CHAPTER IV

DISCUSSION

A. Overview of Research Object and Subject

This research took the samples of external auditors working at public accounting firms in Central Java and Special Region of 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. The researcher took total samples of 77 auditors from 16 public accounting firms consisting of 5 public accounting firms in Semarang, 3 in Surakarta, 8 in Yogyakarta, with a distribution map that can be seen in table 4.1 as follows:

Table 4.1
Research Sample Distribution Data

No	Public Accounting Firm	Questionnaire distributed	Questionnaire returned
1	KAP Ashari dan Ida Nurhayati	5	5
2	KAP Darsono & Budi Cahyo Santoso	2	2
3	KAP Bayudi, Yohana, Suzy, Arie (Cabang)	5	5
4	KAP Drs. Hananta Budianto & Rekan (Cabang)	6	6
5	KAP Tri Bowo Yulianti (Cabang)	5	5
6	KAP Ganung A. B.	7	7
7	KAP Dr. Payamta, CPA	5	5
8	KAP Wartono dan Rekan	5	5
9	KAP Indarto Waluyo	5	5
10	KAP Kumalahadi, Kuncara, Sugeng Pamudji Dan Rekan	4	4
11	KAP Drs. Soeroso Donosapoetro, M.M.	3	3
12	KAP Agus Wahjono	4	4
13	KAP Abdul Muntalib & Yunus (Cabang)	10	3
14	KAP Mahsun Nurdiono Kukuh Nugrahanto	5	5
15	KAP Drs. Hadiono	10	10
16	KAP Drs. Henry & Sugeng	3	3
	Total	**84**	**77**

Source: Primary data processed (2019)

A summary of sample data and the rate of return of this questionnaire can be seen in the following table:

Table 4.2
Sample and Questionnaire Return Rate

Description	Total	Percentage
Questionnaire sent	84	100.0 %
Questionnaire returned	77	91.7 %
Questionnaire that did not return	7	8.3 %
Questionnaire that could not be processed	3	3.6 %
Questionnaires returned and processed	74	88.1 %

Source: Primary data processed (2019)

The number of questionnaires distributed to respondents in this research were 84 questionnaires with a total of 77 questionnaires returned or 92% from questionnaires sent. Questionnaires that were not returned were 7 questionnaires or 8% from total. A total of 3 questionnaires returned or 3.6% did not meet the researchers' criteria, so it could not be processed. Therefore, the total number of questionnaires that could be processed were 74 questionnaires or as much as 88.1% questionnaires.

B. Descriptive Statistics Analysis

1. Descriptive Statistics of Respondent Demographics

Based on the survey results using a questionnaire, the demographic data of respondents were categorized into several groups. The presentation of respondents' demographic data contain general information that has been determined, such as gender, age, last education, professional certification, job position, and length of work:

a. Gender

Classification of respondents by gender can be seen in the table 4.3 as follows:

Table 4.3
Classification of Respondents by Gender

No	Gender	Millennials		Non-Millennials	
		Frequency	**%**	**Frequency**	**%**
1	Male	28	48.3%	8	50.0%
2	Female	30	51.7%	8	50.0%
	Total	**58**	**100.0%**	**16**	**100.0%**

Source: Primary data processed (2019)

From the table 4.3, it can be seen that the total of sample for millennial auditors is 58 respondents. The number of male respondents is 28 people or equal to 48.3% and female respondents is 30 people or equal to 51.7%. It can be concluded that in millennial generation, female respondents are more dominant than male respondents.

The sample total for non-millennial auditors is 16 respondents. The number of male respondents is 8 people or equal to 50.0% and female respondents is 8 people or equal to 50.0%. From the result, it can be concluded that the number of male and female respondents in the non-millennial generation is equal.

b. Age

Classification of respondents by age can be seen in the table 4.4 as follows:

Table 4.4
Classification of Respondents by Age

No	Age (years old)	Category	Number of Respondent	
			Frequency	%
1	20-38	Millennial	58	78.4 %
2	39-54	Non-Millennial	16	21.6 %
3	55-73	Non-Millennial	0	0.0 %
Total			**74**	**100.0 %**

Source: Primary data processed (2019)

From the table 4.4, it can be seen that the total of sample is 74 respondents. The number of respondents aged between 20-38 years old is 58 people (78.4%) belonging to millennial generations. Meanwhile, 16 respondents or equal to 21.6% respondents aged between 39-54 years old belong to non-millennial generations. From the result, it can be concluded that the number of respondents who dominated the most of the research were millennial auditors aged between 20-38 years is 58 people.

c. The Highest Education

Classification of respondents by their highest education can be seen in the table 4.5 as follows:

Table 4.5
Classification of Respondents by The Highest Education

No	Education	Millennials		Non-Millennials	
		Frequency	%	Frequency	%
1	Bachelor Degree	48	82.8%	14	87.5%
2	Master Degree	5	8.6%	2	12.5%
3	Postgraduate Degree	0	0.0%	0	0.0%
4	Vocational School (D3)	5	8.6%	0	0.0%
	Total	**58**	**100.0%**	**16**	**100.0%**

Source: Primary data processed (2019)

From the table 4.5, it can be seen that the total of sample for millennial auditors is 58 respondents. The millennial respondents who have the highest educational background in Bachelor Degree are as many as 48 respondents with a percentage of 82.8%. Millennial auditors who have the highest educational background in Master Degree are 5 respondents (or 8.6%) and there are 5 respondents (or 8.6%) with the highest education in Vocational School. There are no millennial respondents who completed their highest education at Postgraduate Degree. From the result, it can be concluded that the respondents with the highest educational background of Bachelor Degree are the most dominant among millennial respondents.

The sample total for non-millennial auditors is 16 respondents. The number of non-millennial respondents who have the highest educational background in Bachelor Degree is 14 respondents with a percentage of 87.5%. Meanwhile, non-millennial auditors who have the highest educational background in Master Degree are 2 respondents (or 12.5%).

