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Predictors of Employees' Turnover Intention in Selected Audit Firms In Kwara State

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ABSTRACT

The study examines the predictors of employees' turnover intention in selected audit firms in Kwara state, Nigeria. The descriptive research survey was adopted. The population comprised all employees of audit firms in Kwara State. A total of 147 respondents were selected using a proportionate sampling technique. A structured questionnaire was employed to elicit information from the respondents. The data obtained were analysed using frequency counts and percentages for socio-demographic information of the respondents. At the same time, hypotheses were tested using multiple regression analysis at 0.05 level of significance. Findings revealed that the work pressure as a predictor has a significant effect on employee turnover intention in audit firms, Kwara State as the R^2 value of 0.666 derived showed that 66.6% variation in employee's turnover intention was explained by work pressure at 0.05 level of significance. Likewise, the role ambiguity has a significant influence on employee turnover intention in audit firms, Kwara State with R^2 value of 0.830 derived showed 83% variation in employee's turnover intention was explained by role ambiguity since p-value of 0.000 was derived at 0.05 level of significance. It is, therefore, recommends that management should consider the personal demands of employees in designing the work schedule in order to enhance their commitment towards achieving corporate goals and the employees should endeavour to device coping strategies in maintaining an optimal balance between their personal and work life.

Keywords: Work-life conflict, Stress, Workload, Role ambiguity, Audit firms

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1. Introduction

The ever-changing atmosphere in private sector organisations demands inadequate turnover rate for successful operations at little cost. The managing of multiple roles across the different spheres increase interpersonal and intrapersonal conflicts of the workers, which further can result in work-life conflict (WLC) in an organisation. Turnover among the employees is one of the challenges for any organisation and have far lasting effects. It has been seen as a severe issue, especially in the field of human resources management.

Employee turnover has always been a matter of concern for most organisations because people may leave the work and organisation as much as it will be comfortable for them. However, a significant degree of employee's turnover may be harmful to both organisations as well as the employee's career. The number of employees' positive intention to leave is to create problems form of weakening internal HR strength. Employees are assets to the organisation, and the company always tries to avoid losing the principal performers. This is why most audit firms are providing attractive benefits to their employees, e.g. salary, transportation facilities, medicine, among others (Aziz, 2014).

Turnover Intention is an intention that an employee has to leave the organisation. In other words, the intention to leave a job is an immediate precursor to leaving. Therefore, retain of an employee is an essential part of building a sustainable competitive edge for any business (Bullen & Flamholtz, 2015). Fernando (2015) noting different dimensions of turnover intention as an attitudinal (thinking of quitting), decisional (intention to leave), and behavioural (searching for a new job) process.

Therefore, the employees' retention strategy through balance work and life approach is essential for the organisation. Work-life conflict and job satisfaction seems to have some adverse consequences for their workers through the high demands and expectations from work and the family spheres. Since the high work demands, workers spend more time on the job and get low time for their family (Pradana & Salehudin, 2013). Several studies have reported that turnover is a serious threat to the productivity of the organisation (Dole & Schroeder, 2011; Eggerth, 2015). Conversely, Pradana & Salehudin (2013) found no influence of WLC on turnover intention. This shows an inconsistency in the previous studies.

Meanwhile, the audit firms in Kwara State have struggled with stressful situations to continue their success (Noor, 2016). The industry faces issues such as employees' turnover intention and work-life conflict and due to the inconsistency in the previous study (Pare & Tremblay, 2016; Corrado, Pellarin & Agostini, 2016). Thus, the primary purpose of this study is to understand the predictors of employees' turnover intention in selected audit firms in Kwara state. The following specific objectives are to:

- a. examine the effect of role conflict on employee's turnover intention among audit firms in Kwara state.
- b. determine the influence of work pressure on employees' turnover intention among audit firms in Kwara state.

2. Literature Review

Predictors of Turnover Intention

The turnover intention of employees refers to the likelihood of an employee to leave the current job he/she are doing. Every organisation regardless of its location, size or nature of the business, has always given a fundamental concern about Employees' turnover intention (Tang & Chang, 2010). Intention to leave is defined as an employee's determination for intention to leave the current doing job and look forward to finding the other one (Venkatesh & Davis, 2010). Lee (2012) corroborated employee's intention to leave as currently understandable as an employee's preference to quit his or her organisation refers that an employee is unable to remain the organisational part.

