



Family Interfering with Work, Job Satisfaction, and Turnover Intention in Indonesian Accountant

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ABSTRACT

Turnover intention is a threat that frequently happen to service companies which might affecting company's expenditure. Turnover intention happen due to an unbalanced life of the employees between family and work, therefore the job satisfaction become the reason for turnover intention. This studies test the direct effect of family interfering with work to turnover intention, and indirect effect with job satisfaction as intervening variable. The respondents of this study is all of the auditor who worked on the public accounting firm in th area of Surakarta, Yogyakarta, Semarang, and Jakarta. The primary data obtainedwith the direct distrubutions of quesstionnaires, with 89,6% rate of return, and all of the data can be used. The quality test doing with validity test, reliable test, and a classical assumption test. The data analysis techniques doing with resgression analysis and path analysis. The result of this study show how family interfering with work has direct significant influence with turnover intention and has an indirect significant influence if valued by job satisfaction. While job satisfaction insignificant influence with turnover intention.

1. Introduction

With the development of service industry, companies in this industry's existence pushed on a tight competition. One of company's effort is to optimized employee's performance, and also doing efficiency to minimize company's expenditure. The expend such as recruitment cost, has to do with employees behavior, that is *Turnover Intention*.

Turnover intention define as a resignation effort from an organization, whether voluntary or involuntary (Robbins, 2003). Turnover intention is a threat for company because it will rise some costs such as, training cost, low working performance, recruitment cost and re-training cost (Suwandi and Insriantoro, 1999). Turnover intention could be affected by family-works conflict and employee's work satisfaction. In Good et al. (1988), found a connection between family-works conflict and turnover intention trough job satisfaction and commitment.

Job satisfaction is an individual's attitude toward his job, with comparison of how many salary he get from the work and how many salary that he believes should be earned (Robbins, 2003). Previeous study said that a high job satisfaction will lower down turnover intention (William R and Viator, 2006). In Good et al. (1988), there is an indirect effect that potential family-works conflict should be first lower down the job satisfaction, before a person intended to leave his job.

One of family-works conflict is Family Interfering with Work (FIW). Family Interfering with Work is a conflict happening when role in the family interfering role at work (Kossek and Ozeki at Namasisvayam:2006). Netemeyer et al. (1991) found that Family Interfering with Work has direct effect to turnover intention. Supported by Gutek et al. (1991), employee whose planning to resigned because he want to give more attention to his family or an employee late for work because he have to take his childrens to school, are some example of this conflict.

This research is studying family-works conflict which is happen because of Family Interfering with Work-FIW, family interfering with work would affecting turnover intention which is measure with job satisfaction level.

This research took sample from auditor and staff at any level whose works at Public Accounting Firm and Accounting Service Firm in the area of Surakarta, Yogyakarta, Semarang, and Jakarta. A job that have to facing clients show a positive effect, between family-work conflict and turnover intention, this problem also happened to accountant (Connor et al., 1999). Auditor is a profesion that is needs time, energy, thought and good accounting ability. This job had to suited the working schedule for client's needs. Therefore, sometimes working time is uncertain and client's office at out of town should be reach.

Based on replication of Pasewark and Viator's research (2006), which is aimed to identified source of family-work conflict for professional public accountant. This studies have the same variable but more spesific on one, that is *family interfering with work*. The result of this study is useful to know whether family-work conflict affected some aspect in *job satisfaction* and *turnover intention* level. Family-work conflict may a privacy for an individu, but companies should anticipate this problem.

2. Literature Review

2.1. Attribution Theory

Attribution theory show the process of how we point out someone's behavior motiff (Gibson et al., 1994). This theory leads us to developed explanation on how we judge someone differently, depend on what we are going to attribute to one behavior (Robbins, 2003). Theory developed by Fritz heider (1946) argue that someone's behavior is depends on combination of internal forces and external forces (Lubis, 2010). Behavior motiff in social perception known as *dispositional attributions* and *situational attributions* (Luthans, 1998) or internal and external caused (Robbins, 2003). Dispositional attributions or internal causes is lead to an individul behavior aspect, somethings inside such as personal characteristic, self-perception, ability and motivation. Situational attributions or external causes lead to environment affecting behavior, such as social condition, social value, and peoples perspective.

Turnover intention as cause from job-satisfaction and family-work conflict in a Public Accounting Firm is happened because of internal forces (internal attribution) and external forces (external attribution). Internal attribution is an individual perception of job-satisfaction, while external attribution is a social construction that sees someone's role based on gender, that is shaped from social perspective.

2.2. Role Theory

This studies is based on the role theory. Role theory developed by Khan et al. (1964), focus on individual characteristic as social attitude that is studying behavior which is fit with an individual position in working place and in the neighbourhood. Role theory tell that an individu would have conflict if there is two or more pressure happen at the same time. Role theory show that role is one part that is played in a whole team's structure, that is special action shows by an individu in a certain social context (Baron & Greenberg, 1993). This role is an element of team's structure, explain the part that he play in interactions with other team's member. An individu's role is depends on his role in an organization. These make a behavior that is expected for someone whsome played the role, in social contex called role expectation.

2.3. Work Family Conflict

Kopelman et al. (1983) define work conflict as a level where is someone have a pressure of an unbalance in working area. This conflict happen if someone stressful doing his daily work. While family conflict is a level where is someone had a pressure of an unbalance in the family.

