

THE IMPLICATIONS OF PROFESSIONAL CONFLICT, ORGANIZATIONAL IDENTIFICATION AND TENURE OF TURNOVER INTENTION

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***Abstract:** This study examines the effect of implementation of Professional Organizational Conflicts, Organizational Identification and Tenure of desire to change jobs. This study is a replication and modification of research conducted by Bamber and Iyer (2002). Object of this study is auditor Public Accountant (KAP) is located in Jakarta, Indonesia. This study is an empirical study with random sampling techniques in data collection. Data obtained by conducting a survey of auditors Independent Public Accountant (KAP) is located in Jakarta, Indonesia. Data analysis was performed with a Structural Equation Model (SEM) with Visual PLS program (Visual Partial Least Square).*

Result of hypothesis Examination indicate that from fourteen hypothesis raised, there is five twelve hypothesis and there is two Hypothesis that no correlation, two hypothesis are hypothesis audit effectiveness on organizational conflict of professionals (3b), hypothesis organizational identification on turnover intention (6b).

***Keywords:** Professional image, job autonomy, audit effectiveness, Tenure, Professional identification, organizational identification, professional Organizational conflict*

INTRODUCTION

One major change phenomenon that is happening is that accounting firms are now starting to do a re-engineering of the audit services to provide value added services to its clients. But critics are now popping up, it adds to the anxiety that the ongoing changes would undermine the professionalism of the auditors (Levit, 1998, the Public Oversight Board, 2000).

Studies have reported evidence of professional and organizational conflicts that could potentially occur (Sorensen and Sorensen, 1964; Schroeder and Imdieke, 1977 in Retty Novianty 2001). Then subsequent research found little evidence that the conflict is still ongoing (Aranya and Ferris, 1984; Norris and Liebuhr, 1984; Goetz *et al.*, 1991; Schroeder *et al.*, 1992). However, there are factors which states that any increase to the emergence or development of professional and organizational conflicts. To provide evidence about how these changes will affect the professionalism of auditors, the

researchers examined the relationship between the professional identification and organizational identification, and return conducts a review of the conflict between professional and organizational.

This could be possible because of the professional organizational conflict is the difference in values held by professionals with organizational values Baker (1997) argues that the accounting profession has been characterized as a profession that has the potential for conflict. The conflict between the professional organizations can also occur due to control system implemented by the organization. Professional behavior is governed by a code of conduct drawn up by the association and externally monitored by colleagues and associates. But on the other hand, because of professional work and receive a salary from the organization resulted in them must comply with the rules made by the organization (Jantje, 2003). Aranya and Ferris (1884) classifying the firm as a professional organization, and the firm is not a non-profit company, so that the conflict between the orientation of the organization with professional orientation can not be avoided.

This study is a replication study Bamber and Iyer (2002), about the effect of the Professional Organizational Conflict on Turnover Intention with Professional Image, Job Autonomy and Audit Effectiveness as antecedent variables. In contrast to research Bamber and Iyer (2002) who conducted research on the auditors who worked on Big 5 Public Accountant in the United States, the study was conducted in Indonesia by taking a sample of auditors Public Accounting Firm (KAP) in Jakarta based directory of public accountants is issued by Indonesian Institute of Certified Public Accountants. The reason for choosing KAP in Jakarta as the sample is because most of KAP in Indonesia in Jakarta.

LITERATURE REVIEW

Social Identity Theory

According to the theory of Social Identity Theory, people would classify themselves into various social groups, such as groups based on occupation, age, gender, ethnicity, or religion (Turner, 1987; Ashforth and Mael, 1989). The diverse nature of identity has its own differences and may also be appropriate or compete with each other and complement each other (Wallace, 1995; Scott, 1997). Bamber and Iyer (2005) found that organizational identification in a wide variety of backgrounds, including groups based group work (Wan-Huggins *et al.*, 1998), a group of military bersadarkan (Mael and Ashforth, 1992), a group of alumni based accounting firm (Iyer *et al.*, 1997), a group of journalists (Russo, 1998), cooperative agents (Scott, 1977), and the group auditor (Bamber and Iyer, 2002). This personal categorization serves as a starting point for thinking and social relationships.

Social identity theory would tend to increase when individuals internalize against group norms and values that exist. The application of a special identity will affect the

way individuals in explaining (interpretation) information in order to make a decision (Lembke and Wilson, 1998). Individuals would tend to identify the group that has a value that could attract the attention of the individual (Alvesson, 2000).

However, personal kategorisasi might be seen as a distinct and separate identity from each other, for example, the identification of the company employing a worker is not fully able to prevent the identification of the individual professions (Lachman and Aranya, 1986; Wallace, 1995; Bamber and Iyer, 2002).

Accounting Behavior

The concept of behavior (behavioral concept) was originally a major field of study in psychology and social psychology. However, factors such as psychology and social psychology of motivation, perception, and personality are also highly relevant to the field of accounting (Siegel and Marconi, 1986).

This study examines aspects of human behavior such as professionalism, organizational conflict-professional, organizational commitment, professional commitment, job satisfaction and turnover intentions accountant. So hopefully this study will contribute to the development of accounting behavior in Indonesia.

Role Theory

Role theory states that individuals will experience a conflict when there are two or more pressure occurring simultaneously directed at someone. Luthan (1998) stated that the conflict would occur if people have to wear two different roles at the same time.