The determinants of turnover intention have been widely studied by various authors. For example, studies have shown that workload (Currivan, 2009), role ambiguity (Lee, 2012), work pressure (Lord & DeZoort, 2011), stress (Kim & Lee, 2010) hurt job satisfaction, which in turn increase employees' intentions. Law (2010) asserted that the workload for audit employees is exceptionally high during the first quarter of the year when most audits and income-tax returns are finished

A better understanding of how personal variables and perception of the working environment influences work-life conflict can help in developing sound models, and help lowering or even preventing the work-life conflict. Therefore, the following are predictors of employees' turnover intention in audit firms (Koonmee, Singhapakdi, Virkul & Lee, 2010; Hammer, Allen & Grigsby, 2009; Jansen & Kristof-Brown, 2014).

Work Overload: Work overload refers to work assigned exceeding individuals' capability or skill level, which has a negative influence on job performance (Noor, 2016). Meanwhile, the individuals' job demand will be negatively affected once what they handle more than they can perceive. Stebbins (2017) stated that work overload is vital because different people have different perspectives to stress. The audit-related organisation has been known as a high-stress environment due to work overload during the peak period (Hussein & Mujtaba, 2012).

Time Pressure: Time budget and time deadline pressures are included in time pressure in the audit environment (Zhang, Griffeth & Fried 2012). Time pressure is described as the needs to utilise more energy and resources to ensure goal achievement if working at a high intensity (Philips & Crain, 2016). They also provided evidence on time pressure is the main cause of poor audit performance. Time budget pressure will arise if an audit firm distributes insufficient time for auditors to finish specified audit procedures (Benke & Rhode, 2009). Time deadline pressure occurs from both internal and external factors to the audit firm. Thus, it cannot be eliminated by those working under a deadline. Auditors will typically face time deadline pressure when it is difficult for them to complete work in a determined time frame (Fisher, 2011).

Work-Family Conflict: Work-family conflict is widely known that the incompatibility between work and family has an adverse influence on employees' health and well-being (Broberg, Umans & Gerlofstig, 2013). This was supported by Corrado, Pellarin & Agostini (2016) that balancing work, housework and child-care responsibilities are the main issues that may lead to work-family conflict. Work-family conflict is

often a severe stress determinant at work which lead to some adverse outcomes (Karatepe & Tekinkus, 2016).

Quality of work life is a combination of particular attributes such as sufficiency and the quality of organisations' facilities, working conditions such as organisations' procedures, rules and policies, supervisor's style and also general environment factors in the organisation (Noor & Abdullar, 2012). Noor (2016) sees the quality of work-life is determined as the strength and weakness in working conditions. One significant attention for employers is the employee's perception of the quality of work life.

This attracts employer to improve his/her employees' job satisfaction since perception performs an essential function in employees' decision making to enrol, stay with, or leave the company (Kossek & Ollier-Malaterre, 2013). In summary, work-life quality is related to several components of job satisfaction, for example; psychological support in the workplace, physical working environment and free time for lifestyle and sports.

3. Theoretical Framework

The Role Theory

The Role theory was developed by Kahn (1964) to explain the essential explanation of the work-life conflict. The theory is about inter-role and intra-role conflicts. The inter-role conflict occurs when an individual demand from different roles. It also occurs when stress and load of work hold up with different personal obligations. The theory proposes that organisations (i.e. work and family institutions) may be regarded as role systems where the relationships between individuals are sustained by expectations that have been developed by roles.

A role can be referred to as a set of activities or behaviours that others expect an individual to execute (Kahn 1964). It is assumed in the role theory that both work and non-work institutions demand varied roles, each of which places great responsibility on the individual. These varying responsibilities in the two life domains often contend for a set amount of time, physical energy and psychological resources. Intra-role conflict on the hands occurs when there are contradicting expectations within a particular role. Many of the expectations often turn failed expectations where an individual has multiple roles to meet. The roles will inevitably conflict and emerge as role ambiguity or inter-role conflict as opined by Kahn, (1964).