Work family conflict define as form of role conflict signed by an unbalance responsibility at home and at work (Greenhaus and Beutell, 1985; Boles et al., 1997). Gutek et al. (1991), said that each roles above need time and energy if wanted to be done properly. The consequence is a person would feel that work interfering in family and otherwise.

Stepanski (2002) in Alfandi (2006) also said that the substantial conflict source in a person's life is a conflict between two principal role that have to be walk together in balance, which is job and the person it self. Gutek et al. (1991) found that work interfering with family (WIF) and family interfering with work (FIW) are related eachother, and womans report more work interfering with family than man does. Frone et al. (1992) thought that the relation between those two conflict (WIF and FIW) are mutual.

Parrewé and Hochwart (2001) argue, work-family conflict happen due to a crashed between value similarity and value congruence. Value similiarity means as level of agreement between family member

about values in the family, while value congruence are some values agreed by employees and organization. Next, this family-work conflict will affect job satisfaction and life satisfaction of a family member whose also had a role as an employee (Alfiandi, 2006). Here, a higher job satisfaction tends to reach by persons who are doing the values that he believe in, than person whose not doing these value.

2.4. Family Interfering with Work (FIW)

Kossek and Ozeki in Namasivayam and Zhao (2006), family interfering with work is a conflict that is happen when a person's role in the family disturb working role. Family is the conflict source (Kinnunen & Mauno, 1998; Boyar et al., 2003). In the other study Aryee et al. (1999) an Boyar et al. (2003), family interfering with work is happen when employees plan to leave their work to pay attention on family function / employees who fail about being late for work because they have to take their children to school.

2.5. Job Satisfaction

Jodge and Locke (1993), job satisfaction is a reflection of happiness or a positive emotion comes from working experience. They also tell that a person's job satisfaction level affected by their thinking process; if an employee satisfied of his work then he will happy, free from pressure and feel save to stay work in his working area. Thinking process contrary with what is desired will caused a low job satisfaction. In other respect, when a person's mind is clear then his work will bring out a higher level of job satisfaction.

Job satisfaction is refer to individu's general attitude toward his work. A person with high job satisfaction show positive attitude toward his job, and at the other hand a person whose unsatisfied with the job would show negatives (Robbins, 2003).

2.6. Turnover Intention

Turnover define as a voluntary or involuntary resignation from an organization (Robbins, 2003). Voluntary turnover or quit, a decision to leave an organization, is made from two factors, which is how interesting the existing job, and the availability of other alternative job (Shaw et al., 1998). In contrast, involuntary turnover or an expel view the employer's decision to cut the work relationship and for the employee it is uncontrollable.

Turnover intention indicate as an individu's action according to his evaluation on his relation continuity with the organization where he worked and it were yet to be a real action (Suwandi and Indriantoro, 1999). The level of employees turnover affecting recruitment, selection, and training cost an organization have to bear (Mercer, 1988 in Agus, 2002). These could disturbed organization operational efficiency, moreover if the employee whose turning over have the knowledge and a good skill and experience. Turnover could brought a positive impact if it raise an opportunity to replace a non-optimal performance individu with an individu who has skill, motivation and loyalty (Dalton and Todor, 1981 in Agus, 2002).

2.7. Hypothesis Development

a) Family Interfering With Work Influence To Turnover Intention

Turnover intention define as a voluntary or involuntary resignation from an organization (Robbins, 2003). Netemeyer et al. (1996) found that family interfering with work have a direct effect on turnover intention. Supported with Gutek et al. (1991)'s research, an employee planing to leave his job to pay more attention as family function, or an employee late for work because he has to drove his children to school, are examples of these conflict.

From above discussion, then hypothesis is as following :

H₁: Family Interfering with Work (FIW) have a positive influence on Turnover Intention (TI).

b) Job Satisfaction Influence to Turnover Intention

Job satisfaction is an individual's attitude to his work, with comparison of how many salary he get from the work and how many salary that he believes should be earned (Robbins, 2003).

Judge and Locke in Nurcholis (2005), if an employee satisfied with his work then he will be happy, free from pressure and will feel save to stay working in his working area.

These, also supported by previous research saying that high job satisfaction would lower down the turnover intention scale (William R and Viator R, 2006).

From above, the hypothesis is as following :

H₂: Job Satisfaction (JS) have a negative influence on Turnover Intention (TI).

c) Family Interfering With Work Influences to Turnover Intention Trough Job Satisfaction

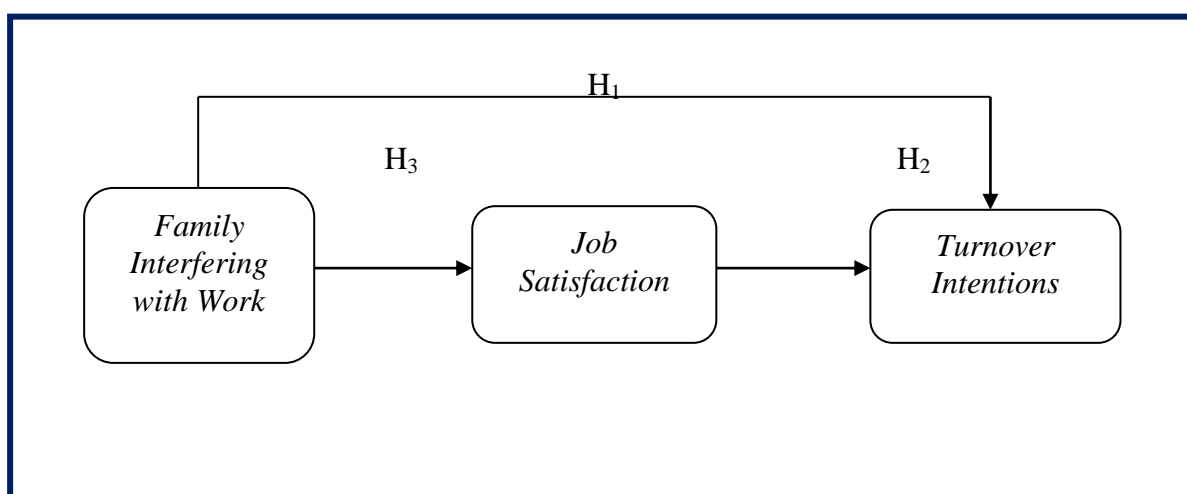
Family interfering with work is a conflict appear when an individu’s role in the family disturb working role (Kossek and Ozeki in Namasivayam: 2006). One example, an imbalance family life will affecting employee’s condition at working area, then it will lead to another interpersonal conflict at work (Purwaningsih and Suprapti, 2009).

