

THE INFLUENCE OF ORGANIZATIONAL COMMITMENT AND CAREER GROWTH OPPORTUNITY TOWARDS AUDITORS' TURNOVER INTENTION ON MILLENNIAL AND NON-MILLENNIAL GENERATIONS

(A Study at Public Accounting Firms in Central Java and Special Region of Yogyakarta)

DABELISTHA SEZA DEPUDI

ddepudi@gmail.com

International Program of Accounting

Faculty of Economics and Business

Universitas Muhammadiyah Yogyakarta

Brawijaya Street, Tamantirto, Kasihan, Bantul, Special Region of Yogyakarta 55183

ABSTRACT

This study aims to analyse the influence of each multidimensional aspect of organizational commitment and career growth opportunity towards auditors' turnover intention at Public Accounting Firms located in Central Java and Special Region of Yogyakarta. The subject in this study are auditors who work in Public Accounting Firms, especially located in Semarang, Surakarta, and Yogyakarta. In this study, respondents are categorized by age group into two generations. The samples consist of 58 millennial and 16 non-millennial respondents, selected using purposive sampling method. The primary data were obtained by distributing questionnaires directly to the respondents. The analysis model used is Multiple Linear Regression Analysis using IBM SPSS Statistics 21 as analysis tools. The results of this study indicate that affective commitment, normative commitment, promotion speed and remuneration growth have a negative influence towards turnover intention on millennial auditors while professional ability development and remuneration growth have a negative influence towards turnover intention on non-millennial auditors. In addition, there is no difference in auditors' turnover on millennial and non-millennial generations.

Keywords: Multidimensional Aspect, Organizational Commitment, Career Growth Opportunity, Auditors' Turnover Intention

INTRODUCTION

Human resources play the most important part in a business entity because every employee cooperates to achieve the goal of the business entity. It can be said that employees become the important assets in every organization because every employee and unit in organization assists to support and develop organizations to successfully achieve goals (Malik et al., 2010). It is important for employees to work hard and get involved in the whole part of organization to make sure that organization achieve the goal congruence. However, sometimes there is a period when the workers feel their job demand do not match anymore as they expect before. Pfeffer (2007) argues that sometimes there are situations where

employees are not satisfied with their jobs so it will increase their intention to leave. He also argues that the level of intention to leave will be higher if the organizations do not have a sense of trust to their employees. There are two choices when the employees already feel this kind of situation: they have strong commitment to stay within the organization or they have intention to leave the organization.

According to Suharno et al (2017), some experts agree that turnover intention is the best predictor for early detection of employees' behavior who want to resign from the organization. Omar and Ahmad (2014) state, "Turnover intention is a warning sign before an individual actually quits a job, since it is considered as a preceding factor for effectively forecasting an employee's propensity for changing occupations." In the current Industrial 4.0 Revolution Era, Generation Y (known as millennials) is a generation that now starts to enter many companies. According to Deloitte Millennial Survey conducted in 2018, turnover rate will likely remain high. This survey took a sample of 10,455 respondents who belonged to millennial age (born in January 1983 to December 1994) and 1,844 respondents categorized as Generation Z (born in January 1995 to December 1999). Each respondent answered several questions through online questionnaires taken between 24 November 2017 and 15 January 2018. The survey result in 2018 showed that about 43% of respondent in millennial age chose to leave their current job within two years and only 28% of millennials would prefer staying within the firm more than 5 years. Furthermore, Gen Z respondents also have higher expectation in leaving their jobs within two years. 61% of Gen Z respondents prefer to leave within two years and only 12% of them would stay over 5 years.

Turnover phenomena also become a major concern in auditor environment. The recent study conducted by Sulistiyo (2017) in 24 cities in Indonesia found that 56.3% of auditors stated that they had already had experience in changing jobs and 43.7% of auditors had never changed their jobs. This result shows that auditor turnover level in Indonesia is also

high enough. High turnover lead to high cost regardless of the firm size. Sulistiyo (2017) says, “This increase in costs is due to lost productivity, training, election time and the increased recruitment costs for new workers.” Hildebeitel and Leaby (2001) in Omar and Ahmad (2014) have provided evidence, “One international public accounting estimates hiring and replacing an existing employee cost 150% of that employee’s annual salary. As recruiting and training costs are expensive, it becomes a great challenge for the accounting firms to survive.” Additionally, for the public accounting firm, high staff turnover will eventually result in the audit firm having inexperienced staff. It is because high turnover level would give negative impact to the organization effectiveness.

There are several factors which can influence the auditor turnover intention. This research will focus on the multidimensional aspect of organizational commitment and career growth opportunity which are expected to reduce the turnover level. This aims to provide details because each multidimensional has different characteristics. Organizational commitment among employees is typically assumed to reduce withdrawal behavior, such as lateness, absenteeism, and turnover (Irefin and Mechanic, 2014). Employees will tend to leave their current organization and seek other proper jobs if they feel that their current organization does not support the development of their career growth and progress (Biswakarma, 2016).

This current research is a compilation from several previous studies by taking several variables and then combining them into one research to be restudied. The variables consisting of affective commitment, continuance commitment, and normative commitment were taken from the research conducted by Suharno et al. (2017) entitled “The Effect of Organizational Commitment toward Turnover Intention at Narada School, Indonesia”. Meanwhile, the variables including career goal progress, professional ability development, promotion speed and remuneration growth were taken from the research by Ohunakin (2018) entitled

“Perception of Frontline Employees towards Career Growth Opportunities: Implications on Turnover Intention”.

Some previous researches which have studied dimensions of organizational commitment show inconsistency in the findings. Suharno et al. (2016) found that affective and continuance commitment has negative significant influence on turnover while normative commitment positively and significantly affects auditor turnover intentions. Different results are shown by Mensah and Kosi's study (2016). They have found that affective commitment does not significantly predict turnover intentions. Meanwhile continuance commitment has positive contribution to predict turnover and normative commitment has the greatest negative effect in predicting turnover intention. Furthermore, some other previous studies about career growth opportunity also shows inconsistency in the result of study. Karavardar's (2014) study has found that career goal progress and promotion speed do not have significant effect on turnover intention while professional ability development and remuneration growth have negative significant influence on turnover intention. Biswakarma's (2016) research shows that career goal progress, remuneration growth, and promotion speed have negative and significant effect towards turnover intentions, and only does professional ability development have no significant effect to turnover. Thus, the result of this study is contradictory to the previous study conducted by Karavardar (2014).

