

The Analysis of Healthy Lifestyle Mechanism in Overcoming Stress on Public Accountant Firm Auditors

(An Empirical Study of Auditors of Public Accountant Firm in Indonesia)

Rezky Eko Prasetyo¹, Jan Hoesada²

Master of Accounting, Mercu Buana University, Indonesia
rezkyekoprasetyo@yahoo.co.id, janhoesada.jh@gmail.com

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Abstract

The problem of stress often occurs in auditors who work in Public Accountant Firm, especially during a peak season. Several previous studies showed that the role stress has a negative impact on job outcome. To overcome this, this research tries to provide a solution and test whether through a healthy lifestyle mechanism (healthy lifestyle, vitality and psychological well-being) is able to minimize the negative impact of role stress (role ambiguity, role conflict, role overload and job burnout) to job outcome (job satisfaction, performance, turnover intentions, and organizational commitment). The results of this study indicate that a healthy lifestyle mechanism can minimize the negative impact of role stressors on job satisfaction and organizational commitment. However, this study has not been able to prove that a healthy lifestyle mechanism can reduce the auditor's desire to shift work and improve auditor performance. This study also shows the results that job satisfaction can reduce the auditor's turnover intention and organizational commitment is not a factor that can reduce that intention.

Keywords: Auditors, role stress, healthy lifestyle mechanisms, job outcomes, SmartPLS

INTRODUCTION

One of the challenges which employees face in working is the management of work stress. The problems of work stress often happen to the auditors who work in Public Accountant Firm especially in the peak season. A peak season is a term used in the period in which companies carry out the financial statements closing process. During the peak season, auditors have a target to complete various inspection programs because the financial statements have to be published immediately.

Robbins (2008) states that a stress level and tension accumulate in the workplace can aggravate an employee mood which makes them feel the negative emotion. This condition is supposed to be a concern for the Public

Accountant Firm management so that they can control better the stress level in their work environment because if the auditors experience excessive work stress, it is feared that it will adversely affect to organizational performance. This statement is supported by Agustina (2009) who states that the work stress which is measured through role conflict, role ambiguity, and role overload, simultaneously gives a significant negative impact on performance and job satisfaction for junior auditors.

One of the phenomena which are often linked to the result of excessive work stress is a turnover intention. This condition is supported by Cahyono (2008) who declares that a work stress which is measured through role ambiguity and role conflict directly, has a positive effect on the employee turnover

intention at the Public Accountant Firm and the research result of Masihabadi, et al (2015) states that a work stress has a negative effect on the organizational commitment and job satisfaction.

The employee turnover intention is one of the serious problem indications for organizations because it will have implications on the intensity of the entry and exit of employees in the environment of an organization. A high employee turnover intensity will result in some losses for an organization, such as:

1. Transfer knowledge which does not run optimally
2. Barriers to personnel shortages in carrying out audit duties
3. The possibility of multiple jobs and/or positions held by an auditor
4. The acceleration of a work unit in running the business process becomes hampered
5. The emergence of recruitment fees to screen prospective new employees.

If these matters happen then it will affect the decreasing of the organizational performance.

Auditor of public accounting firm has a big responsibility to provide adequate confidence that the financial statements are presented fairly and free from material misstatements. Mulyadi (2002:55) mentions some of the auditor's responsibilities, such as:

1. The auditor's responsibility to detect and report errors and irregularities, including detecting and reporting an error and fraud.

2. The responsibility to find a violation of law by clients, including detecting error and fraud.
3. The responsibility to maintain an independent attitude, including maintaining an independent mental attitude.
4. The responsibility to give consideration of the entity ability in maintaining its survival, including evaluating doubt in the entity ability to maintain the company survival.

Based on the description about the auditor responsibility, the challenges faced by Public Accountant Firm nowadays are how the responsibility can be conducted optimally if the problem of the high employee turnover and the low auditor performance still become an issue in the organization.

The researcher observation of some auditor behaviors results in some negative behaviors, such as:

1. The auditor lacks of physical activity and does not exercise regularly.
2. The sleeping time and quality are not optimal because the auditors often do overtime work.
3. Half of the male auditors tend to be smokers and they will smoke if they are under saturation or work pressure.
4. The irregular auditor food pattern, and
5. Sometimes the food type consumed by the auditor is not a healthy food type and not needed by the body.

Based on the researcher interview result to some auditors, it is found the information that half of the Public Accountant Firm

management does not consider their employee health and keep on maintaining an unhealthy work pattern.

Meanwhile, according to World Health Organization/WHO, at least there are four main things who need to be considered in performing a healthy lifestyle. These four things are:

1. Do not consume cigarette and other tobacco products.
2. Do a physical activity.
3. Consume healthy food with beneficial nutritional intake
4. Do not consume alcohol beverages

Auditors and Public Accountant Firm management are supposed to realize that maintaining good health is an important thing. Not only that, Public Accountant Firm management should consider the auditor as a valuable asset for the company, remembering that Public Accountant Firm business type is in the service sector who needs competency, expertise, and excellent physical condition from the auditors as the company business wheel drive. This statement is supported by Paramitha, Novena (2014) who states that people who have a healthy lifestyle tend to have a better physical and psychological endurance than those who do not apply a healthy lifestyle in their life every day.

