ABSTRACT

The purpose of this research is to investigate the factors of auditor's turnover intention at public accountant firms. This research aims to determine the effect of these factors, there are leadership style, role conflict, role ambiguity, promotion opportunities, pay satisfaction, personal growth needs, organizational commitment, and job satisfaction to auditor's turnover intention from public accountant firms.

Population of the research is all of auditors who have been working at public accountant firms in Central Java and DIY. Whereas the sample is 127 respondents who have been working as an auditor at public accountant firms, spread in Central Java and DIY, there are Semarang, Surakarta, Purwokerto, and Yogyakarta. The hypothesis test was done by regression analysis using multivariate techniques Structural Equation Modeling (SEM) from software AMOS 16.0

Based on the results of hypothesis test, then the conclusions are auditor's turnover intention from public accountant firms heavily influenced by factors, such as leadership style, role conflict, role ambiguity, promotion opportunities, pay satisfaction, and personal growth needs, through intermediaries organizational commitment and job satisfaction.

Keywords: leadership style, role conflict, role ambiguity, promotion opportunities, pay satisfaction, personal growth needs, organizational commitment, job satisfaction, and turnover intention.