The existence of turnover phenomena and inconsistency in the previous studies' findings become the motivation of the researcher in conducting a further research about each dimension of organizational commitment, career growth opportunity, and its effect on auditor turnover intentions. Furthermore, the previous researches involved respondents consisting of employees in a company and some experts such as teachers, laboratory scientists, and nurses. In this study the researcher will take samples including accounting experts called auditors,

especially external auditors in public accounting firms. Furthermore, this research will also compare two generations of auditors belonging to the millennial and non-millennial ages.

LITERATURE REVIEW

Social Exchange Theory

The social exchange theory explains about sharing a mutual relationship between the employees and their employers. The relationship between two parties becomes stronger when they try to meet the needs of each other (Karavardar, 2014). Social exchange is based on an implicit agreement between employee and the employer, referred to as a psychological contract (Rose, 2001). Psychological contract gives the most important effect to employee behavior. According to Karavardar (2014), some experts defined psychological contracts as contracts in the form of employees' expectations of their organization as a form in return for the obligation of their contribution. Psychological contracts in an organization are important to produce good commitment between employee and employer.

Auditors' Turnover Intention

When compared with actual turnover, turnover intention has a complex meaning because it relates to people's attitude. As cited in Cho et al. (2009), turnover intentions express a person's intention to leave the organization that show a violation in the relationship between employees and the organization. Dess and Shaw (2001) have proposed two types of turnover namely voluntary turnover and involuntary turnover. Voluntary turnover is the condition when the firm fires their employees while involuntary turnover means that employees quit their job because of their willingness.

Turnover intentions are common especially in auditor environment which is famous with strict working hour. According to Parker et al. (2011), auditors' turnover can give positive or negative effect to accounting firms, depending upon who is leaving the firms. Turnover can bring positive impact to the firm if auditors who have bad performance leave

the firm because the organizational productivity will be better. However, most of the turnovers have brought unfavorable impact for the firm, both in financial terms (such as training cost, recruitment cost, etc.) and non-financial terms (such as time and opportunity loss, low motivation for other employee, and bad company image).

Organizational Commitment

Organizational commitment is a condition when employees take sides with the organizations including with the organizations' goals and they express their loyalty to the organization by intending to stay in the organizations (Robbins and Judge, 2008). Organizational commitment is as an attitude that reflects employees' loyalty to their organization and it is also defined as an ongoing process in which employee express their concern for the success and well-being of the organization (Luthans, 2011). Three-component model of commitment developed by Allen and Meyer (1990) are affective commitment, continuance commitment, and normative commitment.

Career Growth Opportunity

Career growth can be defined as individual perception of advancement and development opportunity within the organization (Biswakarma, 2016). According to Bloomsbury Business and Management Dictionary (cited in Nouri and Parker, 2013), career growth opportunity is defined as a progress through a sequence of works, involving more advanced and diversity in activities, resulting in wider or improved skills, greater responsibility and prestige, and higher income. In other words, career growth opportunity can be described as the degree of employees' career ladder in achieving higher level in the organization. Furthermore, Vande Griek et al. (2018) also argue that the organization which provide career growth opportunity will create an investment relationship with their employees and result in the outcomes such as employees' higher organizational commitment and lower turnover level. The employee who expect opportunity of career growth and

progress will prefer to stay longer, meaning that it will reduce employees' intention to leave the firm. The multi-dimensions of career growth opportunity proposed by Weng and Hu (2009) are career goal progress, professional ability development, promotion speed, and remuneration growth.

Generation Theory

The theory of generations was first stated in 1923 by a Hungarian sociologist named Karl Mannheim. In his essay entitled "The Problem of Generations", Mannheim defines that generation is a group consisting of individuals who have similarities in the age range, and experience following important historical events in the same time period. Prabowo and Putranta (2017) define a generation as a group of people born in a specified period of time and as a population that shares a similar history and life event. Many researchers agree to classify the three generations that currently dominate the workplace, although the age range for labeling each generation varies among researchers. According to Lancaster and Stillman (2002), baby boomers are those who were born in between 1946 to 1964, Generation X, Gen X, or Generation Xers was born between 1965 and 1980, Generation Y (known also as Millennials) is a generation who was born between 1981 to 1999.

The Influence of Affective Commitment towards Auditors' Turnover Intention

Organizational commitment theory explains about the bonds held between individuals and organizations so that the individual feels that he becomes the most important part of the organization. The first dimension theory of organizational commitment developed by Allen and Meyer is affective commitment. According to Meyer et al. (1993), employees who have strong affective commitment stay within the organization because they want to. There is a tendency that employees with strong affective commitment will always be loyal to their organization because the desire to survive comes from within their hearts (Han et al, 2012).

Ahmad (2018), Mehmood et al. (2016) and Suharno (2017) have found that affective commitment has negative influence on turnover intention. It means that higher affective commitment can trigger to lower turnover. Affective commitment arises within an auditor himself because it is directly related to emotion. Therefore, an auditor who has strong affective commitment will make the auditor survives within the firm longer. From the explanation above, some hypotheses can be formulated as follows:

H_{1a}: Affective commitment has negative influence towards auditors' turnover intention on millennial generation.

H_{1b}: Affective commitment has negative influence towards auditors' turnover intention on non-millennial generation.

The Influence of Continuance Commitment towards Auditors' Turnover Intention

The second dimension of 3-component model organization commitment developed by Allen and Meyer is continuance commitment. The theory says that employees with a strong continuance commitment remain to stay in the organization because they need to (Meyer et al., 1993). When employees are committed to the organization on continuance basis, they consider benefit and loss. If employees perceive that they will lose something when they change their job or organization, they will definitely prefer to settle in the organization (Bhatti et al., 2016)

A previous study which has been done by Satwari et al. (2016) and Suharno (2017) have found that continuance commitment has negative effect to turnover intention. Auditors with continuance commitment will likely to consider about decisions they make to stay in public accounting firms or leave public accounting firms. They consider what benefits they will receive if they stay in their firm and what consequences will be obtained if they leave their current firm. Based on the explanation above, the hypotheses can be formulated as follows:

H_{2a}: Continuance commitment has negative influence towards auditors' turnover intention on millennial generation.