The study result is hoped to give an understanding to the auditors so they can apply a healthy lifestyle and appreciate their health more. For the Public Accountant Firm management, this research is hoped to give

input so that company can compile policy and analysis about the workload, competency index which is needed in doing an assignment and watch the work pattern and the health of their employees.

The researchers argue that this research is unique in term of the idea and thinking framework which will assess how the influence of a healthy lifestyle in minimizing the work stress influence is. This research also has an advancement from the preceding research by adding an organizational commitment variable which has not been studied in the previous research and concept of thought. This variable needs to be added because the organizational commitment characters can change along from time to time (Ferris, 1981) and have a significant influence in predicting the employee turnover intention (Rohman, 2009).

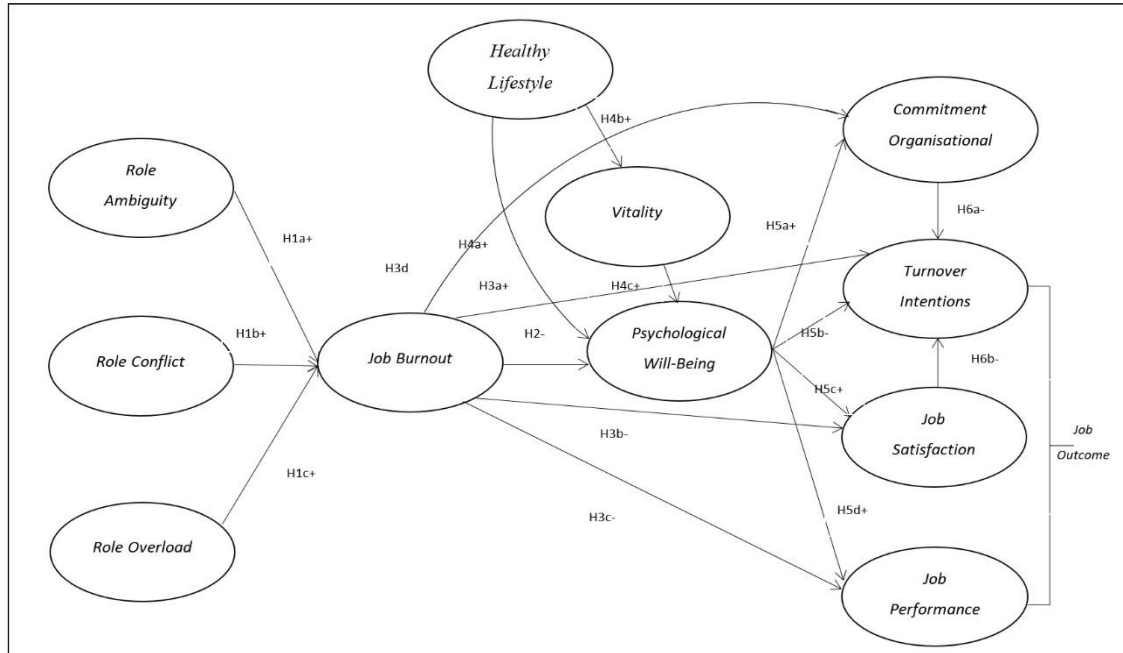
This research also tries to answer limitations which are declared by the previous researchers, Jones, Norman, and Wier (2010). This research was conducted during and after the peak season. The study was done in the Public Accountant Firm in Indonesia, including the Public Accountant Firms which are affiliated with the *big four*, so that the result can represent the actual condition which is experienced by the auditors and the result can generalize more the existing population.

LITERATURE REVIEW, FRAMEWORK, AND HYPOTHESIS

Role theory is a part of the psychology disciplines that consider the routines done by someone is a consequence of the position

occupied in the social order. Linton (1936) explains that the role theory is a picture of social interaction in the terminology of the actors who are playing according to what the

part in social interaction consist of two groups. The first group is an actor, someone who acts according to a particular role. The second group is the target or somebody else, someone



Picture 1

cultures set. This theory states that the role hopes are a mutual understanding which leads someone to behave in their daily lives. This statement is supported by Robbins (2008) who defines the term role as a series of behavioral patterns which are closely related to someone who is in a certain position in a social unit. Enlarging the concept of role theory, Elder (1975) adds that every human has a hope to his members to have a particular behavior according to the age categories which applied in that society.

Biddle and Thomas (1966) divide the role theory into four groups, the terms that concern people who take parts in the social interaction, behavior that appears in the interaction, people positions in behavior, and the connection between people and behavior. People who take

who ha a relation with the actor and his behavior. The actor or target can be individuals or a group of individuals. Based on this definition, it can be concluded that the role theory can be applied to analyze every relationship among individuals, individuals with a group of individuals, or among groups of individuals.

In conducting their role as the Public Accountant Firm auditors, auditors often experience role stress, either in a form of role ambiguity, role conflict, and role overload. Role stress experienced, affects negatively to the job burnout which is marked by emotional exhaustion, reduced personal accomplishment, and not caring behavior about the career and their own self (depersonalization). At its peak, this thing will affect negatively to the job

outcomes which is the decrease of performance and the auditor job satisfaction, and increase the desire to move work (turnover intentions).

This study will examine the mechanism of healthy lifestyle in an effort to minimize the negative impact of stress on work outcomes. A healthy lifestyle will improve vitality and psychological well-being. Through psychological well-being, the negative effects of stress roles on auditor performance and job satisfaction will be minimized. psychological well-being will increase organizational commitment and employee job satisfaction thereby reducing the auditor's intention to move to work. Based on the explanation, the frame of mind in this research can be visualized in Figure 1.

