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Determinants of Auditor Turnover Intention: Evidence from Public Accounting Firms in Semarang

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ABSTRACT

Purpose: This study examines the simultaneous effects of workload, burnout, job satisfaction, and work-life balance on turnover intention among auditors at Public Accounting Firms (KAPs) in Semarang City, given the substantial threat elevated turnover poses to audit quality and organizational stability.
Design/Methodology/Approach: Using a quantitative causal design, primary data were collected via questionnaires administered to auditors across public accounting firms in Semarang immediately after the audit busy season. Data were analyzed through multiple linear regression using SPSS version 26, preceded by data quality, normality, and classical assumption tests.
Findings: The regression model was statistically significant. Workload and burnout positively and significantly influenced turnover intention, while job satisfaction exerted a significant negative effect. Work-life balance showed no significant effect, indicating that structural and psychological pressures matter more than work-life balance alone in this regional setting.
Research Implications: These findings support Role Theory, Conservation of Resources Theory, and Herzberg's Two-Factor Theory in explaining auditor turnover within regional, non-Big Four practice environments. Retention strategies should prioritize busy-season workload redistribution and burnout mitigation alongside efforts to strengthen job satisfaction, rather than relying primarily on work-life balance initiatives. Key limitations include the regional and limited sample size and cross-sectional design, suggesting avenues for future longitudinal or mixed-methods research.

INTRODUCTION

Auditors play a critical role in maintaining financial reliability, corporate accountability, and public trust. Beyond procedural compliance, audit quality fundamentally depends on auditor competence, independence, and workforce stability (Chandra & Satrya, 2023). Despite this importance, annual auditor turnover in accounting firms reaches 15%–25%, signaling severe human resource management challenges within the profession (Chandra & Satrya, 2023; Limão, 2024). Heavy workloads under strict deadlines generate mental and physical fatigue, which significantly increases exit intentions—particularly among short-tenured staff who have not yet developed strong organizational attachment (Limão, 2024). Nevertheless, empirical evidence linking workload to turnover intention remains inconclusive, as prior studies predominantly focus on Big Four firms in capital cities or examine workload as an isolated predictor. Consequently, how workload directly shapes turnover decisions within mid-sized, regional accounting firms—which face distinct structural and resource constraints—remains empirically understudied.

Closely related to workload is burnout, characterized by physical fatigue, emotional exhaustion, and diminished motivation resulting from prolonged occupational stress. Burnout has been shown to significantly reduce audit quality and auditor performance (Hegazy et al., 2023). Organizational commitment is theorized to counteract this effect by strengthening auditors' emotional attachment to the firm, thereby lowering turnover intention. However, recent findings suggest that when burnout reaches severe levels, its debilitating effects may override the protective role of organizational commitment (Adam, 2025). This suggests that the interaction between burnout and organizational commitment is not uniformly linear, leaving an empirical gap that warrants further investigation—particularly regarding the conditions under which commitment ceases to buffer burnout's impact.

Job satisfaction, shaped by fair compensation, supportive work environments, and career advancement opportunities, is well documented to inversely predict turnover intention (Jogi et al., 2024; Mobley, 1982). Yet this relationship is not always consistent: role conflict and attractive external job opportunities can weaken or override the retention effect of job satisfaction (Mobley, 1982). Work-life balance has emerged as an additional safeguard against exit intentions, reinforcing psychological stability and reducing the cumulative strain associated with demanding audit schedules (Hui et al., 2023; Jogi et al., 2024). Importantly, work-life balance does not operate in isolation; it appears to function as a precursor to job satisfaction, suggesting an interconnected pathway in which structural conditions (workload, work-life balance) shape psychological states (burnout, job satisfaction), which in turn determine retention outcomes.

From an organizational-support perspective, mentorship has been found to directly suppress auditor turnover intentions, underscoring the value of structural guidance mechanisms in workforce retention (Diana, 2023). Taken together, prior literature suggests that turnover intention is shaped through both direct structural pathways (workload, mentorship) and indirect psychological pathways (burnout, job satisfaction, work-life balance), yet these mechanisms have rarely been tested simultaneously within a single, integrated model.

