

# The Influence of Work-Family Conflict on Turnover Intentions with Job Satisfaction as an Intervening Variable on Public Accountant Firms in Indonesia

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**Abstract**-The purpose of this study is to examine the influence of work-family conflict on turnover intentions with job satisfaction as an intervening variable. Work-family conflict has two dimensions, i.e. work interfering with family (WIF) and family interfering with work (FIW). Turnover intentions may arise because of job dissatisfaction and work-family conflict. This research used convenience sampling technique in the data collection. Data were collected by a mail-survey on 97 auditors in Indonesian audit firms. Data were analyzed by Structural Equation Model (SEM) with SmartPLS2.0 M3 (Partial Least Squares) program. The results showed that work interfering with family (WIF) affects job satisfaction, and job satisfaction affects turnover intention; whereas family interfering with work (FIW) does not affect job satisfaction and turnover intentions. The impact of work interfering with family (WIF) on turnover also can not be found.

**Keywords**-Work-Family Conflict; Job Satisfaction; Turnover Intentions; Partial Least Squares (PLS).

## 1. INTRODUCTION

The performance of a firm is strongly determined by the conditions and behaviors of its employee. A company's performance that has been so good can be destroyed either directly or indirectly by various employee behaviors which is hard to be avoided. One of those behaviors is turnover intentions which lead to employees' decision to leave their jobs. In an accounting profession, turnover faced by Public Accountant Firm (CPA Firm) has been well documented in various professional and academic literatures. Many researches aimed to identify factors influencing turnover of public accountants also have been conducted (Suwandi and Indriantoro, 1996). In general, results of the previous studies suggested that job satisfaction is an antecedent (prior variable) of accountant intention to seek other alternative job (Snead and Harrel 1991, Blane, et al., 1991; Harrel, 1990; Rasch and Harrel, 1990 in Pasewark and Strawser, 1996). Each employee working in an organization must be really want the maximum level of job satisfaction. To achieve this goal, it is unavoidable that the auditor of public accountant firm will face several factors that may affect the job satisfaction while performing the auditing tasks. One of these factors might be work-family conflict.

Work-family conflict arises because of the unbalance between the role as an auditor of CPA firm and as a family member. A family can be defined as a group of people consisting of a father, a mother and their children. The work-family conflict occurs not only because an

auditor is not being around his/her family in a relatively long period of time. It is argued by Burke (1986) that the energy, time and concern needed to be success in one role (job or family) leads to the lack of energy, time and concern in the other role, so that conflict between the two roles arises. In other words, time and energy consumed to develop career are time and energy which are not allocated to achieve the success in the family life.

This study examines two hypotheses of work-family role conflict dimension. Firstly, conflict may be caused by Work Interfering with Family (WIF), for instance the parents may feel that their works hinder the opportunity to spend the time with their children at home. Previous study found out that WIF was related to stress from job burnout (Bacharach *et al.* 1991), depression (Thomas and Ganster, 1995), and the low quality of family life (Higgins and Duxbury, 1992). Secondly, conflict may happen because of family interfering with work (FIW) as firstly proposed by Gutek *et al.* (1991). Prior researchers have investigated WIF and other researchers noted that Family Interfering with Work (FIW) is different with the concept of WIF (Gutek *et al.*, 1991; Frone *et al.* 1992; Judge *et al.*, 1994; Adams *et al.*, 1996; Netemeyer *et al.*, 1996).

This study examines the influence of work-family role conflict on the job satisfaction and turnover intention either directly or indirectly and the influence of job satisfaction on the turnover intention auditor as well.

## 2. THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

### 2.1. Attribution Theory

Attribution theory explains the process of how we determine cause/motive of one's behavior (Gibson *et al.*, 1994). This theory is directed to develop explanation by the ways we over judge on someone, depends on the meaning we attribute to a certain behaviour (Robbins, 2003). It refers to how a person explains the cause of other's/his behaviour (Luthans, 1998), which is determined whether from internal or external factors (Robbins, 2003), the influence will be visible on individual's behaviour (Gibson *et al.*, 1994). Turnover intention as a result of job dissatisfaction and the existing work-family conflict in Public Accountant Firm is determined by internal causes (internal attribution) and external causes (external attribution).

