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Behavior Model of Auditor's Turnover Intention With Mentoring Function Based at Public Accounting Firm in Indonesia

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Abstract: This study empirically examined the influence and relationship of mentoring function (social support, career development, and role modeling) and turnover intention of professional auditors in public accounting firms. To collect the data the research instrument was prepared to participate by using mail survey. The data from questionnaire are 227 and this study used structural equation modeling (SEM) with AMOS program. The results of this study found that in the audit firms the use of unstructured methodology provides more mentoring programs. Auditors' turnover intention can be minimized through social support and career development from partner mentors. The level of career development support was higher to the manager protégés rather than to staff protégés. The result proves that the more unstructured public accounting firms, the more important the model of role and mentoring function for staff protégé compared to manager protégé

Keyword: protégé's organizational level, Mentoring Function, turnover intention, protégé's gender, mentor's position

INTRODUCTION

The quality of service of a public accounting firms depends on the auditors' quality and their behaviour which are directly or indirectly difficult to prevent. One of the auditor's behavior is turnover intention which impact on the auditor's decision to move to other professions or to switch to other public accounting firms. Auditor's turnover intention may have happened due to several things including working environment that causes high stress levels (Senatra, 1980), the increasing of accountant staff's workload and pressure in peak season (Sweeney and Summers, 2002) in which these conditions require a high level of competence without complaining at work (McNair, 1991). These conditions can cause unintended consequences such as fatigue (Fogarty *et al.* 2000), un professional behavior (Margheim and Pany, 1985), and worsening health (Heian, 1985). Many people who left public accounting firms concerned with the balance of working and

life which associate with the pressure of work (Scheuermann *et al.* 1998), lack of career development opportunities, remuneration, and working conditions (Mabindisa, 2013).

Auditors who intend to leave public accounting firms have essentially high role ambiguity and role conflict (Sorensen & Sorensen, 1974), low individual performance furthermore not met the organizational *settings* and job satisfaction (Dean *et al.*, 1988), very low organizational commitment (Aranya & Armenic, 1982), and high organizational conflict of profession (Aranya & Ferris, 1984). Turnover intention is an early symptom of auditor's *turnover* which will lead to the interrupted organizational stability of the public accounting firm by expense consequences such as training cost that has been invested in employees, performance level which has been sacrificed, also recruitment and retraining cost.

Hollenbeck and Williams (1986) argue that if an organization has low performing employees, the *turnover intention* is important throughout the amount is too high. An organization tries to find ways to reduce the employees' turnover, particularly *dysfunctional turnover* (Suwandi and Indriantoro, 1999) through the improvement of formal communication channels such as mentoring undergraduate student of Accounting Department, supervising employees of public accountants, and communication between auditor and supervisor (Rhode *et al.*, 1977, Senatra, 1980; Dean *et al.* 1988; Gregson, 1990) and non-formal communication networks such as mentoring to lower employees. Mabindisa (2013) argues that top management should create opportunities for career advancement that can help staffs to become more competent and enjoy their work better so they stay in the organization.

A mentoring relationship is an interpersonal exchange between an experienced senior colleague (mentor) and an inexperienced junior partner (protégé). In this relationship the mentor provides guidance, support, and feedback for the protégé on career plan and personal development (Kram, 1985). Mentoring at lower auditor level will educate new auditors to understand the complexity of public accounting firms to integrate with public accounting firm culture (Dirsmith & Covaleski, 1985), train inexperienced employees and develop organizational and professional behaviors (Hunt & Michael, 1983), give employees opportunity to be more integrated and promoted in a better position (Kram, 1983; Scandura, 1991), prop employees' morale, improve job satisfaction and minimize *turnover* of competent employees (Sikka, 2009). One of the strongest claims regarding mentoring relationship is helping public accountants retain employees (AICPA, 2007).

One of the main problems faced by public accounting firm is the high *turnover of auditors* (employees of public accounting). *Auditor's turnover* which is very high will cause the decrease in the auditors' performance thus affecting the public accounting organization's performance. Auditor's intention to move is an early symptom of auditor's *turnover*. If the high auditor's turnover level is not addressed soon by the company, it will damage the image of the organization. The company will lose the trust of *the customer* resulting in demotivation and declining performance of the company (Mabindisa, 2013). On the other hand there are also high cost consequences such as training cost which has been invested in employees, performance level which must be sacrificed, as well as recruitment cost and retraining cost.

To overcome these conditions it needs a mechanism ensuring the auditors in the public accounting firm do not have willingness to move work through various ways such as mentoring function. The mentoring program which is integrated with feedback system with goal-oriented provides a structured mechanism to develop a strong relationship in an organization and is a strong base for maintaining employees. Mentoring

function in an organization shall establish and maintain a relationship between mentor and *protégé* in the same field in order to develop certain competencies, provide performance feedback and design individual career development plan (Zeil and Antoinette, 2003: 243).

So far some studies related to mentoring function and turnover intention emphasize on aspects of performance, job satisfaction, organizational commitment, motivation, and so forth. However, some researches related to mentoring functions associated with turnover intention and auditor's decisions to switch jobs to other public accounting firms or other companies is rarely done as well as to produce various evidences.

THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Theory of Planned Behavior

Theory of Planned Behavior (TPB) model is a theory which predicts behavior consideration because behavior can be considered and planned. This theory is the development of the *Theory of Reasoned Action* (TRA) which has been enhanced by adding a variable of *Perceived behavioral control*. TPB aims to provide a framework in studying attitudes toward behavior (Ajzen, 2002). TPB can identify a person's belief to the control of something which occurs from the results of behavior so as it distinguishes between the behavior of a person having a willingness and who does not have. The main factor of a behavior showed by individual is the intention to show certain behaviors (Ajzen, 1991). Intention is a motivational factor influencing behavior. There are three main factors which can affect intention namely *behavioral attitude*, *Subjective norm*, *Perceived Behavioral Control* (Ajzen, 2002).