The Relationship Between Role Stress And Job Burnout

Role theory refers to the role played by an individual. Role theory also explains the existence of a series of behavioral patterns that are closely related to someone who occupies a certain position in a social unit. Furthermore, Linton (1936) states that the role hopes are a mutual understanding which leads individuals to behave in their daily lives. However, in several conditions, the role "played" by individual often turns into role stress for that individual.

Logical thinking that connects between the role stress and job burnout is when an employee experiences difficulty in working because of an excessive workload, there is a role conflict and uncertainty about the job

responsibility, then it is predicted that it will affect negatively which is marked by the emergence of saturation and no employee's motivation. Cahyono (2009) explains that role ambiguity, role conflict, and role overload in particular levels can be motivation for the individuals. However, role ambiguity, role conflict, and role overload in the high level often cause job burnout for employees. This statement is similar to the statement of Maslach and Jackson (1981) who reveal that there are 3 components in burnout definitions; there is emotional fatigue, depersonalized, and the reduction of personal achievement. Based on the description, the relationship between role stressor and job burnout can be formulated into this hypothesis:

H1a: High level of role ambiguity will be positively associated with job burnout

H1b: High level of role conflict will be positively associated with job burnout

H1c: High level of role overload will be positively associated with job burnout

The Relationship Between Job Burnout And Psychological Well-Being, Organizational Commitment And Job Outcomes

Cordes and Dougherty (in Jones, Norman, and Wier 2010) present that there are many negative relationship consequences between role stress and burnout either in the individual himself or in an organization. The burnout consequence on individuals is that there is a physical well-being decline with the characteristics of the emergence of headache

syndrome, insomnia, and various digestive problems. The Burnout also brings a consequence on psychological well-being which is marked by the decrease of self-esteem, depression, anxiety, helplessness, and become angry quickly. The dangerous effect of burnout becomes clear in the interpersonal relationship with family, friends, and colleagues.

Maslach and Jackson 1981 asserts that when a labor experience a work saturation, this individual encounters a condition of emotional fatigue, depreciation, and the reduction of personal achievement, so the logical thinking which connects between job burnout and the organizational commitment is when a labor is having an emotional fatigue and the reduction of personal achievement in working, then his commitment to the organization has been reduced, because the individual achievement in working is one of the forms of employee care for achieving the organizational goals. This statement is supported by Mathis and Jackson 2001, in Nugroho, Iqbal and Susilo, 2016 who explains that the organizational commitment is the level of trust and acceptance of labor on the organizational goals and a desire to stay in that organization.

Jones, Norman, and Wier (2010) reveal that there is a negative relationship between job burnout at a high level with psychological well-being. That research also reveals that there is a negative relationship between job burnout in the high level with the job satisfaction and job performance and a positive

relationship between job burnout in the high level with the turnover intentions. Based on the description above, the relationship between job burnout, psychological well-being, and job outcomes can be presented in this hypothesis:

H2: High level of job burnout will be negatively associated with psychological well-being

H3a: High level of job burnout will be negatively associated with job satisfaction.

H3b: High level of job burnout will be negatively associated with job performance.

H3c: High level of job burnout will be positively associated with turnover intentions.

H3d: High level of job burnout will be negatively associated with the organizational commitment.

The Relationship Between A Healthy Lifestyle, Vitality, And Psychological Well-Being

In the Big Indonesian Dictionary, the term vitality means to become the ability to survive. Furthermore, Ryan and Frederick (in Norman, Jones, and Wier, 2010) state that someone's vitality is subjectively connected to somatic issues and physical concern. This research shows that vitality is significantly connected to self-motivation. The self-motivation of each individual will be able to happen if it is facilitated by a healthy body condition because he always exercises regularly.

By seeing the consequence caused by the role stress experienced by individual or

organization, Danna and Griffin (in Norman, Jones, and Wier, 2010) underline that intervention is needed to increase the coping mechanism in the individual level. Lazarus and Folkman (in Norman, Jones, and Wier, 2010) define “coping” as an attempt of cognitive change and a constant behavior to manage the internal or external demands that exceed one’s resources. Coping can also be seen as a process of managing pressure. The logical thinking in the development of this hypothesis is that these individuals can manage the work stress by applying a healthy lifestyle such as exercise regularly, eat healthy food, and have a good rest, so it can be predicted that it will increase the employee psychological well-being.

The previous study by Jones, Norman, Wier (2010) also shows that exercise activity is related to the increase of psychological well-being. Based on the description above, the relationship between a healthy lifestyle, vitality, and psychological well-being can be presented in the hypothesis as follows:

H4a: Healthy lifestyle will be positively associated with psychological well-being

H4b: Healthy lifestyle will be positively associated with vitality

H4c: Vitality will be positively associated with psychological well-being

The Relationship Between Psychological Well-Being With Organizational Commitment, Turnover Intentions, Job Satisfaction, And Job Performance

Jones, Norman, and Wier (2010) reveal that there is a positive relationship between

psychological well-being with job satisfaction and job performance; moreover, there is a negative relationship between psychological well-being with turnover intentions. Meanwhile, the psychological well-being variable is predicted to increase if the individuals apply a healthy lifestyle. This statement is supported by the previous study of Jones, Norman, and Wier (2010) that a healthy lifestyle has a positive and significant relationship on someone’s psychological well-being.