In Good et al. (1988), there is an indirect effect that potential family-works conflict should be first lower down the job satisfaction, before a person intend to leave his work. Good et al. (1988) found a relation of family-work conflict and turnover intention trough commitment and job satisfaction.

From above, the hypothesis is as following :

H₃: Family Interfering with The Work (FIW) have positive influence on Turnover Intention (TI) trough Job Satisfaction (JS).

Based on above 3 (three) hypothesis then the research model can be draw as following:



3. Previous Research

This research is a replication of Pasewark and Viator (2006)’s research with different respondent of auditor in Public Accounting Firm and Accounting Service Firm. Study on factors affecting auditor’s turnover intention tied up with matters in this research had been done by some researchers.

Pasewark and Viator (2006), found that there is no significant relationship among family interfering with work, job satisfaction, and turnover intention. Employees tend thinking not to leave their job as auditor, eventhough their family life interfere working activity.

While Boles et al. (1997) found that family-work conflict have an indirect effect to turnover intentions. In this situation, first family interfering with work affecting job satisfaction, which is then affecting turnover intentions. Research with regression analysis get result that family-work conflict which is comes from *work interfering with family* and *family interfering with work* have a negative relation with job satisfaction.

In Good et al. (1988), there is an indirect effect that potential family-works conflict should be first lower down the job satisfaction, before a person intended to leave his work. This research also find a relation between family-work conflict and turnover intention trough job commitment and job satisfaction.

Ifah Latifah (2008)’s research show that *family interfering with work* is not directly affecting *turnover intention*. But, it is affecting with *job satisfaction as mediating variable*. For job satisfaction itself, have direct effect on turnover intention, which is consistent with Martin (1979), Karsten and Spector (1987), Spencer and Steers (1981), Judge (1993), Bullen et al (1987), Reed et al (1994), and Cahyono (2001) in Noor A (2002).

Almer and Kaplan (2002), found that CPA who are using a flexible work arrangement, report a higher job satisfaction and lower turnover intention.

Netemeyer et al. (1996), found that family interfering with work connected dircetly to turnover intention. This research consistent with Gutek et al. (1996)’s research.

4. Research Methodology

Population is a number of individu who has a same intention or a same characteristic (Hadi, 1997). While in Djarwanto (1993)'s oppinion, population is the sum of a whole object (ones in invidues) whose characteristic's is going to be determine. Population on this study is public accounting firm and accounting service firm in the area of Surakarta, Yogyakarta, Semarang and Jakarta.

The sample is a number of individu which is less than the number of a popolation (Hadi, 1997). According to Djarwanto (1993), sample is the part of population whose characteristic's is going to be determine, and it is beleived could represent the whole population. According to Fuad Mas'ud (2004), sample is part of number and characteristic of a population. Sample in this study are all auditors and staff that is a male or female, and senior or junior.

Sample in this study choose by using convenience sampling, means collecting members of a population who can give information and as the best way to get the right and efficient information. Roscoe (1975) in Sekaran (2006: 160)advise a minimum number of sample is 30 (thirty) sample, so is the minimum sample in this research is 30 auditor and staff. This research using SPSS for Windows version 17.0 software (Statistical Product and Service Solution).

4.1. Variable's Operational Definition

a) Family Interfering with Work (FIW)

Accoring to Kossek and Ozeki in Namasivayam and Zhao (2006), family interfering with work is a conflict appear when a person's role in the family interfering working role.

This research using instrument developed by Pasewark and Viator (2006) which is consist of 6 (six) questions and scored with 5 point likert scale for each question.

A low score shows a low conflict that is interfering work, and high score shows a high family conflict that interfering work.

b) Job Satisfaction

According to Judge and Locke (1993), job satisfaction is reflection of happiness or a positive emmotional behaviour comes from a person's working experience. Job satisfaction is referred to in this study are feeling proud carry out the work as a result of its own assessment of the success of the task and the overall work can satisfy the needs of auditors.

Job satisfaction measurement using instrument developed by Pasewark and Viator (2006) which is consist of 6 (six) statement. Every respondent asked to give statement of their job satisfaction by answering one question of 5 point likert scale. Starting from number 1 (very agree) untill number 5 (very disagree). Low score means low job satisfaction and so is the opposite.

c) Turnover Intention

Turnover define as a voluntary or involuntary resignation from an organization (Robbins, 2003). Turnover intentions is an individu's desire to leave public accounting firm and looking for another alternative job.