H_{2b}: Continuance commitment has negative influence towards auditors' turnover intention on non-millennial generation.

The Influence of Normative Commitment towards Auditors' Turnover Intention

Normative commitment is one of the approaches to measure organizational commitment developed by Allen and Meyer in 1990. According to Meyer et al. (1993), every employee with strong normative commitment would stay within the organization because they feel that they have to do it (ought to). Employees who are committed to the organization on normative basis become faithful and feel their moral duty to stay in the organization (Bhatti et al., 2016).

The study done by Mensah and Kosi (2016) and Pamungkas (2016) have found that normative commitment negatively predicts turnover intention. Normative commitment emphasizes the obligation that must be given to be loyal to their current organization (Sukanto et al., 2014). Normative commitment arises inside an auditor to obey their superiors or make auditors obliged to repay for what the public accounting firm has given to them, such as professional training. Auditors who feel they have high moral obligation commitment will repay the firm's kindness, for instance, by choosing to stay within the firm because they have responsibilities to do it. Thus, normative commitment can lower the turnover level within the firms. Based on the explanation above, the hypotheses can be formulated as follows:

H_{3a}: Normative commitment has negative influence towards auditors' turnover intention on millennial generation.

H_{3b}: Normative commitment has negative influence towards auditors' turnover intention on non-millennial generation.

The Influence of Career Goal Progress towards Auditors' Turnover Intention

Social exchange theory asserts that there is an exchange relationship between employees and employers. An exchange relationship arises when employers support the progress of the career goals of workers so that they will feel satisfied and repay it by increasing their performance and commitment to the firm. Employee who perceive little progress when reaching their career goals in the current jobs will only feel a slight loss when leaving the organization (Weng and McElroy, 2012).

Biswakarma (2016) and Ohunakin et al. (2018) have found that career goal progress has negative effect on turnover intentions. Auditors, as professional experts, need some support from their public accounting firm to support their progress in achieving career goals. On the other hand, Karavardar (2014) argues that if an organization provides satisfactory service for their employees by supporting and providing a seamless way to achieve employee's career goals, these employees will become more loyal to the organization and reduce their intention to resign. Based on the explanation above, the hypotheses can be formulated as follows:

H_{4a}: Career goal progress has negative influence towards auditors' turnover intention on millennial generation

H_{4b}: Career goal progress has negative influence towards auditors' turnover intention on non-millennial generation.

The Influence of Professional Ability Development towards Auditors' Turnover Intention

The social exchange theory explains about a mutual interaction between two parties. Providing opportunity for employees to develop their skill and ability helps to find out their potentials. Furthermore, it can also bring benefit to an organization because the organization will have competent employees with high productivity to ensure the optimal growth of the

firm. Organizations which provide some opportunity for their employee to improve their ability in developing their skills will provide satisfaction for employees and motivate them to grow within the organization (Chen et al., 2016). Hence, it will increase mutual exchange relationship between employers and employees and lower the intention to leave the organization.

Karavardar (2014) and Ohunakin et al. (2018) have found that greater professional ability development provided by organization will make lower level of turnover intention. Being auditors is a competitive profession which requires them to always develop their professional skills with long life learning. Public accounting firms which provide professional ability development for auditors are expected to reduce turnover intention level within the firm. Based on the explanation above, some hypotheses can be formulated as follows:

H_{5a}: Professional ability development has negative influence towards auditors' turnover intention on millennial generation.

H_{5b}: Professional ability development has negative influence towards auditors' turnover intention on non-millennial generation.

The Influence of Promotion Speed towards Auditors' Turnover Intention

According to Yustina and Putri (2017), public accounting firm has different and unique characteristics of promotion path called "up or out" promotion path (Kalbers and Cenker, 2007). "Up" means that auditor will get promotion within the accounting firm and "out" means that auditor will resign voluntarily from the firms. Weng and McElroy (2012) have revealed that the organizations which reward their employees with promotions offer emotional incentives to remain and become a large opportunity cost associated with leaving the organization. Nawaz and Panggil (2016) assumed that the promotion speed has potential to decrease employees' intention to leave the organization and increase their sense of belonging.

The previous research conducted by Biswakarma (2016), Nawaz and Panggil (2016), and Ohunakin (2018) have found that promotion speed negatively affects turnover intentions. Auditors will feel happy and appreciated if the superior provides promotional opportunity for them because of the best achievement that they have already done. Hence, auditors will choose to continue their career in the current firms and reduce their intention to leave from the firms. Based on the explanation above, the hypotheses can be formulated as follows:

H_{6a}: Promotion speed has negative influence towards auditors' turnover intention on millennial generation.

H_{6b}: Promotion speed has negative influence towards auditors' turnover intention on non-millennial generation.

The Influence of Remuneration Growth towards Auditors' Turnover Intention

Social-exchange theory is related to the obligation that demands reciprocation. Employers must pay remuneration to employees completing a job. In terms of career growth theory developed by Weng and Hu (2009), remuneration growth is likely to be correlated with promotion speed. Remuneration growth is related to employees' perception in increasing reward. According to Nawaz and Panggil (2016), employee become more attached to the organization if they receive higher salary and it will reduce the possibility of their leaving the organization.

The several previous researches conducted by Karavardar (2014), Biswakarma (2016), Nawaz and Panggil (2016), and Ohunakin (2018) show the similarity and consistency of findings in which remuneration growth was found to have a negative effect on turnover intention. remuneration growth will turn out one of good predictors in determining turnover intention because some previous researches have already had consistency in their results.

Public accounting firms which reward their employees by increasing in the amount of remuneration will provide satisfaction for auditors and increase their sense of moral

obligation to the firm. Therefore, the auditors feel their hard work has been appreciated by their firms and there will be lower intention to leave the organization. Based on the explanation above, the hypotheses can be formulated as follows:

H_{7a}: Remuneration growth has negative influence towards auditors' turnover intention on millennial generation.

H_{7b}: Remuneration growth has negative influence towards auditors' turnover intention on non-millennial generation.

Auditors' Turnover Intention of Millennial Generation and Non-Millennial Generation

Based on generation theory, some people who are grouped based on the similar age, in the same location sharing similar social, historical, and life events together are called generations. The generation theory asserts that a group of people are classified according to similarity in birth years and historical events (Putra, 2016). Each of group generations has different characteristics, different attitudes, and different skills that will result in different behavior as well.