There are no non-millennial auditors who completed their highest education at Postgraduate Degree or Vocational School. Thus, it can be said that the majority of non-millennial respondents completed their education in Bachelor Degree.

d. **Professional Certification**

Classification of respondents by professional certification can be seen in the table 4.6 as follows:

Table 4.6
Classification of Respondents by Professional Certification

No	Certification	Millennials		Non-Millennials	
		Frequency	**%**	**Frequency**	**%**
1	CPA	5	8.6%	2	12.5%
2	ACPA	1	1.7%	0	0.0%
3	CPAI	0	0.0%	1	6.3%
4	CA	2	3.4%	1	6.3%
5	None	50	86.2%	12	75.0%
	Total	**58**	**100.0%**	**16**	**100.0%**

Source: Primary data processed (2019)

From the table 4.6, it can be seen that the total of sample for millennial auditors is 58 respondents. There are 5 millennial respondents or equal to 8.6% respondents who have CPA (Certified Public Accountant) professional certification, 1 millennial respondent or equal to 1.7% respondents who have ACPA (ASEAN Chartered Professional Accountant) professional certification, 2 millennial respondents or equal to 3.4% respondents who have CA (Chartered Accountant) professional certification. The majority for millennial auditors as many as 50

respondents (86.2%) do not have certification as a professional accountant or auditor.

The sample total for non-millennial auditors is 16 respondents. There are 2 non-millennial respondents or equal to 12.5% respondents who have CPA (Certified Public Accountant) professional certification, 1 non-millennial respondent or equal to 6.3% respondents who has CPAI (Certified Professional Accountant of Indonesia), and 1 non-millennial respondent (or 6.3%) who has CA (Chartered Accountant) professional certification. The majority of non-millennial auditors with total of 12 respondents (75.0%) do not have certification as a professional accountant or auditor.

e. **Job Position**

Classification of respondents by job position can be seen in the table 4.7 as follows:

Table 4.7
Classification of Respondents by Job Position

No	Job Position	Millennials		Non-Millennials	
		Frequency	%	Frequency	%
1	Partner	1	1.7%	1	6.3%
2	Senior Auditor	18	31.0%	13	81.3%
3	Junior Auditor	39	67.2%	2	12.5%
4	Other	0	0.0%	0	0.0%
	Total	**58**	**100.0%**	**16**	**100.0%**

Source: Primary data processed (2019)

From the table 4.7, it can be seen that the total of sample for millennial auditors is 58 respondents. It states that one respondent of millennial auditors whose position is as a partner is equal to 1.7%. There

are 18 millennial respondents (or 31%) who become senior auditors and 39 millennial respondents or equal to 67.2% who become junior auditors. The result shows that the research population is dominated by the millennial auditors with position as junior auditors.

The sample total for non-millennial auditors is 16 respondents. One of the non-millennial respondents occupies the highest position as a partner or equal to 6.3%. The majority of non-millennial auditors as many as 13 respondents hold positions as senior auditors with a percentage of 81.3% and there are 2 non-millennial respondents who take position as junior auditors or equal to 12.5%. Therefore, non-millennial respondents who hold positions as senior auditors are the most dominant in this research.

f. **Length of Work**

Classification of respondents by length of work can be seen in the table 4.8 as follows:

Table 4.8
Classification of Respondents by Length of Work

No	Length	Millennials		Non-Millennials	
		Frequency	**%**	**Frequency**	**%**
1	< 1 years	18	31.0%	2	12.5%
2	1-5 years	36	62.1%	3	18.8%
3	6-10 years	4	6.9%	9	56.3%
4	> 10 years	0	0.0%	2	12.5%
	Total	**58**	**100.0%**	**16**	**100.0%**

Source: Primary data processed (2019)

From the table 4.8 can be seen that the total of sample for millennial auditors is 58 respondents. There are 18 millennial respondents or equal to 31% working in their public accounting firms for less than 1 year and 36 millennial respondents or equal to 62.1% who have worked in public accounting firms as auditors for 1-5 years. Moreover, the number of millennial respondents who work in their accounting firms with a working time span of 6-10 years is 4 auditors or equal to 17.6%. Therefore, it can be stated that the millennial auditors working in their current firms with a work span of 1-5 years is the most dominant in this research.

The sample total for non-millennial auditors is 16 respondents. There are 2 non-millennial respondents who work in the public accounting firms less than one year (equal to 12.5%) and there are 3 of non-millennial respondents with working period of 1-5 years. Moreover, the majority of non-millennial auditors of 9 respondents have worked for 6-10 years within the firm and only 2 respondents stayed for long time over 10 years within the firm. Thus, the domination of this research sample is non-millennial auditors already working for 6-10 years in the firm.

2. **Descriptive Statistics of Research Variables**

Statistical descriptive testing is conducted to provide a general description regarding the number of samples, minimum value, maximum value, mean and standard deviation of each research variable. Descriptive

statistical test results of the research variables are presented in table 4.9 and

table 4.10 as follows:

Table 4.9
Descriptive Statistics of Millennial Generation 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)

Actual range is the minimum and maximum value of the total answer

score that can be obtained by analyzing descriptive statistics. Meanwhile,

theoretical range is the estimated value of the minimum and maximum range

of the total score per variable answer. The minimum value of theoretical

range is obtained by multiplying the total number of statements by the

lowest answer score. The maximum value of theoretical range is obtained

by multiplying the total number of statements by the highest answer scores.

The data in table 4.9 above is the result of descriptive statistical tests

on millennial generation auditors with the total samples of 58 respondents.