Turnover intention measurement using an instrument developed by Pasewark and Viator (2006) whic is consist of 3 questions, and score with 5 point likert scale for each question, starting from number 1 (very disagree) untill number 5 (very agree). Low score shows the low intention to leave public accounting firm and so is the opposite.

5. Result and Discussion

Primary data received by spreading questionare to auditor and staff working at Public Accounting Firm (Kantor Akuntan Publik-KAP) and Accounting Service Firm (Kantor Jasa Akuntansi-KJA) in the area of Surakarta, Yogyakarta, Semarang, and Jakarta.

Table-1. Audit and Accounting Firm in the area Surakarta, Yogyakarta, Semarang, and Jakarta

No.	City	KAP and KJA	Address	Explanation
1.	Surakarta	KAP Dr. Payamta, CPA	Jl. Ir. Soetami No. 25 Surakarta	Accepted
2.	Surakarta	KAP Rachmad Wahyudi	Jl. Dr. Cipto Mangunkusumo No.3A Surakarta	Not Accepted
3.	Surakarta	KAP Wartono	Jl. K.H Samanhudi No. 121 Surakarta	Accepted
4.	Surakarta	KJA PT. Kana Java Aryasatya	Jl. K.H Agus Salim 27 B Solo 57147	Accepted
5.	Yogyakarta	KAP Drs. Inaresjz Kemalawarta	Jl. Ringin Putih No. 7 Kota Gede Yogyakarta	Not Accepted
6.	Yogyakarta	KAP Drs. Kumalahadi	Jl. Kranji No. 09 Serang Baru, Mudal, Sariharjo, Sleman, Yogyakarta	Not Accepted
7.	Yogyakarta	KAP Drs. Henry dan Sugeng	Jl. Gajah Mada No. 22 Yogyakarta	Accepted
8.	Semarang	KAP Sugeng Pamudji	Jl. Ngesrep Timur V No.81 Tembalang Semarang	Accepted
9.	Semarang	KAP Drs.Tarmizi Achmad	Jl. Raya Dewi Sartika 7 Semarang	Accepted
10.	Jakarta	KAP Johan malonda Mustika and Partners	Jl. Pluit Raya 200 Blok V No. 1-5 Jakarta Utara 14450	Accepted

Source : Primary data process, 2013

Questionnaire delivered to Audit and Accounting Firm in the area of Surakarta, Yogyakarta, Semarang and Jakarta. The dead line to returning the questionnaire is 4 weeks. Summary of the delivery and return are viewed on table 2 as following.

Table-2. Detail of questionnaire's delivery and return

Area	KAP	Questionare sent	Questionare return	Useful questionare
Surakarta	KAP Dr. Payamta CPA	15	13	13
	KAP Wartono	20	20	20
	KJA PT. Kana Javas Aryasatya	15	14	14
Yogyakarta	KAP Drs. Henry dan Sugeng	30	23	23
Semarang	KAP Drs. Tarmizi Achmad	15	12	12
Jakarta	KAP Johan Malonda & partners	30	30	30
	Total	125	112	112

Source : Primary data process, 2013

Table-3. Summary of questionnaire's delivery and return

Questionare	Number	Percentage
Delivered	125	100%
Return	112	89,6%
Can't be use	0	0 %
Can be use	112	89,6%

Source : Primary data process, 2013

5.1. General View of the Responden

Respondent in this research are auditor and staff working at Audit and Accounting Firm in the area of Surakarta, Yogyakarta, Semarang and Jakarta. Description about auditor and staaff profile

explained on demografi in the questionnaire, that is about gender, education, and how long they been working as auditor or staff in their current company. Distribution of the research, view as below.

Table-4. Respondent Gender

Gender	Number	Percentage
Male	61	54,46%
Female	51	45,54%
Total	112	100%

Source : Primary data process, 2013

Table 4 shows that the male respondent is 61 (54,46%), and female respondent is 51 (45,54%). These means that respondent in this research dominated by male auditor and staff.

Table-5. Education

Education	Number	Percentage
Doctoral	0	0%
Double degree	2	1,79%
Degree	95	84,82%
Academy	11	9,82%
Others	4	3,57%
Total	112	100%

Source : Primary data process, 2013

Table 5 show that there are 2 respondents holding a double dree (1,79%), 95 respondents are a degree holder (84,82%), and 11 respondenst have an academy (9,82%). Other than that, for high school and 1 year academy includes on other category are 4 respondent (3,57%). Base on these, we know that the respondent in this research dominated by a degree holder.

Table-6. Working periode

Period	Numbers	Percentage
< 1 year	18	16,07%
1-5 year	73	65,18%
> 5 year	21	18,75%
Total	112	100%

Source : Primary data process, 2013

Table 6 show that there are 18 respondent (16,07%) have been working for less than 1 year, 73 respondent (65,18%) have been working for 1 to 5 year, and 21 respondent (18,75%) have been working for more than 5 year. From here we know that respondent with 1-5 year working experience dominating this research. These proved that working experience is necessary.

5.2. Description of Research Variable

Table-7. Description of Research Variable

Variables	Theoretical		Actual		
	Range	Mean	Range	Mean	Deviation standard
FIW	6 - 30	18	7 - 24	14,95	2,897
JS	6 - 30	18	12 - 28	21	3,210
TI	3 - 15	9	3 - 15	8,74	2,578

Source : Primary data process, 2013

Family interfering with work variable has theoretical range between 6 to 30 with average of 18. While at the actual, range between 7 to 24 with average of 14,95 and deviation standard of 2,897. These shows that there is low *family interfering with work* to be happen with the respondent, because the actual average is lower than the theoretical. It means that family conflict interfering work is not on a high level.