### 2.2. Role Theory

The next theory after attribution theory underlying this study is role theory. Role is defined by Siegel and Marconi (1989) as parts that people play in their interactions with others. Role conflict arises when a person occupies several positions that are incompatible or when a single position has mutually incompatible behavioral expectation (Siegel and Marconi, 1989). Auditor as part of public accountant firm plays a role as individual employee with some characters and expectations towards the role. Auditor plays two roles, as a profession that must obey the ethics code of public accountant profession and as a member of a family (Siegel and Marconi, 1989). If auditors in their role as member of professional organization and as member of family feel that there are conflicting values between those adopted in the professional organization and those adopted on in the family, a role conflict will arise within the auditors.

### 2.3. The Influence of Work-Family Conflict on the Job Satisfaction

Job satisfaction is an issue generally resulted from the test examining work-family conflict causing job dissatisfaction. Previous researchers supported the argument stating that an individual who is perceiving that his/her work and household activities are incompatible will face job dissatisfaction more. Some researchers (Good *et al.*, 1988; Rice *et al.*, 1992; Boles and Babin 1996; Good *et al.*, 1996; Boles *et al.*, 1997; Martins *et al.*, 2002; Greenhaus *et al.*, 2003) found a negative correlation between the variable of work-family conflict in general and job satisfaction. Bacharach *et al.* (1991), Thomas and Ganster (1995), Kossek and Ozeki (1998), Boles *et al.*, (2001), and Anderson *et al.* (2002) found that work interfering with family (WIF) conflict has negative correlation with job satisfaction.

Some researchers found that work-family conflict has negative correlation with satisfaction (Adams *et al.*, 1996; Kossek and Ozeki, 1998; Boles *et al.*, 2001; Anderson *et al.*, 2002). Other researchers found that family interfering work conflict (FIW) has negative correlation with job satisfaction, but its level is different from the work-family conflict (WIF) (Frone *et al.*, 1992; Netemeyer *et al.*, 1996).

From the explanations above, hypotheses of this study can be formulated as follows:

**H1a:** Work interfering with family (WIF) negatively influences auditors' job satisfaction.

**H1b:** Family interfering with work (FIW) negatively influences auditors' job satisfaction.

### 2.4. The Influence of Work-Family Conflict on Turnover Intentions

Studies on the relationship between work-family conflict and turnover intentions showed inconsistent results. Some researchers found that work-family conflict has no relation with the turnover intentions (Boles *et al.*, 1999). In this case, work-family conflict firstly influences job satisfaction and then affects intentions to leave the job. Other studies found a direct correlation between work-family conflict and the intentions to leave the organization (Good *et al.*, 1988). Whether work-family conflict influences turnover tend to depend on the dimensions of work-family conflict. Netemeyer *et al.* (1996) found that both FIW and WIF directly correlated with turnover intentions. The turnover potentially relates to various conflict faced between work and family.

From the above explanations, hypotheses of this study can be formulated as follows:

**H2a:** Work interfering with family (WIF) positively influences auditors' turnover intentions.

**H2b:** Family interfering with work (FIW) positively influences auditors' turnover intentions.

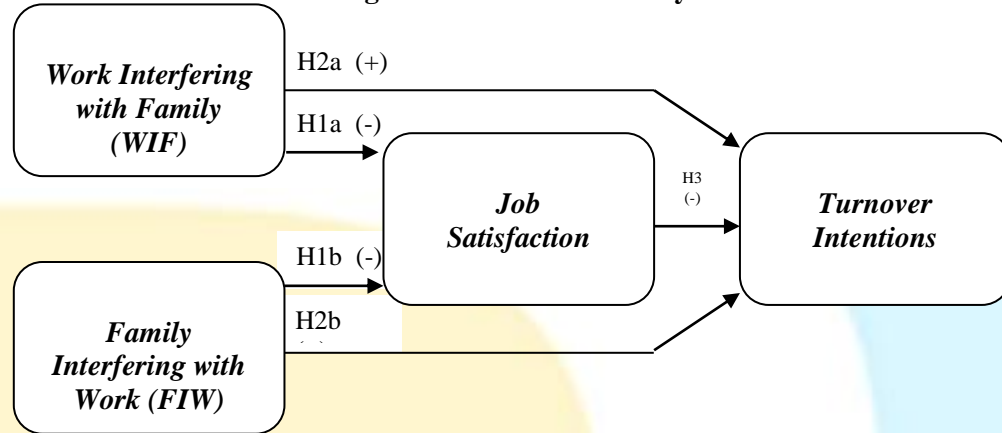
### 2.5. The Influence of Job Satisfaction on Turnover Intentions