Realin *et al.* (1989) states that there are three causes of discrepancies role of experienced professionals working in the organization, namely: (1) professional constantly demanding autonomy of the work itself and their working conditions; (2) professionals tend to be responsible for the profession as compared to the organizations in which they work; (3) professionally faithful to the norms and standards applicable in the organization of the profession compared to the norms and standards set by the organization for which they work.

Accomplished Research Review

Table 1 below summarizes some of the research that has been done in the context of the Professional Organizational Conflict (OPC) and Turnover Intention.

RESEARCH APPROACH

This section describes the research methods used. description include study design, population and sample research, data collection procedures, variables and definitions of operational research, testing non-response bias, the operational definition of variables, research instruments and analysis techniques used.

Table 1
Accomplished Research Review

No	Researcher	Title Research	Variable	Respondents	Research Result
1	Aranya & Ferris (1984)	A Reexamination of Accountant Organizational-Professional Conflict	OPC, organizational commitment, professional commitment, job satisfaction, turnover intentions	Public Accountant and Management Accountants	Organizational commitment positively related to OPC, professional commitment is positively related to OPC, OPC related negatively to job satisfaction, OPS positively related to turnover intentions.
2	Haarrel <i>et al.</i> (1986)	Organizational Professional Conflict an The Job Satisfaction and Turnover Intentions in Internal Auditor	OPC, organizational commitment, professional, job satisfaction, turnover intentions	Auditors	Organizational commitment positively associated with OPC, Professional Commitment negative associated with OPC, OPC negatively associated with job satisfaction, and OPC positively associated with switching.
3	Meixner & Bline (1989)	Profesional and Job Attitudes and Behaviours they Influence Among Governmental Accountan	OPC, organizational commitment, professional, job satisfaction, turnover intentions	Government Accountants	Organizational commitment is negatively related to turnover intentions, professional commitment is positively associated with turnover intentions, organizational commitment is negatively related to OPC.
4	Mc Gregor <i>et al.</i> (1989)	An Investigation of organizational professional conflict in management accounting	OPC, organizational commitment, professional commitment, job satisfaction, turnover intentions	Management Accountants	Organizational commitment positively associated with OPC, OPC-related professional commitment but not significantly, negatively related to OPC and OPC job satisfaction is positively related to turnover intentions.
5	Dyah Sri Rahayu (2002)	Anteden dan konsekuensi tekanan peran pada auditor inendogen	Pressure roles, role conflict, role ambiguity, job outcomes (job satisfaction, turnover intentions work)	Auditors	Role conflict related to work pressure and job satisfaction, role ambiguity associated with job satisfaction, performance and turnover intentions.
6	Bamber dan Iyer (2002)	Big 5 auditors professional and organizational identification : consistency or conflict?	OPC, job satisfaction, turnover intentions, identifikasi profesional, professional identification	Auditors	Results of a survey of 252 audiitor Big 5 shows the relative level of the peak of professional identification and the identification of the organization as a relatively low level of organizational konfliktik-profesional. Professional identification was positively related to the identification of the organization.

Variables Research

Variables that will be examined in this study include (professional image, job autonomy and audit effectiveness) as antecedent variables, then the variable professional identification, organizational identification, tenure, OPC as exogenous and turnover intention variables as endogenous variables. Or measurement instrument used in this study was adapted from instruments that have been used by previous researchers. These instruments have been tested for validity and reliability levels. Although this study used instruments ready and have been tested for reliability and validity by previous studies, but the reliability and validity testing is still being done by researchers. This is because the study was conducted on the environment and different times with previous research.

Reliability

Rater reliability approaches to fit the model using the composite reliability and variance extracted for each construct. Internal consistency reliability is a measure of the indicators of each construct. High reliability results will provide confidence that the individual indicators are all consistent with the measurement. The reliability of the measurement is determined by calculating the Cronbach Alpha (α), a construct reliable or unreliable said if the value of $\alpha = 0.60$ (Nunnally, 1967 in Imam, 2005).

Measurement Validity

Validity of measurement used to assess whether a valid or invalid questionnaires. A questionnaire considered valid if the questionnaire is capable of expressing a will be measured by the questionnaire. Confirmatory factor analysis (CFA) was used to assess the validity of each construct is a manifestation of the indicator. All the loading of the construct latens showed significant results ($t \text{ statistic} > 1.96$), so each question is a valid indicator. (Remaey, 1998; Challagall and Shervani, 1996; Sujan, Weitz and Kumar, 1994 in Purwanto; 2003).

Mechanical Analysis

After the research data collected, the next step is to analyze the data. Data analysis was performed using analysis include:

(a) Test Non-Response Bias

Data collection is done through the postal service necessary to test non-response bias (Priest, 2005). Non-response bias testing conducted by exogenous test sample t test to see differences in the characteristics of the answers of respondents who returned the questionnaire to the end date of the return of the respondents who are late returning the questionnaire. If the value of Levene's for Equity Variance showed a significant level above 0.05 can be concluded that there was no significant difference between the

average score of the answers to the two groups of respondents, so it can be said that the group came from the same population.

(b) Descriptive statistics

Descriptive statistical analysis is intended to provide an overview of the demographics of the respondents. The overview includes measures of central tendency such as the average, median, mode, standard deviation range disclosed to clarify the description of the respondent.

(c) Hypothesis Testing

Testing the hypothesis of the study conducted with the approach of Structural Equation Model (SEM) using software Partial Least Square (PLS). PLS is a structural equation modeling (SEM) based components or variant (variance). According Ghozali (2006) PLS is an alternative approach that shifts of covariance-based SEM approaches be based variant. General covariance-based SEM test causality / theory while PLS is more predictive models.