To address these empirical and contextual gaps, this study examines a four-variable framework—workload, burnout, job satisfaction, and work-life balance—and their combined influence on turnover intention among auditors in mid-sized, non-Big Four public accounting firms (KAP) in Semarang, a secondary economic hub, immediately following the peak audit busy season. Unlike prior studies concentrated on primary metropolitan financial centers or reliant on single-variable predictors, this research offers a more holistic and contextually grounded understanding of how structural and psychological factors interact to shape auditor retention within regional audit practice environments.

LITERATURE REVIEW

Turnover Intention

Turnover intention refers to an individual's intention to leave an organization after evaluating their work conditions, and is considered the strongest predictor of actual turnover behavior (Mobley, 1982). Rather than occurring instantaneously, turnover intention develops gradually—beginning with initial job dissatisfaction, followed by the evaluation of external alternatives, and ultimately crystallizing into a definitive decision to exit. In public accounting firms, this developmental process is driven by complex, interlocking organizational and psychological factors. Accordingly, a systematic review by Jogi et al. (2024) confirms that the determinants of turnover intention are multidimensional and closely overlap with job satisfaction, suggesting that both constructs should ideally be examined jointly rather than in isolation. Within the professional services sector, particularly auditing, turnover carries consequences that extend well beyond individual career decisions. So and Kwack (2025) demonstrate that professional staff turnover directly affects the profitability and productivity of public accounting firms, indicating that the study of its determinants is not merely a matter of individual behavior, but also a matter of organizational sustainability for the audit firm itself. In a comparably intensive work setting—the financial services industry—Serhan et al. (2026)

similarly emphasize that the three dimensions of organizational commitment (affective, normative, and continuance) consistently suppress employees' exit intentions, although this suppressive effect is moderated by individual characteristics. At the audit organization level, Khavis (2025) provides empirical evidence that higher auditor turnover is associated with reduced audit timeliness and diminished audit depth, confirming that the effects of realized turnover intention extend beyond the individual auditor to the overall quality of audit services. The consequences of individual-level turnover have likewise been empirically substantiated: Wulansari et al. (2021) found that audit offices with higher turnover rates tend to employ auditors with a greater probability of issuing erroneous audit opinions, reinforcing the urgency of managing auditor retention as an integral component of audit quality assurance.

Workload

The examination of workload in this study is grounded in Role Theory as discussed by Hwei (2024). This theory posits that role-related stress and excessive demands emerge when the responsibilities assigned to an individual exceed their available capacity. In the auditing profession, workload is shaped not only by the number of audit engagements handled but also by stringent deadlines, particularly during periods of intensive audit activity. Evidence from Indonesian Big Four audit firms indicates that excessive workload can reduce employees' job satisfaction while simultaneously increasing their intention to leave the organization, with this effect becoming more pronounced when additional workload is not accompanied by commensurate compensation (Hampshire, 2026). Supporting this finding, Alves et al. (2024) report that excessive work demands contribute to turnover intention indirectly through their influence on work-life balance, although the strength of this relationship differs between Big Four and non-Big Four firms. Accordingly, workload can be understood as an important source of psychological strain that contributes to broader employee distress, rather than merely representing an operational burden. Beyond the demands associated with routine audit assignments, Pham et al. (2022) further demonstrate that pressure arising from professional certification requirements can intensify auditors' intentions to leave their positions in Southeast Asia. This finding highlights that formal competency expectations constitute an additional source of work-related stress within the auditing profession, extending the scope of workload beyond task volume alone to encompass the broader professional demands placed on auditors.