Turnover intentions reflects individual's wish to leave his current organization and seek other job. Regarding the individual, job satisfaction is a psychological variable examined in turnover intentions model. The employees who are more satisfied in their job seems to have less turnover intentions. According to Pasewark and Strawser (1996) job satisfaction directly and negatively influenced the employees' turnover intentions. Shafer *et al.* (2002) and Gregson (1992) stated that job satisfaction negatively influenced the turnover intentions. These explanations lead the hypothesis as follows:

**H3:** Job satisfaction negatively influences auditors' turnover intentions.

Model of this study can be seen in the Figure 1 as follows.

Figure 1. Model of the Study



Source: Pasewark and Viator (2006)

### 3. RESEARCH METHOD

#### 3.1. Population and Data Collection

Population in this study is auditors in Public Accountant Firms (CPA Firms) in Indonesia. Research sample is married auditor (Manager, Senior Auditors and Junior Auditors). This choice is determined because the conflict is likely to happen in a family and whose member working as in Public Accountants Firms (CPA Firms) in Indonesia as listed in Public Accountants Firm Directory issued by The Association of Indonesian Accountants in 2007. The technique of sampling used in this study is convenience sampling. Because the number of auditors is not identified before, so it is free to choose the sample (Jogiyanto, 2004). This study used structural equation modelling (SEM) with Partial Least Squares (PLS) program (Ghozali, 2006).

#### 3.2. Research Variables

##### 3.2.1. Work–Family Conflict

Work–family conflict is defined as a role conflict indicated by incompatibility between responsibility at home and work place (Greenhaus and Beutell, 1985; Boles *et al.* 1997) or by the simultaneous pressure in the work and family roles which are contradictory between one another (Greenhaus and Beutell, 1985). Work–family conflict very likely influences some profession (Parasuraman and Simmers, 2001). Gutek *et al.* (1991) found that work interfering with family (WIF) and family interfering with work (FIW) were correlated to each other. The measure of work–family conflict consists of two dimensions as follow:

1. *Work Interfering with Family (WIF)* used the instrument developed by Netemeyer *et al.* (1996) consisting of 6 questions. The scale used is 5 points-Likert Scale.
2. *Family Interfering with Work (FIW)* used the instrument developed by Netemeyer *et al.* (1996) consisting of 6 questions. The scale used is 5 points-Likert Scale.

##### 3.2.2. Job Satisfaction

Job Satisfaction is defined as emotional orientation of an individual to play his role and characteristic of his job (Porter *et al.*, 1974 in Chiu *et al.*, 2005). Judge and Locke (1993) stated that the level of the perceived job satisfaction is influenced by the process of one's thinking. Judge and Locke (1993) argued that when an employee is satisfied with his work he will be pleased and feel free from the pressure so that he will feel secure to keep working in his current working environment. The measurement of job satisfaction used the instrument developed by Rusbult and Farrell (1983) in Pasewark and Viator (2006). The Scale used is 5 points–Likert Scale.

##### 3.2.3. Turnover Intentions

Turnover intentions is individual's wish to leave Public Accountant Firm (CPA Firm) and look for other job. Turnover intentions in this model referred to voluntary turnover intentions. Turnover intention is measured using the instrument developed by Collins and Killough (1992), Viator (2001) in Pasewark and Viator (2006) consisting of 3 statements and scored 5 points for each statement.

#### 3.3. Hypothesis Testing

The hypothesis is tested using structural Equation Model (SEM) approach with Partial Least Squares (PLS) software.

### 4. ANALYSIS AND DISCUSSION

#### 4.1. Descriptive Statistic

Respondents of this research are married public accountants (auditors) and hold positions as junior auditor, senior auditor or manager in 2012. There are 137 returned questionnaires out of 600 questionnaires distributed. Forty questionnaires out of 137 returned questionnaires are unusable. It means that the total number of questionnaires used for data processing is 97. The description of the research variables is presented in the table of descriptive variable (Table 1).