PLS is a powerful method of analysis (Wold, 1985 in Ghozali, 2006) because it is not based on many assumptions. For example, the data should be normally distributed, the sample should not be large. In addition it can be used to confirm the theory, PLS can also be used to explain the relationship between latent variables. PLS can simultaneously analyze construct formed by the reflexive and formative indicators. This can not be done by the covariance-based SEM because it would be unidentified models.

Hypothesis Testing Model with Partial Least Square (PLS)

Model theoretical framework that has been built, subsequently transformed into the form of a flowchart (path diagram) to describe constructs causality of the model. Path diagram is a graphical representation of how multiple variables in a model are related to each other, which gives an overall view of the structure of the model. Development model that forms shown in the picture below:

Explanation

prof_im = Professional Image, measured with four items questions on the Likert scale.

job_auto = Job Autonomy, measured with three items questions on the Likert scale.

audit_ef = Audit Effectiveness, measured with three items on the Likert scale

tenure = Measured with three items on a five questions on the Likert scale.

prof_ind = Professional Identification, measured with five items of questions on the Likert scale.

Professional org_pc = Organizational Conflict, measured by two items questions on the Likert scale.

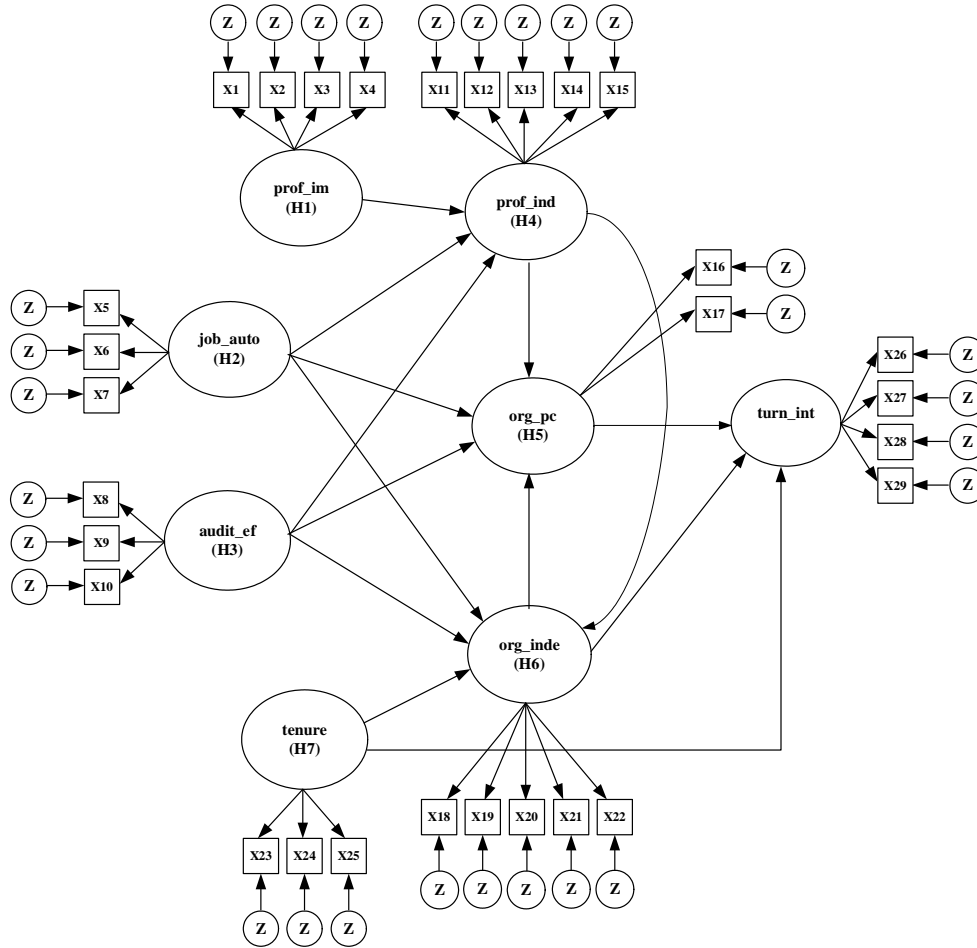


Figure 1: Conceptualization Model In The Path Diagram

Source: The model developed for this study

org_inde = Organizational Identification, measured with five items questions on the Likert scale

turn_int = Turnover Intention, measured with four items questions on the Likert scale.

Acceptance and Rejection Criteria Hypothesis

Criteria for acceptance or rejection of the hypothesis in this study was to assess the value of t-statistics and the R-square. The value of t-statistics (t-test) compared with the value of the t-table. T-table value that is determined in this study amounted to 1,960 at 0:05 significance level (two-tailed). Furthermore, the value of the t-table made

as a cutoff value for the acceptance or rejection of the hypothesis. Criteria for acceptance or rejection of the hypothesis with the following conditions:

1. If the value of $t\text{-statistic} < t\text{-table}$ with a significance level of 0.05 (two-tailed), then reject H_0 and accept H_a .
2. If the value of $t\text{-statistic} > t\text{-table}$ with a significance level of 0.05 (two-tailed), then accept and reject H_0 H_a .

