

ABSTRACT

This study examined the role of career growth opportunities in explaining turnover intentions in public accounting firms. Based on social exchange theory, the argue that employees and their organizations have a social exchange relationship in which the employees and organizations provide reciprocal benefit to each other. Accordingly, this research examines the effect of the perceptions of career growth opportunities, through training effectiveness and prestige of the organization, as well as organizational commitment and job satisfaction of the employee turnover intentions.

This research was conducted at the public accounting firm in Central Java and Yogyakarta. The method used in data collection is the primary method with data collection using questionnaires filled directly by the junior auditor as a research respondents. Techniques of analysis in this study using analysis of Structural Equation Model (SEM) with the help of SmartPLS statistical programs.

The results showed that the training effectiveness and the organizational prestige has positive effect on career growth opportunities. Furthermore, career growth opportunities will have implications for increasing organizational commitment and job satisfaction, and than lower to employee turnover intentions.

Keywords : public accounting firm, training effectiveness, organizational prestige, career growth opportunities, organizational commitment, job satisfaction, turnover intentions, SEM, SmartPLS.