Theory of Behavior

Human behavior is seen as a simple and complex reaction (Azwar, 2007). An interesting behavioral characteristic is its deferential nature, meaning that one stimulus can cause more than one different responses and several different stimuli can lead to the same responses. Lewin (1951) in Azwar (2007) states that human behavior is expressed as the characteristics of individual (*organism*) and environmental factors. Individual characteristics include motives, values, personality traits, as well as attitudes interacting with each other which then relate to environmental factors in determining behavior. Environmental factors have a great strength in determining behavior, even the possibility of strength is greater than individual characteristics. Based on this condition, the behavior prediction becomes more complex and comprehensive.

Mentoring Function in Public Accounting Firm

Mentoring is a kind of supportive and informal organizational communication in supporting career advancement. Public accounting firm as a forum of activity performance for its members is required to provide a quality *service*. *Mentoring* in public accounting firms is a process of personal development to understand the complexity and integrate in the culture of public accounting firm which is useful in educating less experienced employees and developing organizational values and professional behavior. Kreitner and Kinicki, (2001) argue that Mentoring is a process of establishing and maintaining relationship between mentor and junior.

Basically a mentor is a more senior and experienced employee to provide advice, guidance, and support in the career development for the more junior and less experience employee, or it is called *protégé*, regarding

career plans and interpersonal development and enhancing the visibility of protégé to the organizational decision making which affects career opportunities (Kaplan *et al*, 2001). The mentor's task is to explain organizational rules and company policies, to propose alternative actions. Position in the organization affects the individual's ability to develop the mentoring relationship.

Mentoring relationship can be formal and informal. Informal mentoring is formed because of shared interests, admiration or job demands which capture the skills of two or more people, the discussions are usually related to career issues, needs, and personal interests. Usually this informal mentoring is unstructured, unmanaged, and not formally recognized in the organization. Formal mentoring within organization is established formally, recognized by the organization as a planned career development for junior and professional management (Chao *et al* 1992).

Kram (1983) states that there are two functions in mentoring namely career development function and Psychosocial Function. Psychosocial function consists of active role that is a mentor provides protégé of social support and personal friendship, while passive role is manifested when the mentor acts as a role model for protégé by studying organizational behavior appropriately.

Career development function focuses on the preparation of protégé's career advancement. Psychosocial functioning is used to explain the sense of identity and develop the protégé's higher competence and self-esteem. The mentoring functions of both career development support and psychosocial support will reduce the willingness of employees to change jobs (Scandura & Viator, 1994; Herbohn, 2004). It has been proved that and the employees who receive career development support from their mentors (Scandura & Viator 1994: Maslichah, 2001: Maslichah & Diana 2009) and have social support (Scandura & Viator 1994: Maslichah, 2001) will have low turnover intention. The different results are apparently proved by Hall (2008) that career development support is *positively* related to turnover intention either directly or indirectly through the variable among the psychological empowerments. This means that career development support will increase the auditors' turnover intention higher.

Psychosocial function is more important than career development function in a mentoring relationship (Noe, 1988; Olian *et al*, 1988: Burke 1981). In contrast, Dirsmith & Covalenski (1985) found that staffs having mentors feel that they had thoughts and actions in accordance with public accounting firms, get sufficient support and guidance in promotion and better understanding of public accounting firms policies. In lower public accounting position, psychosocial issue is not important, but role modeling function has an important role for the development of manager protégé who wants to become a partner.

Mentor Position

Mentor Position has a role in mentoring program. A mentor in public accounting firms organization will instill and develop organizational values and norms and facilitate professional managerial talent development and educate less experienced employees (Hunt and Michael; 1983). At a higher level of organization in which the mentor has power and wants to support and protect his *protégé*, Burke (1984) states that when the mentor is at a higher level in the organization, the *protégé* gets benefit more from the mentoring relationship of the mentor's position. This results directly the mentor's position affects the power of mentoring function and turnover intention. The mentor's position becomes the protégé's function organizational level and protégé's gender.

Protégé's Organizational Level

Protégé's organizational level indicates the protégé's level or position in the organizational structure of the public accounting firm. Dirsmi & Covaleski (1985) argue that many managers have mentors whereas some staff levels with lower position do not have mentors. Staffs who have no mentor will feel that they are not fully integrated with the organization. On the other hand staff members with mentors tend to feel in tune with the company's actions, more guided and supported during the promotion process and better know the company's policies. This indicates that employees at higher levels have a higher frequency of mentoring relationship than employees at lower levels thereby reducing the turnover intention (Maslichah, 2001).

Public Accounting Firms Structure

Audit structure assists senior auditors in giving orders to audit staff regarding work to be performed. Every audit staff should have knowledge of the standard audit structure so that he or she has no difficulty in performing his or her duties. Audit structure is concerned with the coordination of workflow, authority, communication, and adaptability (Bamber, Snowball, Tubss, 1989). If a public accounting firm does not have a standard audit structure, the senior auditor plays an important role in overseeing the work of his or her audit staff and providing assistance when necessary. If the supervision of a senior auditor is weak, the audit staff is likely to perform his or her duties without guidance so that it will lead to role conflict particularly the audit demands and client demands. The existence of audit structure will facilitate communication caused by senior auditors in a structured public accountant office having good communication (Chusing & Lobbeke, 1986). Bamber *et al.* (1989) proves that auditors of public accounting firms who use structured methodology experience less role conflict and role ambiguity. This affects the mentoring level required. Auditors of public accounting firms using unstructured methodology do a lot of mentoring function for career development support to offset the increase of role conflict and role vagueness (Maslichah, 2001).