The following is an explanation of all descriptive statistics test results of the research variables:

a. Affective Commitment

Affective commitment variables in the actual range have a minimum value of 14, a maximum value of 25 and a mean value of 20.45 with a standard deviation of 2.393. The value of actual mean > theoretical mean, with a value of 20.45 > 18. Thus, it can be concluded that the average (mean) of affective commitment variable is high.

b. Continuance Commitment

Continuance commitment variables in the actual range have a minimum value of 12, a maximum value of 24 and a mean value of 18.59 with a standard deviation of 3.212. The value of actual mean > theoretical mean, with a value of 18.59 > 18. Thus, it can be concluded that the average (mean) of continuance commitment variable is high.

c. Normative Commitment

Normative commitment variables in the actual range have a minimum value of 12, a maximum value of 24 and a mean value of 18.74 with a standard deviation of 2.941. The value of actual mean > theoretical mean, with a value of 18.74 > 18. Thus, it can be concluded that the average (mean) of normative commitment variable is high.

d. Career Goal Progress

Career goal progress variables in the actual range have a minimum value of 11, a maximum value of 20 and a mean value of 16.24 with a

standard deviation of 1.885. The value of actual mean > theoretical mean, with a value of 16.24 > 12. Thus, it can be concluded that the average (mean) of career goal progress variable is high.

e. Professional Ability Development

Professional ability development variables in the actual range have a minimum value of 12, a maximum value of 20 and a mean value of 16.81 with a standard deviation of 1.711. The value of actual mean > theoretical mean, with a value of 16.81 > 12. Thus, it can be concluded that the average (mean) of professional ability development variable is high.

f. Promotion Speed

Promotion speed variables in the actual range have a minimum value of 4, a maximum value of 18 and a mean value of 13.16 with a standard deviation of 2.694. The value of actual mean > theoretical mean, with a value of 13.16 > 12. Thus, it can be concluded that the average (mean) of promotion speed variable is high.

g. Remuneration Growth

Remuneration growth variables in the actual range have a minimum value of 3, a maximum value of 12 and a mean value of 8.81 with a standard deviation of 1.896. The value of actual mean < theoretical mean, with a value of 8.81 < 9. Thus, it can be concluded that the average (mean) of remuneration growth variable is low.

h. Turnover Intention

Turnover intention variables in the actual range have a minimum value of 8, a maximum value of 17 and a mean value of 12.24 with a standard deviation of 2.543. The value of actual mean > theoretical mean, with a value of 12.24 > 12. Thus, it can be concluded that the average (mean) of turnover intention variable is high.

Table 4.10
Descriptive Statistics of Non-Millennial Generation 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)

Table 4.10 above shows the result of descriptive statistical tests on non-millennial generation auditors with the total samples of 16 respondents and the following is an explanation of all descriptive statistics test results of the research variables:

a. Affective Commitment

Affective commitment variables in the actual range have a minimum value of 17, a maximum value of 25 and a mean value of 20.81 with a standard deviation of 2.926. The value of actual mean > theoretical mean, with a value of 20.81 > 18. Thus, it can be concluded that the average (mean) of affective commitment variable is high.

b. Continuance Commitment

Continuance commitment variables in the actual range have a minimum value of 12, a maximum value of 30 and a mean value of 21.13 with a standard deviation of 5.123. The value of actual mean > theoretical mean, with a value of 21.13 > 18. Thus, it can be concluded that the average (mean) of continuance commitment variable is high.

c. Normative Commitment

Normative commitment variables in the actual range have a minimum value of 14, a maximum value of 30 and a mean value of 20.63 with a standard deviation of 4.031. The value of actual mean > theoretical mean, with a value of 20.63 > 18. Thus, it can be concluded that the average (mean) of normative commitment variable is high.

d. Career Goal Progress

Career goal progress variables in the actual range have a minimum value of 12, a maximum value of 20 and a mean value of 15.88 with a standard deviation of 1.893. The value of actual mean > theoretical

mean, with a value of 15.88 > 12. Thus, it can be concluded that the average (mean) of career goal progress variable is high.

e. Professional Ability Development

Professional ability development variables in the actual range have a minimum value of 11, a maximum value of 20 and a mean value of 15.75 with a standard deviation of 2.463. The value of actual mean > theoretical mean, with a value of 15.75 > 12. Thus, it can be concluded that the average (mean) of professional ability development variable is high.

f. Promotion Speed

Promotion speed variables in the actual range have a minimum value of 7, a maximum value of 20 and a mean value of 14 with a standard deviation of 3.033. The value of actual mean > theoretical mean, with a value of 14 > 12. Thus, it can be concluded that the average (mean) of promotion speed variable is high.

g. Remuneration Growth

Remuneration growth variables in the actual range have a minimum value of 6, a maximum value of 15 and a mean value of 9.88 with a standard deviation of 2.630. The value of actual mean > theoretical mean, with a value of 9.88 > 9. Thus, it can be concluded that the average (mean) of remuneration growth variable is high.

h. Turnover Intention

Turnover intention variables in the actual range have a minimum value of 4, a maximum value of 20 and a mean value of 11.00 with a standard deviation of 4.099. The value of actual mean < theoretical mean, with a value of 11.00 < 12. Thus, it can be concluded that the average (mean) of turnover intention variable is low.

C. Instrument and Data Quality Test

Validity and reliability testing are done to determine the quality of the instruments of each variable whether each item is worthy of further testing or not.