**Table 1.**  
**Descriptive Statistics of Research Variables**

Latent Variables	N	Theoretical		Real		
		Range	Mean	Range	Mean	SD
<i>Work Interfering with Family (WIF)</i>	97	6 – 30	18	6 – 26	13,43	3,098
<i>Family Interfering with Work (FIW)</i>	97	6 – 30	18	8 – 26	13,56	3,479
<i>Job Satisfaction (JS)</i>	97	6 - 30	18	10 – 28	20,67	3,939
<i>Turnover Intentions (TI)</i>	97	3 – 15	9	3 – 15	8,17	2,111

Source: Processed Primary Data, 2014

#### 4.2. Non-Response Bias Test (Levene's test)

Non-response bias test is done using independent sample t test by considering the average of respondents' responses

between the groups returning the questionnaires before and after cutoff date. The recapitulation of non-response bias test result can be seen in Table 2.

**Table 2.**  
**Non-Response Bias Test Based on Cut-off Date**

Variables	Delivery Date	N	Mean	Levene's test		Assumption	T-test		Conclusion
				F	Sig		t	Sig (2 tailed)	
WIF	Before cut-off	76	13,13	1,517	,221	equal variances	-1,845	,068	Equal
	After cut-off	21	14,52						
FIW	Before cut-off	76	13,64	,290	,591	equal variances	,472	,638	Equal
	After cut-off	21	13,24						
JS	Before cut-off	76	20,41	3,625	,060	equal variances	-1,251	,214	Equal
	After cut-off	21	21,62						
TI	Before cut-off	76	8,12	10,105	,602	equal variances	-,502	,617	Equal
	After cut-off	21	8,38						

Source : Processed Primary Data 2014

#### 4.3. Test of Hypothesis

Test of hypothesis can be seen from the value of t-statistic. The cut-off to reject or accept the proposed

hypothesis is  $\pm 1.96$ , significant at  $p < 0,05$  (2-tailed). Table 3 (result for inner weight) gives output estimation for structural model test.

**Table 3.Result For Inner Weights**

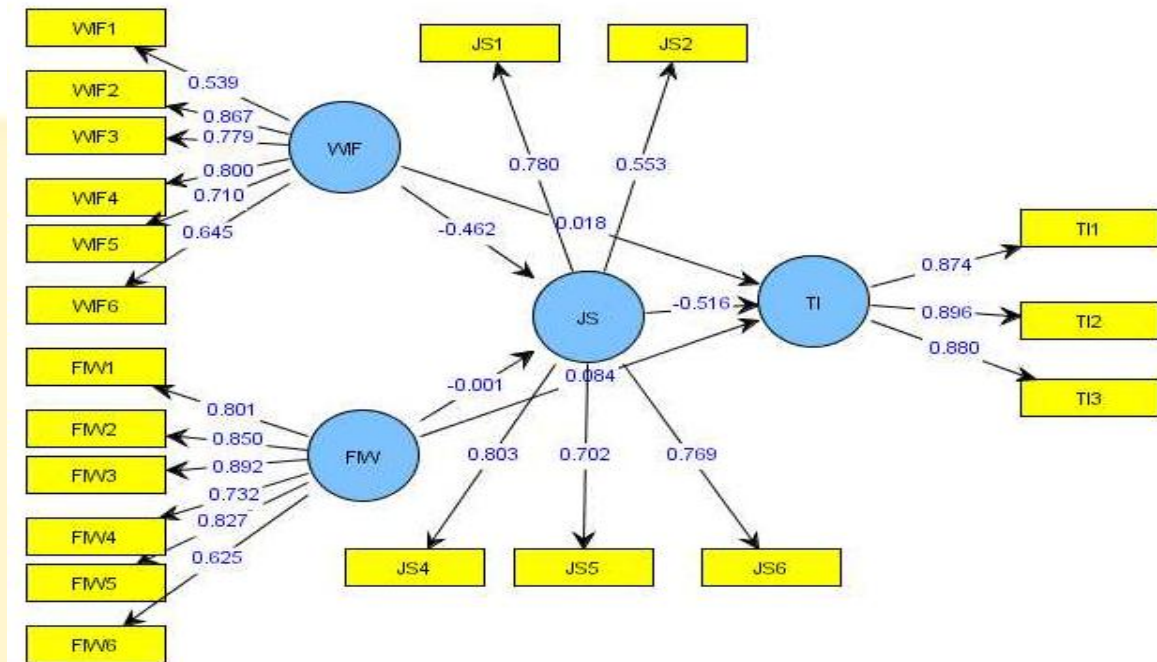
Hypothesis	Relationship	Original Sample Estimate	Standard Deviation	T-Statistic	Decision
H1a	WIF -> JS	-0.462	0.140	3.300	Accepted
H1b	FIW -> JS	-0.001	0.183	0.003	Rejected
H2a	WIF -> TI	0.018	0.194	0.092	Rejected
H2b	FIW -> TI	0.084	0.204	0.413	Rejected
H3	JS -> TI	-0.516	0.141	3.662	Accepted