Burnout

Burnout is understood as a condition of emotional, physical, and mental fatigue that arises from prolonged exposure to work-related pressure. Drawing on Conservation of Resources Theory, work stress emerges when an individual loses—or perceives a threat of losing—psychological resources that are valuable to them, thereby triggering a decline in motivation and work effectiveness. In the auditing profession, strict deadlines, high demands for rigor, and the repetitive nature of audit tasks are factors that mutually reinforce the emergence of burnout symptoms (Cahyadi et al., 2024). Ma (2024) found that the determinants of auditor burnout not only influence exit intentions but also directly reduce audit quality and performance, and are even associated with an increase in unethical decision-making within public accounting firms. This demonstrates that burnout generates organizational externalities that extend well beyond the interests of the individual auditor alone. In line with this, Nurlatifah and Ahmar (2024), through a systematic literature review of auditors in Indonesia, identify time budget pressure as the dominant determinant triggering dysfunctional audit behavior, including auditors' tendency to consider leaving the profession altogether. This continuously accumulated fatigue ultimately drives individuals to seek an exit as a psychological adaptation mechanism in response to perceived pressure that is no longer proportional to the resources available to them.

Job Satisfaction

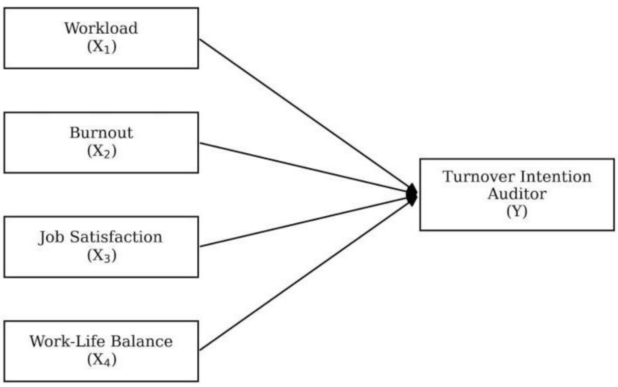
Drawing upon Herzberg's Two-Factor Theory, job satisfaction can be explained through the interaction of motivational and hygiene factors. The presence or adequacy of these factors is associated with employees' decisions to remain with or leave an organization, with higher levels of job satisfaction generally being linked to lower turnover intention across various occupational settings (Jogi et al., 2024). For auditors specifically, both internal achievements (e.g., professional accomplishment, recognition) and external policies (e.g., compensation, firm regulations) significantly shape this satisfaction, validating the theory's cross-regional relevance (Hampshire, 2026). Furthermore, job satisfaction enhances perceived organizational performance and mitigates exit intentions more effectively than organizational trust alone, by fostering a stronger affective bond between the auditor and the firm (AlKandari & Alsaeed, 2023). This mitigating effect persists across other high-stress service sectors, lending further support to its generalizability. Psychological capital has been shown to mediate the impact of career adaptability on turnover decisions (Sun et al., 2023), while training and compensation (Hwei & Anuar, 2024) and fair performance appraisals (Hwei, 2024) strongly reinforce job satisfaction. Collectively, these findings demonstrate the consistent role of job satisfaction as a mediating variable in reducing turnover intention.

Work-Life Balance

Grounded in Clark's (2000) Border Theory, work-life balance (WLB) involves managing the boundaries between work and personal domains to minimize inter-domain conflict. In auditing, high work intensity and strict deadlines during peak seasons frequently blur these boundaries, making WLB a particularly salient concern within the profession. Empirical evidence presented by Hui et al. (2023) indicates that employees who experience a better balance between their work and personal lives tend to report lower turnover intention and greater job satisfaction. Nevertheless, the relationship between WLB and turnover intention appears to vary according to organizational context. Adam (2025) found that WLB directly influences employees' turnover intention within Big Four accounting firms, whereas in non-Big Four firms, its influence operates indirectly through organizational commitment. These findings suggest that the role of WLB in reducing turnover intention is not uniform across different types of audit firms. Consequently, the influence of WLB on auditor retention depends significantly on organizational characteristics and, potentially, on individual career stage.

Conceptual Framework

Figure 1. Conceptual Framework



This perspective identifies workload and burnout as contributors to turnover intention, whereas job satisfaction and work-life balance may reduce it, indicating that auditor retention in public accounting firms depends on the interplay of these four factors.

