

## **CHAPTER V**

### **CONCLUSIONS, RESEARCH LIMITATIONS AND SUGGESTIONS**

#### **A. Conclusions**

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. The samples used auditors work on public accounting firm located in Semarang, Surakarta, and Yogyakarta and categorized them into two groups of generations namely millennial and non-millennials. Based on the data obtained from respondents, after testing the data using IBM SPSS Statistics 21 and analysis of the research results, the research conclusions are obtained as follows:

1. Affective commitment has a negative influence towards auditors' turnover intention on millennial generations. It can be concluded that millennial auditors who have emotional ties and feel as an integral part of accounting firms will tend to reduce the intention to change their jobs. This shows the consistency of the previous researches conducted by Suharno et al. (2016), Mehmood et al. (2016), and Rahmawati (2016) which show that affective commitment has a negative effect on turnover intention. Meanwhile, affective commitment has no significant influence towards auditors'

turnover intention on non-millennial generations. It means that non-millennial auditors do not have or not consider any commitment related to emotional attachment to the accounting firms in deciding their intention to leave. This insignificant result is in line with the previous researches by Satwari et al. (2016) and Pamungkas et al. (2016) which show the insignificant results of the effect of affective commitment towards turnover intention.

2. Continuance commitment has no significant influence towards auditors' turnover intention on millennial and non-millennial generations. It can be concluded that both 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. This insignificant result is also supported by the previous research conducted by Pamungkas et al. (2016) which has found that continuance commitment has not significantly influence BPK auditors' turnover intentions.
3. Normative commitment has a negative influence towards auditors' turnover intention on millennial generations. It can be concluded that millennial auditors who have a sense of obligation to stay and fulfill responsibilities in their firms will tend to reduce their intention to leave. This result is supported by the previous research by Satwari et al. (2016) and by Mensah and Kosi (2016) who have found that normative commitment has a negative influence on turnover intention. Otherwise, normative commitment has no significant influence towards auditors' turnover intention on non-millennial

generations. It means that commitment of the responsibility to continue working is not considered as a factor in determining non-millennial auditors' desire to change work. This insignificant result is supported by Islamy (2016) who has found that normative commitment has no significant effect towards turnover intention.

4. Career goal progress has no significant influence towards auditors' turnover intention on millennial and non-millennial generations. It can be concluded that both millennial and non-millennial auditors do not consider the assistance offered by firm to achieve their career goals in deciding to leave their firm. The results are relevant to the research conducted by Karavardar (2014) who has found that career goal progress has no significant effect on auditors' turnover intention.
5. Professional ability development has no significant influence towards auditors' turnover intention on millennial generations. It means that millennial auditors do not consider the opportunity provided by the current firm to acquire new skills, knowledge, or abilities in their decision to leave their workplace. This result is in line with the research conducted by Nawaz and Pangil (2016) and by Biswakarma (2016) stating that professional ability development does not have significant influence to turnover intention. Otherwise, professional ability development has negative influence towards auditors' turnover intention on non-millennial generations. It means that non-millennials auditors will be satisfied if the accounting firm provides an opportunity to gain and develop accounting

knowledge and experience, so that the intention to leave will be lower. This result is consistent with the previous research conducted by Karavardar (2014) and Ohunakin (2018) found that professional ability development has negative influence on turnover intention.

6. Promotion speed has a negative influence towards auditors' turnover intention on millennial generations. It can be concluded that if the firm offers high probability of being promoted, millennial auditors will prefer to stay within the firm and it will reduce their intention to leave. This result shows inconsistency with the previous research by Biswakarma (2016) and Ohunakin (2018) who have found that promotion speed has negative effect on turnover intention. Meanwhile, promotion speed has no significant influence towards auditors' turnover intention on non-millennial generations. It means that non-millennial auditors do not consider the quickness promotion opportunity offered by the firm in thinking about resignation. This research is relevant with Karavardar (2014) stating that promotion speed has no significant effect on turnover intention.
7. Remuneration growth has no significant influence towards auditors' turnover intention on millennial generations. It means that millennial auditors do not consider increasing monetary rewards provided by the firms when they decide to leave the firm. This insignificant result is relevant with the research conducted by Ikatrinasari et al. (2018) who has found that salary level has no significant effect on turnover intention. Meanwhile, remuneration growth has negative influence towards auditors' turnover intention on non-

millennial generations. It means that non-millennial auditors feel satisfied with the increase in salaries, so they will enhance their sense of belonging and it can reduce their intention to move. This result is consistent with some previous researches conducted by Karavardar (2014), Nawaz and Pangil (2016), and Biswakarma (2016) who have found that remuneration growth have negative influences on turnover intention.

8. There is no difference in auditors' turnover intention of millennial generation and non-millennial generation. This is because the respondents are categorized into two different groups based on age but they come from the same occupational background namely auditors, so there are the similarities in the average of turnover intention between millennial and non-millennial auditors. The result is in line with the research conducted by Dewantoro and Purba (2018) who have found that the average employees' turnover intention between millennials and non-millennials is the same.

## **B. Limitations**

This research has limitations that require improvement and development for further research. Limitations in this research are as follows:

1. Factors affecting auditors' turnover intention in this research are limited to the multidimensional organizational commitment and the multidimensional career growth opportunity. The testing result shows that there are still many other factors outside the research model that can affect auditors' turnover intention.

2. This research conducted only used a sample of external auditors working at the public accounting firm in Semarang, Surakarta, and Yogyakarta, with a total of 16 public accounting firms. The research conducted only used a sample of external auditors working in public accounting firm with a total of 16 public accounting firms located in Semarang, Surakarta, and Yogyakarta. Thus, it can only represent the characteristics of auditors' turnover intention in the regions of Semarang, Surakarta, and Yogyakarta, where the three cities have almost the same characteristics because they are still located in the same island of Java.
3. This research has a very significant difference in the number of samples between two different sample groups, millennial and non-millennial. Millennial respondents consisted of 58 auditors while non-millennial respondents consisted of 16 auditors. Thus, it cannot fully represent the difference between millennial auditors and non-millennial auditors.
4. Research data collection only relies on filling in the questionnaire so that the researcher cannot control the answers of respondents. In addition, the high likelihood of the auditors not to provide data in accordance with the actual situation can produce biased answers because the auditors are not consistent in answering statements.

### **C. Suggestions**

With the limitations in this research, there are some suggestions to improve further researches as follows:

1. Future researches are expected to expand the number of new researches by adding other factors that can affect the auditors' turnover intention. It may be possible to add several independent variables or control variables such as gender, accountant certifications, length of work, and others. It aims to increase variation in research.
2. Future researches are expected to be able to expand the scope of research area, not only public accounting firms located in Central Java and Special Region of Yogyakarta but also other regions such as East Java, West Java, and also other regions outside Java which have different regional characteristics.
3. 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.
4. 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.