Auditors' turnover intention can be defined as the desire of auditors to leave from their current firm. Auditors in different generations can have different intention to move, although with different tendencies. Brown et al. (2015) stated that millennials consider loyalty based on their sincerity, not on the length of work, but it is conditional as long as they achieve their personal goals. In addition, they are willing to find new jobs if they do not meet the condition based on their expectation. Millennials consider that it is normal to change, so high turnover rates and dissatisfaction at work often occur. It is common that millennials are often called job hopper who are not loyal to one company because of their short tenure with high company moving frequency.

Otherwise, non-millennials (Baby Boomers and Gen X) are considered loyal and highly dedicated employees of their company. According to Benson and Brown (2011), baby

boomers are described as a group of people who value teamwork and see work from a process-oriented perspective. Furthermore, baby boomers are an optimistic generation, respecting the authority of their superiors, loyal, attached to their organization, and very diligent in their work. The description of the characteristics of the baby boomers reflects their loyalty and have a high commitment to the organization.

Nindyati (2017) states that the concept of loyalty has been embedded in Gen X because of the experience of earning a steady income in the difficult years of the economy in the late 1970s and early 1980s, especially with the many unemployment phenomena arising either due to layoffs or unavailability of jobs. Thus, it is often found that non-millennials' intention to leave from the firm is low because of the high dedication and loyalty that they have for the firm.

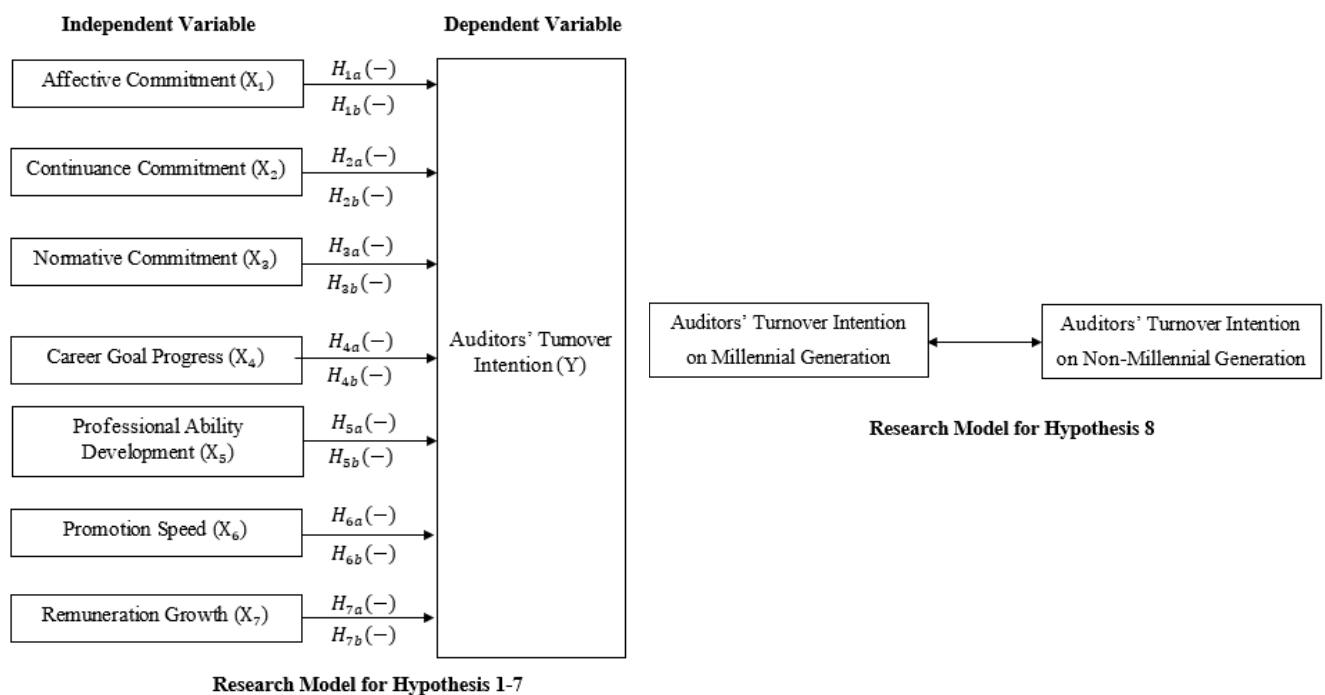
As cited in Friani and Mulyani (2018), millennials have dominated the workplace nowadays and they also have high turnover intention. The high level of turnover intention on millennial employees become a new problem in this era, because they have different characteristics compared to their predecessors. Cruz (2007) explains that millennials have shown a willingness to change organizations when they see new opportunities that offer a greater level than what they have achieved. DiPietro and Pizam (2008) and Twenge (2010) have revealed that millennials believe that high turnover rates and dissatisfaction with work are normal conditions and they have the ability to work hard but they are not loyal to their organizations. Employees in Generation Y have an average tenure of 18 months, compared to employees in the other generations who have an average tenure of four years (Asih and Zamralita, 2017).

Millennial generation is known as a flexible and an opportunistic generation. Otherwise, the generation before them is known as the generation that is bound and always obedient to their superiors. Therefore, auditors in millennial age will be more likely to switch

jobs influenced by several related factors depending on their condition. Otherwise, non-millennial auditor will be more tied to the firms and loyal to their seniors. In PwC study 2013 asserts Millennial accountants leave the company higher than the firm had ever experienced (George and Wallio, 2017). Based on the explanation above, the hypothesis can be formulated as follows:

H₈: There is a difference in auditors' turnover intention of millennial generation and non-millennial generation.

Research Model



RESEARCH METHOD

Research Object and Subject

The researcher took the samples of 58 millennial and 16 non-millennial auditors from 16 public accounting firms consisting of 5 public accounting firms in Semarang, 3 in Surakarta, and 8 in Yogyakarta. The sampling technique used in this research is purposive sampling, which means that the sample must meet special criteria. For example, the respondent must be millennial or non-millennial auditor working at public accounting firms

that should obtain permission from the Minister of Finance and be listed in Financial Professions Coaching Center of Indonesia Republic Finance Ministry per April 30, 2019. Data collection was carried out through the distribution of research questionnaires which were directly given to auditors working for public accounting firms in Semarang, Surakarta, and Yogyakarta. The distribution and return of the research questionnaires had been carried out since August 13, 2019 until October 12, 2019.

