,50 and 0,74 are deemed moderate, those from 0,25 to 0,49 are considered weak, and values below 0,25 are regarded as inadequate.

The following table presents the R-square test results from this study.

Table 7. Test Results R-square

	R-Square	R-Square Adjusted
Auditor Turnover Intention	0,543	0,521

Source: Data processed by the Author (2025)

Based on Table 7, the R-square value for the auditor's turnover intention variable is 0,543, indicating that the model explains approximately 54,3% of the variation in auditor turnover intention. The adjusted R-square value of 0,521 suggests that, after accounting for the number of variables in the model, the explanatory power slightly decreases to 52,1%. Thus, it can be concluded that factors such as workload, external job opportunities, role conflict, and job satisfaction collectively influence auditor turnover intention by 52,1% (moderate), while the remaining 47,9% is influenced by other variables not included in this model.

Next is the path coefficient test. The path coefficient is used to measure the strength and direction of the relationship between two variables in a structural model, with values ranging from -1 to +1 (these values can also be smaller or larger, but generally within these boundaries). If a path coefficient has a value that is getting closer to +1 then, it will indicate a strong positive relationship. Meanwhile, if the value is getting further away from +1, it will show a negative relationship. Below is a table that explains the results of the path coefficient test from this study.

Table 8. Test Results Path Coefficient

	Path Coefficient Value
Workload on Auditor Intention Turnover	0,382
External Job Opportunities on Auditor Turnover Intention	0,081
Role Conflicts on Auditor Intention Turnover	0,036
Job Satisfaction with Auditor Turnover Intention	0,346

Source: Data processed by the Author (2025)

Referring to Table 8, it can be seen that workload, external job opportunities, role conflicts, and job satisfaction have a positive effect on the auditor's turnover intention.

Hypothesis Testing Results

Table 9. Hypothesis Test Results

	Path Coefficients	T-statistics (|O/STDEV|)	P-values	Conclusion
Workload -> Turnover Intention Auditor	0,382	3,723	0,000	H1 Accepted
External Job Opportunities -> Auditor Turnover Intention	0,081	0,985	0,162	H2 Not Accepted
Role Conflicts -> Turnover Intention Auditor	0,036	0,296	0,384	H3 Not Accepted
Job Satisfaction -> Auditor Turnover Intention	0,346	2,601	0,005	H4 Not Accepted

Source: Data processed by the Author (2025)

Based on the hypothesis testing results, workload was found to have a significant positive effect on auditor turnover intention ($t = 3{,}723$, $p = 0{,}000$), thus supporting H1. However, external job opportunities ($t = 0{,}985$, $p = 0{,}162$) and role conflict ($t = 0{,}296$, $p = 0{,}384$) showed no significant effect, leading to the rejection of H2 and H3. Contrary to the hypothesized negative relationship, job satisfaction demonstrated a significant positive effect on turnover intention ($t = 2{,}601$, $p = 0{,}005$), resulting in the rejection of H4.

DISCUSSION

The Effect of Workload on Auditor Turnover Intention

This study found that workload has a positive and significant effect on auditors' turnover intention, higher workloads lead to a greater desire to leave the job. Auditors aged 25–40 reported feeling the most burdened, especially agreeing with statements about having to work quickly to meet deadlines. This highlights that younger, more productive auditors with complex responsibilities are more affected by workload pressures.

Heavy workloads during peak periods like financial reporting seasons contribute to stress, fatigue, and a sense of imbalance between work and personal life. Many auditors feel their efforts are not matched by adequate rewards, which strengthens their intention to resign. These findings align with studies by Sasongko et al. (2023) and Wulandari & Septiani (2024), but contrast with research by Berguig & El Badlaoui (2024), Cahyadi (2022), and Yantomi (2024), which found no significant relationship between workload and turnover intention.

The Influence of External Job Opportunities on Auditor Turnover Intention

This study found that external job opportunities do not significantly affect auditors' turnover intention. Despite the presence of outside opportunities, most auditors prefer to stay, likely due to perceived long-term prospects in their current roles. While there was a slight positive influence, it was not statistically significant due to varied responses—particularly disagreement with having actual job offers.

These results support Ibrahim et al. (2024), who found that personal attachment and growth potential in current roles reduce the impact of external opportunities. However, the findings contradict studies by Cahyadi et al. (2024) and Sari et al. (2023), which found a significant positive relationship between external job opportunities and turnover intention.

The Effect of Role Conflict on Auditor Intention Turnover

This study found that role conflict does not significantly impact auditors' turnover intention. Auditors across age groups reported similar responses, suggesting no major differences in how role conflict is perceived. Younger auditors may face fewer conflicts due to limited responsibilities, while experienced ones are better at managing them.

The findings align with Lukmawati (2020), who noted that auditors recognize role demands as part of the job and do not see them as a reason to quit. However, this contrasts with studies by Asfahani (2022), Finthariasari et al. (2024), and Taryana et al. (2024), which found a significant positive effect of role conflict on turnover intention.

The Effect of Job Satisfaction on Auditor Turnover Intention

This study reveals that job satisfaction has a positive and significant effect on auditors' turnover intention. Surprisingly, higher satisfaction can increase the desire to leave, especially among auditors aged 25–30, who reported the highest satisfaction yet showed greater turnover intention. This suggests that satisfied auditors may seek better opportunities due to ambition and self-confidence.

The findings align with attribution and self-discrepancy theories, which explain that personal ambition and the gap between current and ideal career goals can drive turnover, even when job conditions are favorable. Job satisfaction may enhance the belief that one deserves more recognition or better rewards.

This result supports studies by Kidamu et al. (2025) and Kuntoro & Atmoko (2025), but contrasts with Adhisti et al. (2021), Ardini & Darya (2020), Dordunu et al. (2020), Sasongko et al. (2023), who found that higher job satisfaction reduces turnover intention.

CONCLUSION
Conclusions

This study examines the influence of workload, job opportunities, role conflicts, and job satisfaction on auditor turnover intention, focusing on junior and senior auditors with at least one year of experience in public accounting firms in South Jakarta. The results demonstrate three key findings: First, workload positively and significantly affects turnover intention, indicating that increased workloads elevate auditors' likelihood of leaving their positions. Second, external job opportunities and role conflicts show no statistically significant impact on turnover intention. Third, and most notably, job satisfaction unexpectedly exhibits a positive relationship with turnover intention. This paradoxical finding suggests that satisfied auditors may still consider leaving, possibly due to factors beyond those measured in this study, such as career advancement opportunities or personal circumstances. Further investigation is needed to explore this counterintuitive relationship between job satisfaction and turnover intention among auditors.

Some recommendations for further study are: 1) Future research should expand its coverage to include various public accounting firms across Jakarta and other regions, utilizing larger and more diverse samples to enhance validity and better represent the auditor population; 2) Subsequent studies need to incorporate additional variables that influence auditor turnover intentions, including motivation, professional competence, and work environment factors, to develop a more thorough understanding of this phenomenon; 3) Researchers should employ mixed-method approaches by supplementing questionnaires with in-depth interviews, direct observations, and document analysis to obtain richer, more nuanced insights into auditors' career decisions

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