In pursuing professions in an organization, at least auditors will experience stress, but in the different levels depending on the assignment and responsibility given by the organization to the auditors. The stress happened can be a result of no support from the colleagues and pressure from the leader, which then affects the emergence of strain. Paramitha, Novena (2014) explains that strain is a negative response from individuals to stress at work. This research assumes that strain can be shown through job burnout and the low of auditors psychological well-being. To overcome this problem, there must be an attempt to minimize the strain. Therefore, this research tries to test whether the mechanism of a healthy lifestyle is suitable to the outlined framework that has been described yang that can minimize the impact of work stress no the auditor’ organizational commitment and job outcome.

Based on the previous paragraph description, then the research hypothesis can be arranged as follows:

H5a: Psychological well-being will be positively associated with organizational commitment.

H5b: Psychological well-being will be negatively associated with turnover intentions.

H5c: Psychological well-being will be positively associated with job satisfaction.

H5d: Psychological well-being will be positively associated with job performance.

The Relationship Between Organizational Commitment And Turnover Intentions

Organizational commitment can be defined as employee emotional interest to continue to grow and to progress with the organization. However, this emotional familiarity is not built necessarily between individuals and organizations, but this attachment, pride, and familiarity can also be built through the relationship between individuals and other individuals who work in that organization. This Organizational commitment also talks about the feeling of caring and belonging of an employee to his company.

Organizational commitment can also be defined as employee loyalty. The employee who has a social bond with the organization will be reluctant to move to work in other organizations or companies. The position which is played by the auditors in the Public Accountant Firm will create a social bond which is built between the Public Accountant Firm with that Auditor which further will persuade the employee to really consider the

interest to resign from the company. This condition is supported by Nouri and Parker (2013) who declares that employees who are attached to the organization are less likely to consider leaving the organization

H6a: Organizational commitment will be negatively associated with turnover intentions.

The Relationship Between Job Satisfaction And Turnover Intentions

Generally, an employee who likes and enjoys his job in an organization, it means that the employee is comfortable in working, this is called job satisfaction. If someone satisfies in working, then he will be reluctant to move to work. This statement is in line with the study of Kalbers and Fogarty (1995) Rohman (2009) who give a finding that the job satisfaction and the turnover intentions have a negative relationship. Being consistent with this statement, Rohman's research (2009) shows a result that job satisfaction affects negatively and significantly on turnover intention.

Job satisfaction also speaks about the employee emotional feeling on how far the level the employee likes his job in the organization. The researchers argue that job satisfaction is closely related to the employee satisfaction of the compensation given by the organization and how the relationship with other colleagues is. Generally, if an employee feels to like his job, even if an employee feels to like his job more than the other colleagues like their job, Then psychologically that employee will think seriously if he wants to

move to work in other companies. Such a situation is the one faced by the auditors in Public Accountant Firm. Based on that statement, then the hypothesis used is:

H6b: Job satisfactions will be negatively associated with turnover intentions.

RESEARCH METHODOLOGY

The population in this research was all of the auditors who worked in the Public Accountant Firm in Indonesia, either those who were affiliated with big four Public Accountant Firm or those who were not. After the population was determined, the next procedure to be done was to determine the sample. Until this research was compiled, the total population of auditors in Indonesia could not be known because of the limitations of data sources. Sampling in this study used the convenience sampling method with consideration of certain criteria. The criteria for sampling in this research are: (1). the sample is the auditors who are still actively working in the Public Accountant Firm, (2). the sample is the permanent employees of Public Accountant Firm, not a freelancer, (3) the sample meets a minimum of work period of 1 year as the auditors in the particular Public Accountant Firm, because the auditor is considered to have work experience and has time to feel stressed. The criteria for determining the respondent are appropriate for measuring the variables to be studied.

The analysis method in this research is Structural Equation Model (SEM) based on component or variance which is better known

as Partial Least Square (PLS). The method evaluates two matters, the outer model and inner model. Outer Model is assessed based on three main criteria, convergence validity, composite reliability, and discriminant validity. The Inner Model or structural model is evaluated by using the R-square and T Statistic test to know the significance of the path coefficient (Ghozali, 2006).

In this study, respondents were asked to answer questions with a scale like Likert 1-7 which was used to measure each variable. The Role Ambiguity (RA) variable and Role Conflict (RC) variable were measured by an instrument developed by Rizzo et al., (1970). Especially for the Role Ambiguity (RA) variable, was measured by a positive sentence which will then be calibrated to the true value in reverse. The Role Overload (RO) variable was measured by an indicator developed by Beehr et al (1976). The Job Burnout (JB) variable was measured by using the Maslach Burnout Inventory which was developed by Maslach in 1982. The Healthy Lifestyle (HL) variable was measured by developing some indicators which had been done previously in the prior research by Yates et al in 1999.

Vitality (V) variable was measured by using an instrument which was previously developed by Ryan and Frederick (1997) and was modified by Bostic et al (2000). The Psychological Well-Being was measured by using Satisfaction With Life Scale (SWLS) which was developed and adjusted to the application of language in Indonesia. The

Commitment Organisational (OC) variable used indicators which were developed by Mowday, et al (1974). The Job Satisfaction (JS) variable was measured by using Hoppock's Scale. The Job Performance (JP) was measured by developing instrument which was adapted from Choo (1986) and adjusted to the condition and grammar in Indonesia. The Turnover Intention (TI) variable would be tested by developing the Instrument to be studied.