3. Validity Test

Validity test is done by testing the relation of each item with a total score of related variables. If each item forming a variable has a Pearson correlation value of each total score of ≥ 0.25, it can be said valid. The validity test results for each instrument are shown in tables 4.11 and 4.12 as follows:

Table 4.11
Validity Test Results on Millennial Auditors

Variable	Item Question	Pearson Correlation Value	Sig Value	Interpretation
Affective Commitment	AC1	0.490**	0.000	Valid
	AC2	0.514**	0.000	Valid
	AC3	0.707**	0.000	Valid
	AC4	0.651**	0.000	Valid
	AC5	0.590**	0.000	Valid
	AC6	0.425**	0.001	Valid

Variable	Item Question	Pearson Correlation Value	Sig Value	Interpretation
Continuance Commitment	CC1	0.501**	0.000	Valid
	CC2	0.773**	0.000	Valid
	CC3	0.722**	0.000	Valid
	CC4	0.795**	0.000	Valid
	CC5	0.538**	0.000	Valid
	CC6	0.588**	0.000	Valid
Normative Commitment	NC1	0.460**	0.000	Valid
	NC2	0.567**	0.000	Valid
	NC3	0.755**	0.000	Valid
	NC4	0.774**	0.000	Valid
	NC5	0.724**	0.000	Valid
	NC6	0.352**	0.007	Valid
Career Goal Progress	CGP1	0.795**	0.000	Valid
	CGP2	0.888**	0.000	Valid
	CGP3	0.897**	0.000	Valid
	CGP4	0.807**	0.000	Valid
Professional Ability Development	PAD1	0.737**	0.000	Valid
	PAD2	0.850**	0.000	Valid
	PAD3	0.905**	0.000	Valid
	PAD4	0.882**	0.000	Valid
Promotion Speed	PS1	0.869**	0.000	Valid
	PS2	0.918**	0.000	Valid
	PS3	0.880**	0.000	Valid
	PS4	0.781**	0.000	Valid
Remuneration Growth	RG1	0.877**	0.000	Valid
	RG2	0.890**	0.000	Valid
	RG3	0.882**	0.000	Valid
Turnover Intention	TI1	0.842**	0.000	Valid
	TI2	0.914**	0.000	Valid
	TI3	0.827**	0.000	Valid
	TI4	0.790**	0.000	Valid

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

Based on the results of the validity test shown in table 4.11, tested variables with samples of 58 millennial auditor respondents state that of all the questions items in variable affective commitment, continuance commitment, normative commitment, career goal progress, professional

ability development, promotion speed, remuneration growth, and also turnover intentions have a Pearson correlation value ≥ 0.25 and sig value < 0.05. Then, from these results, it can be concluded that all question items used in the questionnaire for millennial auditors are valid.

Table 4.12
Validity Test Results on Non-Millennial Auditors

Variable	Item Question	Pearson Correlation Value	Sig Value	Interpretation
Affective Commitment	AC1	0.625**	0.010	Valid
	AC2	0.622*	0.010	Valid
	AC3	0.699**	0.003	Valid
	AC4	0.560*	0.024	Valid
	AC5	0.617*	0.011	Valid
	AC6	0.575*	0.020	Valid
Continuance Commitment	CC1	0.932**	0.000	Valid
	CC2	0.866**	0.000	Valid
	CC3	0.866**	0.000	Valid
	CC4	0.943**	0.000	Valid
	CC5	0.781**	0.000	Valid
	CC6	0.923**	0.000	Valid
Normative Commitment	NC1	0.558*	0.025	Valid
	NC2	0.854**	0.000	Valid
	NC3	0.939**	0.000	Valid
	NC4	0.861**	0.000	Valid
	NC5	0.673**	0.004	Valid
	NC6	0.846**	0.000	Valid
Career Goal Progress	CGP1	0.786**	0.000	Valid
	CGP2	0.887**	0.000	Valid
	CGP3	0.891**	0.000	Valid
	CGP4	0.913**	0.000	Valid
Professional Ability Development	PAD1	0.809**	0.000	Valid
	PAD2	0.757**	0.001	Valid
	PAD3	0.840**	0.000	Valid
	PAD4	0.908**	0.000	Valid
Promotion Speed	PS1	0.894**	0.000	Valid
	PS2	0.906**	0.000	Valid
	PS3	0.887**	0.000	Valid
	PS4	0.845**	0.000	Valid
	RG1	0.929**	0.000	Valid

Variable	Item Question	Pearson Correlation Value	Sig Value	Interpretation
Remuneration Growth	RG2	0.967**	0.000	Valid
	RG3	0.981**	0.000	Valid
Turnover Intention	TI1	0.957**	0.000	Valid
	TI2	0.972**	0.000	Valid
	TI3	0.921**	0.000	Valid
	TI4	0.963**	0.000	Valid

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

Based on the results of the validity test shown in table 4.12, tested variables with samples of 16 auditors belonging to non-millennial age state that of all the questions items in variable affective commitment, continuance commitment, normative commitment, career goal progress, professional ability development, promotion speed, remuneration growth, and also turnover intentions have a Pearson correlation value ≥ 0.25 and sig value < 0.05. Then, from these results, it can be concluded that all question items used in the questionnaire for non-millennial auditors are valid.

4. **Reliability Test**

Reliability testing or measuring the consistency of respondents' answers to all items in one variable is performed by looking at the Cronbach Alpha value. An instrument is said to be reliable if it has a Cronbach Alpha value of ≥ 0.5. The result of reliability test for each variable can be seen in table 4.13 and 4.14 as follows:

Table 4.13
Reliability Test Results on Millennial Auditors

Variable	N of Items	Cronbach's Alpha Value	Interpretation
Affective Commitment	6	0.554	Reliable
Continuance Commitment	6	0.732	Reliable
Normative Commitment	6	0.650	Reliable
Career Goal Progress	4	0.866	Reliable
Professional Ability Development	4	0.865	Reliable
Promotion Speed	4	0.886	Reliable
Remuneration Growth	3	0.858	Reliable
Turnover Intention	4	0.866	Reliable

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

Table 4.13 shows reliability test with the number of samples as many as 58 respondents. The result can be seen from the table above that variables of affective commitment and normative commitment have Cronbach's alpha value > 0.5, meaning that those two variables have moderate reliability. Meanwhile, the variables of continuance commitment, career goal progress, professional ability development, promotion speed, remuneration growth, and turnover intentions have Cronbach's alpha value > 0.7, which shows high reliability level. Therefore, from the result above, it is concluded that all the variables tested on millennial auditors can be said to be reliable.