Protégé's Gender

The inclusion of women in public accounting profession has raised gender issues in professional career opportunities, including compensation, performance measurement, professional responsibility, employee promotion, and turnover. In public accounting profession female employee's turnover level is very high reflecting the gender bias (Konstans & Ferris, 1981; AICPA, 1988; Gaertner & Pittman, 1987; Cheramy & Hooks, 1988; Dalton, 1996). A female accountant may be the subject of a negative bias of the workplace as a consequence of the notion that a public accountant is a male stereotype profession. In addition, Maupin (1993) describes the *situation centered* by that acceptance of an informal environment in public accounting firms is an important factor supporting the development of a professional career as obtaining the first assignment opportunity and building relationship with the boss. If public accounting firms culture is predominantly by male then the opportunity is rarely obtained by women. Ragins and Cotton (1991) state that women face interpersonal barriers in the term of gender, as well as organization which can lead them is lazy to foster relationship with potential mentors.

Mentoring functions obtained by female protégés may differ from male protégés, this difference is associated with higher rates of turnover intention in women than men (Pillsbury & Ciampa, 1989; Rash & Harrel, 1990; Scandura & Viator, 1994). This is due to female protégés receive little mentoring, prefer

social support from male protégés, do not receive social support of male mentors when the profession is dominated by males (Burke, 1984; Noe, 1988).

Turnover Intention

Turnover Intention is an initial signal of *turnover* in the organization (Nahusona *et al.*, 2004) and explains the employees' desire to seek other employment alternatives (Pasewark and Strawser 1996). Bluedorn (1978) states there are two reasons why employees leave the organization, they are: voluntary and not voluntary. Voluntary turnover behavior is a decision to leave the organization due to self-interest (Robbins 2003). This is due to the existence of other jobs which are more interesting or how interesting the existing work at the time. Udhuchukwu *et al.* (2007) argues that voluntary turnover is accepted as a combination of social, economic, and psychological processes. Jha (2009) states that high turnover is caused by individual factor, organizational factor, and mediation factor. While involuntary turnover behavior or dismissal illustrates the employer or company's decision to terminate the employment relationship and it is *uncontrollable* for the employees who experience it.

Empirical Studies

Lewin's (1951) Behavioral theory states that human behavior is determined by two main variables which interact with individual characteristic factor (*organism*) and environmental factors. Organism factor consists of personality trait, motivation, value, and attitude. Environmental factor is an external stimulus which makes people do or not to perform an action.

Ajzen's (1988) *Theory of Planned Behavior* (TPB) is based on the wishes or interests involved in behavior which is influenced by three main factors, namely *attitude toward behavior*, *subjective norm*, and *perceived behavioral control*. *Attitude toward behavior* shows the confidence of certain behavior and its consequence. *Subjective norm* refers to the expectation based on the norms or rules which apply from others which are considered important by the perpetrators of certain behaviors, and *perceived behavioral control* refers to the obstacle and ease in performing certain behaviors.

Mentoring function within public accounting firm is influenced by several factors including: *protégé's* organizational level (Dirsmith & Covaleski, 1985; Rash & Harrell, 1990; Pillsbury & Ciampa, 1989; Scandura & Viator, 1994; Maslichah, 2001; Maslichah and Diana 2009), Structure of public accounting firm (Chushing & Lobbeke, 1986; Bamber, Sowball, Tubss, 1989; Scandura & Viator, 1994), Protégé's Gender (Pillsbury & Ciampa, 1989; Rash & Harrell, 1990, Scandura & Viator 1994), and Mentor position. Mentor's Position influenced by the organization level and gender of *protégé* (Maslichah, 2001; Dirsmith & Covaleski, 1983; Pillsbury *et al.*, 1989; Scandura & Viator, 1994).

Accountant's turnover intention is directly influenced by: mentoring function (Viator, 2001, Damayanti, 2003), organization level of protégé (Maslichah, 2001), mentor's position (Maslichah, 2001; Maslichah & Diana, 2009); social support mentoring function and career development (Maslichah, 2001; Wirjono, 2011), role modeling mentoring function (Wirjono, 2011), protégé's gender (Maslichah, 2001;), Hall (2009).

Structure of the public accounting firm moderates the relationship level of the protégé's organization and mentoring function (Maslichah, 2001), protégé's gender, and mentoring function (Scandura & Viator, 1994; Maslichah, 2001), as well as mentor's position and mentoring function (Scandura & Viator 1994).

Hypothesis

Based on the theoretical review and the result of empirical studies which have been conducted by the researchers, the hypotheses proposed are as follows:

- H1 : Protégé's organization level is significantly related to turnover intention.
- H2 : Protégé's gender is significantly related to turnover intention.
- H3 : Mentor's position is significantly related to turnover intention.
- H4 : Social support of mentoring function is significantly related to turnover intention.
- H5 : Career development aspect of mentoring function is significantly related to turnover intention.
- H6 : Role modeling aspect of mentoring function is significantly related to turnover intention.
- H7 : Protégé's organization level is significantly related to mentor's position.
- H8 : Protégé's gender is significantly related to mentor's position
- H9 : Protégé's organization level of is significantly related to social support aspect of mentoring function.
- H10 : Protégé's organization level is significantly related to career development aspect of mentoring function.
- H11 : Protégé's organizational level is significantly related to role modeling aspect of mentoring function.
- H12 : Protégé's gender is significantly related to social support aspect of mentoring function.
- H13 : Protégé's gender is significantly related to career development aspect of mentoring function.
- H14 : Protégé's gender is significantly related to role modeling aspect of mentoring function.
- H15 : Mentor's position is significantly related to social support aspect of mentoring function.
- H16 : Mentor's position is significantly related to career development aspect of mentoring function.
- H17 : Mentor's position is significantly related to role modeling aspect of mentoring function.
- H18 : Public Accounting Firm's structure is significantly related to social support aspect of mentoring function.
- H19 : Public Accounting Firm's structure is significantly related to career development aspect of mentoring function.
- H20 : Public Accounting Firm's structure is significantly related to role modeling aspect of mentoring function.
- H21a : Public Accounting Firm's structure interaction and protégé's organizational level has a significant effect on social support aspect of mentoring function.
- H21b : Public Accounting Firm's structure interaction and protégé's gender has a significant effect on social support aspect of mentoring function.
- H21c : Public Accounting Firm's structure interaction and mentor's position has a significant effect on social support aspect of mentoring function.
- H21d : Public Accounting Firm's structure interaction and protégé's organizational level has a significant effect on career development aspect of mentoring function.