METHODS

This quantitative study examines active auditors at Public Accounting Firms (KAPs) in Semarang, registered in the 2026 IAPI directory (Scott, 2021). Primary data were collected in July 2026, immediately following the audit busy season, using purposive sampling across 12 KAPs. Respondents were explicitly defined as active auditors currently employed at registered KAPs in Semarang listed in the 2026 IAPI directory, having participated in at least one full audit busy season. The survey instrument employed a 5-point Likert scale comprising 66 items, adapting indicators for workload (Wulansari et al., 2021), burnout (Cahyadi et al., 2024), job satisfaction (Hampshire, 2026), work-life balance (Pham et al., 2022), and turnover intention (Nurlatifah & Ahmar, 2024). A notable methodological constraint is the sample size of 50 respondents, which yields a 0.75 respondent-to-item ratio—well below the conventional benchmark of 5 to 10 respondents per item. This limitation, however, was strictly necessitated by the limited population of active auditors available at mid-sized regional KAPs immediately after the busy season. To assess potential Common Method Bias (CMB) arising from single-source, self-reported data, Harman's single-factor test was applied. The first factor explained 34.2% of the total variance, below the 50% threshold, indicating that CMB was not a significant concern. Data were analyzed using SPSS version 26 through descriptive statistics, Cronbach's Alpha reliability testing, validity testing, and classical assumption tests, including normality (Normal Probability Plot and One-Sample Kolmogorov–Smirnov test), multicollinearity (Tolerance and VIF), and heteroscedasticity (Glejser test). Hypotheses were examined using multiple linear regression with the model $Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + \varepsilon$, followed by R^2, F-test, and t-test analyses to assess the explanatory power, simultaneous effects, and partial effects of the independent variables on auditors' turnover intention (Ghozali, 2017).

RESULTS

Overview of Research Sample

This research examines auditors working at Public Accounting Firms (KAPs) in Semarang City as its unit of analysis. The questionnaire was distributed to 50 respondents across 12 KAPs in the Semarang area, achieving a 100% return rate, such that all collected data could be processed in the subsequent statistical analysis stage of this study.

Table 1. Respondents by Public Accounting Firm

Name of Public Accounting Firm	Respondents
KAP Endang Dewiwati	4
KAP Benny, Tony, Frans & Daniel (Branch)	5
KAP Bayudi, Yohana, Suzy & Arie	5
KAP Jonas Subarka	3
KAP PHO & Partners	5
KAP Sodikin & Harijanto (Centre)	4
KAP Tri Bowo Yulianti (Branch)	5
KAP Sarastanto & Partners	5
KAP Ashari& Ida Nurhayati	4
KAP Darsono & Budi Cahyo Santoso	4
KAP Siswanto	3
KAP Rohendi, Mardjito &Roshadi	3

Normality Test

The normality test determines whether the dependent and independent variables follow a normal distribution, which is a required assumption for regression analysis. This study employed the non-parametric One-Sample Kolmogorov-Smirnov test, with data considered normally distributed when the Asymp. Sig. value exceeds 0.05.

Although the unstandardized residual standard deviation (6.485) obtained from the Kolmogorov-Smirnov test and the Standard Error of the Estimate (1.498) reported in the regression summary differ—owing to their respective scales, namely raw composite scores versus item-mean scores—both metrics confirm the normality assumption.

Table 2. Normality Test Results

	Unstandardized Residual
N	50
Kolmogorov-Smirnov Z	1,017
Asymp. Sig. (2-tailed)	,253

Source: Data Processed with IBM SPSS 26 (2026)

Specifically, the test yielded significance values above the 0.05 threshold for all variables: workload (0.240), burnout (0.292), job satisfaction (0.740), work-life balance (0.795), and turnover intention (0.077). Consequently, all research variables are normally distributed, fulfilling the prerequisite assumption required to proceed with regression analysis and hypothesis testing.