Scale of Measurement

All variables are measured using a 5-point Likert scale model. The scale assessment shows as follows: 1) Strongly Disagree (STS), 2) Disagree (TS), 3) Neutral (N), 4) Agree (S), and 5) Strongly Agree (SS).

Variable Operationalization

There are eight variables used in this research. Turnover intention as dependent variable will be measured using a construct developed by Kelloway et al. (1999) and consists of four statement items. Affective, continuance, and normative commitment as independent variables will be measured using a construct developed by Meyer et al. (1993) and each of variables consist of six statement items. Career goal progress, professional ability development, promotion speed, and remuneration growth as independent variable will be measured using a construct developed by Weng and Hu (2009). Weng and Hu (2009) developed four statement items for each of variable constructs, except remuneration growth consists of three statement items.

RESULT AND ANALYSIS

Descriptive Statistics

Table 1
Descriptive Statistics of Millennial Auditors

Variable	N	Std. Deviation	Theoretical Range			Actual Range		
			Min	Max	Mean	Min	Max	Mean
Affective Commitment	58	2.393	6	30	18	14	25	20.45
Continuance Commitment	58	3.212	6	30	18	12	24	18.59
Normative Commitment	58	2.941	6	30	18	12	24	18.74
Career Goal Progress	58	1.885	4	20	12	11	20	16.24
Professional Ability Development	58	1.711	4	20	12	12	20	16.81
Promotion Speed	58	2.694	4	20	12	4	18	13.16
Remuneration Growth	58	1.896	3	15	9	3	12	8.81
Turnover Intention	58	2.543	4	20	12	8	17	12.24

Source: IBM SPSS Statistics v.21 Output (2019)

The data above is the result of descriptive statistical tests on millennial generation auditors with the total samples of 58 respondents with a standard deviation, minimum value, maximum value, and mean respectively. All variables except remuneration growth indicate that the value of actual mean > theoretical mean. That is, millennial auditors assess the effect of these variables are high.

Table 2
Descriptive Statistics of Non-Millennial Auditors

Variable	N	Std. Deviation	Theoretical Range			Actual Range		
			Min	Max	Mean	Min	Max	Mean
Affective Commitment	16	2.926	6	30	18	17	25	20.81
Continuance Commitment	16	5.123	6	30	18	12	30	21.13
Normative Commitment	16	4.031	6	30	18	14	30	20.63
Career Goal Progress	16	1.893	4	20	12	12	20	15.88
Professional Ability Development	16	2.463	4	20	12	11	20	15.75
Promotion Speed	16	3.033	4	20	12	7	20	14.00
Remuneration Growth	16	2.630	3	15	9	6	15	9.88
Turnover Intention	16	4.099	4	20	12	4	20	11.00

Source: IBM SPSS Statistics v.21 Output (2019)

The data above is the result of descriptive statistical tests on non-millennial generation auditors with the total samples of 16 respondents with a standard deviation, minimum value,

maximum value, and mean respectively. All variables except turnover intention indicate that the value of actual mean > theoretical mean. That is, non-millennial auditors assess the effect of these variables are high.

Validity Test

Table 3
Validity Test Results on Millennial Auditors

Item	Pearson Correlation Value	Sig Value	Item	Pearson Correlation Value	Sig Value	Item	Pearson Correlation Value	Sig Value
AC1	0.490**	0.000	NC3	0.755**	0.000	PS3	0.880**	0.000
AC2	0.514**	0.000	NC4	0.774**	0.000	PS4	0.781**	0.000
AC3	0.707**	0.000	NC5	0.724**	0.000	RG1	0.877**	0.000
AC4	0.651**	0.000	NC6	0.352**	0.007	RG2	0.890**	0.000
AC5	0.590**	0.000	CGP1	0.795**	0.000	RG3	0.882**	0.000
AC6	0.425**	0.001	CGP2	0.888**	0.000	TI1	0.842**	0.000
CC1	0.501**	0.000	CGP3	0.897**	0.000	TI2	0.914**	0.000
CC2	0.773**	0.000	CGP4	0.807**	0.000	TI3	0.827**	0.000
CC3	0.722**	0.000	PAD1	0.737**	0.000	TI4	0.790**	0.000
CC4	0.795**	0.000	PAD2	0.850**	0.000			
CC5	0.538**	0.000	PAD3	0.905**	0.000			
CC6	0.588**	0.000	PAD4	0.882**	0.000			
NC1	0.460**	0.000	PS1	0.869**	0.000			
NC2	0.567**	0.000	PS2	0.918**	0.000			

Source: IBM SPSS Statistics v.21 Output (2019)

Based on the results of the validity test, it states that of all the questions items used in the research have a Pearson correlation value ≥ 0.25 and sig value < 0.05 . Then, it can be concluded that all question items used in the questionnaire for millennial auditors are valid.

Table 4
Validity Test Results on Non-Millennial Auditors

Item	Pearson Correlation Value	Sig Value	Item	Pearson Correlation Value	Sig Value	Item	Pearson Correlation Value	Sig Value
AC1	0.625**	0.010	NC3	0.939**	0.000	PS3	0.887**	0.000
AC2	0.622*	0.010	NC4	0.861**	0.000	PS4	0.845**	0.000
AC3	0.699**	0.003	NC5	0.673**	0.004	RG1	0.929**	0.000
AC4	0.560*	0.024	NC6	0.846**	0.000	RG2	0.967**	0.000
AC5	0.617*	0.011	CGP1	0.786**	0.000	RG3	0.981**	0.000
AC6	0.575*	0.020	CGP2	0.887**	0.000	TI1	0.957**	0.000
CC1	0.932**	0.000	CGP3	0.891**	0.000	TI2	0.972**	0.000
CC2	0.866**	0.000	CGP4	0.913**	0.000	TI3	0.921**	0.000
CC3	0.866**	0.000	PAD1	0.809**	0.000	TI4	0.963**	0.000

Item	Pearson Correlation Value	Sig Value	Item	Pearson Correlation Value	Sig Value	Item	Pearson Correlation Value	Sig Value
CC4	0.943**	0.000	PAD2	0.757**	0.001			
CC5	0.781**	0.000	PAD3	0.840**	0.000			
CC6	0.923**	0.000	PAD4	0.908**	0.000			
NC1	0.558*	0.025	PS1	0.894**	0.000			
NC2	0.854**	0.000	PS2	0.906**	0.000			

Source: IBM SPSS Statistics v.21 Output (2019)

Based on the results of the validity test, it states that of all the questions items used in the research have a Pearson correlation value ≥ 0.25 and sig value < 0.05 . Then, it can be concluded that all question items used in the questionnaire for non-millennial auditors are valid.

