

CHAPTER III

RESEARCH METHODOLOGY

A. Research Object and Subject

The object of this research indicate the location where the research take place which is in Yogyakarta Special Region and Surakarta. Below is the list of public accounting firms which are located in Yogyakarta Special Region and Surakarta.

Table 3. 1 The List of Public Accounting Firms in Yogyakarta and Surakarta

No	Name of Certified Public Accountants	Address
1.	KAP Abdul Muntalib and Yunus (Cabang)	Jl. Soka No.24 RT 087 RW 021 Baciro, Gondokusuman, Yogyakarta
2.	KAP Drs. Hadiono	Jl. Kusbini No.27 Yogyakarta
3.	KAP Hadori Sugiarto Adi and Rekan (Cabang)	Jl. Prof. Dr. Sarjito No.9 Yogyakarta
4.	KAP Drs. Henry and Sugeng (Pusat)	Jl. Gajah Mada No.22 Yogyakarta
5.	KAP Drs. Inaresjz Kemalawarta	Jl. Ringin Putih No.7 Prenggan, Kota Gede, Yogyakarta
6.	KAP Indarto Waluyo	Jl. Ring Road Timur No.33 Wonocatur, Bantul, Yogyakarta
7.	KAP Kumalahadi, Kuncara, Sugeng Pamudji Dan Rekan (Pusat)	Jl. Kranji No.90 Serang Baru, Mudal, Sariharjo, Ngaglik, Sleman, Yogyakarta
8.	KAP Drs. Soeroso	Jl. Beo No.49, Demangan Baru,

No	Name of Certified Public Accountants	Address
	Donosapoetro, Mm	Yogyakarta
9.	KAP Dra. Suhartati and Rekan (Cabang)	Perumahan Nogotirto I No.11 Nogotirto Gamping, Sleman, Yogyakarta
10.	KAP Mahsun Nurdiono Kukuh Nugrahanto	Pacific Building Lt4 Suite406, Jl. Laksda Adisucipto No.157, Caturtunggal, Kec. Depok, Kabupaten Sleman, Daerah Istimewa Yogyakarta 55281
11.	KAP Dr. Payamta, CPA	Jl. Ir. Sutami No.25, Jebres, Surakarta
12.	KAP Rachmad Wahyudi	Jl. Dr. Cipto Mangunkusumo No.3 A, Surakarta
13.	KAP Wartono Dan Rekan	Jl. Ahmad Yani No.335 Manahan, Solo
14.	KAP Ganung AB	Jl. Bido II, Gilingan, Banjarsari, Kota Surakarta, Jawa Tengah 57134

Meanwhile, the research subject shows the sample of the research which is employees who work at those public accounting firms.

B. Type of Data

The data that is used in this research is categorized as primary data. It means that the researcher will directly search the data to the research sample. Besides, the data of this research is also categorized as quantitative data. According to Sekaran and Bougie (2013), quantitative data are data that usually gathered through structured question resulting in the form of numbers.

C. Sampling Technique

The technique of sampling for this research is using nonprobability sampling technique. Nonprobability sampling is a sampling technique when the elements do not have known or predetermined chance to be selected as an subject (Sekaran and Bougie, 2013). According to Bryman and Bell (2011), non-probability sampling technique consist of three main type of techniques including convenience sample, snowball sample, and quota sample. This study uses convenience sample, which refers to the collection of information based on the members who are accessable (Bryman and Bell, 2011).

D. Data Collection Technique

The data collecting technique of this study is by using survey technique. The researcher will use questionnaire in order to get the data from the auditors. It is a self-administered questionnaires so that the respondents will fill the answer by themselves. The questionnaire consist of statements and questions in Indonesian language to make the respondent easier in understanding the meaning and answering it.