RESULTS AND DISCUSSION

Respondent General Description

Table 1 shows the profile of respondents gathered on gender, age, years of service and the last position of the auditor at the Public Accounting Office. From the respondent profile table, it can be seen that 52% of the respondents who participated are male, the rest 48% is female. The majority of the respondents who participated was 20 to 24 years old with a percentage of 40%, age 25 to 29 years old with a percentage of 47%. The rest was 30 to 34 years old as much as 7%, age 35 to 39 years old was 5% and 40 to 44 years old was 1%. Based on these things, it can be concluded that the majority of the respondents in this research is 99% millennial generation.

A millennial generation is a group of individuals who are born in a certain vulnerable time who have similarities in beliefs, behaviors, and events (Montag et al., 2012). A millennial generation is a person born around 1980-2000 (Meier et al, 2010; Ali and Purwandi, 2017:4). It means that at the time

this research was conducted (in 2018), the age of respondents categorized as a millennial generation were respondents with ages ranging from 18 to 38 years.

Table 1
Respondents Profile

Description	Amount	Percentage
Gender		
- Male	63	52%
- Female	59	48%
Age		
- 20 – 24 y.o.	49	40%
- 25 – 29 y.o.	57	47%
- 30 – 34 y.o.	9	7%
- 35 – 39 y.o.	6	5%
- 40 – 44 y.o.	1	1%
Years of Service in Public Accountant Firm		
- 1 to 2 y.o.	51	42%
- > 2 to 3 y.o.	22	18%
- > 3 to 4 y.o.	19	16%
- > 4 to 5 y.o.	10	8%
- > 5 to 6 y.o.	5	4%
- > 6 to 7 y.o.	7	6%
- > 7 y.o.	8	7%
Career Path		
- Junior Auditors	37	30%
- Senior Auditors	60	49%
- Others	2	2%
- Manager	11	9%
- <i>Quality Control</i>	1	1%
- Supervisor	11	9%
Total Number of Respondents: 122 People		

The respondents years of service who work in Public Accountant Firm starting from 1 to 2 years is 42%, The rest is 58%, this is the

respondents with the years of service for more than 2 years. Furthermore, based on the career path data collected, it is known that the number of junior auditors is 30%, 49% senior auditors, 9% supervisors, 9% managers, 1% quality control and others 2%. Related to another career path in this research, in the questionnaire form there is no career path whose name is not suitable to the organization structure of Public Accountant Firm.

Asses the Outer Model

Based on the test result of convergent validity, it is known that the variable indicator of a healthy lifestyle with the indicator index of HL 1, HL 11 and HL 12 shows a correlation value below 0,5. Meanwhile, for the variable indicator of turnover intention with the index of TI3 also has a correlation value below 0,5. The correlation value of indicator index of HL 1, HL 11, HL 12 and TI3 is 0,343, -0,045, -0,154, and -0,023. This value is below the suggested number which is 0,5, so this indicator needs to be dropped in the research and needs to do further running to the reset data.

The researchers argue that Indonesia is a country with a majority population who is embracing Islam, so the indicator which declares about the level of consuming alcohol (HL12) is not relevant enough to measure the variables of a healthy lifestyle, meanwhile for the statement of HL11 about the level of tobacco consumption is also irrelevant to be added as an indicator of research because the majority of respondents do not consume

tobacco products or smoke. The statement about an active person (HL1) is also invalid in this study because this statement is not specific, that English translations cannot be interpreted in Indonesian directly, this requires a readjustment. The statements with the TI3 index are also invalid. The researchers argue that respondents in the millennial generation do not target time to do a job turnover.

After doing running to the reset data, validity test shows that the measurement indicator has been above the suggested value, which is 0.5, this shows that all question indicators have met the validity assumption and can be tested for the next stage. The research also has fulfilled the assumption of discriminant validity because none of the correlation values of the indicators of latent variables are greater for the blocks of other variables than for the blocks of latent variables.

Based on the reliability test result of table 2, it shows that the value of composite reliability per variable is above 0,70 and the value of Cronbach's alpha is above 0,6. Therefore, it can be concluded that all the variables are feasible for testing to the next stage. The value of composite reliability and Cronbach's alpha can be shown to table 2.

Furthermore, based on testing on the value of outer loading, each variable has a correlation value above the recommended value which is above 0.50. Correlation values above 0.05 indicate that these variables are worth analyzing in the research model. Meanwhile the value of t-statistic, each indicator has been

above the suggested value 1,96 or t-count > t-table. From this result, it can be concluded that all variables have fulfilled the requirements of model adequacy or discriminant validity.