- H21e : Public Accounting Firm's structure interaction and protégé's gender has a significant effect on career development aspect of mentoring function.
- H21f : Public Accounting Firm's structure interaction and mentor's position has a significant effect on career development aspect of mentoring function.
- H21g : Public Accounting Firm's structure interaction and protégé's organizational level has a significant effect on role modeling aspect of mentoring function.
- H21h : Public Accounting Firm's structure interaction and protégé's gender has a significant effect on role modeling aspect of mentoring function.
- H21i : Public Accounting Firm's structure interaction and mentor's position has a significant effect on role modeling aspect of mentoring function.

RESEARCH METHOD

Research Design

This study can be classified as causal-explanatory research due to the reason that this research wants to determine the factors which participate in influencing the mentoring system and turnover intention of auditors. Researchers used primary data and mail survey as their data collection method. The respondents of this study are auditors in both managerial and staff level, senior auditors, and partner auditors at Public Accounting Firms in Indonesia who expressed their opinions, attitudes, justification or individual characteristics of the subject in mentoring function and turnover intention. The research applies one shot study time frame. Respondent of the research are auditors. The research uses individuals as analytical units. The data is analyzed by using Structural Equation Modelling (SEM)

The population of this study is senior auditors, junior, managers, and partners of public accounting firms in Indonesia that listed in the Directory of Certified Public Accountants that issued by the Indonesian Institute of Accountants. The size of the sample . with regards to *Maximum likelihood* estimation (MLE) shall cover approximately 100-200 samples (Ferdinand, 2002). 227 samples are used for this research . purposive sampling technique is applied to this research.

Definition of Operational Variables

Protégé's organizational level

Protégé's organizational level shall be defined as protégé's position in the organizational structure of the Public Accounting Firm. The *protégés* organizational level was originally coded as 1 for *protégés* at managerial level and 0 for *protégés* at staff level / junior auditors.

Public Accounting Firm's Structure

This variable is measured by the instruments of Rizzo et.al (1970), House and Rizo (1972), Yunilma (2000) which consisted of 3 questions (5-point scale). Public accounting firms structure scores are converted by dividing the lowest score range up to the highest.

Protégé's Gender

This variable is measured by *protégé's* gender. The protégé gender was coded as 1 for the male protégé and 0 for the female protégé.

Mentor's position

Mentor's position indicates the position of the mentor in the organizational structure of the public accounting firm. The mentors position was classified into two categories, code 1 for mentor's in partner position and 0 for mentor's in manager position.

Mentoring Function

Mentoring Function is the process of establishing and maintaining the relationship between mentor and protégé/junior (Kinicki & Kreitner, 2001) by instilling and developing organizational values and norms, facilitating professional managerial talent development, and educating less professional employees (Hunt & Michael, 1983). The mentoring function consists of three latent variables: social support, career development, and role modeling.

Social Support

Social support is a process of establishing and maintaining the relationship between mentor and protégé whether the mentor ensconce as trustworthy partner (Burke, 1984 in Burke & Mc Keen, 1989 and Cramp 1985). This variable is measured by using instruments that developed by Scandura and Viator (1994) which consisted of 5 questions in Likert scale (strongly disagree to strongly agree) questions.

Career Development

Career development is a process of establishing and maintaining the relationship between mentor and protégé whether the mentor advises on how to develop a career (Burke, 1984 in Burke & Mc Keen, 1989 and Cramp 1985). This variable is measured by using instruments that developed by Scandura and Viator (1994) which consisted of 6 questions in Likert scale (strongly disagree to strongly agree) questions.

Role Model

Role Model is a process of establishing and maintaining the relationship between mentor and protégé by learning good behavior by observing the mentor's actions (Burke, 1984 in Burke & Mc Keen, 1989 and Cramp 1985). This variable is measured by using the instruments that developed by Scandura and Viator (1994) which consisted of 4 items Likert scale (strongly disagree to strongly agree) questions.

Turnover Intention

Turnover Intention is an individual's desire to leave the organization and seek other employment alternatives (Suwandi and Indriantoro 1999). This intention to move refers to the individual relationship with the organization which has not yet been manifested in the form of action. This variable is measured by using Lee and Mowday instruments (1987) consisted of 5 (five) statement items on a five-point interval scale. A low score indicates a low intention to leave the organization and vice versa.