Job satisfaction variable have the same theoretical range with family interfering with work variable, that is 6 to 30 with average of 18. While at the actual range is 12 to 28 with average of 21 and deviation standard of 3,210. These shows that respondet’s job satisfaction is on a high level, because the actual average is higher than theoretical was. It show that employee’s job satisfaction level is high.

Turnover intention variable has theoretical range of 3 to 15 with average of 9. While the actual range is 3 to 15 with average of 8,74 and deviation standard of 2,578. These shows that respondent have the same intention, because the actual average is almost the same with the theoretical average.

5.3. Data Quality Test

a) Reliability test

Table-8. Result of Realibility Test

Variables	Cronbach Alpha scores	Explanation
Family Interfering with Work	0,727	Reliable
Job Satisfaction	0,836	Reliable
Turnover Intention	0,891	Reliable

Source : Primary data process, 2013

Above reability test result show that *Cronbach Alpha based on Standardized Items* score at each variable are above 70% or 0,70, so we can say that all those variables are reliable.

b). Validity Test

i) Validity Test for Family Interfering with Work Variable

Table-9. Variable FIW Validity Test Result

Statement Indicator	Sig. (2-tailed)	Pearson Correlation	Status
FIW_1	0,000	0,675	Valid
FIW_2	0,000	0,611	Valid
FIW_3	0,000	0,708	Valid
FIW_4	0,000	0,505	Valid
FIW_5	0,000	0,669	Valid
FIW_6	0,000	0,727	Valid

Source : Primary data process, 2013

Table 9 viewed validity test result for FIW variable. We can see that correlation among each indicator (FIW_1 to FIW_6) to total construct score is significant, that is $< 0,05$. These indicate that each statement indicator on family interfering with work variable is valid.

Validity test result for FIW variable procesed with *analyze bivariante* show that indicators (FIW_1 to FIW_6) to total construct (FIW) is significant, which is more than r table 0,1562. It show that *family interfering with work* variable is valid.

ii) Validity Test on Job Satisfvaction Variable

Table-10. Job Satisfaction Validity Test Results

Statement Indicator	Sig. (2-tailed)	Pearson Correlation	Status
JS_1	0,000	0,755	Valid
JS_2	0,000	0,818	Valid
JS_3	0,000	0,465	Valid
JS_4	0,000	0,795	Valid
JS_5	0,000	0,799	Valid
JS_6	0,000	0,811	Valid

Source : Primary data process, 2013

Table 10 shows validity test result for job satisfaction variable. From the table above, correlation among indicators (JS_1 to JS_6) to total construct score (JS) have a significant result, that is $< 0,05$, means each statement indicator is valid.

Validity test result for JS variable processed with *analyze bivariate* show that indicators (JS_1 to JS_6) to total construct (JS) is significant, which is more than r table 0,1562. It show that *Job satisfaction* variable is valid.

iii) Validity Test for Turnover Intention Variable

Table-11. Turnover Intention Validity Test Results

Statement Indicator	Sig. (2-tailed)	Pearson Correlation	Status
TI_1	0,000	0,886	Valid
TI_2	0,000	0,920	Valid
TI_3	0,000	0,912	Valid

Source : Primary data process, 2013

Table 11 viewed validity test result for *turnover intention* variable. We can see that correlation among each indicator (TI_1 to TI_3) to total construct score (TI) is significant, that is $< 0,05$. These indicate that each statement indicator on *turnover intention* variable is valid.

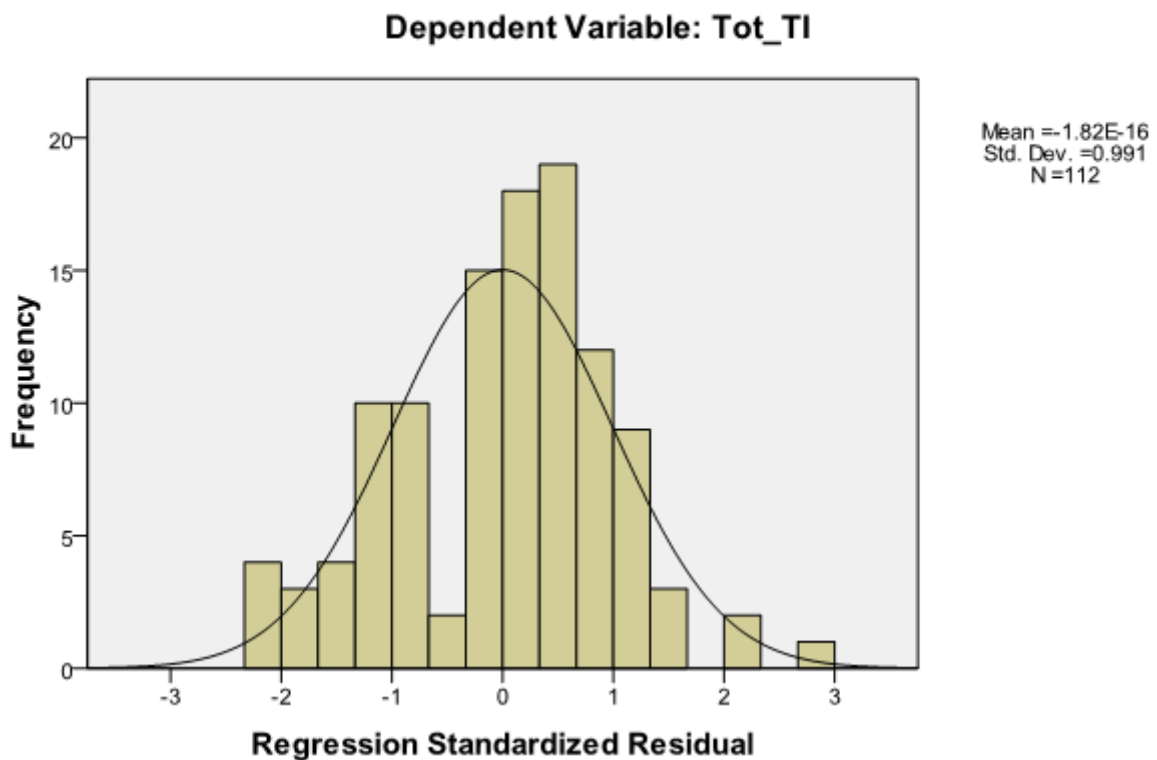
Validity test result for TI variable processed with *analyze bivariate* show that indicators (TI_1 to TI_3) to total construct (TI) is significant, which is more than r table 0,1562. It show that *turnover intention* variable is valid.