Table 2
Composite Reliability and Cronbach's Alpha

	Composite Reliability	Cronbach's Alpha
Organizational Commitment	0.940	0.924
Healthy Lifestyle	0.870	0.852
Job Burnout	0.916	0.897
Job Performance	0.949	0.942
Job Satisfaction	0.891	0.816
Psychological Well-being	0.899	0.856
Role Ambiguity	0.874	0.828
Role Conflict	0.892	0.819
Role Overload	0.874	0.786
Turnover Intention	0.928	0.882
Vitality	0.914	0.887

Asses the Inner Model and Test Their Hypothesis

The inner model or structural model is evaluated by looking at the R-square value and the results of the Statistical T test to determine the significance of the path coefficient (Ghozali, 2006). The results can be shown to table 3 and 4

Table 3
R-Square Value

Variable	R Square
Job Burnout	0.671
Vitality	0.294
Psychological Well-being	0.510
Job Performance	0.210
Jobs Satisfaction	0.533
Organizational Commitment	0.414
Turnover Intention	0.287

Based on the R-Square table above, it can be seen that the value of R-Square of Job Burnout variable is 0,671, this means that the antecedent variables of role ambiguity, role conflict, and role overload explain employment

variables of 67.1%, while the remainder is determined by other factors outside the model. For the vitality variable has the value of *R-Square* as much as 0,294, this means that the healthy lifestyle variable is able to explain the vitality variable as much as 29,4%, while the rest is influenced by the factors outside the model.

The psychological well-being variable has an R-Square value of 0.510, this shows that the variables of job burnout and vitality are able to predict the auditor's psychological well-being by 51%, while the rest is influenced by other factors outside the model. Furthermore, for the performance/job performance variable has an R-Square value of 0.210, this number shows that the variables of job burnout and psychological well-being are able to predict auditor performance by 21%, while the rest is influenced by other factors outside the model.

The job satisfaction variable has an R-Square value of 0.533, this shows that the variables of job burnout and psychological well-being are able to predict auditor job satisfaction by 53.3%, while the rest is influenced by other factors outside the model. The organizational commitment variable has R-Square value of 0.414, this number shows that the variables of job burnout and psychological well-being are able to predict auditor performance by 41.4%, while the rest is influenced by other factors outside the model. Furthermore, for the variable of turnover intention has an R-Square value of 0.287, it means that the variables of job burnout,

psychological well-being, organizational commitment, and job satisfaction are able to predict the auditor turnover intention by 28.7%, while the rest is influenced by other factors outside.

The testing of the proposed hypothesis can

structural models. While the results of testing the full SEM model are presented in Figure 2

Table 4
 Path Coefficients

Hypothesis	Original Sample	T Statistics
Organizational Commitment-> Turnover Intentions	-0.124	1.122

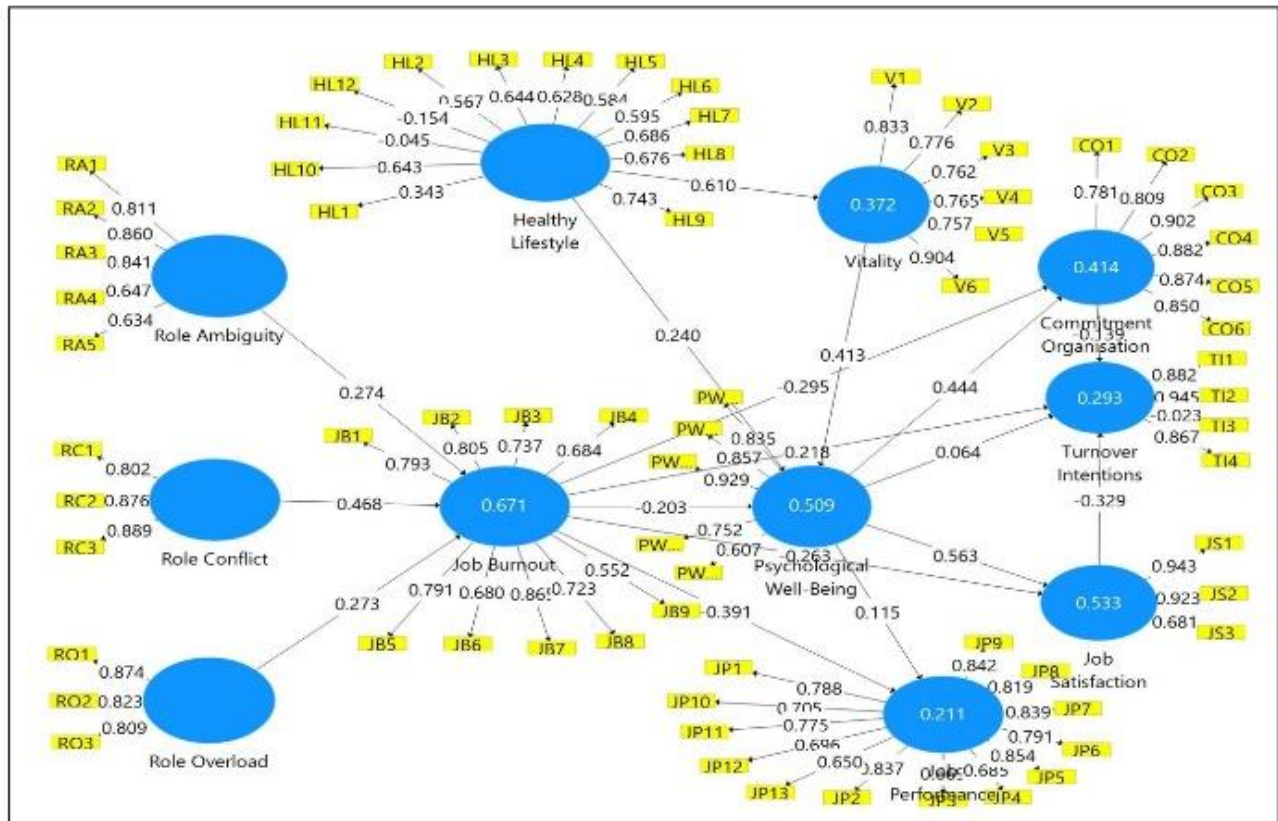


Figure 2

be seen from the original sample value which is interpreted as the path coefficient value of the research model, and test the magnitude of the t-statistic value of the influence or relationship between variables. The limit for rejecting or accepting the hypothesis in this study this time is the value criteria for t-statistic of 1.96. The value of t 1.96 is parallel with the two-tailed measurement with the criterion alpha of 5% ($\alpha = 5\%$). If the value of t is in the range of -1.96 to 1.96, the hypothesis will be rejected. Table 4 shows the estimated output for testing