Reliability Test

Table 5
Reliability Test Results

Variables	Millennial Generation		Non-Millennial Generation	
	N of Items	Cronbach's Alpha Value	N of Items	Cronbach's Alpha Value
Affective Commitment	6	0.554	6	0.663
Continuance Commitment	6	0.732	6	0.942
Normative Commitment	6	0.650	6	0.873
Career Goal Progress	4	0.866	4	0.890
Professional Ability Development	4	0.865	4	0.819
Promotion Speed	4	0.886	4	0.905
Remuneration Growth	3	0.858	3	0.956
Turnover Intention	4	0.866	4	0.966

Source: IBM SPSS Statistics v.21 Output (2019)

Based on table 6 above, it shows that the value of Cronbach's Alpha for all constructs in this research > 0.5 . Thus, all constructs used in millennials and non-millennial auditors can be said to be reliable.

Normality Test

Table 6
Normality Test Result on Millennial Auditors

One Sample Kolmogorov-Smirnov Test	Asymp. Sig. (2-tailed)	Interpretation
Unstandardized Residual	0.977	Normally distributed

Source: IBM SPSS Statistics v.21 Output (2019)

Based on the result from One Sample Kolmogorov-Smirnov Test shows that the Asymp. Sig. (2-tailed) value is $0.977 > 0.05$ (alpha). Therefore, it can be concluded that the data in this research using 58 samples from millennial auditors are normally distributed.

Table 7
Normality Test Result on Non-Millennial Auditors

One Sample Kolmogorov-Smirnov Test	Asymp. Sig. (2-tailed)	Interpretation
Unstandardized Residual	0.895	Normally distributed

Source: IBM SPSS Statistics v.21 Output (2019)

Based on the result from One Sample Kolmogorov-Smirnov Test shows that the Asymp. Sig. (2-tailed) value is $0.895 > 0.05$ (alpha). Therefore, it can be concluded that the data in this research using 16 samples from non-millennial auditors are normally distributed.

Multicollinearity Test

Table 8
Multicollinearity Test Result

Independent Variables	Millennial Generation		Non-Millennial Generation	
	Tolerance	VIF	Tolerance	VIF
Affective Commitment	0.787	1.271	0.419	2.389
Continuance Commitment	0.799	1.252	0.294	3.400
Normative Commitment	0.514	1.946	0.326	3.065
Career Goal Progress	0.531	1.882	0.339	2.949
Professional Ability Development	0.671	1.491	0.290	3.444
Promotion Speed	0.517	1.934	0.227	4.404
Remuneration Growth	0.452	2.211	0.168	5.948

Source: IBM SPSS Statistics v.21 Output (2019)

Based on the multicollinearity test results shown in table 8, all of variables have variance inflation factor (VIF) value < 10 and tolerance value > 0.10 . The results indicate that

the data contained in each independent variable in this regression model does not occur multicollinearity. Thus, it can be concluded that the data used in the study with 58 samples of millennial auditors and 16 samples of non-millennial auditors are free of multicollinearity.

Heteroscedasticity Test

Table 9
Heteroscedasticity Test Result

Independent Variables	Sig. Value of Millennial Generation	Sig. Value of Non-Millennial Generation
Affective Commitment	0.758	0.623
Continuance Commitment	0.080	0.288
Normative Commitment	0.527	0.920
Career Goal Progress	0.060	0.135
Professional Ability Development	0.401	0.159
Promotion Speed	0.211	0.793
Remuneration Growth	0.076	0.150

Source: IBM SPSS Statistics v.21 Output (2019)

The result shows that all independent variables on millennial and non-millennial respondents have sig value > 0.05 . This proves that the regression equation model does not experience heteroscedasticity where the variance from one observation residual to another observation remains (homoscedasticity). Thus, it can be concluded that the data samples of 58 millennial auditors and 16 non-millennial auditors used in this study were not affected by heteroscedasticity.

Hypothesis Testing

The results of hypothesis testing with multiple regression analysis are shown in the following table:

Table 10
Multiple Regression Analysis Result on Millennial Auditors

Model	Unstandardized Coefficients	t	Sig.
	B		
(Constant)	25.449	6.991	0.000
Affective Commitment	-0.273	-2.167	0.035
Continuance Commitment	-0.028	-0.298	0.767
Normative Commitment	-0.346	-2.729	0.009
Career Goal Progress	0.197	1.015	0.315

Model	Unstandardized Coefficients		t	Sig.
	B			
Professional Ability Development	-0.031		-0.163	0.871
Promotion Speed	-0.444		-3.218	0.002
Remuneration Growth	0.287		1.368	0.178
Sig. F	0.000			
Adjusted R Square	0.371			

Source: IBM SPSS Statistics v.21 Output (2019)

Table 11
Multiple Regression Analysis Result on Non-Millennial Auditors

Model	Unstandardized Coefficients		t	Sig.
	B			
(Constant)	20.553		4.180	0.003
Affective Commitment	0.136		0.534	0.608
Continuance Commitment	0.039		0.224	0.829
Normative Commitment	0.417		1.990	0.082
Career Goal Progress	0.921		2.101	0.069
Professional Ability Development	-0.937		-2.576	0.033
Promotion Speed	-0.137		-0.409	0.693
Remuneration Growth	-2.001		-4.467	0.002
Sig. F	0.003			
Adjusted R Square	0.792			

Source: IBM SPSS Statistics v.21 Output (2019)

The results of hypothesis testing with independent sample t test are shown in the following table:

Table 12
Independent Sample T Test Result on Millennial and Non-Millennial Auditors

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
Turnover Intention	Equal Variances Assumed	3.668	0.059	1.497	72	0.139
	Equal Variances Not Assumed			1.152	18.301	0.264

Source: IBM SPSS Statistics v.21 Output (2019)

DISCUSSION

The Influence of Affective Commitment towards Auditors' Turnover Intention

Based on the result of multiple linear regression tests on millennial auditors, it is known that affective commitment has negative influence towards auditors' turnover

intention. This can be proven with a sig value of $0.035 < \alpha 0.05$ and β value of 0.273 (negative direction). Thus, the first hypothesis for millennial generations (H_{1a}) is accepted. If the commitment to stay arises from within a person and is related to emotional attachment, someone will continue to insist on staying in the organization because he/she feels proud of his/her company, cares about the difficulties faced by the company, and feels like part of the company where he/she serves. Thus, it will reduce the intention to move to other companies. This shows the consistency of the previous researches conducted by Suharno et al. (2016) and Mehmood et al. (2016) which shows that affective commitment has a negative effect on turnover intention and that affective commitment is a stronger predictor for reducing the level of desire to move than other forms of organizational commitment.