RESEARCH RESULT

Table 4.1
Variable Descriptive Statistic Research

Variable	N	Theoretical		Actual		
		Range	Mean	Range	Mean	SD
Professional Image	115	1-5	3,78	3-5	4,50	0,788
Job Autonomy	115	2-10	6,54	6-10	8,42	1,414
Audit Effectiveness	115	2-10	5,95	7-10	7,75	1,138
Tenure	115	2-10	5,91	6-10	7,88	1,396
Professional Identification	115	4-20	11,41	12-20	16,18	2,258
Organizational Identification	115	3-15	9,54	9-15	12,60	1,830
Organizational Professional Conflict	115	2-10	6,41	6-10	8,14	1,401
Turnover Intention	115	2-10	6,57	7-10	8,52	0,994

Based on Table 4.3. above, it can be seen that all the variables have the average value (the mean) is quite high, approaching the maximum value, so it can be concluded that the average respondent gives a fairly good ratings or higher for each instrument research variables.

Variable professional image has the lowest theoretical weight 1 and weight of the highest theoretical 5 with a mean of 3.78. In the real range of professional image has a weighting factor answers between 3 to 5 with a mean of 4.50 and standard deviation of 0.788. It can be seen that the average value of professional image weighting factor answer answers true range is above average theoretical range, it can be concluded that the personal characteristics of the respondents in general have a high professional image.

Job Autonomy variable has the lowest theoretical weight 2 and the highest theoretical weight 10 with a mean of 6.54. In the actual range factor weighting answer Job Autonomy has between 6 to 10 with a mean of 8.42 and standard deviation of 1.414. It can be seen that the average value of Job Autonomy weighting factor answer answers true range is above the average range theoretically, it can be concluded that the personal characteristics of the respondents generally have a higher Job Autonomy.

Effectiveness Audit variables have the lowest theoretical weight 2 and the highest theoretical weight 10 with a mean of 5.95. In the real range of factors have weights answer Audit Effectiveness between 7 to 10 with a mean of 7.75 and standard deviation

of 1.138. It can be seen that the average value of the Audit Effectiveness weighting factor answer answers true range is above the average range theoretically, it can be concluded that the personal characteristics of the respondents in general have a high Effectiveness Audit.

Tenure variable has the lowest theoretical weight 2 and the highest theoretical weight 10 with a mean of 5.91. In the actual range factor weighting answer Tenure has between 6 to 10 with a mean of 7.88 and standard deviation of 1.396. It can be seen that the average value of Tenure weighting factor answer actually answers the range is above the average range theoretically, it can be concluded that the personal characteristics of the respondents in general have a high Tenure.

Organizational Identification variable has the lowest theoretical weight 3 and the highest theoretical weight 15 with a mean of 9.54. On a range of factors Organizational Identification indeed have an answer weights ranging from 9 to 15 with a mean of 12.60 and a standard deviation of 1.830. It can be seen that the average value of the Organizational Identification weighting factor answer answers true range is above the average range theoretically, it can be concluded that the personal characteristics of the respondents in general have a high Organizational Identification.

Professional Organizational Conflict variable has the lowest theoretical weight 2 and the highest theoretical weight 10 with a mean of 6.41. In the real range of factors Organizational Conflict Professional has the answer weights between 6 to 10 with a mean of 8.14 and standard deviation of 1.401. It can be seen that the average response factor Professional Organizational Conflict weight range of the real answer is above the average range Theoretically, it can be concluded that the personal characteristics of the respondents in general have a high Organizational Conflict Professional.

Thus Pula variable Turnover Intention has the lowest theoretical weight 2 and the highest theoretical weight 10 with a mean of 6.57. In the real range of factors have weights answer Turnover Intention between 7 to 10 with a mean of 8.52 and standard deviation of 0.994. It can be seen that the average value Turnover Intention weighting factor answer answers true range is above the average range theoretically, it can be concluded that the personal characteristics of the respondents in general have high Turnover Intention.

Quality Test Data

Prior to process and analyze the data obtained and to minimize the possibility of error, it is necessary to test the data on the items question research variables. Test data quality include reliability and validity test. Reliabilitas test is done by looking at the composite reliability value generated by the PLS calculation for each construct. The value of a construct said to be reliable if the reliability of composite value > 0.70 (Werts et al. 1974 in Imam, 2006). Reliability test results are presented in Table 4.2.

Table 4.2
Reliability Test Results

No	Construct	Composite Reliability	Average Variance Exacted	Specification
1.	Professional Image	1.000000	1.000000	Reliabel
2.	Job Autonomy	0.984074	0.968647	Reliabel
3.	Audit Effectiveness	0.823566	0.701310	Reliabel
4.	Tenure	0.952023	0.908503	Reliabel
5.	Organizational Prof Conflict	0.842166	0.727404	Reliabel
6.	Professional Identification	0.939468	0.795181	Reliabel
7.	Organizational Identification	0.854511	0.663812	Reliabel
8.	Turnover Intention	0.786483	0.648102	Reliabel

The test results in Table 4.4. indicate that all the constructs or variables research has shown as a measure of the fit, this means that all items are questions used to measure each construct is reliable. Realibility composite value of each construct very well above 0.60. Another way is to look at the root of the Average Variance exacted (AVE) a construct compared to the correlation between the value of other constructs. If the roots AVE value higher than the correlation between constructs the other, it can be concluded constructs have a good level of reliability

Validity test is done by using the measurement evaluation (outer) models by using convergent validity (the amount of loading factors for each construct). Convergent validity of the measurement model with a reflexive indicators can be seen from the correlation between the respective indicator scores with scores konstruknya (Ghozali, 2006). The size of individual reflexive said to be high when correlated over 0.70 with the construct to be measured. However, according to Chin (1998) for research in the early stages of model development, the scale of measurement values of 0.5 to 0.6 is considered still be tolerated. Results of the test the validity of using convergent validity values calculated with the PLS can be seen in table 4.3 below:

The indicators used to measure the construct Personal Identification (*prof_ind*) has a correlation range between 1.0000 to 1.0000 over the recommended figure of 0.05, indicating that the items on the Personal Identification questions to measure constructs Personal Identification (*prof_ind*) can be said valid. Likewise, the construct of Organizational Identification (*org_inde*) have a range of 0.6900 to 0.8433 indicates that each of these indicators are valid questions. To construct Professional Organizational Conflict (*org_pc*) has a range of 0.8389 to 0.8649 indicating each indicator is a valid question and to construct Turnover Intention (*turn_int*) has a range of 0.7974 to 0.8061 indicating each indicator is a valid question. Therefore we can conclude all the questions in the questionnaire used to measure variables Personal Identification (*prof_ind*), Organizational Identification (*org_inde*) and Professional Organizational Conflict (*org_pc*) and Turnover Intention (*turn_int*) able to express something that will be measured by the questionnaire.

Table 4.3
Validity Test Results

Measurement Mode>Loading)—BootStrap

		<i>Entire Sample estimate</i>	<i>Mean of Subsamples</i>	<i>Standard error</i>	<i>T-Statistic</i>
prof_im	pi4	1.0000	1.0000	0.0000	0.0000
job_auto	ja1	0.9861	0.9872	0.0048	0.0000
	ja3	0.9822	0.9836	0.0071	0.0000
audit_ef	ae1	0.8997	0.8996	0.0237	0.0000
	ae3	0.7702	0.7536	0.0835	0.0000
Tenure	tr1	0.9793	0.9793	0.0028	0.0000
	tr3	0.9263	0.9234	0.0182	0.0000
org_pc	opc1	0.8649	0.8625	0.0194	0.0000
	opc2	0.8407	0.8389	0.0338	0.0000
prof_ind	pin1	0.8874	0.8889	0.0209	0.0000
	pin2	0.9271	0.9271	0.0094	0.0000
	pin3	0.8679	0.8688	0.0168	0.0000
	pin4	0.8835	0.8839	0.0259	0.0000
org_inde	oi1	0.8433	0.8435	0.0317	0.0000
	oi3	0.8829	0.8837	0.0371	0.0000
	oi5	0.7077	0.6900	0.0906	0.0000
turn_int	ti1	0.8061	0.8002	0.0347	0.0000
	ti2	0.8040	0.7974	0.0404	0.0000

Non-Response Bias Test (T-Test)

Tests of non-response bias was conducted to see whether the respondents returned the questionnaire answers before the date set as the limit delay (cutoff) that is dated October 20, 2009 with respondents are late returning the questionnaire (non-response) is different.

Non-response bias test conducted by independent sample t-test to look at the average of respondents in the group before and after the date of October 20, 2009, and among the group sent by post directly to the respondents attended. Based on the number of questionnaires were returned and could be processed as many as 115, of which 100 questionnaires were returned on time (early respondent) and 25 questionnaires were returned beyond the specified time (late respondent).

To see a significant difference between the two sample population variance can be seen in the value of Levene's Test for Equality of variance. Detailed test results of non response bias can be seen in the appendix. Recapitulation of non-response bias test results based on the cutoff date can be seen in Table 4.4.

Table 4.4
Non-response Bias Based on Testing
Cutoff Date

<i>Date Send</i>	<i>N</i>	<i>Mean</i>	<i>SD</i>	<i>Levene's test</i>		<i>t</i>	<i>t-test</i>	<i>Conclusion</i>
				<i>F</i>	<i>Sig</i>		<i>sig (2 tailed)</i>	
Before cutoff	100	2,78	0,99	0,268	0,606	3,316	0,001	Same
After cutoff	25	2,11	1,02					

Independent test results Sample T Test as shown in Table 4.4. shows that the average response of respondents to variable Professional Identification (*prof_ind*), Organizational Identification (*org_inde*), Organizational Professional Identification (*org_pc*), Turnover Intention (*turn_int*),

Professional Image (*prof_im*), Job Autonomy (*job_auto*), Audit Effectiveness (*audit_ef*), Tenure (*tenure*), the response of an answer before the cutoff date (early respondent) the response answers after the cutoff date (late respondents) had no significant differences (alpha) 5%, then the probability value is above 0.05 ($p > 0.05$). This shows that there was no significant difference between the respondents before and after the cutoff date.

To see whether there are significant differences between the responses of respondents who received through postal services with those taken immediately, can be seen on the F and t test probability value. F values with significance level of 5%, then the probability value indicates a value above 0.05. Therefore, the respondent's answer to the question of all the variables received through the post to those taken directly there is no bias (no significant difference), therefore the subsequent data processing can be put together and does not need to be separated.

DATA ANALYSIS

The main analysis method in this research is done by Structural Equation Model (SEM). Testing is done with the help of the program VisualPLS. Data processing techniques using SEM-based Partial Least Square (PLS) requires two phases to assess Fit Model of a research model. The stages are as follows:

Assessing Outer Model or Measurement Model

In the data analysis techniques using VisualPLS there are three criteria for assessing the outer models: Convergent Validity, Composite Discriminant Validity and Reliability. Convergent validity of the measurement model with a reflexive indicators assessed based on the correlation between item scores / component scores were estimated by Software PLS. The size of individual reflexive said to be high when correlated over 0.70 with the construct being measured. However, according to Chin, 1998 (in Ghozali, 2006) to study the early stages of development scale value measurement loading of 0.5 to 0.6 is considered adequate.