Multicollinearity Test

Multicollinearity is examined using Tolerance and Variance Inflation Factor (VIF) values, while the Glejser test evaluates whether the residual variance is stable.

Table 3. Multicollinearity Test Results

Models		**Coefficients Standardized Coefficients Beta**	**t**	**Collinearity Statistics Tolerance**	**VIF**
1	(Constant)		6,49		
	Workload	0,816	3,364	0,207	4,839
	Burnout	0,581	5,229	0,985	1,015
	Job Satisfaction	-0,655	-2,705	0,207	4,821
	Work-Life Balance	0,145	1,29	0,958	1,044

Source: Data Processed with IBM SPSS 26 (2026)

Multicollinearity diagnostics revealed Tolerance values of 0.207 and VIF values of 4.839 for Workload (X1) and 4.821 for Job Satisfaction (X3). While these VIF values remain below the conventional threshold of 10.0 (and even under the stricter cutoff of 5.0), the elevated VIF observed between Workload and Job Satisfaction indicates a substantial degree of shared variance (Tolerance = 0.207). This pattern aligns with the theoretical reality that heavy workload directly influences auditor job satisfaction, reflecting a high degree of shared variance between workload volume and job satisfaction levels among auditors.

Because both variables yield the largest standardized beta coefficients in the regression model ($\beta = 0.816$ and $\beta = -0.655$, respectively), regression estimates for these two predictors should be interpreted with caution, bearing in mind that heavy workload intrinsically diminishes auditor satisfaction—a relationship that may inflate the apparent explanatory strength of each variable when examined independently of the other.

Model Test Results

Model evaluation uses the F-test, coefficient of determination (R^2), and t-test to assess overall model fit, explanatory power, and the partial significance of each independent variable in predicting turnover intention.

Table 4. F Test Results

Models		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	102,603	4	25,651	9,332	,000(a)
	Residual	123,689	45	2,749		
	Total	226,292	49			

Source: Data Processed with IBM SPSS 26 (2026)

The F-test was conducted to examine whether the independent variables—workload, burnout, job satisfaction, and work-life balance—simultaneously and significantly influence auditors' turnover intention. As presented in Table 4, the regression model yielded an F-value of 9.332 with a significance level of 0.000 ($p < 0.05$). This result indicates that the four independent variables, when considered jointly, have a statistically significant simultaneous effect on turnover intention. Accordingly, the overall regression model is considered fit and appropriate for explaining variation in auditors' turnover intention within the sample examined.

Table 5. Determination Coefficient Test Results

Models	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.744(a)	,554	,514	1,498

Source: Data Processed with IBM SPSS 26 (2026)

As shown in Table 5, the regression model produced an R value of 0.744, indicating a strong correlation between the combined independent variables (workload, burnout, job satisfaction, and work-life balance) and turnover intention. The R Square value of 0.554 indicates that 55.4% of the variance in auditors' turnover intention can be explained by these four independent variables collectively, while the remaining 44.6% is attributable to other factors not examined in this study. Given the relatively small sample size (n = 50), the Adjusted R Square value of 0.514 is considered a more reliable estimate of the model's explanatory power, as it accounts for the number of predictors relative to sample size. This value indicates that, after adjustment, the four independent variables explain approximately 51.4% of the variance in turnover intention, reflecting a substantial and meaningful explanatory contribution.

Table 6. T-Test Results

Models		Unstandardized B	Unstandardized Std. Error	Standardized Beta	t	Sig.
1	(Constant)	33,291	5,129		6,490	,000
	Workload	3,415	1,015	,816	3,364	,002
	Burnout	3,908	,747	,581	5,229	,000
	Job Satisfaction	-3,028	1,119	-,655	-2,705	,010
	Work-Life Balance	1,152	,893	,145	1,290	,204

Source: Data Processed with IBM SPSS 26 (2026)