5.4. Classic Assumption Test

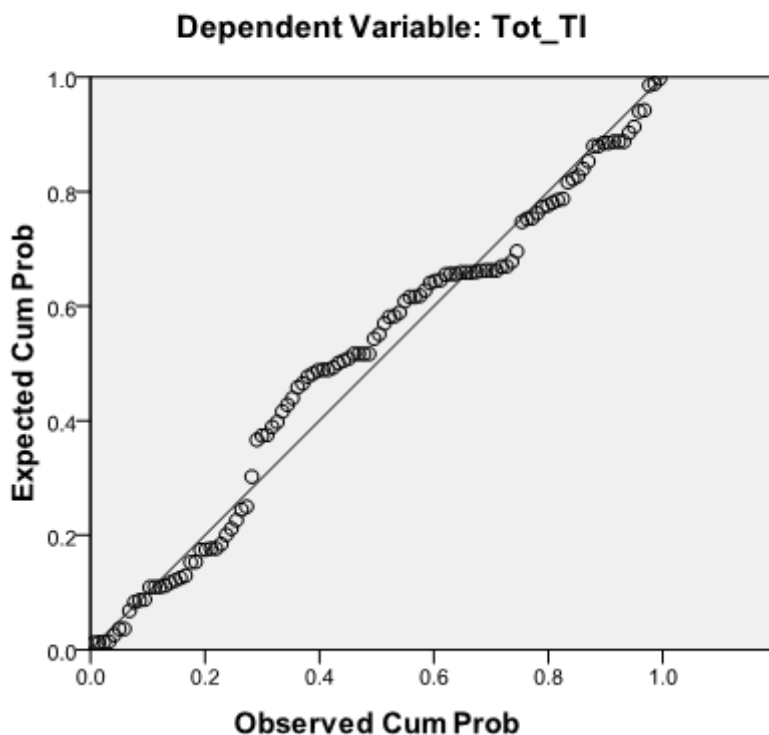
a) Normality Test

Ratio (FIW, JS to TI)

Histogram



Normal P-P Plot of Regression Standardized Residual



Source: Output of Data Processing with SPSS 17.0 Program
Picture 2 Histogram Graphic and Normal Plot Ratio One

Table-12. One-Sample K-S Test

	Unstandardized Residual
Kolmogorov-Smirnov z	1,076
Asymp. Sig. (2-tailed)	0,197

Source : Primary data process, 2013

On the picture 2 above, seen that histogram shows a simetric curve, which is mean normal distributed. Normal plot graphic also show normal distribution that can be seen on dots spread around diagonal line and flow with the diagonal line. Other than that, on table 12, Kolmogorov-Smirnov score of 1,076 is lower than z table 1,960 and significant on 0,197, which is mean that residual data is normal distributed, because the significancy is more than 0,05.

b) Multicollinearity Test

Ratio (JS, TI to FIW)

