

**THE EFFECT OF JOB-LEISURE CONFLICT AND COMPENSATION
ON EMPLOYEE TURNOVER INTENTION WITH JOB SATISFACTION
AS THE INTERVENING VARIABLE**

(A Study on Public Accounting Firms in Yogyakarta and Surakarta)

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Abstract: The purpose of this research is to examine the effect of job-leisure conflict and compensation on turnover intention with job satisfaction as intervening variable. The data is primary data obtained from employees who work in public accounting firms in Yogyakarta Special Region and Surakarta. Analysis tool used in this study is Partial Least Square Analysis. The result showed that job-leisure does not have significant effect on job satisfaction and turnover intention, job satisfaction also does not have significant effect on turnover intention, compensation have significant effect on job satisfaction and turnover intention. However, job satisfaction cannot mediate the effect of job-leisure conflict and compensation toward turnover intention. Based on the research findings, employer should pay more attention on compensation system in order to minimize the turnover intention among their employees.

Keyword: job-leisure conflict, compensation, job satisfaction, turnover intention

INTRODUCTION

The purpose of an organization is to achieve its goals. Business entity also has certain goals to be achieved. One of the most important goals in business entities is getting high profit. In order to do so, they must optimize their resources so that their business activities can operate properly and reach their profit target.

There are many resources within business entity such as capital or money, materials, machines, methods, and human resources. According to Al Qofiqi *et*

al. (2016), a reliable human resource might have the most strategic role on the organization performance than the other resources. Human resource holds important part in a business entity. They are the ones who have responsibility to make plans and execute those plans so that the productivity and profitability can be higher. The business entities will optimize their efforts to have good human resources. They will make certain qualifications in recruiting employees. Then, they also give trainings to improve the skills of their employees. Besides, they also give compensation to their employees.

In a business, sometimes a company has to lose their employees. According to the data from “*Tiny Pulse*” on May 23, 2016, across the board, there is one out of four employees would resign from their company for a 10% raise, according to their Employee Engagement Report. Employees feel free to search and move to another company. Moreover, The United States Department of Labor through their Bureau of Labor Statistics stated that the median number of years that employees works for their current company dropped from 4.6 years in January 2014 into 4.2 years in January 2016. In Indonesia, according to the Salary Survey conducted by Mercer Talent Consulting and Information Solution in 2015, it is found that employee turnover rate from all industries in Indonesia is still high at 8.4% (Prahadi, 2015). The turnover rate in public accounting firm is also high. Based on the data from Inside Public Accounting in 2015 as cited by George and Wallio (2017), the turnover rate among the six largest accounting firms is high which is at approximately 17%.

Employee's turnover intention has become a problem needed to be solved by the company. According to Tett and Meyer (1993), turnover intention was conceived to be a conscious and deliberate willfulness to leave the organization. Turnover intention can be defined as the intention of the individual within an organization to move out from the organization. Turnover intention is an initial sign from a person to stop working from the organization. Abbasii and Hollman (2000) classify turnover into two categories, voluntary and involuntary. Voluntary turnover happens when a person resigns from the organization due to his or her intention. Meanwhile, involuntary turnover happens when a person is being fired by the organization.

On the other hand, turnover can be functional for a company when the people that move out are those who have bad performance. However, if the people who move out are those who have good performance, it will be a problem for the company. The company will lose its resources and need to recruit new human resource. This employee turnover will cost the company both in recruiting and training the new employee. When a person move out, it will influence the productivity of the company and also the working atmosphere within the others employees. Moreover, there is a possibility for the person who had moved out to be working for the competitor companies. If it happens, there might be a transfer of intellectual capital that becomes a threat towards the previous company. It can also attract the other employees to feel uncomfortable in the work place and want to follow leaving the company. Thus, it is crucial for a company to control the turnover within its organization.