The result of hypothesis testing in non-millennial generation shows that affective commitment has no significant effect to turnover intention. Thus, the result of the first hypothesis for non-millennials (H_{1b}) is rejected. This can be proven with a sig value of $0.608 > \alpha 0.05$ stating that this relation is not significant. This insignificant result is also supported by the previous researches done by Satwari et al. (2016) and Pamungkas et al. (2016) which have found that affective commitment does not significantly affect the turnover intention. The insignificant result is likely to be caused by the sample in this research which used non-millennial auditors aged 39-54 years old unable to support the hypothesis proposed by the researcher. This reflects one of the characteristics of generation X (aged 39-54) as non-millennial that is seen as fiercely independent, making them less loyal (Kraus, 2017) due to lack of sense of attachment to the firm. Therefore, non-millennial auditors will not consider commitment based on emotional attachment to the firm as a factor when they decide to move to other companies.

The Influence of Continuance Commitment towards Auditors' Turnover Intention

The result of multiple linear regression tests on millennial auditors shows that continuance commitment has no significant influence to turnover intention. This can be proven with a sig value of $0.767 > \alpha 0.05$ which states that this relation is not significant. Thus, the result of the second hypothesis for millennial auditors (H_{2a}) is rejected. While the result for non-millennial auditors also state that continuance commitment has no significant influence to turnover intention. This can be proven with a sig value of $0.829 > \alpha 0.05$. Thus, the second hypothesis for non-millennial auditors (H_{2b}) is rejected. This insignificant result is also supported by a previous research conducted by Pamungkas et al. (2016) which has found that continuance commitment has not significantly influenced BPK auditors' turnover intentions.

The second hypothesis is rejected. It shows that millennial and non-millennial auditors do not have or consider commitment on the basis of profit or loss seeking that can affect their decision to leave. In other words, both millennial and non-millennial auditors will ignore and not consider all the consequences that will be received in deciding their intention to move. The insignificant result is likely to be caused by the sample used in this research consisting of the auditors who are unable to support the hypothesis proposed by the researcher. It is similar to the research conducted by Pamungkas et al. (2016) which used auditors as a sample and could not predict the significant relationship between continuance commitment and turnover intention.

The Influence of Normative Commitment towards Auditors' Turnover Intention

Based on the result of multiple linear regression tests on millennial auditors, it is known that normative commitment has negative influence towards auditors' turnover intention. This can be proven with a sig value of $0.009 < \alpha 0.05$ and β value of 0.346 (negative direction). Thus, the third hypothesis for millennial generations (H_{3a}) is accepted.

This shows that millennial auditors have a desire to continue working in their current firm because of moral obligation and responsibilities to do it. If millennial auditors realize that they have an obligation to remain in the organization after all that has been given, then the intention to move the work will be lower as well. This shows the consistency of the previous researches conducted by Satwari et al. (2016) and Mensah and Kosi (2016) which shows that normative commitment has a negative effect on turnover intention. Millennial auditors with strong normative commitments will continue to work for the company because they are responsible for staying in the organization and satisfied enough with their organization that can support their lives.

The result of hypothesis testing in non-millennial generation shows that normative commitment has no significant effect to turnover intention. This can be proven with a sig value of $0.082 > \alpha 0.05$ which shows that this relation is not significant. Thus, the result of the third hypothesis for non-millennial generations (H_{3b}) is rejected. The research result shows that normative commitment does not influence non-millennial auditors' intention to move. It means that when they decide to change their jobs, non-millennial auditors will not think or not consider about their responsibility to remain in the organization. The insignificant result is supported by the previous research conducted by Islamy (2016) which has found that normative commitment has no significant effect towards turnover intention.

The Influence of Career Goal Progress towards Auditors' Turnover Intention

The result of multiple linear regression tests on millennial auditors shows that career goal progress has no significant influence to turnover intention. This can be proven with a sig value of $0.315 > \alpha 0.05$ stating that this relation is not significant. Meanwhile, from the result for non-millennial auditors, it is known that career goal progress also has no significant influence towards auditors' turnover intention. This can be proven with a sig value of $0.069 >$

alpha 0.05 stating that this relation is not significant. Thus, the fourth hypothesis for millennial auditors (H_{4a}) and non-millennial auditors (H_{4b}) are rejected.

This rejection can be interpreted that millennial and non-millennial auditors do not consider the firm's offer to support achieving their career goals in deciding whether he wants to stay in the firm or leave it. It is probably because millennial and non-millennial auditors think that only support comes from themselves can help them to achieve their desired career goals. In other words, the company's role is not enough to support their career to move closer towards their goal. The result of this study is relevant to the research conducted by Karavardar (2014) has found that career goal progress has no significant effect on turnover intention among auditors in Turkey.

The Influence of Professional Ability Development towards Auditors' Turnover Intention

Based on the result of multiple linear regression tests on millennial auditors, it is known that professional ability development has no significant effect to turnover intention. This can be proven with a sig value of $0.871 > \alpha 0.05$ which states that this relation is not significant. Thus, the result of the first hypothesis for millennials (H_{5a}) is rejected. It can be concluded that in deciding to leave the firm, millennial auditors do not consider about the opportunity provided by the current firm to acquire or develop the skills, knowledge, and abilities. It is likely that auditors are more able to develop their potential because they know themselves better or the opportunity given by the current firm does not play very important role in increasing their skill and knowledge, so it does not affect their decision to leave their current job. This result is in line with the previous researches conducted by Nawaz and Pangil (2016) and Biswakarma (2016) that which has stated that professional ability development has no significant effect on turnover intention.