Table-13. Multicollinearity Test Result

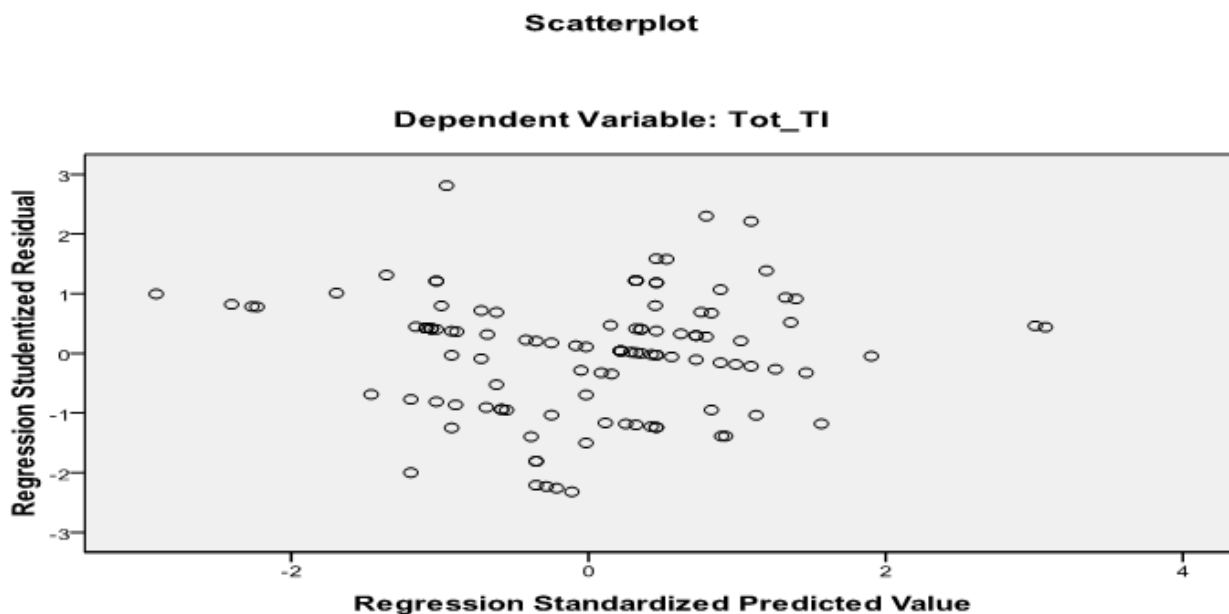
Variable	Collinearity Statistics		Status
	Tolerance	VIF	
JS	0,964	1,038	Don't have Collinearity
TI	0,964	1,038	Don't have Collinearity

Source : Primary data process, 2013

Table 13 show multicollineraity test result of family interfering with work and job satisfaction to turnover intention ratio. Tolerance score of each variable is more than 0,10 (>0,10) which is 0,964 and VIF less than 1,0 (< 1,0) which is 1,038. These result means that there are no multicollinearity at each variable on that ratio.

c) Heteroscedasticity Test

Ratio (FIW to TI)



Source: Output of Data Processing with SPSS 17.0 Program
Picture 3 Scatterplot Ratio Graffict

From the scatterplot graffict we can see that the dots are spreading randomly and spread at top and below 0 number on Y line. Here we can conclude that there is no heteroscedasticity on the regression model. Only then the model is able to use for predicting turnover intention based on independent variables, job satisfaction and family interfering with work.

d) Linearity Test

Ratio (JS, FIW to TI)

Table-14. Linearity Test Result

Summary Model ^b						
Model	R	R Square	Adjusted Square	R	Std Error of the Estimate	Durbin-Watson
1	,280 ^a	,078	,061		2,497	2,351

- a. Predictors : (Constant), Tot_JS, Tot_FIW
 - b. Dependent variable : Tot_TI
- Source: Output of Data Processing with SPSS 17.0 Program

On linearity test taking DurbinWatson test did not found a positif autocorrelation in the main model and wrong specification. These supported by the counting result of Durbin Watson analysis; with the main model at 2,351 above dl=1,634 with n=100 and k=2.

5.5. Hypothesis Test

Linear Regression Test

Table-15. Regression Analysis on Ratio one and two (FIW, JS on TI)

Independent variable/ Parameter	Unstandardized Coefficients		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
Constant	5,642	2,203		2,561	0,012
FIW	0,242	0,083	0,272	2,905	0,004
Job satisfaction	-0,025	0,075	-0,031	-0,329	0,743
R square	0,078				
Adj. R ²	0,061				
Count F	4,624				
Sign. F	0,012				

Source : Primary data process, 2013

Table 15 show double regression analysis for ratio one and two. Adjusted R² at 0,061 means that turnover intention varian can be explain with variant of three independen variable Family interfering with work, job satisfaction and the rest (100% - 6,1% = 93,9%) explain by other factor outside the model. Base on above table, the test results of hypothesis one and hypothesis two describe as below.

5.6. Hypothesis One

H₁ : There is a positive influence of family interfering with work on turnover intention. Regression coefficient score of independen variable, family interfering with work is 0,272. Analysis model of the influence family interfering with work to turnover intention indicated as below ratio.

$$TI = 5,642 + 0,272 FIW$$

The “t” score as test score of model suitable individually influence of variable family interfering with work to turnover intention show 2,905 with significant level of 0,004. These show that family interfering with work have a significant influence on turnover intention, so it can be use to predicting turnover intention. Here we can say that hypothesis one statistically accepted, because family interfering with work (FIW) variable have a positive significant influence on turnover intention.

5.7. Hypothesis Two

H₂ : There is a positive influence of Job Satisfaction (JS) on turnover intention (TI). Regression coefficient score of independen variable, job satisfaction is -0,031. Analysis model of the influence of job satisfaction to turnover intention indicated as below ratio.

$$TI = 5,642 - 0,031 JS$$

The “t” score as test score of model suitable individually influence of job satisfaction variable turnover intention show -0,329 with significant level of 0,743. These show that job satisfaction influence on turnover intention is insignificant if we use significancy 0,05. So can not be use to predicting turnover intention. Here we can say that hypothesis two rejected.

5.8. Path Analysis

Table-16. ratio path (FIW, JS to TI)

Independent Variable	Variabel dependen: Turnover Intention			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
Constant	5,642	2,203		2,561	0,012
FIW	0,242	0,083	0,272	2,905	0,004
JS	-0,025	0,075	-0,31	-0,329	0,743
R square			0,078		
Adj. R ²			0,061		
F hitung			4,624		
Sign. F			0,012*		

Table 16 show the result of analysis test ratio path one. The test result on ratio one have been explained on previous part, and these result are being use to reveal the direct an indirect influence of family interfering with work on turnover intention, with put in job satisfaction as an intervening variable. H₃: family interfering with work (FIW) positively influence Turnover Intention (TI) trough Job satisfaction (JS).