Healthy Lifestyle -> Psychological Well-Being	0.228	3.020
Healthy Lifestyle -> Vitality	0.542	8.287
Job Burnout -> Organizational Commitment	-0.295	4.009
Job Burnout -> Job Performance	-0.391	4.156
Job Burnout -> Job Satisfaction	-0.264	3.257
Job Burnout -> Psychological Well-Being	-0.207	2.533
Job Burnout -> Turnover Intentions	0.225	2.273
Job Satisfaction -> Turnover Intentions	-0.322	2.437
Psychological Well-Being -> Commitment Organisation	0.444	5.595
Psychological Well-Being -> Job Performance	0.115	1.051

Psychological Well-Being -> Job Satisfaction	0.563	7.950
Psychological Well-Being -> Turnover Intentions	0.053	0.410
Role Ambiguity -> Job Burnout	0.274	3.943
Role Conflict -> Job Burnout	0.468	6.568
Role Overload -> Job Burnout	0.273	5.374
Vitality -> Psychological Well-Being	0.435	4.897

The Relationship Between Role Stress And Job Burnout

The previously compiled hypothesis states that there is a positive relationship between role stress which is represented by factors of role ambiguity, role conflict, and role overload on job burnout. This hypothesis is accepted because it has a statistical t value of 3.943, this value is greater than the cut-off t statistic value criterion of ± 1.96 . Thus, it can be concluded that the higher the stress level of the auditor, the more it will have an impact on job burnout. This result is consistent and supports the previous study by Jones, Norma, and Wier (2010) which states that there is a positive and significant relationship between role stress and job burnout.

The research result this time is the contrast with the result of the previous research by Gratia (2014) which in his study, she declares that there is no relationship between the role conflict and job burnout. The researchers argue that there are sufficiently logical reasons to explain these findings because the majority of respondents involved in this study were junior auditors and senior auditors with a percentage of 79%. At this career level, auditors generally do not have sufficient experience in carrying out audits, so that the auditor's perception of

role conflict and acceptance of conflicting directives has a higher potential and has an impact on job burnout.

The Relationship Between Job Burnout And Psychological Well-Being, Organizational Commitment And Job Outcomes

In analyzing the relationship between job burnout and psychological well-being, organizational commitment and job outcomes, there are five hypotheses which is built; (1) job burnout has a negative relationship with psychological well-being, (2) job burnout has a negative relationship with job satisfaction, (3) job burnout has a negative relationship with job performance, (4) job burnout has negative relationship with turnover intentions, and (5) job burnout in the high level will have a negative relationship with the organizational commitment. Based on the test result, all of the hypothesis is accepted with the t value of significant statistic above 1,96. The results of this study are consistent with previous studies by Jones, Norman, and Wier (2010) and Gratia (2014).

The research result has proven that a job burnout will decrease the employee psychological well-being, organizational commitment, performance, and jobs satisfaction, and increase the employee turnover intention. The Public Accountant Firm management and leaders need to pay attention to the job burnout factor of their employees to maintain employee work results and as an effort to reduce the turnover intention. The solution that the researchers suggest

overcoming this result is by paying attention to the work pattern and apply a healthy lifestyle for all the employees such as exercising, consuming nutritious food, and have enough sleep. Another alternative that can be done and needs further research is recreation (Fogarty et al. 2000).

Healthy Lifestyle Mechanism In Overcoming The Effects Of Stress

The Relationship Between A Healthy Lifestyle, Vitality, And Psychological Well-Being

In analyzing the relationship between a healthy lifestyle, vitality and psychological well-being, there are three hypotheses that are built, they are (1) healthy lifestyle which connects positively with psychological well-being, (2) healthy lifestyle which connects positively with vitality, and (3) vitality which connects positively with psychological well-being. Based on the test result, all of the hypotheses are accepted with the value of significant statistic above 1.96. The research result this time is consistent with the previous research by Jones, Norman, and Wier (2010) and Gratia (2014).

The Relationship Between Psychological Well-Being And Organizational Commitment, Turnover Intentions, Job Satisfaction, And Job Performance

The concept of thinking about a healthy lifestyle as a mechanism which is able to decrease the effect of stress is when someone has a healthy living behavior, so it will affect positively on the increase of his psychological well-being. Not only that, by implementing healthy living behaviors, it will increase self vitality which will then have a positive effect through increasing psychological well-being. Through personal feelings of an employee who is prosperous, accepts his state of affairs, and has a purpose in life (psychological well-being), it will have a positive impact as indicated by the increase in job outcomes, a decrease in the turnover intention and an increase in commitment to the organization. Because work stress in general and through previous empirical studies, have shown a negative impact of decreasing job outcomes and increasing the turnover intention.