Table 4.14
Reliability Test Results on Non-Millennial Auditors

Variable	N of Items	Cronbach's Alpha Value	Interpretation
Affective Commitment	6	0.663	Reliable
Continuance Commitment	6	0.942	Reliable
Normative Commitment	6	0.873	Reliable
Career Goal Progress	4	0.890	Reliable

Variable	N of Items	Cronbach's Alpha Value	Interpretation
Professional Ability Development	4	0.819	Reliable
Promotion Speed	4	0.905	Reliable
Remuneration Growth	3	0.956	Reliable
Turnover Intention	4	0.966	Reliable

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

Table 4.14 shows reliability test with the number of sample 16 respondents. The result shows that the variable of affective commitment has Cronbach's alpha value > 0.6 which shows moderate reliability level. Meanwhile, the variables of continuance commitment, normative commitment, career goal progress, professional ability development, promotion speed, remuneration growth, and turnover intentions have Cronbach's alpha value > 0.8 which shows high reliability level. Therefore, from the result above, it is concluded that all the variables tested on non-millennial auditors can be said to be reliable.

D. Classic Assumption Test

A classic assumption test is needed to determine the feasibility to avoid bias in the estimator of the regression model used in the research. Classic assumption test consists of normality test, multicollinearity test, and heteroscedasticity test.

5. Normality Test

Normality test is performed to see whether the research data used in the regression model is normally distributed or not. The test was carried out by the One-Sample Kolmogorov-Smirnov test method. If the Asymp. Sig. (2-tailed) value of the residual is greater than alpha (0.05), then the residual

data are normally distributed. The results of the normality test in this study are presented in table 4.15 and table 4.16 as follows:

Table 4.15
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 table 4.15, 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 4.16
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 table 4.16, 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.

6. **Multicollinearity Test**

Multicollinearity testing is done to find out whether there is a correlation between the independent variables in the regression model. A regression model is said to be free of multicollinearity if the tolerance value

> 0.1 and the Variant Inflation Factor (VIF) value < 10. The results of the

multicollinearity test in this study are presented in table 4.17 and table 4.18

as follows:

Table 4.17
Multicollinearity Test Result on Millennial Auditors

Independent Variables	Collinearity Statistics		Interpretation
	Tolerance	VIF	
Affective Commitment	0.787	1.271	No Multicollinearity
Continuance Commitment	0.799	1.252	No Multicollinearity
Normative Commitment	0.514	1.946	No Multicollinearity
Career Goal Progress	0.531	1.882	No Multicollinearity
Professional Ability Development	0.671	1.491	No Multicollinearity
Promotion Speed	0.517	1.934	No Multicollinearity
Remuneration Growth	0.452	2.211	No Multicollinearity

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

Based on the multicollinearity test results shown in table 4.17,

variables including affective commitment, continuance commitment,

normative commitment, career goal progress, professional ability

development, promotion speed, and remuneration growth 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 are

free of multicollinearity.

Table 4.18
Multicollinearity Test Result on Non-Millennial Auditors

Independent Variables	Collinearity Statistics		Interpretation
	Tolerance	VIF	
Affective Commitment	0.419	2.389	No Multicollinearity
Continuance Commitment	0.294	3.400	No Multicollinearity
Normative Commitment	0.326	3.065	No Multicollinearity
Career Goal Progress	0.339	2.949	No Multicollinearity
Professional Ability Development	0.290	3.444	No Multicollinearity
Promotion Speed	0.227	4.404	No Multicollinearity
Remuneration Growth	0.168	5.948	No Multicollinearity

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

Based on the multicollinearity test results shown in table 4.18, variables including affective commitment, continuance commitment, normative commitment, career goal progress, professional ability development, promotion speed, and remuneration growth 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 16 samples of non-millennial auditors are free of multicollinearity.

7. **Heteroscedasticity Test**

Heteroscedasticity test aims to test whether there is an inequality of variance from the residuals of one observation to another in the regression model. The heteroscedasticity test in this study was conducted using Glejser test approach method. Non-heteroscedasticity is fulfilled if a variable has a

sig value greater than 0.05. The results of the heteroscedasticity test in this study are presented in table 4.19 and table 4.20 as follows:

Table 4.19
Heteroscedasticity Test Result on Millennial Auditors

Independent Variables	Sig. Value	Interpretation
Affective Commitment	0.758	Non-Heteroscedasticity
Continuance Commitment	0.080	Non-Heteroscedasticity
Normative Commitment	0.527	Non-Heteroscedasticity
Career Goal Progress	0.060	Non-Heteroscedasticity
Professional Ability Development	0.401	Non-Heteroscedasticity
Promotion Speed	0.211	Non-Heteroscedasticity
Remuneration Growth	0.076	Non-Heteroscedasticity

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

Based on table 4.19, the result shows that there is no significant relationship between all independent variables on absolute residual values or all independent variables 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 millennial auditor data samples used in this study were not affected by heteroscedasticity.

Table 4.20
Heteroscedasticity Test Result on Non-Millennial Auditors

Independent Variables	Sig. Value	Interpretation
Affective Commitment	0.623	Non-Heteroscedasticity
Continuance Commitment	0.288	Non-Heteroscedasticity
Normative Commitment	0.920	Non-Heteroscedasticity
Career Goal Progress	0.135	Non-Heteroscedasticity
Professional Ability Development	0.159	Non-Heteroscedasticity
Promotion Speed	0.793	Non-Heteroscedasticity
Remuneration Growth	0.150	Non-Heteroscedasticity

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

Based on table 4.20, the result shows that there is no significant relationship between all independent variables on absolute residual values or all independent variables 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 16 non-millennial auditors used in this study were not affected by heteroscedasticity.