The result of hypothesis testing in non-millennial generation shows that professional ability development has negative influence towards auditors' turnover intention. This can be proven with a sig value of $0.033 < \alpha 0.05$ and β value of 0.937 (negative direction). Thus, the fifth hypothesis for non-millennial generations (H_{5b}) is accepted. Because an auditor is an accounting professional expert, so auditor needs to always gain new knowledge by lifelong learning. If the firm always gives support and opportunity to non-millennials auditors to gain and develop accounting knowledge and experience, non-millennial auditors will be satisfied and more loyal to the present firm. Thus, it can reduce the intention to leave. This result is in line with the research conducted by Karavardar (2014) and Ohunakin (2018) who have found that professional ability development has negative influences on turnover intention.

The Influence of Promotion Speed towards Auditors' Turnover Intention

Based on the result of multiple linear regression tests on millennial auditors, it is known that promotion speed has negative influence towards auditors' turnover intention. This can be proven with a sig value of $0.002 < \alpha 0.05$ and β value of 0.444 (negative direction). Thus, the sixth hypothesis for millennial generations (H_{6a}) is accepted. It means that millennial auditors will prefer to stay within the firm if the firm appreciates their work with kind of reward such as fast promotion. Accounting firms which offer a good or high position for auditors within that firm will make millennial auditors more loyal and have less intention to leave. This result is in line with some previous researches conducted by Biswakarma (2016) and Ohunakin (2018) that have found that promotion speed has negative effect on employee's turnover intention. In addition, based on a survey conducted by Ng et al. (2010), two-thirds of millennial respondents expect promotion within the first 15 months of their first employment.

The result of hypothesis testing in non-millennial generation show that promotion speed has no significant effect to turnover intention. This can be proven with a sig value of

0.693 > alpha 0.05 which states that this relation is not significant. Thus, the result of the sixth hypothesis for non-millennials (H_{6b}) is rejected. It can be concluded that non-millennial auditors do not consider about promotion speed offered by the firm in thinking about resignation. The high probability of being promoted does not affect non-millennial auditors' intention to leave the firm and not guarantee that non-millennial auditors will stay longer. It is assumed that the non-millennial auditors as the older generation considers that the average length of time an auditor is promoted in their firm is the same and promotion of position is a sure thing. Thus, the promotion speed is not as significant factors to consider in the decision to move work. This research is relevant to Karavardar's research (2014) which has stated that promotion speed has no significant effect on turnover intention.

The Influence of Remuneration Growth towards Auditors' Turnover Intention

The result of multiple linear regression tests on millennial auditors shows that remuneration growth has no significant effect to turnover intention. Thus, the result of the seventh hypothesis for millennials (H_{7a}) is rejected. This can be proven with a sig value of 0.178 > alpha 0.05 which states that this relation is not significant. From the result, it can be concluded that increasing rewards in terms of salary, wages, or bonuses given by the firm does not affect millennial auditors' decision to change their jobs and not guarantee that they will stay longer. It is likely because of the increase of remuneration amount for millennial auditors provided by the organization is not material or not significant enough compared with their colleagues, so it will not affect their decision to leave. This insignificant result is relevant to the research conducted by Ikatrinasari et al. (2018) found that salary level had not significant effect on turnover intention.

The result of hypothesis testing in non-millennial generation show that remuneration growth has negative influence towards auditors' turnover intention. This can be proven with a sig value of 0.002 < alpha 0.05 and β value of 2.001 (negative direction). Thus, the seventh

hypothesis for non-millennial generations (H_{7b}) is accepted. Accounting firms that offer increasing rewards in monetary terms for their auditors will bring a sense of satisfaction for auditors itself. It is because non-millennial auditors feel that the company has appreciated their hard work by increasing their monetary rewards. Thus, it will enhance the employees' sense of belonging and there will be least chances of non-millennial auditors' turnover intention. This result is consistent with some previous researches conducted by Karavardar (2014), Nawaz and Pangil (2016), and Biswakarma (2016) that have found that remuneration growth has negative influences on turnover intention.

The Difference in Auditors' Turnover Intention of Millennial Generation and Non-Millennial Generations

Based on the result of independent t-test, there is no significant difference of turnover intention between auditors in millennial and non-millennial generation. It means that the result of the eighth hypothesis (H_8) is rejected. This rejection is because the sample is only categorized into two different groups based on age, but respondents come from the same occupational background namely auditors. However, millennial and non-millennial auditors have different characteristics because they were born in different years, but in terms of intention to move (turnover intention) they have the same tendency.

Becton et al. (2014) have revealed that Gen X (non-millennial, aged 39-54 years old) has something in common with millennials which are likely to leave their job when better or challenging opportunities arise or to look for other opportunities when their current employer does not meet their needs, such as searching for other companies that can reward higher salary. Therefore, the conclusion is that there are similarities in the average of turnover intention between millennial auditors and non-millennial auditors. The same research result with different respondents was conducted by Dewantoro and Purba (2018) who took samples of employees from one of the information and news media companies located in West Jakarta

and found that the average employees' turnover intention between millennials and non-millennials was the same.

CONCLUSION

This research aims to examine the influence of each multidimensional aspect of organizational commitment and career growth opportunity as independent variables towards auditors' turnover intention as dependent variable. Based on the data that has been tested, it can be concluded that affective commitment, normative commitment, promotion speed and remuneration growth have a negative influence towards turnover intention on millennial auditors while professional ability development and remuneration growth have a negative influence towards turnover intention on non-millennial auditors.

This research has several limitations such as the factors affecting auditors' turnover intention in this research are limited to the multidimensional organizational commitment and the multidimensional career growth opportunity. Then, this research conducted only used a sample of external auditors working at the public accounting firm in Semarang, Surakarta, and Yogyakarta. This research also has a very significant difference in the number of samples between two different sample groups, so it cannot fully represent the difference between millennial auditors and non-millennial auditors. Furthermore, the research data collection only relies on filling in the questionnaire so that the researcher cannot control the answers of respondents.

Further researches are expected to expand the number of new researches by adding other factors that can affect the auditors' turnover intention and expand the scope of research area involving other regions such as East Java, West Java, and also other regions outside Java which have different regional characteristics. Future studies should have a balanced (or equal) number of samples if researchers want to compare two different groups of samples so that later it can represent the differences clearly. Furthermore, future studies should be able to

use data collection methods other than questionnaires such as direct interviews with auditors. It will make the data obtained more accurate.

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