Testing Structural Model (Inner Model)

Testing inner structural model or models made to look at the relationship between variables, significant value and R-square of the research model. Structural models were evaluated using the R-square for the dependent variable, Stone-Geisser Q-square test for predictive relevance and t test and the significance of the coefficient parameters of structural lines.

Assessment models with PLS begins by looking at R-square for every dependent latent variables. Changes in the value of R-square can be used to assess the effect of certain latent variables independent of the dependent latent variable whether mempunyai substantive effect. The following table is the result of the R-square estimation using VisualPLS.

Table 4.5
Value R-Square

	<i>R-square</i>
prof_im	
job_auto	
audit_ef	
tenure	
org_pc	0,685
prof_ind	0,748
org_inde	0,745
turn_int	0,878

Table 4.5 shows the value of R-square of 0.685 org_pc construct construct, prof_ind amounted to 0.748, at 0.745 org_inde construct, and construct turn_int at 0.878. The higher the R-square value, the greater the ability of the independent variables can explain the dependent variable so that the better the structural equation. For turn_int variable has a value of R-square of 0.878 which means 87.8% prof_im variables, job_auto, audit_ef and tenure can be explained by the variable prof_ind while the rest is explained by the variable org_inde, org_pc, and turn_int.

Structural Equation Model (SEM)

The main analysis method in this research is done by Structural Equation Model (SEM). Testing is done with the help of the program VisualPLS. The test results obtained as follows:

Hypothesis Testing

Hypothesis testing is done to answer the problem of research. Interpretation of the results estimated by SEM can be done after the assumptions of the models met. Here is a hypothesis testing based on calculations by VisualPLS.

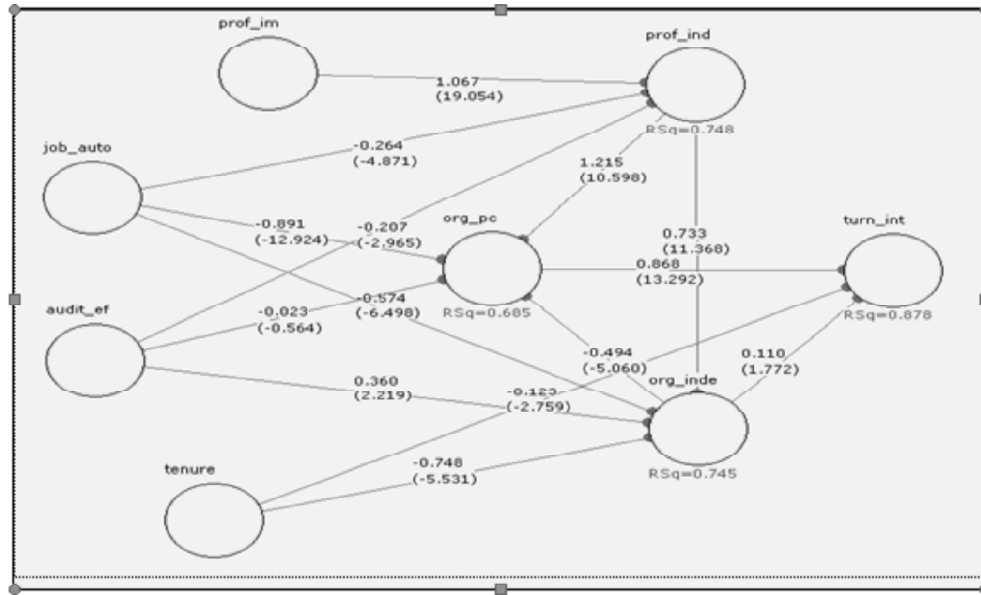


Figure 1: Full Model SEM

Testing the hypothesis, it can be seen from the value of the T-statistic. The significance of the estimated parameters provide very useful information on the relationship between the variables of the study. Limits to reject and accept the proposed hypothesis is ± 1.96 , which if the value of t is in the range of 1.96 and 1.96, the value of the hypothesis will be rejected or, in other words accept the null hypothesis (H0). Table 4.6 provides the estimated output for testing the structural model.

Table 4.6
Result for Inner Weight

Hypothesis	Variabel	original sample estimate	Standard deviation	T-Statistic	Conclusion
H1	prof_im->prof_ind	1.0670	0.0560	19.0544	Accepted
H2a	job_auto->prof_ind	-0.2640	0.0542	-4.8711	Accepted
H2b	job_auto->org_pc	-0.8910	0.0689	-12.9241	Accepted
H2c	job_auto->org_inde	-0.5740	0.0883	-6.4977	Accepted
H3a	audit_ef->prof_ind	-0.2070	0.0698	-2.9651	Accepted
H3b	audit_ef->org_pc	-0.0230	0.0408	-0.5640	Denied
H3c	audit_ef->org_inde	0.3600	0.1622	2.2192	Accepted
H4a	tenure->org_inde	-0.7480	0.1352	-5.5313	Accepted
H4b	tenure->turn_int	-0.1230	0.0446	-2.7585	Accepted
H5a	prof_ind->org_inde	0.7330	0.0645	11.3681	Accepted
H5b	prof_ind->org_pc	1.2150	0.1146	10.5982	Accepted
H6a	org_inde->org_pc	-0.4940	0.0976	-5.0605	Accepted
H6b	org_inde->turn_int	0.1100	0.0621	1.7724	Denied
H7	org_pc->turn_int	0.8680	0.0653	13.2918	Accepted