E. Hypotheses Testing and Data Analysis

After the data have passed the data quality testing and classic assumption testing, the next steps are testing the hypothesis and analyzing the data.

8. Multiple Linear Regression Analysis

Hypothesis number 1 to 7 will be tested using multiple linear regression analysis approaches. Multiple linear regression analysis is used in research with the aim to find out how the influence of the independent variable with the dependent variable, with the following test results:

a. Determinant Coefficient Test (Adjusted R Square)

The coefficient of determination test is to find out or measure the proportion of how much the independent variable can explain the dependent variable in research. The results of this test can be seen from the value of Adjusted R Square in table 4.21 for millennial auditors and table 4.22 for non-millennial auditors as follows:

Table 4.21
Determinant Coefficient Test (Adjusted R^2) Results on
Millennial Auditors

Model	R Square	Adjusted R Square
1	0.448	0.371

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

Based on table 4.21, the coefficient of determination test for millennial auditors shows that the value of adjusted R square is 0.371 or 37.1%. It shows that 37.1% of turnover intention as the dependent variable can be explained by affective commitment, continuance commitment, normative commitment, career goal progress, professional ability development, promotion speed, and remuneration growth. Meanwhile, the remaining of 62.9% is explained by other factors not included in this model.

Table 4.22
Determinant Coefficient Test (Adjusted R^2) Results on
Non-Millennial Auditors

Model	R Square	Adjusted R Square
1	0.889	0.792

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

Based on table 4.22, the coefficient of determination test for non-millennial auditors shows that the value of adjusted R square is 0.792 or 79.2%, it shows that 79.2% of turnover intention as the dependent variable can be explained well by affective commitment, continuance commitment, normative commitment, career goal progress, professional ability development, promotion speed, and remuneration growth. Thus, only 20.8% is explained by other factors not included in this model.

b. **Simultaneous Test (F)**

Simultaneous Test (F Test) aims to test whether all independent variables have an influence simultaneously or together on the dependent variable in the research model. The results of F test can be seen from the Sig. value in table 4.23 for millennial auditors and table 4.24 for non-millennial auditors as follows:

Table 4.23
F Test Results (Simultaneous) on Millennial Auditors

Model	F	Sig.
1	5.799	0.000

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

Based on table 4.23, F test result for millennial auditors shows the sig value of 0,000 < 0.05 (alpha) which means that there is a simultaneous or joint effect between independent variables on the dependent variable, namely affective commitment, continuance commitment, normative commitment, career goal progress, professional ability development, promotion speed, and remuneration growth towards turnover intention.

Table 4.24
F Test Results (Simultaneous) on Non-Millennial Auditors

Model	F	Sig.
1	9.143	0.003

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

Based on table 4.24, F test result for non-millennial auditors shows the sig value of 0,003 < 0.05 (alpha) which means that there is a simultaneous or joint effect between independent variables on the dependent variable, namely affective commitment, continuance commitment, normative commitment, career goal progress, professional ability development, promotion speed, and remuneration growth towards turnover intention.

c. **Partial Test (t)**

T test is carried out to test whether each independent variable has influence on dependent variable in the research model (partial test). The hypothesis is accepted if it meets the following criteria: (1) If the sig. value < alpha (0.05); and (2) If the regression coefficient is in the same direction as the hypothesis. The results of t test can be seen from the sig. value and regression coefficient in table 4.25 for millennial auditors and table 4.26 for non-millennial auditors as follows:

Table 4.25
T test (Partial Test) 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
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

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

Based on table 4.25, the multiple linear regression equation for the millennial auditors can be formulated as follows:

TI = 25.449 − 0.273AC − 0.028CC − 0.346NC + 0.197CGP − 0.031PAD − 0.444PS + 0.287RG + *e*

The results of hypothesis testing based on table 4.25 above are explained as follows:

1) Affective Commitment towards Auditors' Turnover Intention on Millennial Generations (H_{1a})

Affective commitment variable has a significant value of $0.035 < 0.05$ (alpha) and the value of the regression coefficient with a negative direction of 0.273, meaning that affective commitment has negative significant effect towards turnover intention on millennial generations. Thus, the first hypothesis (H_{1a}) which states that affective commitment has negative influence towards auditors' turnover intention on millennial generations is **accepted**.

2) Continuance Commitment towards Auditors' Turnover Intention on Millennial Generations (H_{2a})

Continuance commitment variable has a significant value of $0.767 > 0.05$ (alpha), meaning that continuance commitment has no significant effect towards turnover intention on millennial generations. Thus, the second hypothesis (H_{2a}) which states that continuance commitment has negative influence towards auditors' turnover intention on millennial generations is **rejected**.

3) Normative Commitment towards Auditors' Turnover Intention on Millennial Generations (H_{3a})

Normative commitment variable has a significant value of $0.009 < 0.05$ (alpha) and the value of the regression coefficient with a negative direction of 0.346, meaning that normative commitment has negative significant effect towards turnover intention on millennial generations. Thus, the third hypothesis (H_{3a}) which states that normative commitment has negative influence towards auditors' turnover intention on millennial generations is **accepted**.

4) Career Goal Progress towards Auditors' Turnover Intention on Millennial Generations (H_{4a})

Career goal progress variable has a significant value of $0.315 > 0.05$ (alpha), which means that career goal progress has no significant effect towards turnover intention on millennial generations. Thus, the fourth hypothesis (H_{4a}) which states that

career goal progress has negative influence towards auditors' turnover intention on millennial generations is **rejected**.

5) Professional Ability Development towards Auditors' Turnover Intention on Millennial Generations (H_{5a})

Professional ability development variable has a significant value of $0.871 > 0.05$ (alpha), meaning that professional ability development has no significant effect towards turnover intention on millennial generations. Thus, the fifth hypothesis (H_{5a}) which states that professional ability development has negative influence towards auditors' turnover intention on millennial generations is **rejected**.