The t-test results presented in Table 6 reveal the partial effect of each independent variable on auditors' turnover intention. Using a significance threshold of 0.05, three of the four hypothesized relationships were found to be statistically significant, while one was not. Workload was found to have a positive and significant effect on turnover intention ($B = 3.415$, $\beta = 0.816$, $t = 3.364$, Sig. = $0.002 < 0.05$). This indicates that as workload increases, auditors' intention to leave the organization correspondingly increases, supporting the hypothesis that heavy workload is a critical driver of exit intention among auditors in mid-sized regional KAPs. Burnout also demonstrated a positive and significant effect on turnover intention ($B = 3.908$, $\beta = 0.581$, $t = 5.229$, Sig. = $0.000 < 0.05$), confirming that higher levels of emotional and physical exhaustion are strongly associated with a greater likelihood of auditors intending to leave their firms. Notably, burnout exhibited the strongest statistical significance among all predictors, underscoring its critical role in shaping turnover decisions. In contrast, job satisfaction exhibited a negative and significant effect on turnover intention ($B = -3.028$, $\beta = -0.655$, $t = -2.705$, Sig. = $0.010 < 0.05$). This finding confirms that higher levels of job satisfaction are associated with lower turnover intention, consistent with Herzberg's Two-Factor Theory and prior empirical evidence (Jogi et al., 2024). Finally, work-life balance did not exhibit a statistically significant effect on turnover intention ($B = 1.152$, $\beta = 0.145$, $t = 1.290$, Sig. = $0.204 > 0.05$). This suggests that, within this sample of non-Big Four KAP auditors in Semarang, work-life balance alone does not directly predict turnover intention when considered alongside workload, burnout, and job satisfaction—a finding that may reflect an indirect relationship operating through other mechanisms, such as job satisfaction or organizational commitment, as discussed in prior literature (Adam, 2025).

DISCUSSION

The demographic profile of this study's sample provides essential context for interpreting the regression findings. Unlike Big Four environments, mid-sized regional KAPs in Semarang feature leaner audit teams and lower compensation structures, conditions that make the effects of workload and burnout particularly pronounced compared to larger, better-resourced firms. Furthermore, the sample is predominantly male, junior-level, and early-tenure. Because junior staff bear the primary burden of field-testing under strict time budget pressures, these findings specifically reflect early-career experiences within the audit profession and should not be generalized to senior management, whose exposure to workload and psychological strain likely differs substantially due to greater autonomy, experience, and compensation.

Workload was found to exert a significant positive effect on turnover intention, thereby supporting Hypothesis 1 (H1). This finding is consistent with Role Theory, which posits that role overload occurs when the demands placed upon an individual exceed their available capacity, generating role strain that ultimately manifests as withdrawal behavior (Hwei, 2024). Within the context of regional non-Big Four KAPs, where staffing levels are comparatively limited, auditors are frequently required to absorb a disproportionate share of engagements during peak audit season, intensifying this role strain beyond what is typically observed in larger firms. This result reinforces earlier findings by Hampshire (2026) and Alves et al. (2024), who similarly reported that excessive workload—particularly when uncompensated—elevates auditors' intention to exit the profession. However, the substantial explanatory weight carried by workload in this model must be interpreted with caution, given the shared variance detected between workload and job satisfaction. This overlap suggests that workload's influence on turnover intention may operate, at least in part, through its erosive effect on job satisfaction, rather than functioning solely as an independent, direct predictor—a possibility that future research employing mediation or path analysis should formally test.

Burnout was also found to significantly and positively affect turnover intention, supporting Hypothesis 2 (H2). This result is firmly grounded in Conservation of Resources Theory, which explains that the continuous depletion of psychological resources under chronic occupational stress produces emotional exhaustion, thereby diminishing motivation and performance (Lestari, 2022). The strict deadlines and repetitive nature of audit tasks characteristic of the busy season further exacerbate this depletion process, ultimately compelling auditors to seek alternative employment as an adaptive coping strategy to restore their diminished psychological resources. These results align closely with Tormo-Carbó and Mardawi (2024), who demonstrated that burnout-induced stress, when compounded by ethical conflicts inherent to audit work, consistently escalates exit intentions among professional staff. Furthermore, Hegazy et al. (2023) emphasize that burnout not only elevates individual withdrawal intentions but also directly impairs audit quality and overall firm performance, underscoring that burnout should be understood as a critical firm-level managerial concern rather than merely an individual psychological problem. Taken together with the workload findings, this suggests a potential sequential pathway—wherein excessive workload precipitates burnout, which in turn drives turnover intention—a proposition consistent with the theoretical narrative developed in this study's literature review and one that warrants explicit testing through mediation modeling in future research.