The table above shows that the influence of the prof_ind prof_im positive (1.0670) and significant at 0.05 (19.0544 > 1.96). Job_auto against negative influences prof_ind (-0.2640) but not significant at 0.05 (-4.8711 < 1.96), the effect of the org_inde job_auto negative (-0.8910) but not significant at 0.05 (-12.9241 < 1.96) influence job_auto against org_pc negative (-0.5740) but not significant at 0.05 (-6.4977 < 1.96). Audit_ef against negative influences prof_ind (-0.2070) is not significant at 0.05 (-0.9651 < 1.96), the effect of the org_pc audit_ef negative (-0.0230) is not significant at 0.05 (-0.5640 < 1.96), the influence of audit_ef against negative prof_ind (0.3600) is significant at 0.05 (2.2192 > 1.96). Tenure against org_inde negative (-0.7480) and not significant at 0.05 (-5.5313 < 1.96), Tenure against turn_int negative (-0.1230) and not significant at 0.05 (-2.7585 < 1.96). Variable prof_inde against org_inde positive effect (0.7330) is significant at 0.05 (11.3681 > 1.96), Variable prof_inde against org_pc positive effect (1.2150) is significant at 0.05 (10.5982 > 1.96). Org_pc org_inde variables influence on the negative (-0.4940) and not significant at 0.05 (5.0605 < 1.96), Effect of variable org_inde against turn_int positive (0.1100) and not significant at 0.05 (1.7724 < 1.96). Org_pc positive influence on turn_int (0.8680) and significant at 0.05 (13.1218 > 1.96).

Result Hypothesis 1

Hypothesis 1 (H1) stated that the Professional Image (prof_im) positive effect on Professional Identification (prof_ide) this is evidenced in table 4.3. that the low professional image and lower professional identification. It can be concluded that when an auditor's professional identification is low, too low professional image. This is in accordance with the opinion Iyer *et al.* (1997) that the auditor will perceive prestige or pride associated with the identification of his office. When auditors working on a large public accounting firms, they will identify themselves to behave professionally in accordance with the image of his office and vice versa.

Result Hypothesis 2

Hypothesis H2a stating that that Job Autonomy (job_auto) positive effect on Professional Identification (prof_ind) is not acceptable because even though significant statistical results but the sign opposite direction (negative). This is evidenced in Table 4.3 that the average value of job autonomy shows high value, while the value of professional identification showed a low value. The possibility it could be due to the pressure of time in conducting the audit, so that even though the auditor given discretion in regulating professional work identificationnya be low.

Hypothesis H2b Job Autonomy (job_auto) negatively affect the Professional Organizational Conflict (org_pc). It is evident from the answers of respondents who indicate that high job autonomy while for OPC tend to be low. This study supports the role of theory which states that individuals will experience a conflict when there is pressure (Luthan 1998). If auditors are given flexibility in setting work it is expected that they are not depressed.

H2C hypothesis Job Autonomy (job_auto) negative effect on Organizational Identification (org_inde). It can be concluded when the autonomy of the work of an auditor organizational definition too high then low. This is in accordance with the opinion of Fogarty and Kalbers (2000), that the autonomy of the work becomes an important step in the company to improve the professionalism and quality of the audit a public accounting firm.

Result Hypothesis 3

H3a hypothesis states that the Audit Effectiveness (audit_ef) negatively affect the Professional Identification (prof_ind). It is evident from the answers of respondents who indicate that an audit of high effectiveness while for personal identification tends to be low. This study supports the theory of social identity that people will tend to identify groups that have a value that could attract the attention of the individual (Alvesson, 2000).

H3b hypothesis Audit Effectiveness (audit_ef) negatively affect the Professional Organizational Conflict (org_pc) was rejected because of the statistical results showed that $t\text{-statistiknya} < t\text{-test}$. This is evidenced in the table 4:12 and the statistical results of respondents in Table 4.3 shows a positive sign because high effectivenessnya audit and organizational professional high conflictnya.

H3c hypothesis Audit Effectiveness (audit_ef) positive effect on Organizational Identification (org_inde). not accepted because despite significant statistical results but the sign opposite direction (negative). This is evidenced in Table 4.3 that the average value of effectiveness audit showed a high value while the value of organizational identification showed a low value. The possibility it could be due to the employee emphasis on organizational values such as hierarchical control, referring to the institutional rules and loyalty, while as a profession emphasis on professional values that meet the expectations of clients and maintain high professional standards, Brierly (1998).

Result Hypothesis 4

H4a hypothesis states that the tenure (tenure) a negative effect on Organizational Identification (org_inde) is not acceptable because even though significant statistical results but the sign direction (positive). This is evidenced in Table 4.3 that the average value of tenure showed a low value while the value of organizational identification also showed a low value. The possibility it could be due to the identification of a firm if it is lower then the auditors desire to find another job are low.

Hypothesis H4b Tenure (tenure) negative effect on Turnover Intention (turn_int) this is evidenced by the low tenure, and high turnover intention in accordance with table 4.3. because of the length of working became an auditor in an accounting firm strongly associated with a desire to quit from a job (Rasch and Ahrell, 1990).

Result Hypothesis 5

H5a hypothesis states that the Professional Identification (prof_inde) positive effect on Organizational Identification (org_inde) this is evidenced by the low professional identification, and lower organizational identification in accordance with table 4.3. This study supports the theory that states that the role of organizational identification is one of the important forms of relationships between employees with the organization or company (Brown, 1969, Rotondi, 1975).