6) Promotion Speed towards Auditors' Turnover Intention on Millennial Generations (H_{6a})

Promotion speed variable has a significant value of $0.002 < 0.05$ (alpha) and the value of the regression coefficient with a negative direction of 0.444, meaning that promotion speed has negative significant effect towards turnover intention on millennial generations. Thus, the sixth hypothesis (H_{6a}) which states that promotion speed has negative influence towards auditors' turnover intention on millennial generations is **accepted**.

7) Remuneration Growth towards Auditors' Turnover Intention on Millennial Generations (H_{7a})

Remuneration growth variable has a significant value of $0.767 > 0.05$ (alpha). It means that remuneration growth has no

significant effect towards turnover intention on millennial generations. Thus, the seventh hypothesis (H_{7a}) which states that remuneration growth has negative influence towards auditors' turnover intention on millennial generations is **rejected**.

Table 4.26
T test (Partial Test) 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

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

Based on table 4.26, the multiple linear regression equation for the non-millennial auditors can be formulated as follows:

TI = 20.553 + 0.136AC + 0.039CC + 0.417NC + 0.921CGP −

0.937PAD − 0.137PS − 2.001RG + *e*

The results of hypothesis testing based on table 4.26 above are explained as follows:

1) Affective Commitment towards Auditors' Turnover Intention on Non-Millennial Generations (H_{1b})

Affective commitment variable has a significant value of 0.608 > 0.05 (alpha), meaning that affective commitment has no

significant effect towards turnover intention on non-millennial generations. Thus, the first hypothesis (H_{1b}) which states that affective commitment has negative influence towards auditors' turnover intention on non-millennial generations is **rejected**.

2) Continuance Commitment towards Auditors' Turnover Intention on Non-Millennial Generations (H_{2b})

Continuance commitment variable has a significant value of $0.829 > 0.05$ (alpha). It means that continuance commitment has no significant effect towards turnover intention on non-millennial generations. Thus, the second hypothesis (H_{2b}) which states that continuance commitment has negative influence towards auditors' turnover intention on non-millennial generations is **rejected**.

3) Normative Commitment towards Auditors' Turnover Intention on Non-Millennial Generations (H_{3b})

Normative commitment variable has a significant value of $0.082 > 0.05$ (alpha). It means that normative commitment has no significant effect towards turnover intention on non-millennial generations. Thus, the third hypothesis (H_{3b}) which states that normative commitment has negative influence towards auditors' turnover intention on non-millennial generations is **rejected**.

4) Career Goal Progress towards Auditors' Turnover Intention on Non-Millennial Generations (H_{4b})

Career goal progress variable has a significant value of 0.069 > 0.05 (alpha), meaning that career goal progress has no significant effect towards turnover intention on non-millennial generations. Thus, the fourth hypothesis (H_{4b}) which states that career goal progress has negative influence towards auditors' turnover intention on non-millennial generations is **rejected**.

5) Professional Ability Development towards Auditors' Turnover Intention on Non-Millennial Generations (H_{5b})

Professional ability development has a significant value of 0.033 < 0.05 (alpha) and the value of the regression coefficient with a negative direction of 0.937. It means that professional ability development has negative significant effect towards turnover intention on non-millennial generations. Thus, the fifth hypothesis (H_{5b}) which states that professional ability development has negative influence towards auditors' turnover intention on non-millennial generations is **accepted**.

6) Promotion Speed towards Auditors' Turnover Intention on Non-Millennial Generations (H_{6b})

Promotion speed variable has a significant value of 0.693 > 0.05 (alpha), meaning that promotion speed has no significant effect towards turnover intention on non-millennial generations. Thus, the

sixth hypothesis (H_{6b}) which states that promotion speed has negative influence towards auditors' turnover intention on non-millennial generations is **rejected**.

7) Remuneration Growth towards Auditors' Turnover Intention on Non-Millennial Generations (H_{7b})

Remuneration growth has a significant value of $0.002 < 0.05$ (alpha) and the value of the regression coefficient with a negative direction of 2.001, meaning that remuneration growth has negative significant effect towards turnover intention on non-millennial generations. Thus, the seventh hypothesis (H_{7b}) which states that remuneration growth has negative influence towards auditors' turnover intention on non-millennial generations is **accepted**.

9. **Independent Sample T Test**

Hypothesis number 8 will be tested using independent sample t test. In this research, independent sample t test is carried out to determine whether there is any significant difference in auditor turnover intention between millennial and non-millennial generations. The results of independent sample t test can be seen from table 4.27 and 4.28:

Table 4.27
Group Testing Result of Auditors' Turnover Intention

	Generation	N	Mean	Std. Deviation
Turnover Intention	**Millennial**	58	12.24	2.543
	Non- Millennial	16	11.00	4.099

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

Table 4.27 shows that the number of auditors belonging to millennials is 58 respondents, and the number of those belonging to non-millennials is 16 respondents. The average of turnover intention for millennial auditors is 12.24 and non-millennial auditors is 11.

Table 4.28
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)

Based on table 4.27, sig value of Levene's Test is 0.059 > 0.05 (alpha) which means that the variants are the same or homogeneous. Then, this test will refer to the t-test value for quality of Means of Equal Variances Assumed which has t value of 1.497 and sig. 2 tailed value of 0.139 > 0.05 (alpha). It means that there is no significant difference between auditors' turnover in millennial and non-millennial generations or we can conclude that the average turnover intention between millennial and non-millennial auditors is the same. Therefore, the eighth hypothesis (H_8) is **rejected**.