The justification for the selection of the role theory is as a result of the multiple job roles played by employees in the audit firms. A particular employee can be given an auditing role, customers' account, stocks account etc. At the close of each working day, these workloads and multiple roles played by employees may lead them to turnover intention if not adequately managed.

Conservation of Resources Theory

Conservation of resources (COR) theory was proposed by Hobfoll (1989) to shows that individuals struggle to acquire and uphold some resources that can provide to achieve the workers' goals. The stress result from loss i.e. actual or threatened of resources. Some of these resources are; conditions, personal characteristics, objects, energies, among others. Possibly when there is a loss or threats, individuals are

inclined to engage in efforts to avert subsequent loss. The sense of having control over one's life, for example, is a resource which an individual may seek to protect (Hobfoll, 2001).

The theory further explained the positive interpersonal relationship as a resource that individuals may need to cope with difficulties arising from the conflict between work and family roles. Loss of this resource among abused individuals may result in the experience of stress, namely work-family conflict. Similarly, based on this theory, it is expected that individuals who experience work-family conflict will engage in an intention to leave the organisation. When individuals are confronted with high intensities of work-family conflict, they encounter stress which fosters pressure for corrective action, and turnover intention could be a response mechanism used to maintain work-family balance.

When an individual is unable to fulfil family responsibilities due to time pressure, the individual may leave work early to accomplish such responsibilities. The involvement in family matters tends to result in production deviance at the workplace, such as producing low quality work. In other words, it is theorised that when demands of work interfere with family responsibilities, employees lack the resources (e.g., energy, time, commitment) to manage family life and subsequently engage in deviant behaviour to conserve and replenish resources.

In summary, the role theory was not adequate to explain the circumstances surrounding the predictors of employees' turnover intention. In this case, conservations of resource theory were considered suitable for an understanding of a comparative analysis of input and output as well as the likely predictors of employees' turnover intention. Therefore, the theoretical framework of this study is based on integration of the main ideas in the role theory and conservations of resources theory respectively.

4. Empirical Review

Lin and Chang (2015) conducted a study whether roles stress which consists of role ambiguity and role conflict negatively affect the auditors' turnover intention. The coefficient values in a structural model that involve t-test were used to examine the hypotheses. Data were collected using a questionnaire via email to 1704 participants in a public accounting firm in the United States. As a result of Pearson Correlation was employed to test the hypotheses raised for the study. It was found that role ambiguity did negatively affect job performance, while role conflict did not significantly affect job performance.

Noor (2016) also tested whether high perceived role ambiguity and role conflict will be associated with a decrease in job performance. Data were collected using a mail survey to 1756 auditors who work in Big-Four or non-Big-Four firms in Malaysia. 70 questionnaires were sent out, and 44 usable responses were received. The results of Structural Equation Modeling (SEM) stated that job performance was only affected by role ambiguity. The relationship between role conflict was not significant and rejected. Multiple regression approach is used, and the results revealed that role ambiguity had a significant relationship with the employees' job performance. The study also found a regression model to showed that peak season companies and work overload were impairing audit quality from 2009 to 2016.

Given the previous, the following hypotheses were formulated in null forms from the previous studies as follow:

H₀₁: There is no significant relationship between the role conflict and employee's turnover intention among audit firms in Kwara state.

H₀₂: There is no significant relationship between the work pressure and employees' turnover intention among audit firms in Kwara state

3. Methodology

This study adopts descriptive research of a survey type to assess the predictors of employees' turnover intention among audit firms in Kwara State. Descriptive survey design is a method of collecting information by interviewing or administering a questionnaire to individuals. This design is deemed appropriate for this study due to its ability to elicit a wide range of baseline information. The study population of the study comprised all employee of audit firms in Kwara State with an estimated number of 12 audit firms and 253 employees (Kwara_Vconnet, 2018).

In order to obtain a representative sample size for a valid conclusion, a proportionate sampling technique was used to select the sample size used for this study base on the population of each audit firm a sample was derived against the sample size calculated using Taro Yamane (1967) formula was used to derive at the sample size. Also, the convenience sampling was adopted to select respondents for the study. The calculation formula of Taro Yamane is presented as follows.