There are many researches relate turnover intention with job satisfaction. Many of them use job satisfaction as the mediating variable between the independent variables and the turnover intention as the dependent variable. Karavardar (2013) examined the role of job satisfaction as intervening variable in the relationship of human resources management practices with turnover intention. Chen *et al.* (2014) researched some factors influencing turnover intention including compensation satisfaction, work pressure, work satisfaction, and organizational commitment. They used both work satisfaction and organizational commitment as the intervening variable. Chhabra (2015) investigated the role of job satisfaction and organizational commitment as the mediating variable in the relation of person-job fit and turnover intention. Rubel and Kee (2015) researched the effect of compensation practices on turnover intention and using job satisfaction as the mediating variable. Al Qofiqi (2016) have a research about the influence of compensation both financial and non financial on the intention to leave by using job satisfaction as the mediating variable. Widayati and Yunia (2016) researched about the effect of compensation and organizational culture on turnover intention. Hudson *et al.* (2017) studied about the relationship between employees' assessment of corporate social performance (CSP), perceived person-organization fit, job satisfaction and turnover intention. Rohmawati *et al.* (2017) had researched on the effect of transformational leadership style and compensation on turnover intention by using job satisfaction as the mediating variable.

This research focuses on turnover intention and the factors that might trigger it among the auditors in public accounting firm. This study refers to Sharma and Nambudiri (2015) which is investigate about “Job-Leisure Conflict, Turnover Intention and the Role of Job Satisfaction as A Mediator: An Empirical Study of Indian IT Professionals”. They found that job-leisure conflict significantly and positively influence the turnover intention. In addition, they also found that job satisfaction can negatively influence the turnover intention. Moreover, the job satisfaction also confirmed to mediate the relation between job-leisure conflict and turnover intention.

In the limitations of their research, Sharma and Nambudiri (2014) stated that there are several unmeasured variables that might have a role in the relationship between job-leisure conflict, job satisfaction, and turnover intention. Meanwhile, Widayati and Yunia (2016) stated that in order to minimize the turnover intention, company need to give attention on the human resource management policy especially in the compensation so that it can fulfill the need and expectation of the employees. A good compensation system will make employees feel that they are contributing in the organizational success and they are appreciated for their role. Sufficient compensation and benefits lead to the improvement of employee’s satisfaction and organizational commitment, and also decreasing the number of turnover (Chew *et. al*, 2016). In the other hand, the lack of compensation within an organization will lead to employee turnover. Therefore, this research will study the relationship between compensation, job-leisure conflict, job satisfaction, and turnover intention.

Sharma and Nambudiri (2014) also suggest the future research to study in different industry so that it can bring different insight and give wider picture of the research questions. Hence, this paper performs research in public accounting areas that also have high percentage of employees turnover. As what have been written above, the previous research is conducted in India. Therefore, there is a need to conduct similar research in different country so that it can bring a new findings either supportive or not. What being feel by the employees in India might be different with what being feel by the employees in Indonesia especially in the context of the leisure and compensation that they receive. Another reason to have the similar research in Indonesia is that because due to the extent to which the author to know, there have been no research investigating about the job-leisure conflict related with turnover intention in Indonesia.

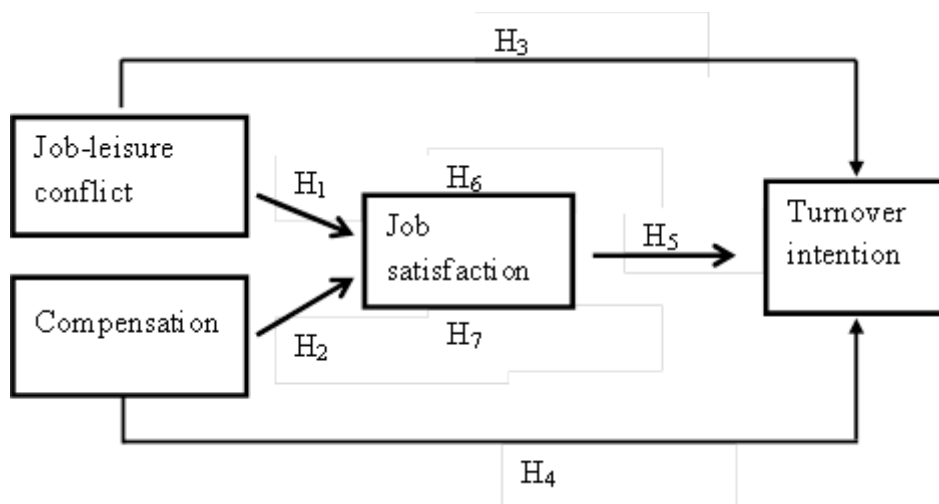


Figure 1.1 Research Model

Hypotheses in this research are

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

H2: Compensation will give positive effect on job satisfaction.