F. Research Analysis

Based on the results of the SPSS analysis of respondents' answers by using multiple linear regression statistical tests and independent sample t test, it can be concluded with a summary of the first to eighth hypotheses as follows:

Table 4.29
Summary of Hypotheses Testing Results

	Hypothesis	Result
H_{1a}	Affective commitment has negative influence towards auditors' turnover intention on millennial generation.	Accepted
H_{1b}	Affective commitment has negative influence towards auditors' turnover intention on non-millennial generation.	Rejected
H_{2a}	Continuance commitment has negative influence towards auditors' turnover intention on millennial generation.	Rejected
H_{2b}	Continuance commitment has negative influence towards auditors' turnover intention on non-millennial generation.	Rejected
H_{3a}	Normative commitment has negative influence towards auditors' turnover intention on millennial generation.	Accepted
H_{3b}	Normative commitment has negative influence towards auditors' turnover intention on non-millennial generation.	Rejected
H_{4a}	Career goal progress has negative influence towards auditors' turnover intention on millennial generation	Rejected
H_{4b}	Career goal progress has negative influence towards auditors' turnover intention on non-millennial generation.	Rejected
H_{5a}	Professional ability development has negative influence towards auditors' turnover intention on millennial generation.	Rejected
H_{5b}	Professional ability development has negative influence towards auditors' turnover intention on non-millennial generation.	Accepted
H_{6a}	Promotion speed has negative influence towards auditors' turnover intention on millennial generation.	Accepted
H_{6b}	Promotion speed has negative influence towards auditors' turnover intention on non-millennial generation.	Rejected

	Hypothesis	Result
H_{7a}	Remuneration growth has negative influence towards auditors' turnover intention on millennial generation.	Rejected
H_{7b}	Remuneration growth has negative influence towards auditors' turnover intention on non-millennial generation.	Accepted
H_8	There is a difference in auditors' turnover intention of millennial generation and non-millennial generation.	Rejected

From table 4.28 it can be seen the results of the research can be interpreted as follows:

1. **The Influence of Affective Commitment towards Auditors' Turnover Intention**

Affective commitment is a commitment that emotionally binds a person to his organization. They work in organizations because of his strong desire. 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) which means that the greater affective commitment an employee has, the smaller intention to move to work will be. 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. Millennial auditors as a generation that is currently dominating the job field will survive longer in the company if they feel they have an emotional bond and are comfortable in an accounting firm.

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 a previous research done by Satwari et al. (2016) which have found that affective commitment does not significantly affect the turnover intention of employees at the Swiss-Belinn Hotel Malang. The research carried out by Pamungkas et al. (2016) was also shown the insignificant result of the effect of affective commitment towards turnover intention on BPK auditors. 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.

2. The Influence of Continuance Commitment towards Auditors' Turnover Intention

Continuance commitment is formed from the recognition that someone will lose his favorable position in terms of employment and must sacrifice something if he/she leaves the organization. In other words, someone stays in the organization because he/she needs to. Based on the result of multiple linear regression tests on millennial auditors, it 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.

3. **The Influence of Normative Commitment towards Auditors' Turnover Intention**

Normative commitment is a commitment based on a feeling of responsibility and obligation to remain in the organization. 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 $0.009 < \text{alpha } 0.05$ and β value of 0.346 (negative direction) which means that the higher the normative commitment of millennial auditors can lower turnover intention. 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

research conducted by Satwari et al. (2016) which shows that normative commitment has a negative effect on turnover intention of employees in Swiss-Belinn Malang Hotel. Mensah and Kosi's research (2016) also shows normative commitment has a negative influence on turnover intention of clinical laboratory scientists in Ghana. 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. Having a sense of moral obligation to be loyal in the organization is important but 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. Therefore, commitment on normative basis cannot predict non-millennial intention to move to other companies. 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 on teachers of STIE Inaba Bandung.

4. **The Influence of Career Goal Progress towards Auditors' Turnover Intention**

Career goal progress refers to opportunities for employer to support and assist in the realization of employee's career goal when carrying out their work. 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. Thus, the result of the fourth hypothesis for millennial auditors (H_{4a}) is rejected. 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 non-millennial auditors (H_{4b}) is 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. Providing full support to assist auditors in achieving their career goals does not guarantee that millennial and non-millennial auditors can stay longer within the firms. 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.

5. **The Influence of Professional Ability Development towards Auditors' Turnover Intention**

Professional ability development refers to the chance for employee to acquire and develop their skills and knowledge from their present job. 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 a research conducted by Nawaz and Pangil (2016) that which has stated that professional ability development has no significant effect on auditors' turnover intention in Turkey. This is also supported by Biswakarma (2016) that have stated that professional ability

development does not have significant influence to employees' turnover intentions in Nepalese context (banking sector in Nepal).

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) which means the greater professional ability development provided by the organization is the smaller the intention to move to work will be. 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 Ohunakin (2018) which has stated that professional ability development has direct and negative effect on frontline employees' turnover intention. Karavardar (2014) has also found that professional ability development has negative influences on turnover intention.

6. **The Influence of Promotion Speed towards Auditors' Turnover Intention**

Promotion speed refers to the quickness of probability for employees to be promoted to higher position within company. 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) which means the greater promotion speed provided by the organization is the smaller intention to move to work will be. 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 the research conducted by Ohunakin (2018) that has found that promotion speed has direct and negative effect on frontline employee's turnover intention. Biswakarma (2016) has also found that promotion Speed negatively affects Nepalese commercial banks employees' turnover intentions. 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.

7. **The Influence of Remuneration Growth towards Auditors' Turnover Intention**

Remuneration growth refers to the increasing rewards for employees related to monetary terms such as salaries, wages, and bonuses. Based on the result of multiple linear regression tests on millennial auditors, it is known 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) which means the greater remuneration growth offered by the organization is the smaller the intention to move to work will be. 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) that has found that renumeration growth has negative influences on turnover intention, by Nawaz and Pangil (2016) stating that remuneration growth has negative significant effect to turnover intention, and by Biswakarma (2016) showing that remuneration growth negatively affects the employees' turnover intentions.

8. **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.