Where

$$n = \frac{N}{(1+N(e)^2)}$$

n= sample size required

N = number of people in the population

e = allowable error (%)

$$n = \frac{253}{(1+253(0.05)^2)}$$

n = 161

Data collected for this study were analysed using both descriptive and inferential statistics. The descriptive statistics include; frequency counts and percentages for socio-demographic information of the respondents. At the same time, the formulated hypotheses were tested using regression analysis at 0.05 level of significance. Data obtained was analysed using statistical packages of social sciences (SPSS) v.24.

4. Presentation and Analysis of Data

Table 1: Socio-demographic Characteristics of the Respondents

Socio-demographic Characteristics	Frequency	Percentage (%)
Gender:		
Female	58	39.5
Male	89	60.5
Total	147	100
Age (Years):		
less than 25years	28	19.0
26-35years	36	24.5
36-45years	51	34.7
46years and above	32	21.8
Total	147	100
Marital Status:		
Single	41	27.9
Married	92	62.6
Separated, divorced or widowed	14	9.5
Total	147	100
Educational Qualifications:		
OND/NCE	24	16.3
B.Sc/HND	88	59.9
MA/MSc/MPA	35	23.8
Total	147	100
Work Experience (Years):		
<5years	21	14.3
5-9years	53	36.1
10-14years	41	27.9
15years and above	32	21.8
Total	147	100

Source: Survey, 2019

Table 1 shows socio-demographic respondent of gender, 39.5% of the respondents were female, and 60.5% of the respondents were male. This implies that majority of the respondents were male. Similarly, the age distribution of the respondents revealed that 19% of the respondents were within the age range of 18 - 25 years, 24.5% of the respondents were within the age range of 26 -35 years, 34.7% of the respondents were within the age range of 36-45 years, and 21.8% of the respondents were within the age range of 46 years and above. The implication is that most audit firms prefer to engage middle-aged with

experience for better commitment in discharging of duty. The distribution of respondents by the marital status that 27.9% of the respondents were single, 62.6% of the respondents were married, and 9.5% of the respondents were separated/divorced/widowed. The result brings to the height that the majority of the respondents sampled were married.

Table 1 further shows the work experience of the respondents, 14.3% of the respondents have been working for 0-5 years, 36.1% have been working for 6-10 years, 27.9% of the respondents have been working for 11-15 years and 21.8% of the respondents have been working for more than 15 years. This implies that most of the respondents have been working for 6-10 years. The implication of this is that audit firms employ staffs who are highly knowledgeable with experience in the field of auditing.

Table 2: Views on Predictors of Employees' Turnover Intention

Respondents' views on predictors employees' of turnover intention	Strongly Disagree		Disagree		Undecided		Agree		Strongly Agree	
	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent
Employees work with two or more groups who operate quite differently at my firm	8	5.4	25	17.0	19	12.9	42	28.6	53	36.1
Employees do things that are apt to be accepted by one person and not accepted by others at my firm	7	4.8	13	8.8	29	19.7	60	40.8	38	25.9
Employees receive assignments without adequate resources and materials to execute them	15	10.2	16	10.9	30	20.4	31	21.1	55	37.4
Employee are compelled to do things that should be done differently alongside with some staffs	6	4.1	18	12.2	27	18.4	33	22.4	63	42.9
Employees know that their job leaves them with little time to get their job done	5	3.4	10	6.8	18	12.2	50	34.0	64	43.5
Employees are aware of how frequent and fast their work required them	5	3.4	8	5.4	14	9.5	45	30.6	75	51.0

Employee know what their responsibilities and expectations are in the firm	14	9.5	23	15.6	39	26.5	39	26.5	32	21.8
Employee will voluntarily leave this firm in few years' time	11	7.5	26	17.7	20	13.6	48	32.7	42	28.6
Employee are currently willing to leave auditing firm to other industry	14	9.5	23	15.6	26	17.7	31	21.1	53	36.1
Employee are tempted to investigate other job openings within their location	10	6.8	10	6.8	9	6.1	58	39.5	60	40.8

Source: Survey, 2019

The Table 2 revealed that 36.1% of the respondents strongly agreed that employees work with two or more groups who operate quite differently at my firm, 28.6% of the respondents agreed, 12.9% of the respondents were undecided, 17% of the respondents disagreed, and 5.4% of the respondents strongly disagreed with the statement. This implies that employees work with two or more groups who operate quite differently at my firm. It further implies that it leads to role conflict among employees. Likewise, the Table 2 further revealed that 40.8% of the respondents strongly agreed that employees are tempted to investigate other job openings within their location, 39.5% of the respondents agreed, 6.1% of respondents were undecided, 6.8% of the respondents disagreed, and 6.8% of the respondents strongly agreed. This implies that employees are tempted to investigate other job openings within their location.