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

H4: Compensation will give negative effect on turnover intention.

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

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

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

RESEARCH METHODOLOGY

The object of this research indicate the location where the research take place which is on public accounting firms in Yogyakarta Special Region and Surakarta. There are 10 public accounting firms in Yogyakarta Special Region and 4 public accounting firms in Surakarta. The research subject is employees who work at those public accounting firms.

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. 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. The questionnaire for each variable refers to some researchers from previous research. To measure the variable, the researcher uses a five-point Likert response scale ranging from 1 (strongly disagree) to 5 (strongly agree).

There are 4 variables that is being researched in this study, consist of job-leisure conflict, compensation, job satisfaction, and turnover intention. 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). 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). 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). 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 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 .

In order to test the hypotheses, the researcher will use Partial Least Square (PLS) analysis by using SmartPLS 3.0 program. 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.

RESULT AND ANALYSIS OF THE RESEARCH

From January until March 2018, the researcher has been distributed questionnaires to several public accounting firms in Yogyakarta Special Region and Surakarta. There are 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.

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.

Table 1. 1 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				

Source: Data processing by using SPSS 15.0

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.

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 1. 2 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			

Indicator	Compensation	Job- Leisure Conflict	Job Satisfaction	Turnover Intention
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	
JS5			0.774	
JS6			0.440	
JS7			0.869	
JS8			0.474	
JS9			0.740	
JS10			0.756	

Indicator	Compensation	Job- Leisure Conflict	Job Satisfaction	Turnover Intention
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

Source: Data processing by using SmartPLS 3.0

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.

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 1. 3 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

Source: Data processing by using SmartPLS 3.0

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.

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 1. 4 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

Source: Data processing by using SmartPLS 3.0

Table 1.4 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 variable in this research is reliable.

Inner model testing is conducted by looking at the value of Adjusted R².

Table 1. 5 Coefficient Determination of Adjusted R²

	Adjusted R Square
Job satisfaction	0.864
Turnover intention	0.534

Source: Data processing by using SmartPLS 3.0

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.

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.

Table 1. 6 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

Source: Data processing by using SmartPLS 3.0

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. 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.

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. 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.

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. Therefore, job-leisure conflict is not significantly affect 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.

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. 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.

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. 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.

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 1. 7 Indirect Effect

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

Source: Data processing by using SmartPLS 3.0

From the table 1.7 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. 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.

From the table 1.7 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. 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.

CONCLUSION AND SUGGESTION

This research examines the relationship between job-leisure conflict, compensation, job satisfaction, and turnover intention. Job satisfaction is used as

intervening variable to mediate the effect of job-leisure conflict and compensation on turnover intention. Total data that can be processed is 30 data from 5 public accounting firms in Yogyakarta Special Region and 3 public accounting firms in Surakarta. From the result analysis, it can be concluded that:

1. Job-leisure conflict is not significantly affect job satisfaction.
2. Compensation is significantly and positively affect job satisfaction.
3. Job-leisure conflict is not significantly affect turnover intention.
4. Compensation is significantly and negatively affect turnover intention.
5. Job satisfaction is not significantly affect turnover intention.
6. Job satisfaction cannot mediate the relationship between job-leisure conflict and turnover intention.
7. Job satisfaction cannot mediate the relationship between compensation and turnover intention.

Based on the results of research that has been done, there are several suggestions as follows

1. Employers should evaluate compensation system in order to minimize the intention to quit among their employees.
2. Future research should expand the object of research such as Semarang and other regions.
3. Future researcher should avoid to do research at the end and beginning of the year because it is the busy period for auditors so that the level of acceptance and return of questionnaires is low.

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