Research Model

The most Behavioral Model of auditor’s turnover intention with mentoring function designed for this research will be shown like the following :

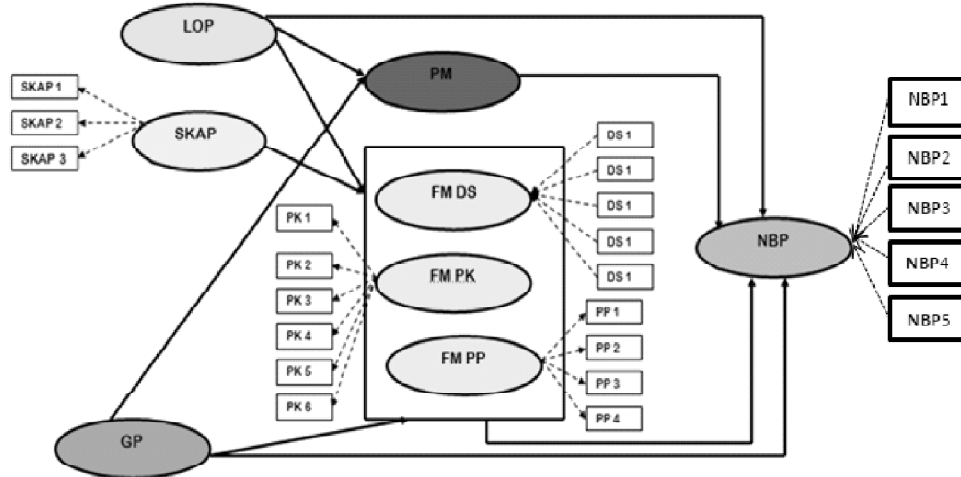


Figure 1: The Development of Research Model

Data Analysis Technique

The data analysis that used in this study was quantitative analysis method by using SEM (Structural Equation Modeling) analysis to determine the factors which participate in influencing the mentoring system and turnover intention of auditors. This analysis is an integrated approach among factor analysis, structural model, and path analysis. The fit model must meet the criteria, namely: Degree of Freedom (DF) in which the value must be positive; Non significant Chi-Square should be above the required value ($p=0.05$) and above the accepted conservative limit ($p=0.10$); Incremental fit values above 0.90 are GFI, TLI, and NFI; and the lowest RMR and RMSEA values. The index summary used for the research model feasibility is listed in Table 1.

Table 1
Feasibility Criteria of Structural Equation Modeling

No	Goodness of Fit Index	Cut Off Value
1	Degree of freedom	
2	Significance Probability	≥ 0.05
<i>Absolute Fit Measures</i>		
3	Chi-Square	Expected small
4	RMSEA	≤ 0.08
5	GFI	≥ 0.90
<i>Incremental Fit Measures</i>		
6	TLI	≥ 0.95
7	CFI	≥ 0.95
<i>Parsimonious Fit Measures</i>		
8	AGFI	≥ 0.90
9	CMIN/DF	≤ 2.00

Source: Ferdinand, 2002:61

Criteria for Model

In order to test the proposed research model, researcher uses SEM equation model in certain way that fit model indicator meets the criteria for good research model. The summary of indices used in fit research model will be shown in Table 1.

RESULTS

Data Collection

Research data are collected through survey. 300 copies of questionnaires are distributed to the auditors, and 83 of which are not completed. Thus, there are only 227 copies of questionnaires that can be processed for further analysis. Data of questionnaire distribution and submission will be displayed in Table 2.

Table 2
Illustration of Questionnaires Distribution and Submission

<i>Information</i>	<i>Amount</i>
Questionnaires sent	300 exemplars
Return since the address is unknown	3
Shipping amount	297 exemplars
Questionnaires returned	261 exemplars
Percentage of return	87.8 %
Questionnaires used	227
Percentage of questionnaires used	76.43%

Source: Processed Data Results

Demography of Respondents

The object of the research are the auditors in public accounting firm in Indonesia. Based on their demography characteristic of respondents shows that the majority respondent in this research are male, 31-40 years old, with 3-5 years of work experience and choose bachelor of accounting as their majority education background.

Reliability and Validity Test

Table 3 shows reliability test procedure using Cronbach's alpha method with the value ranging between 0.721-0.872, the value exceeding 0.60 will be deemed reliable (Nunnally, 1978). In addition to that, validity

Table 3
Result of Reliability and Validity Variable Test

<i>Variable</i>	<i>Reliability of Cronbach's Alpha</i>	<i>Validity of Kaiser Meyer Olkin Adequacy</i>
Public Accounting Firm Structure	0.734	0.643
Social Support	0.721	0.613
Career development	0.812	0.786
Role Modeling	0.731	0.631
Turnover Intention	0.872	0.713

Source: Data processed by researcher

od the research will be measured by using analytical factor with MSA value ranging between 0.613-0.786, the value exceeding 0.50 will be deemed valid (Kaiser and Rice, 1974).

Model Fit (*Goodness-of-fit test*)

Model is tested by using SEM to observer its fitness. The result of Goodness- of –fit test (as shown in Table 4), and the result shows that all criteria are met and fit.

Table 4
Fit Indices of *Structural Equation Modeling (SEM)*

<i>Criteria</i>	<i>Cut Off Value</i>	<i>Calculation Result</i>	<i>Description</i>
<i>Chi-Square (χ^2)</i>	Expected small	368.324	\times^2 and df 325 is 368.101, Good Model
<i>Degree of Freedom</i>		325.000	
<i>Sig. of Probability</i>	≥ 0.05	0.070	Good Model
RMSEA	≤ 0.08	0.076	Good Model
GFI	≥ 0.90	0.942	Good Model
AGFI	≥ 0.90	0.981	Good Model
CMIN/DF	≤ 2.00	1.132	Good Model
TLI	≥ 0.95	0.978	Good Model
CFI	≥ 0.95	0.989	Good Model

Source: Data processed by researcher

Hypothesis Testing

The result of data analysis processed by using AMOS program, made in order to tes hypothesis H1 until H21 will be shown in table 5. The results shows that hypothesis 1, 2, 3, 4,5,7,8, 9, 12, 15, 16, 17, 16, 19, 21d, 21f, and 21g is accepted. While hypothesis 6, 10, 11, 13, 14, 20, 21a, 21b, 21c, 21e, 21h, and 21i is rejected.

