CHAPTER IV

RESULT AND DISCUSSION

A. Description of Research Object

From January until March 2018, the researcher has been distributed questionnaires to several public accounting firms in Yogyakarta Special Region and Surakarta. There are 14 public accounting firms as the object of research in those regions consisting of 10 public accounting firms in Yogyakarta Special Region and 4 public accounting firms in Surakarta. However, some of those public accounting firms refuse to be the research object due to their busyness. Here is the list of public accounting firms that are willing to be the part of this research object and the amount of questionnaires that have been distributed to them.

Table 4. 1 Sample of the Research

No	Name of Public Accounting Firm	Amount of questionnaires
1.	KAP Abdul Muntalib and Yunus (Cabang)	5
2.	KAP Drs. Hadiono	5
3.	KAP Indarto Waluyo	5
4.	KAP Dra. Suhartati and Rekan (Cabang)	2
5.	KAP Mahsun Nurdiono Kukuh Nugrahanto	4
6.	KAP Dr. Payamta, CPA	5
7.	KAP Wartono Dan Rekan	5
8.	KAP Ganung AB	10
	Total	41

The table 4. 1 shows that only 5 out of 10 public accounting firms in Yogyakarta Special Region that accept to be the respondents in this research. Moreover, there is one public accounting firm in Surakarta that refuse to be respondent, resulting 3 public accounting firms in Surakarta as the respondents in this research. Thus, the total of sample is 8 public accounting firms with 41 questionnaires being distributed.

The process of distribution is conducted by giving the questionnaire directly to the public accounting firms. Then there will be a time lag for the respondents to fill out the questionnaire. If they have finished in filling the questionnaires out, the public accounting firm's officer will inform the researcher to take the questionnaire. Below is the table showing the sample distribution and return rate.

Table 4. 2 Sample Distribution and Return Rate

No	Information	Number of questionnaires	Percentage
1.	Distributed questionnaires	41	100%
2.	Return questionnaires	40	97.56%
3.	Non-return questionnaire	1	2.44%
4.	Incomplete questionnaires	10	24.39%
5.	Processable questionnaires	30	73.17%

Table 4. 2 shows that there are 40 questionnaires being returned by the respondents out of 41 distributed questionnaires. However, from those 40 questionnaires, there are 10 questionnaires that cannot be processed due to

incomplete fulfillment. Therefore, there are 30 questionnaires that can be processed.

B. Instrument and Data Testing

1. Descriptive analysis

The desriptive analysis is conducted by using SPSS 15.0 program. The result can be seen in the table below

Table 4. 3 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Job-Leisure Conflict	30	5	20	13.90	4.163
Compensation	30	10	25	17.57	3.491
Job Satisfaction	30	38	80	59.00	9.236
Turnover Intention	30	3	14	8.97	2.659
Valid N (listwise)	30				

The number of data in this research is 30, consist of 4 variables including job-leisure conflict, compensation, job satisfaction, and turnover intention. Job-leisure conflict has minimum score at 5, maximum score at 20, mean at 13.90, and standard deviation at 4.163. Compensation has minimum score at 10, maximum score at 25, mean at 17.57, and standard deviation at 3.491. Job satisfaction has minimum score at 38, maximum score at 80, mean at 59.00, and standard deviation at 9.236. Turnover intention has minimum score at 3, maximum score at 14, mean at 8.97, and standard deviation at 2.659.

2. Measurement model (outer model)

a. Validity test

Validity testing consist of

1) Convergent validity

Convergent validity is known from the loading factor or outer loading value. Indicator has good validity if the outer loading value is more than 0.70. Here is the table of outer loading value after processing the data in SmartPLS 3.0

Table 4. 4 Outer Loading

Indicator	Compensation	Job-Leisure Conflict	Job Satisfaction	Turnover Intention
CP1	0.913			
CP2	0.785			
CP3	0.845			
CP4	0.922			
CP5	0.696			
JL1		0.843		
JL2		0.903		
JL3		0.860		
JL4		0.903		
JL5		0.596		
JS1			0.712	
JS2			0.723	
JS3			0.415	
JS4			0.835	

Indicator	Compensation	Job-Leisure Conflict	Job Satisfaction	Turnover Intention
JS5			0.774	
JS6			0.440	
JS7			0.869	
JS8			0.474	
JS9			0.740	
JS10			0.756	
JS11			0.922	
JS12			0.814	
JS13			0.714	
JS14			0.553	
JS15			0.825	
JS16			0.835	
TI1				0.924
TI2				0.907
TI3				0.925

The value of outer loading for JL1 (0.843), JL2 (0.903), JL3 (0.860), JL4 (0.903), JS1 (0.712), JS2 (0.723), JS4 (0.835), JS5 (0.774), JS7 (0.869), JS9 (0.740), JS10 (0.756), JS11 (0.922), JS12 (0.814), JS13 (0.714), JS15 (0.825), JS16 (0.835), TI1 (0.924), TI2 (0.907), TI3 (0.925) are more than 0.70. It means that those indicators are valid. Meanwhile, the outer loading value for JL5 (0.596), CP5 (0.696), JS3 (0.415), JS6 (0.440), JS8 (0.474), JS14 (0.553) are less than 0.70. Thus, JL5, CP5, JS3, JS6, JS8, and JS14 are not valid and must be deleted.

