

ABSTRACT

The aim of the study is to prove the effect of career growth opportunities toward turnover intentions with organizational commitment as an intervening variable. This research is based on social exchange theory and organizational justice. Based on social exchange theory, every junior auditors who received the benefits of the company as an effective training, good corporate image would affect the career growth of junior auditors and then public accounting firm would be rewarded with a junior auditor's organisational commitment. Organizational justice theory determined as the basis of the effect of the relationship between perceived discrimination on organizational commitment and influenced relationship between perceived discrimination toward junior auditor turnover intentions.

The researcher used primary data in the form of a questionnaire to examine this issues. Questionnaires were distributed directly to junior auditors who worked on public accounting firm in Semarang City. Out of 100 questionnaire has been distributed, but only 53 questionnaires that can be used. This research used Structural Equation Model SEM approach with PLS as a software to help researcher analysed the data. This research is useful for public accounting firm's managers to handle the problems of junior auditors' turnover intentions.

The results of this study shows that the variable antesenden: training effectiveness and organizational prestige positively related to career growth opportunities. Further, career growth opportunities positively related to commitment between a junior auditor with KAP too. However, organizational commitment negatively affects turnover intentions. Meanwhile the perceived discrimination negatively affects organisational commitment. Then perceived discrimination positively related to turnover intentions from junior auditors.

Keyword : career growth opportunity, organizational commitment, training effectiveness, organizational prestige, perceived discriminations, turnover intentions, public accounting firm, junior auditor, SEM, PLS.