Table 5
Estimation of Structural Model Parameter

<i>Variables</i>	<i>Estimates</i>	<i>SE</i>	<i>CR.</i>	<i>Prob</i>	<i>Hypothesis</i>
Protégé’s Organizational Level → Turnover Intention	-0,0730	0.017	-2.764	0.002	H1 * (accepted)
Protégé’s Gender → Turnover Intention	-0,0420	0.016	-2675	0.007	H2 * (accepted)
Mentor’s Position → Turnover Intention	-0,0870	0.022	- 2.231	0.005	H3 * (accepted)
Social Support → Turnover Intention	-0.0130	0.149	-2.087	0.031	H4 * (accepted)
Career Development → Turnover Intention	- 0.1240	0.035	-3,87	0,000	H5 * (accepted)
Role Modeling → Turnover Intention	-0,0370	0.123	-0,300	0.764	H6 (rejected)
Protégé’s organizational level → Mentor’s Position	0.9070	0.148	6,43	0,000	H7 * (accepted)
Protégé’s Gender → Mentor’s Position	0.5580	0.191	2.925	0.003	H8 * (accepted)
Protégé’s organizational level → Social Support	0.5990	0.174	2.433	0.001	H9 * (accepted)

contd. table 5

<i>Variables</i>	<i>Estimates</i>	<i>SE</i>	<i>CR.</i>	<i>Prob</i>	<i>Hypothesis</i>
KAP's Structure → Social Support	0.4350	0.117	3.700	0,000	H18 * (accepted)
Protégé's Gender → Social Support	0.3210	0.132	3.546	0.002	H12 * (accepted)
Position Mentor → Social Support	0.2340	0.123	2.807	0.003	H15 * (accepted)
Protégé's organizational level * KAP's Structure → Social Support	0.0125	0.0213	0.897	0.674	H21a (rejected)
Protégé's Gender * KAP's Structure → Social Support	-0,2310	0.0241	-0.378	0.757	H21b (rejected)
Mentor's Position * KAP's Structure → Social Support	-0.1130	0.0321	-0.792	0.549	H21c (rejected)
Protégé's Organizational Level → Career Development	0.0132	0.126	1.134	0.211	H10 (rejected)
KAP's Structure → Career Development	-0.3340	0.231	-4.231	0,000	H19 * (accepted)
Protégé's Gender → Career Development	0.0120	0.023	0.563	0.675	H13 (rejected)
Mentor's Position → Career Development	0.7650	0.389	2.134	0.042	H16 * (accepted)
Protégé's Organization Level * KAP's Structure → Career Development	-0.7980	0.231	-3.461	0.001	H21d * (accepted)
Protégé's Gender * KAP's Structure → Career Development	-0.0310	0.013	-0.867	0.326	H21e (rejected)
Mentor's Position * KAP's Structure → Career Development	-0.9810	0.698	-2,65	0.011	H21f * (accepted)
Protégé's Organizational Level → Role Modeling	0.0219	0.126	0.476	0.563	H11 (rejected)
KAP's Structure' & Role Modeling	-0.0943	0.197	-0,31	0.872	H20 (rejected)
Protégé's Gender → Role Modeling	0.0312	0.127	0.324	0.756	H14 (rejected)
Mentor's Position → Role Modeling	0.7980	0.670	2.192	0.003	H17 * (accepted)
Protégé's Organizational Level * KAP Structure → Role Modeling	0.8760	0.976	2.763	0.012	H21g * (accepted)
Protégé's Gender * KAP's Structure → Role Modeling	-0.3420	0.234	-1.591	0.173	H21h (rejected)
Mentor's Position * KAP's Structure → Role Modeling	0.0210	0.045	0.403	0.654	H21i (rejected)

Source: Data processed by researcher

DISCUSSION

H1, H2, H3, H4, H5, H6 Testing

The results of this study shows that the value of *Critical Ratio* (CR) and the probability sig. of protégé's organizational level toward turnover intention (H1), protégé's gender toward turnover intention (H2), mentor's position toward turnover intention (H3), social support of mentoring function toward turnover intention (H4), career development aspect of mentoring function toward turnover intention (H5) is greater than or equal to 2 and <0.05. It means that H1, H2, H3, H4, and H5 is accepted. While the relationship between role modelling of mentoring function (H6) toward turnover intention was failed to be proved due to the reason that the value of Critical Ratio (CR) which lower than 2 (-0.300) and the value of probability sig which greater than 0.05.. Therefore, researcher concludes that the protégé's organization level, protégé's gender, mentor's position, social support, and career development have a significant negative effect on turnover intention. This study also shows that there are many protégés on

the lower organizational level (staff) and female *protégé* that decided to leave their job at public accounting firms. Researcher explained that public accountant on staff level in public accounting firm will face higher barriers to reach higher positions so that it causes them to have higher turnover intention (Mulia & Kusuma, 2005).

Protégés that having manager mentor at public accounting firm have higher turnover intention than protégés that having partner/associate mentor. Mentoring function that had significant negative effect toward turnover intention is social support function and career development function. This indicates that protégés who obtaining social support and high career development from mentors will decrease their turnover intention. The results of this study are consistent with (Pillsbury *et al.* (1991), Rash & Harrell, (1990), Scandura and Viator, (1994) as well Viator and Scandura (1991), Viator (2001), Maslichah and Diana (2009), Damayanti (2003).

H7 and H8 Testing

The result of hypothesis testing also shows that H7 (protégé's organizational level has a significant effect on mentor's position) and H8 (protégé's gender has a significant effect on mentor's position) are accepted due to the reason that the value of Critical Ratio of protégé's organizational level is 6.143 and CR value of protégé's gender is 2.925 with significance probability <0.05 . It means that the protégé's organizational level and protégé's gender have significant positive effect on the mentor's position. Partner/associates will be more engaged in mentoring protégés in manager-level position than staff protégés. This suggests that the higher the organizational level the more engaged the relationship of mentoring will be, therefore the lower level of public accountants (staff) will face higher barriers to gain mentoring relationship (Kaplan, *et al.* 2001). In addition, male protégés can easily get mentor partners than female protégés. Female Protégés face several barriers in obtaining mentor partners in the organization of public accounting firms. Keep in mind that the company organization's pyramid does not give opportunities for protégés to choose right senior employees in establishing a mentoring relationship. These findings are consistent with the research results of Dirstmith & Covalesly (1983), Pillsbury *et al.* (1989), Scandura and Viator (1994) and Kram (1983).