Hypothesis H5B Professional Identification (prof_inde) positive effect on Professional Organizational Conflict (org_pc) is not acceptable because even though significant statistical results but the sign opposite direction (negative). This is evidenced in Table 4.3 that the average value of professional identification showed a low value while the value of professional organizational conflict also shows a high value. Professional identification will strengthen organizational identification because the organization provides an important tool for working as a professional and a variety of professional identity. This may be caused by an auditor who is loyal or faithful and involved with their profession and clothing company might not be ready to admit the possibility of an imbalance between the demands of professionalism and organizational demands. Significant non-professional pressure will eventually lead to a conflict for the auditor would be characteristic definition of their profession clothing (Aranya et al, 1981; Norris and Niebuhr, 1984; Meixner and Blin, 1989).

Result Hypothesis 6

H6a hypothesis states that the Organizational Identification (org_inde) negatively affect the Professional Organizational Conflict (org_pc) demonstrated lower organizational identification, organizational professional high conflict in accordance with table 4.3. This study supports the theory that states that the role earned distinction between professional goals and organizational goals triggered by the conflict between the values espoused a profession with the values espoused by organizational (Aranya and Ferris, 1984; Harrell, et.al, 1986 ; Sorensen and Sorensen, 1974).

Hypothesis H6b Organizational Identification (org_inde) positive effect on Turnover Intention (turn_int) was rejected because of the statistical results showed that t -statistiknya $<$ t -test. This is evidenced in the table 4:12 and the statistical results of respondents in Table 4.3 shows a negative sign because of organizational identification intentionnya low and turnover high.

Result Hypothesis 7

H7 hypothesis states that Professional Organizational Conflict (org_pc) positive effect on Turnover Intention (turn_int) it is proven organizational professional high conflict and high turnover intention in accordance with table 4.3. This study supports the role of theory which states that if the orientation of the firm can not be harmonized with

professional orientation then there is a conflict (Sorensen, 1967). So that when the high organizational conflict hence the desire to change jobs is also high.

CONCLUSIONS

This study tried to examine the conflict experienced professionals who work in the organization. By using the Role Theory to develop a comprehensive model of the influence of professional organizational conflict (OPC) against the desire to move the work (Turnover Intention), as well as the importance of professional impression (Professional Image), the autonomy of the job (Job Autonomy) and the effectiveness of the audit (Audit Effectiveness) as antecedent variables. From the test results of SEM (Structural Equation Modeling) with the help of statistical software VisualPLS, concluded that:

1. Professional image positive and significant impact on the professional identification. These results evidenced by the low professional image and professional identification is low. This study is consistent with research Bamber and Iyer (2002).
2. Job autonomy positive and significant impact on the professional identification, even though these results are consistent with the results of research Bamber and Iyer (2002), but this hypothesis is not accepted as a sign opposite directions. This study is consistent with research Bamber and Iyer (2002).
3. Job autonomy significant negative effect on professional organizational conflict, as evidenced by the results of respondents who showed high job autonomy and organizational professional low conflict. This study is consistent with research Bamber and Iyer (2002).
4. Job autonomy significant negative effect on organizational identification. as evidenced by the results of respondents who showed high job autonomy and low organizational identification. This study has a different direction with research Bamber and Iyer (2002).
5. Audit effectiveness and significant negative effect on the professional identification. This is proven by the respondents that the high effectiveness audit professional identification while lower. This study has a different direction with research Bamber and Iyer (2002).
6. Audit effectiveness and no significant negative impact on the professional organizational conflict. This hypothesis is rejected because it is not significant or t-statistics < t-test. Results of this study are not consistent with the results of research Bamber and Iyer (2002).
7. Audit effectiveness and significant positive effect on organizational identification. This is proven by the respondents that the high effectiveness audit professional identification while lower. This study is consistent with research Bamber and Iyer (2002).

8. Tenure negative and significant effect on organizational identification. This result is not acceptable because the direction is different with the results of research Bamber and Iyer. Results of this study are not consistent with the results of research Bamber and Iyer (2002).
9. Tenure significant negative effect on turnover intention. This is evidenced lower tenure and high turnover intention. This study is consistent with research Bamber and Iyer (2002).
10. Professional identification positive and significant impact on organizational identification. It is evident that the lower Professional identification and organizational identification is also. This study is consistent with research Bamber and Iyer (2002).
11. Professional identification positive and significant impact on organizational professional conflict. even though these results are consistent with the results of research Bamber and Iyer (2002), but this hypothesis is not accepted as a sign opposite directions. This study is consistent with research Bamber and Iyer (2002).
12. Organizational identification significant negative effect on professional organizational conflict. It is evident that the lower organizational identification and organizational professional high conflict. This study is consistent with research Bamber and Iyer (2002).
13. Organizational identification and no significant positive effect on turnover intention. This hypothesis is rejected because it is not significant or t-statistics <t-test. Results of this study are not consistent with the results of research Bamber and Iyer (2002).
14. Organizational professional conflict and significant positive effect on turnover intention. It is evident that the Organizational professional high conflict and high turnover intention. This study is consistent with research Bamber and Iyer (2002).

SUGGESTIONS

Based on these conclusion, then put forward some suggestions in future studies as follows:

1. It should be the development of research instruments, which is adjusted to the conditions and environment of the object to be examined. In addition it is necessary for a pilot study to ensure that the items of questions in the questionnaire can be well understood by respondents
2. For further research on the same topic should use statistical tools based SEM (Structural Equation Modelling) as AMOS and LISREL.

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