Sources: SmartPLS Output 2014

After assessing fit model by evaluating outer model or measurement model and inner model, a full model of SEM

is obtained. It can be seen in Figure 2.

Figure 2 Full Model of SEM (SmartPLS)



Source: SmartPLS Output 2014

#### 4.4. Discussion of Hypothesis Test Results

##### 4.4.1. The Influence of Work-Family Conflict on the Job Satisfaction

As Hypothesis 1a ( $H_{1a}$ ) is accepted, it indicates that the employees whose work interfering with family tend to be dissatisfied with their jobs. This finding supports the research of Pasewark and Viator (2006), Good *et al.*, (1988), Rice *et al.*, (1992), Boles and Babin (1996), Good *et al.*, (1996), Boles *et al.*, (1997), Martins *et al.*, (2002), Greenhauset *et al.*, (2003), Bacharach *et al.*, (1991), Thomas and Ganster (1995), Kossek and Ozeki (1998), Boles *et al.* (2001), and Anderson *et al.* (2002) stating that job satisfaction will be less when there is work interfering with family conflict. If auditors in public accountant firms perceive an existing simultaneous pressures from both work and family which are incompatible between one and another, the work interfering with family conflict will arise leading to job dissatisfaction.

As hypothesis 1b ( $H_{1b}$ ) is rejected, it indicates that the family interfering with work does not have influence on jobsatisfaction of auditor or in other words the auditors' job satisfactions are not especially influenced by the existing conflict of family interfering with work. This finding is consistent with the research of Pasewark and Viator (2006), Frone *et al.*, (1992), and Netemeyer *et al.*, (1996) stating that family interfering with work (FIW) conflict has negative correlation with job satisfaction.

##### 4.4.2. The Influence of Work-Family Conflict on Turnover Intentions

As hypothesis 2a ( $H_{2a}$ ) is rejected, it indicates that work interfering with family conflict does not directly influence turnover intentions. This finding is not consistent with the results from Pasewark and Viator (2006), Good *et al.*, (1988), and Netemeyer *et al.*, (1996) stating that work interfering with family conflict directly influences turnover intentions.

As hypothesis 2b ( $H_{2b}$ ) is rejected, it indicates that family interfering with work (FIW) conflict does not influence turnover intentions. This result ( $H_{2b}$ ) is consistent with the result from Pasewark and Viator (2006) stating that the employees tend to consider to not leave the public accounting firm due to the existing conflict of family interfering with the work.

##### 4.4.3. The Influence of Job Satisfaction on the Turnover Intentions

Hypothesis 3 ( $H_3$ ) is significantly accepted. Therefore it can be concluded that statistically job satisfaction negatively correlates with the auditors' turnover intentions. The higher level of job satisfaction, the lesser auditor's intention in the public accountant firm to leave his/her job. On the other hand the lower level of job satisfaction, the higher auditor's intention to leave their job. This result is consistent with Pasewark and Viator's finding (2006). According to Pasewark and Strawser (1996) job satisfaction negatively influences the auditor's turnover intention. Martins (2002), Spector (1994), Judge (1993), Reed *et al* (1994), Cahyono (2001), state that job satisfaction negatively correlates with the turnover intentions. Mowday (1972), Gregson (1992),

Mobley *et al.*, (1979) and (Susskind *et al.*, 2000 in Chiu *et al.*, 2005) also state that job satisfaction has negative correlation with the employee's turnover.

#### 4.4.4. Analysis of Indirect Influence of Work-Family Conflict on the Turnover Intentions with Job Satisfaction as Intervening Variable

Based on the result on table 3 it is proved that job satisfaction mediates the relationship between work interfering with family (WIF) and family interfering with

work (FIW) on turnover intention (TI). This can be seen from the comparison between direct and indirect influence, where indirect influence is higher than direct influence. This result supported research from Pasewark and Viator (2006) which found the evidence that work interfering with family (WIF) and family interfering with work (FIW) indirectly correlates with turnover intention through Job Satisfaction.