2) Discriminant validity

Discriminant validity is tested by looking at cross loading value. If the cross loading value is more than 0.70, it means that the variable has a good validity. Here is the table of Fornell-Larcker Criterion.

Table 4. 5 Fornell-Larcker Criterion

	Compensation	Job-Leisure Conflict	Job Satisfaction	Turnover Intention
CP	0.880			
JL	-0.403	0.886		
JS	0.933	-0.335	0.800	
TI	-0.756	0.242	-0.681	0.919

The cross loading value for CP (0.880), JL (0.886), JS (0.800), and TI (0.919) are more than 0.70 at its latent variable. However, variable JS has cross loading value that more than 0.70 at compensation variable. Therefore, compensation, job-leisure conflict, and turnover intention have good validity and job satisfaction variable has low validity.

b. Reliability test

Reliability test is known from the value of composite reliability. A variable is reliable if the composite reliability value is more than 0.70.

Table 4. 6 Composite Reliability

No	Variable	Composite Reliability
1.	Compensation	0.932
2.	Job-leisure conflict	0.917
3.	Job satisfaction	0.957
4.	Turnover intention	0.909

Table 4.6 shows the value of composite reliability for each variable. Variable of compensation (0.932), job-leisure conflict (0.917), job satisfaction (0.957), and turnover intention (0.909) are more than 0.70. Thus, all vaariable in this research is reliable.

3. Structural model (inner model)

Inner model testing is conducted by looking at the value of Adjusted R^2.

Table 4. 7 Coefficient Determination of Adjusted R^2

	Adjusted R Square
Job satisfaction	0.864
Turnover intention	0.534

The result shows that job-leisure conflict and compensation can affect job satisfaction as much as 86.4%, while the other 13.6% is affected by other variables outside this research. In addition, job-leisure conflict, compensation, and job satisfaction affect turnover intention as much as 53.4%, while the other 46.6% is affected by other variable which is not included in this research.

C. Hypothesis Testing

There are two kinds of hypothesis testing. They are direct effect and indirect effect. Hypothesis is accepted if P value is less than 0.05 and the direction in original sample is same with the direction of hypothesis.

1. Direct effect

Table 4. 8 Path Coefficient

	Original Sample	P Values
CP -> JS	0.953	0.000
CP -> TI	-0.997	0.042
JL -> JS	0.049	0.639
JL -> TI	-0.086	0.648
JS -> TI	0.221	0.657

a. Hypothesis 1

H1: Job-leisure conflict will give negative effect on job satisfaction.

P value for the relation between job-leisure conflict and job satisfaction is 0.639 which is more than alpha 0.05. It means that H1 is not accepted. Thus, job-leisure conflict is not significantly affect job satisfaction.

b. Hypothesis 2

H2: Compensation will give positive effect on job satisfaction.

P value for the relation between compensation and job satisfaction is 0.000 which is less than alpha 0.05. In addition, the value of original sample is 0.953, so it has positive direction which is same with the direction of hypothesis. Thus, it means that H2 is accepted or compensation is significantly and positively affect job satisfaction.

c. Hypothesis 3

H3: Job-leisure conflict will give positive effect on turnover intention.

The value of P for the relation between job-leisure conflict and turnover intention is 0.648 which is more than alpha 0.05. It means that H3 is not accepted. Therfore, job-leisure conflict is not significantly affect turnover intention.

d. Hypothesis 4

H4: Compensation will give negative effect on turnover intention.

P value for the relation between compensation and job satisfaction is 0.042 which is less than alpha 0.05. Moreover, the original sample value is -0.997, so it has negative direction which

is same with the direction of hypothesis. Therefore, it means that H4 is accepted or compensation is significantly and negatively affect turnover intention.

e. Hypothesis 5

H5: Job satisfaction will give negative effect on turnover intention.

P value for the relation between job-leisure conflict and job satisfaction is 0.657 which is more than alpha 0.05. It means that H5 is not accepted. Thus, job satisfaction is not significantly affect turnover intention.

2. Indirect effect

In order to analyze the mediating effect, it must be proven that the intervening variable is significantly affect turnover intention. However, from the result of H5, it is known that job satisfaction (intervening variable) is not significantly affect turnover intention (dependent variable). Thus, H6 and H7 are not accepted.

Table 4. 9 Indirect Effect

	P Values
CP -> TI	0.662
JL -> TI	0.868

a. Hypothesis 6

H6: Job satisfaction will mediate the relationship between job-leisure conflict and turnover intention.