Test of Hypotheses

Hypothesis One: There is no significant relationship between the work pressure and employees' turnover intention among audit firms in Kwara state.

Table 3: Effect of work pressure on turnover intention

Model	Unstandardized Coefficients		Standardised Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.365	.238		-1.533	.127
Work pressure	.946	.056	.816	16.997	.000

a. Dependent Variable: Employee Turnover Intention

$R=0.816$; $R^2=0.666$

Source: Survey, 2019

Table 3 revealed that the R-squared value of 0.666 derived showed that 66.6% variation in employee's turnover intention, which was explained by work pressure and the remaining 33.4% represents residual which are other variables that are not included in this model. This indicates that the model is fit as the R-

squared value is not far to 1. The F statistics of 288.891 with corresponding probability value 0.000 showed that the model is statistically significant, which means that the independent variable is statistically significant at 0.05 alpha level to explain the dependent variable. The null hypothesis was rejected since the p-value of 0.000 is less than 0.05 which implies that work pressure has a significant effect on employee turnover intention among audit firms in Kwara state with $t(B=0.946, p=0.000) = 16.997$. This result is in line with findings of Lin and Chang (2015) who demonstrated that there is a significant effect of role conflict on employee turnover intention.

Hypothesis Two: There is no significant relationship between the role ambiguity and employees' tu

Table 4: Effect of role ambiguity on turnover intention

Model		Unstandardized		Standardised	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	.595	.119		4.988	.000
	Role ambiguity	.817	.031	.911	26.609	.000

a. Dependent Variable: Employee Turnover Intention

$R=0.911$; $R^2=0.830$

Source: Survey, 2019

Table 4 showed the multiple regression of the effect of role ambiguity on employee turnover intention. The R-squared value of 0.830 derived showed that 83% variation in employee turnover intention was explained by role ambiguity, and the remaining 17% represents residual which are other variables that are not included in this model. This indicates that the model is fit as the R-squared value is not far to 1. Table 4 further revealed that the F statistics of 708.043 with corresponding probability value 0.000 showed that the model is statistically significant which means that the independent variable is statistically significant at 0.05 alpha level to explain the dependent variable. The null hypothesis was rejected since the p-value of 0.000 is less than 0.05, which implies role ambiguity have a significant effect on employee turnover intention since p-value of 0.000 was derived.

The Findings corroborates with the findings of Ollier-Malaterre, Sarkisian, Stawiski and Hannum (2014) who noted that role ambiguity and conflict are vital sources of stressful circumstances perceived by auditors that increases their turnover intentions. The findings also confirmed with the position of Pitman, Gaertner and Hemmeter (2016) that engaging in both work and family roles can have positive effects for individuals, but if workers are unable to balance the responsibilities associated with both roles, the potential for conflicts between roles increases.

5. Conclusion and Recommendations

The study found work pressure and role ambiguity as a predictor of employees' turnover intention among audit firms in Kwara State. In conclusion, work pressure and role ambiguity have a significant effect on employee turnover intention among audit firms in Kwara State. Therefore, management should focus more on roles stress, ambiguity and role conflict and reduce auditors' stress. Similarly, management should adopt the use of modern, sophisticated technology to lessen the likely workload experienced by several employees and to the employees the chance of doing something that makes use of their ability to help stimulate creativity and innovation within an organisation. Finally, management should consider the personal demands of employees in designing the work schedule to enhance their commitment towards achieving corporate goals.

This study has successfully added up a new dimension for the researchers in the areas of human resource management and organisational behaviour. Distinctively, the study:

- a. has developed the new research instruments from dimensions of predictors of employees' turnover intention, which provide more precision in measurement.
- b. has established the importance of maintaining flexible-working arrangement by offering a sense of control to mitigate the potential and heavy workload affecting employees of the audit firms.

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