Hypothesis H9, H12, H15 and H18 Testing

Hypothesis 9, 12, 15, and 18 stated that there is a significant effect of protégé's organizational level, protégé's gender, mentor's position, and public accounting firm's structure toward social support aspect of mentoring function. The hypothesis testing shows that protégé's organizational level has CR value of 2.433 with significance probability of 0.001. Thus, the variable of protégé's gender has CR value of 3.546 with significance probability of 0.002, while mentor's position variable has CR value of 2.807 with significance probability of 0.003. Therefore, H9, H12, and H15 is accepted. Researcher concludes that protégé's organizational level, protégé's gender, and mentor's position has significant and positive impact on social support aspect. Manager Protégés gain more social support from their partner/associate mentors than staff protégés. Therefore, manager protégés turnover intention will be low. Male protégés gain more social support from higher partner mentors than female protégés. Partner mentors provide higher social support than manager mentors. The results of this study are consistent with the research results of Dirstmith & Covalesky (1985).

Hypothesis H10, H13, H16, and H19 Testing

Hypothesis 10, 13, 16, and 19 stated that there is a significant effect of protégé's organizational level, protégé's gender, mentor's position, and public accounting firm's structure toward career development aspect of mentoring function. The hypothesis testing results shows that protégé's organizational level has CR value of 1.134 with significance probability of 0.211 (H10 is rejected). Public accounting firm structure variable has CR value of -4.231 with significance probability of 0.000 (H19 is accepted). Protégé's Gender variable has CR value of 0.563 with significance probability of 0.675 (H13 is rejected) and mentor's position variable has CR value of 2.134 with significance probability of 0.042 (H16 is accepted). Therefore, researcher concludes that there is a significant and negative relationship between public accounting firm's structure and career development function, while the relationship between mentor's position and career development function is significantly positive. Public accounting firms which use unstructured methodology provide more mentoring in career development aspect to compensate the occurrence of role conflict and role ambiguity. These results also prove that protégés who mentored by their partner/associate, gained much career development support. These results also prove that male and female protégés require the same career development aspect. Basically there is no gender difference regarding mentoring function and role related to career development aspect. The results of the study are consistent with Maslichah (2001).

Hypothesis H21a, H21b, and H21c Testing

Hypothesis 21a, 21b, and 21c stated that there is a significant effect of protégé's organizational level at public accounting firm's structure, protégé's gender at public accounting firm's structure, mentor's position at public accounting firm's structure toward social support function of mentoring function. The hypothesis testing shows that the interaction of protégé's organizational level and public accounting firms structure variable has CR value of 0.897 with significance probability of 0.674 (H21a is rejected). The interaction between protégé's gender and public accounting firm's structure variable has CR value of -0.378 with significance probability of 0.757 (H21b is rejected), while the interaction of mentor's position with public accounting firm's structure variable has CR value of -0.792 with significance probability of 0.549 (H21c is rejected). Researcher concludes that there is no difference in protégé's organizational level, protégé's gender, and mentor's position in receiving social support. The results of the study are consistent with Maslichah (2001) and not consistent with (Burke, 1984) and Noe (1988).

Hypothesis H21d, H21e, and H21f Testing

Hypothesis 21d, 21e, and 21f stated that the interaction of protégé's organizational level and public accounting firm's structure, protégé's gender and public accounting firm's structure, interaction of mentor's position and public accounting firm's structure have a significant effect on career development aspect of mentoring function. The hypothesis testing results shows that the interaction of protégé organization and public accounting firm's structure variable has CR value of -3,461 with significance probability of 0.0001 (H21d is accepted). The interaction between protégé's gender and public accounting firm's structure variable has CR value of -0.867 with significance probability of 0.326 (H21e is rejected). The interaction of mentor position and public accounting firm's structure variable has CR value of -2.765 with significance probability of 0.011 (H21f is accepted). These testing results shows that the interaction between protégé's organizational level and public accounting firm's structure has a significant negative effect on carrier development aspect

of mentoring function, while the interaction between protégé's organizational level and public accounting firm's structure has a significant negative effect on career development aspect of mentoring function. In KAP organizations that use unstructured methodologies, career development support is higher in the protégé group of staff than in the protégé group of managers. Whereas in an increasingly unstructured KAP, increased career development support occurs in mentors who have partner positions rather than mentors who have manager positions.

Hypothesis H11, H20, H14 and H17 Testing

Hypothesis 11, 20, 14, and 17 stated that protégé's organizational level, public accounting firm's structure, protégé's gender, and mentor's position has a significant effect toward role modeling of mentoring function. The hypothesis testing shows that protégé's organizational level variable has CR value of 0.476 with significance probability of 0.563 (H11 is rejected). Thus, public accounting firm's structure variable has CR value of -0.231 with significance probability of 0.872 (H20 is rejected). Protégé's gender variable has CR value equal to 0.324 with significance probability of 0.756 (H14 is rejected), while mentor's position variable has CR value of 2.192 with significance probability of 0.003 (H17 is accepted). According to these result, researcher concludes that there is no direct relationship between protégé's organizational level, protégé's gender, public accounting firm's structure and role modeling. But there is a significant positive relationship between mentor's position and role modeling. These indicates that protégés that having partner mentors gain more role modeling support than protégés that having manager mentors. This suggests that the protégé with more mentor partners gets support for role modeling from his mentor than the protégé with a managerial position. When the mentor is at a high level within the organization, protégé will benefit more from the mentoring relationship. The results of the study are consistent with (Burke, 1984)