From the table 4. 8 above, the value of P for the relationship between job-leisure conflict and turnover intention with job satisfaction as intervening variable is 0.868. Thus, H6 is not accepted or job satisfaction cannot mediate the relationship between job-leisure conflict and turnover intention.

b. Hypothesis 7

H7: Job satisfaction will mediate the relationship between compensation and turnover intention.

From the table 4. 8 above, the value of P for the relationship between compensation and turnover intention with job satisfaction as intervening variable is 0.662. Therefore, H7 is not accepted or job satisfaction cannot mediate the relationship between compensation and turnover intention.

D. Interpretation

1. The effect of job-leisure conflict on job satisfaction

According to the result of hypothesis testing, it is found that job-lesiure conflict is not significantly influencing job satisfaction. It means that when employees only have few time to do leisure activity because of high workload, it does not make them feel unsatisfied with

their job. It could be caused employees still can bear the workload and manage their stress so that they still have high satisfaction on job even though they are in a busy period. In addition, public accountants as the respondent of this research could refresh their mind when they are in low season of auditing.

2. The effect of compensation on job satisfaction

   From the hypothesis testing, it is found that compensation can significantly and positively influence job satisfaction. This is in accordance with the study conducted by Rohmawati *et al.* (2017). They found that compensation can significantly and positively affect job satisfaction. In addition, Widyasari *et al.* (2017) also found that compensation can give significant and positive effect toward job satisfaction. This means that when the compensation increase, so employee's job satisfaction will also increase. In other hand, when compensation given to employees is decrease, their job satisfaction will also decrease.

3. The effect of job-leisure conflict on turnover intention

   The hypothesis testing shows that job-leisure conflict cannot significantly influence turnover intention. It means that employees who have high job-leisure conflict do not always have intention to quit from their current job. It might be because it is hard to find a new job nowadays. The fact that they need to fulfill their need from current salary might trigger them to stay in their current job. In the other hand,

employees who have low job-leisure conflict are still possible to have intention to quit from current job. It could be because they want to find new job in order to get higher salary, better position, or better environment.

4. The effect of compensation on turnover intention

   According to the result in hypothesis testing, it is proven that compensation can give significant and negative effect on turnover intention. This means that when the compensation given to employees increase, so the turnover intention will get decrease. This result is in accordance with previous study conducted by Widyasari *et al*. (2017) who found that compensation is negatively affect turnover intention. Another study conducted by Rohmawati *et al.* (2017) who found that compensation affects turnover intention significantly and negatively.

5. The effect of job satisfaction on turnover intention

   The result of hypothesis testing shows that job satisfaction is not significantly influence turnover intention. This result supports the previous study conducted by Valensia *et al.* (2014) that found that job satisfaction is not significant in influencing turnover intention among employees at "X" Restaurant Surabaya. Moreover, study conducted by Setiyanto and Hidayati (2017) also found that job satisfaction is not significantly influence turnover intention.

   Employees who feel satisfied with their job still have possibility to quit from their current job. It could be because they want to get new

experience by working at another place with new position, new environment, and new challenge. In the other hand, employees who are not satisfied with their work will not necessarily leave the job. It might be because of the fact that it is not easy to find new job and economic reasons that they have to fulfill their needs and current lifestyle.

6. The effect of job-leisure conflict on turnover intention with job satisfaction as intervening variable

   The hypothesis testing result shows that job satisfaction cannot significantly mediate the effect of job-leisure conflict on turnover intention. It is because the job satisfaction as the intervening variable is not significantly affect turnover intention as the dependent variable. It means that conflict between job and leisure time and the level of satisfaction toward job are not the reason for employees to have intention to leave the current job. It could be because employees still can bear both the conflict between job and leisure time that they have and the unsatisfied feeling toward the job. Thus, when they have high job-leisure conflict and feel unsatisfied with the job, they still can stay in the current job. This could be because they need the job to get income and the difficulty in finding new job.

7. The effect of compensation on turnover intention with job satisfaction as intervening variable

According to hypothesis testing, it is not proven that job satisfaction can mediate the relationship between compensation and turnover intention. This is because the intervening variable (job satisfaction) is not significantly influence the dependent variable (turnover intention). This finding is in line with previous study conducted by Meilano and Nugraheni (2017) who found that job satisfaction does not have mediation effect on the relationship between compensation and turnover intention. Yudhistira (2016) also found that job satisfaction cannot mediate the effect of compensation on turnover intention. It is different with the result of direct testing that shows that compensation can give significant and negative effect on turnover intention. It could be because the employees pay more attention to compensation system in order to fulfill their needs in life and pay less attention to their satisfaction. Thus, employees will consider to find new job when the compensation is low, but they will stay in current job if compensation is high eventhough they are not satisfied with the job. Therefore, a good compensation system will help in preventing the intention to quit from current job no matter how good or bad the job satisfaction is.