**Table 4. Indirect Influence of Work Interfering With Family (WIF) and Family Interfering With Work (FIW) on Turnover Intentions**

Line	Relationship	Direct Influence WIF -> TI (A)	Direct Influence FIW -> TI (B)	Direct Influence WIF -> JS (C)	Direct Influence FIW -> JS (D)	Direct Influence JS -> TI (E)	Indirect Influence WIF -> JS -> TI and FIW -> JS -> TI (F) (F1)= (A)+(C x E) (F2)= (B)+(D x E)
1.	WIF -> JS -> TI	0,018		-0,462		-0,516	0,256
2.	FIW -> JS -> TI		0,084		-0,001	-0,516	0,085
Total Influence						0,341	

Source: Processed Primary Data, 2014

## 5. CONCLUSION, LIMITATIONS AND SUGGESTIONS

### 5.1. Conclusions

This study examines the influence of work interfering with family conflict on the turnover intention with job satisfaction as intervening variable developed from previous literatures. From the test to SEM (*Structural Equation Modeling*) using statistic program SmartPLS 2.0 M3, the results conclude that:

1. Hypothesis (H<sub>1a</sub>) is accepted. Work interfering with family (WIF) negatively influences job satisfaction.
2. Hypothesis (H<sub>2a</sub>) is rejected. Work interfering with family (WIF) does not influence turnover intentions. Hypothesis 2b (H<sub>2b</sub>) is rejected. Family interfering with work (FIW) does not influence turnover intentions.
3. Hypothesis 3 (H<sub>3</sub>) is accepted. Job satisfaction negatively influences turnover intentions.
4. The test result of direct and indirect influence proves that job satisfaction mediates work interfering with family (WIF) and family interfering with work (FIW) conflict on the turnover intentions (TI).

### 5.2. Limitations

Some limitations that might influence the result of this study are as follow:

1. Since this study cannot explain all factors that may influence the turnover intentions, the future research is hoped to address other factors than work interfering with family and family interfering with work conflict so that it enables a significant result when the hypotheses test is done on hypothesis 1b (H<sub>1b</sub>),

hypothesis 2a (H<sub>2a</sub>), and hypothesis 2b (H<sub>2b</sub>) with other factor than job satisfaction as well.

2. The number of indicators which is so few may cause identification problem when data are processed.

### 5.3. Suggestions

Based on those limitations, it is suggested that the future study on the same topic develops research instrument, is based on the conditions and environments of the research object. A pilot study is also necessary to ensure that the question items in the questionnaire can be well understood by the respondents.

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## Questionnaires

### A. Work Interfering with Family (WIF)

1. The demands of my work interfere with my personal life (home, family, or leisure time).
2. The time demands of my job make it difficult to attend to home, family, or personal responsibilities.
3. Things I want to do at home do not get done because of the demands of my job.
4. My job produces stress that makes it difficult to fulfill personal or family duties
5. Due to work-related duties, I have to make changes to my plans for personal time or family activities.
6. The demands of my job make it difficult to be relaxed at home and with friends.

### B. Family Interfering with Work (FIW)

1. The demands of my family or spouse/partner interfere with work-related activities.
2. I have to put off doing things at work because of demands on my time at home.
3. I have trouble finishing things at work because of the demands of my family or spouse/partner.
4. My home life interferes with my responsibilities at work such as getting to work on time, accomplishing daily task, and working overtime
5. Family-related stress interferes with my ability to perform job-related duties.
6. My family and friends take up time that I would like to spend working.

### C. Job Satisfaction

1. All things considered, I am extremely satisfied with my current assignments and responsibilities.
2. Knowing what I know now, if I had to decide all over again whether to pursue this type of work. I would certainly do it.
3. If a good friend Of mine told me that he/she was interested in a job like mine (with my employer), I would recommend it.
4. My current work compares very well to my ideal job.
5. My current assignments and responsibilities measure up very well to the sort of job iwanted when I chose this career.



6. In general, I like my work very much.

**D. Turnover Intention**

1. I often think about leaving my firm.

2. I will probably look for a job with another firm within the next three years

3. I am tempted to investigate other job openings.