E. Operational Definition of Variables

1. Job-leisure conflict

Job-leisure conflict is how the employees' obligation to work can interfere their leisure or recreational activities. The researcher use questionnaire that has been used from the previous researcher to gain

information about job-leisure conflict. Referring to Sharma and Nambudiri (2015), they use five questions to describe about job leisure conflict. Those questions are adapted from Job and Non-Work Conflict by Small and Riley (1990). To measure the variable, the researcher uses a five-point Likert response scale ranging from 1 (strongly disagree) to 5 (strongly agree). Here is the list of questionnaire:

- a. My job makes it difficult to enjoy my free time outside of work.
- b. The amount of time I spend working interferes with how much free time I have.
- c. Worry about my job makes it hard for me to enjoy myself outside of work.
- d. Because I am often tired after work, I don't see friends as much as I would like.
- e. My job doesn't affect whether I enjoy my free time outside of work.

2. Compensation

Compensation here refers to the reward and benefit that receive by the employees as the feedback of their work. The questionnaire that will be use in here is adopted from the research conducted by Harsono (2016) with five-point Likert scale starting from 1 (strongly disagree) to 5 (strongly agree). Here is the list of questionnaire for compensation:

- a. I'm satisfied with the payroll system.
- b. I'm satisfied with the welfare guarantee.
- c. The salary given is in accordance with each employee's responsibility.

- d. My achievement is appreciated based on the standard applied.
- e. Promotion given to employee who make achievements.

3. Job satisfaction

Job satisfaction is about how the employees' value their organization, whether they satisfied or dissatisfied with it. This variable is measured by using Minnesota Satisfied Questionnaire which is developed by Warr *et al* (1979) that has been used by Sharma and Nambudiri (2015). The questionnaire is consist of 15 questions with five-point Likert scale ranging from 1 (completely dissatisfied) to 5 (completely satisfied).

- a. The physical work conditions.
- b. The freedom to choose your own method of working.
- c. Your fellow workers.
- d. The recognition you get for good work.
- e. Your immediate boss.
- f. The amount of responsibility you are given.
- g. Your rate of pay.
- h. Your opportunity to use your abilities.
- i. Industrial relations between management and workers in your firm.
- j. Your chance of promotion.
- k. The way your firm is managed.
- l. The attention paid to suggestions you make.

- m. Your hours of work.
- n. The amount of variety in your job.
- o. Your job security.
- p. Now taking everything into consideration, how do you feel about your job as a whole?

4. Turnover intention

Turnover intention here refers to employees' desire to leave the organization. The questionnaire about turnover intention is adapted from the previous research that conducted by Sharma and Nambudiri (2015) referring from Cammann et. al (1979). The questionnaire about turnover intention is listed below:

- a. It is likely that I will actively look for a new job in the next year.
- b. I often think about quitting.
- c. I probably look for a new job in the next year.

F. Test of Instrument

The test of instrument will be consist of validity and reliability test. According to Sekaran and Bougie (2013), validity test can be defined as a test to measure whether the questions are asking the concept that need to be researched or not. Meanwhile, reliability is the stability and consistency indication of the instrument in measuring the concept and helping to assess the goodness of a measure (Sekaran and Bougie, 2013).

The validity and reliability test would be done by using SmartPLS 3.0 software. There are 2 kinds of validity tests consist of convergent validity and

discriminant validity. The convergent validity is measured from the Loading Factor (LF) or outer loading value. According to the rule of thumb, the indicator is valid if the LF value is ≥ 0.7 . Meanwhile, the discriminant validity is measured from the cross loading value which have to be ≥ 0.7 at its construct. The reliability is known from the composite reliability value which have to be ≥ 0.7 .

G. Hypothesis Testing and Data Analysis

In order to test the hypotheses, the researcher will use Partial Least Square (PLS) analysis by using SmartPLS 3.0 program. Kurniawan (2015) stated that there are some benefits in using PLS method including:

1. Does not require assumptions, data must not be normally distributed (indicator by category scale, ordinal, interval until the ratio can be used on same model)
2. Can be estimated by relatively small number of sample. This is appropriate condition of the number of samples in the study which is relatively small.

Hypothesis testing is based on the values contained in the structural model analysis, level of path coefficient significance is obtained from t-values and standardized path coefficient values. The limit for hypothesis testing is value-t charge factor (factor loadings) is greater than critical value (≥ 1.96) or P value is less than 0.05.