The first test is perform to know the influence of family interfering with work on job satisfaction, as we can see on table 16. The “t” score as model suitability test on the influence of variable family interfering with work to job satisfaction show 2,905 with significancy of 0,004. These mean that the influence of family interfering with work to job satisfaction is significant, so it can be use to predict job satisfaction.

Next, second test is perform to know the influence of job satisfaction on turnover intention, the test result show in table 15. The “t” score as model suitability test on the influence of variable job

satisfaction to turnover intention is -0,329 with significance level of 0,743. These result show that job satisfaction influence on turnover intention is insignificant, so can not be use to predict turnover intention.

Overall the test result show that job satisfaction can not mediating the influence of family interfering with work on turnover intention, because the influence of job satisfaction on turnover intention is not significant, eventough family interfering with work has a significant influence on job satisfaction. Here we can conclude that family interfering with work trough job satisfaction can not influence turnover intention. But, family interfering with work have a direct influence on turnover intention. From above result, hypothesis 3 rejected. However the reality on the field show that the existence of turnover intention, whether encourage from the individus itself or from external force, is not depends on job satisfaction. Family interfering withwork can influence turnover intention without any connection on job satisfaction. The counting of above path analysis describe as below:

Direct inflence (P1)	= 0,242
Indirect inflence (P2 x P3) : (-0,211 x -0,025)	= <u>0,005+</u>
Total direct and indirect influences	= 0,247

The first path analysis test show that direct influence of family interfering with work on turnover intention is 0,242 with a significant result, while indirect influence trough job satisfaction is 0,005 and it is insignificant. These means that direct influence of family interfering with work on turnover intention is bigger than indirect influence trough job work influence directly on turnover intention. However, job satisfaction can not obtain the indirect influence of family interfering with work to turnover intention.

6. Conclusion, Limitation, and Suggestion

a) Conclusion

This research is a replication of Pasewark and Viator (2006)'s research with re-test on the influence of Family Interfering with Work and Job Satisfaction on Turnover Intention, tested in the area of Surakarta, Yogyakarta, Semarang and Jakarta. From the result of this study, we can take some conclusion as follows :

1. Test result of hypothesis one show that the influence of family interfering with work on turnover intention is positive and significant. Here we can say that hypthesis one statistically accept. These result is consistent with the research of Gutek et al. (1991), Good et al. (1998), and Netemeyer et al. (1996). However, it become inconsistent with the research of Pasewark and Viator (2006) and Ifah Latifah (2008). These proof that most auditor have an intention to get another job, which may more flexible on working time, so they can share the time between family and works. Also to have enough time to fulfill family insistent, which may cause an unfinish job, not maximum result, and looks un-professional. Consider job as an auditor have an uncertainty on working time and working place, like client's office which is sometimes out of town, sharing time for family, like take the childrens to school and take care of them during school holiday, are sometimes difficult. The numbers of family members, family's needs, and economic issues makes an auditor think to choose another job with a better sallary.
2. Test resultof hypothesis two show that the influence of Job Satisfaction on turnover intention is insignificant, so we can say that hypothesis two rejected. These result is consistent with Pasewark and Viator (2006)'s study, mention that the auditor's job satisfaction level was not influence turnover intention, auditor still felt that their job is important regardless on their job satisfaction level. However, this result is not consistent with the researchs of Martin (1979), Karston and Spector (1987), Spencer and Steers (1981), Judge (1993), Bullen et al. (1987), Almer and Kaplan (2002), Reed et al. (1994), and Cahyono (2001) in Noor A (2004), their study states that job satisfaction has a direct and negative influence on turnover intention.
3. Test result of hypothesis three show that family interfering with work indirectly influence on turnover intention, but job saatisfaction can not mediate these indirect influence. This result is consistent with Pasewark and Viator (2006)'s study, whose mention that connection among family interfering with work, turnover intention and job satisfaction is not significant, because a flexible working arrangement is offered. These is unconsistent with researchs by Good et al. (1998), Boles et al. (1997), Gutek et al. (1991), and Ifah Latifah (2008), mention that indirect influence show a potential family-work conflict should be first lower down the job satisfaction level, before a person have a tendency to leave his job.

b) Limitation

Limitation could affecting the result of this study are as following :

1. The research's object is only on nine public accounting firm and one accounting service firm in Surakarta, Yogyakarta, Semarang, and Jakarta, which is feel like the number of the auditor is not sufficient.
2. The timing of spreading the questionnaire is on auditor's busy months, so it might affecting the auditor's concentration and the seriousness on answering the questionnaire.
3. The data processing for statistical test in this research still using SPSS program.

c) Suggestion

The writer have some suggestion for the next research, as following :

1. Add the number of KAP and KJA as research's object, so the number of the resopndent increase and hopefully would have a better measurement on turnover intention.
2. The next study would better consider the timing on spreading the questionare. When the auditors are not in a time consuming works, and if possible with a direct question and answer interview. Here the researcher can have a judgement on how serious the auditors in answering the questions.
3. The data processing for the next study is better to use Structural Equation Model (SEM) program with add up the number of the respondent.
4. The next study could have more than one mediation variable, so it could give more variety on family-work conflict's research. Some example are gender, salary, job desk, reward and many more fenomena in the society.

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