Hypothesis H21g, H21h, and H21i Testing

Hypothesis 21g, 21h, and 21i stated that the interaction of protégé's organizational level and public accounting firm's structure, the interaction of protégé's gender and public accounting firm's structure, the interaction of mentor's position and public accounting firm's structure has a significant effect on role modeling. The hypothesis testing shows that the interaction of protégé's organizational levels and public accounting firm's structure has CR value of 2.763 with significance probability of 0.012 (H21g is accepted). The interaction of protégé's gender and public accounting firms structure variables has CR value of -1.591 with significance probability of 0.173 (H21h is rejected) while the interaction of mentor's position and public accounting firm's structure has CR value of 0.403 with significance probability of 0.654 (H21i is rejected). It means that only the interaction of protégé's organizational level and public accounting firm's structure that has a significant positive effect toward role modeling of mentoring function. To interpret that effect, it needs to test the effect by dividing samples into two categories which is staff protégé's organizational level and manager protégé's organizational level. Public accounting firm's structure also need to divided into unstructured and structured public accounting firm's structure. The result proves that the more unstructured public accounting firms, the more important the model of role and mentoring function for staff protégé compared to manager protégé. According to the relationship between protégé's gender and mentor's position, role modeling is equally important for accountant protégés regardless of gender and mentor's position. These research results are consistent with Maslichah (2001).

Table 6
Results of SKAP Regression and Role Modeling and Staff Protégé's Org. Level

<i>Variable</i>	<i>B</i>	<i>T</i>	<i>Sign</i>	<i>Tolerance</i>	<i>VIF</i>
Constants	2.431	20.132	0.000		
SKAP0	-0143	-2.132	0.023	1.000	1.000
R square	0.043				
Adjusted R square	0.032				
F test	4.532				
Sig F	0.000				

Table 7
Results of SKAP Regression and Role Modeling and Manager Protégé's Org. Level

<i>Variable</i>	<i>B</i>	<i>T</i>	<i>Sign</i>	<i>Tolerance</i>	<i>VIF</i>
Constants	2.231	22.721	0.000		
SKAP0	0.102	1.132	0.1343	1.000	1.000
R square	0.078				
Adjusted R square	0.063				
F test	4.532				
Sig F	0.000				

CONCLUSIONS

The results of this study shows that hypothesis 1, 2, 3, 4, 5, 7, 8, 9, 12, 15, 16, 17, 16, 19, 21d, 21f, and 21g is accepted. While hypothesis 6, 10, 11, 13, 14, 20, 21a, 21b, 21c, 21E, 21h, and 21i is rejected. This study shows that there are many protégés at lower organizational level (staff position) and female protégés that decided to leave their job in public accounting firms. This study also concludes that protégés that having manager mentor at public accounting firm have higher turnover intention than protégés that having partner/ associate mentor and there is two of three mentoring functions (social support and career development) that proved can reduce turnover intention at public Accounting firms.

This study also proves that the higher the organizational level the more engaged the relationship of mentoring will be, therefore the lower level of public accountants (staff) will face higher barriers to gain mentoring relationship. Male protégés can easily get mentor partners than female protégés.

Social support mentoring function aspect is positively affected by mentor's position, protégé's organizational level, protégé's gender, and public accounting firms structure. While career development mentoring aspect function is affected by mentor's position and public accounting firm's structure. Manager protégés gain more social support from their partner/associate mentors than staff protégés. Therefore, manager protégés turnover intention will be low. Male protégés gain more social support from higher partner mentors than female protégés. . Auditors at the higher level will be more intense in maintain their mentor relationship than low-level auditors. Public accounting firms that using structured methodology need more social support than unstructured public accounting firms. This is consistent with Dirsmith & Covalski (1985), Maslichah (2001) research. Public accounting firms which use unstructured methodology

provide more mentoring in career development aspect to compensate the occurrence of their role conflict and role ambiguity. Role model mentoring is very important to partner mentors. Staff protégés at unstructured public accounting firms needs role model mentoring function than manager protégés. The results of this research are consistent with Maslichah (2001) and contrast with Dirsmith & Covaleski (1983).

Male and female protégés need to be mentored for career development and role modeling. This indicates that there is no difference between male and female protégés regarding the need of career development and role modeling. Male protégés need higher social support of mentoring function than female protégés because auditor profession is dominated by men.

The limitations of this study can be described as follows : 1).The process of accounting research process in the field of behavioral accounting that classified as *explanatory perceptual research* affecting in differences prespective with *cognitive limitation*. This may have happened due to the reasons that respondents answering the questionnaire on the simple and complex situation/time, 2)The data of this study that shaped from the perception of respondents when answering survey questions may affect the validity of the results,3)This study only focused in explaining the relationship between protégé's gender, protégé's organizational level, mentor's position, and public accounting firms structure to mentoring function model and turnover intention.

Implication

This study is expected to be useful as a suggestion for public accounting firm in programing a mentoring function to their employees and is expected to contribute to the development of study on the mentoring relationship in public accounting firms.Social support of mentoring function for male protégé is higher than female protégé, therefore the further studies should be focused on issues where a mentor in any position provides additional social support which is preferably by female protégé. Further research also need to examine the barriers of mentoring relationship among genders, work family conflict, satire against female protégé, and sexual harassment.

For the concept development, future researchs should focus on the higher-level of mentoring that directly related to lower role conflict and role ambiguity. The possibility of social support has indirectly affects to career outcomes through role conflict, role ambiguity and work pressure. Moreover, the mentoring relationship should be correlated to the type of firm whether is small public accounting firms or big public accounting firms, mentor's gender, formal mentor, and informal mentor (Mulia and Kusuma, 2005).

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