Job satisfaction was found to significantly and negatively affect turnover intention, thereby supporting Hypothesis 3 (H3). This finding is consistent with Herzberg's Two-Factor Theory, which posits that the fulfillment of motivator factors (such as recognition and professional achievement) and hygiene factors (such as fair compensation and adequate working conditions) strengthens employees' psychological attachment to their organization, thereby reducing their propensity to seek alternative employment (Jogi et al., 2024; Hampshire, 2026). Beyond its direct effect, job satisfaction may also function as a mediating mechanism through which broader organizational conditions—such as leadership quality (Aga & Widyastuti, 2025) and corporate social responsibility practices (Shbai, 2025)—translate into reduced turnover intention. This mediating potential is particularly relevant to the present study's findings, given that the inverse relationship between job satisfaction and turnover intention closely mirrors the magnitude of workload's positive effect, lending further support to the possibility that job satisfaction partially channels the impact of workload on auditors' exit intentions, consistent with the broader pathway model proposed in the theoretical framework of this study.

In contrast to the other three predictors, work-life balance did not exhibit a statistically significant effect on turnover intention, resulting in the rejection of Hypothesis 4 (H4). While this finding diverges from Clark's (2000) Border Theory and prior empirical evidence reported by Hui et al. (2023), it is not entirely inconsistent with the broader literature: Adam (2025) similarly found that work-life balance's influence on turnover intention is contingent upon organizational context, operating directly within Big Four firms but only indirectly—through organizational commitment—within non-Big Four settings such as the one examined in this study. As a post-hoc interpretation, this non-significant result may reflect a phenomenon akin to "anticipatory socialization," wherein early-career auditors, aware of the demanding nature of the profession from the outset, consciously accept intense workloads and willingly compromise personal time as a short-term investment toward building professional career capital. Because this tentative theoretical proposition cannot be adequately captured through closed-ended survey instruments, future qualitative research—such as semi-structured interviews—should explore how junior auditors subjectively negotiate these career trade-offs and the extent to which such compromises remain sustainable over time. Nevertheless, effectively managing the psychological stressors identified in this study—particularly workload and burnout—remains vital to mitigating the auditing profession's persistent "brain drain" phenomenon, ensuring that regional KAPs can retain their most competent and qualified auditors amid intensifying competition for professional talent (Knechel & Mao, 2019).

CONCLUSION

This study reveals that workload and burnout significantly increase auditors' turnover intention, while job satisfaction significantly reduces it, confirming the combined relevance of Role Theory, Conservation of Resources Theory, and Herzberg's Two-Factor Theory in explaining auditor retention within regional non-Big Four KAPs. Work-life balance, however, did not show a significant direct effect, suggesting its influence may operate indirectly through other organizational mechanisms in this context. These findings highlight that auditor turnover intention results from the interaction of structural and psychological pressures rather than a single determinant. Theoretically, this study extends the application of Role Theory and Conservation of Resources Theory beyond metropolitan Big Four settings, demonstrating their relevance in explaining auditor retention within resource-constrained regional practice environments. Practically, the findings suggest that regional public accounting firms should prioritize equitable workload distribution and structured burnout-prevention programs, particularly during peak audit seasons, while simultaneously strengthening job satisfaction through fair compensation and clear career development paths. For regulators and professional associations, these results underscore the importance of monitoring workforce well-being at the firm level, as unmanaged workload and burnout not only elevate individual turnover risk but may also compromise audit quality and the long-term sustainability of the auditing profession in regional markets.

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