In the analysis of the relationship between psychological well-being and organizational commitment, turnover intentions, job satisfaction, and job performance, there are four hypotheses which are built (1) psychological well-being connects positively with the organizational commitment, (2) psychological well-being connects negatively with turnover intentions, (3) psychological well-being connects positively with job satisfaction, and (4) psychological well-being connects positively with the job performance. The result of statistic test shows that the hypotheses (1) psychological well-being connects positively with the organizational

commitment and (3) psychological well-being connects positively with job satisfaction and is accepted because of the t value of significant statistic above 1,96. Meanwhile, the hypotheses of (2) psychological well-being connect negatively with turnover intentions and (4) psychological well-being connects positively with job performance and are rejected, because the t statistic value is below 1,96. The results of this study contradict the results of previous studies by Jones, Norman, and Wier, 2010 which stated that psychological well-being was negatively related to turnover intentions and positively related to job performance.

Based on the results of interviews with several auditors, information was obtained that according to the auditor there were several dominant factors that determined an auditor wanted to stay in the Public Accountant Firm, which is the salary factor and good work culture. Whereas to improve auditor performance, the factors that need to be considered are the opportunities and effectiveness of the training provided by the company as well as those independently followed by each auditor. Because based on the results of the interviews, several auditors stated that they felt they were lacking in getting education and training. However, these factors have not been studied in this study and need to be added in the next study.

The Relationship Between Organizational Commitment And Turnover Intentions

The hypothesis compiled based on the previous path chart states that the

organizational commitment is negatively related to turnover intentions. This hypothesis is rejected because it has a statistical t value of 1,122, this value is smaller than the cut off of criterion t statistic value ± 1.96 . The results of this study are contrary to the results of previous studies by Rohman (2009) who concluded that organizational commitment has a negative effect on the turnover intention and Nouri and Parker (2013) who concluded that there was a negative relationship between organizational commitment and the auditor turnover intention. The results of this study at the same time support the statement of Ferris (1981) who expressed the opinion that organizational commitment factors need to be investigated in predicting the employee turnover intention because these factors can change over time. The results of this study also prove that in millennial generations auditors, organizational commitment is no longer a factor that can reduce the turnover intention.

The Relationship between *Job Satisfactions* and the *Turnover Intentions*

The hypothesis prepared earlier states that job satisfaction is negatively related to turnover intentions. This hypothesis is accepted because it has a t statistic value of 2.349, this value is greater than the cut-off criteria of t statistic 1.96. The results of this study are consistent with the results of previous studies by Rohman (2009) which states that job satisfaction has a negative effect on the turnover intention. Based on the results of these studies, it can be concluded that the higher the level of job

satisfaction of employees will be, the lower the turnover intention will be, so that the current Public Accountant Firm management needs to pay attention to the level of job satisfaction of its employees, because it turns out that job satisfaction is a factor that can control the employees turnover intentions.

CONCLUSION

This research has shown several results:

1. Job stress represented by role ambiguity, role conflict, and role overlap factors is all positively related to work burnout. This means that the higher the level of stress will be, the higher the increase in job burnout will be.
2. Job burnout is negatively related to psychological well-being, job satisfaction, work performance, and organizational commitment. Job burnout also has a positive effect on the turnover intention, so the more tired an employee is, the greater his desire to resign from the workplace. Thus the factor of employee job burnout is very necessary to be controlled so as not to reduce the job outcomes.
3. This study proves that a healthy lifestyle can improve the vitality and psychological well-being of employees, which in turn is able to improve perceptions of job satisfaction and increase the organizational commitment. However, this healthy lifestyle mechanism has not been able to prove the relationship that psychological well-being can reduce turnover intention and improve employee work performance.

4. Organizational commitment is not related to employee turnover intention.
5. The job satisfaction is negatively related to the employee turnover intention, so that job satisfaction factors need to be considered because it can control the employee turnover intention.

The suggestions for further research are as follows:

1. To get the respondent's most accurate responses, further research can be done during the busy season. However, the next researcher needs to consider several risks, they are, the rejection of the research questionnaire by the Public Accountant Firm with the reason that they are busy, the questionnaire is ignored, and the response is delayed again.
2. The future research is expected to be able to test other factors beyond this research model to obtain an alternative or other solution in an effort to minimize the negative impact of stress on auditor performance and the turnover intention. Subsequent research can also reexamine the rejected hypothesis in this study to prove the truth of the relationship built on role theory.
3. If further researchers want to confirm the truth of a theory, it is recommended to use a larger sample and use the Structural Equations Modeling (SEM) test with covariance-based AMOS software.

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Appendix

Variable Indicators of Role Ambiguity:	Index
1. I have a workload that is suitable for me to complete	RA1
2. I know that I have allocated my time appropriately in this organization	RA2
3. There are clear plans and objectives for my work	RA3
4. I know exactly what is expected of me	RA4
5. I know how my work is evaluated	RA5
Variable Indicators of Role Conflict:	
1. I work under conflicting policies and guidelines	RC1
2. I am not passionate about accepting and completing assignments	RC2
3. I work with instructions or orders that are not clear	RC3
Variable Indicators of Role Overload:	
1. I am not given enough time to do the work given to me	RO1
2. I feel the standard of my work is too high	RO2
3. I often feel I have too many jobs if I do it myself	RO3
Variable Indicators of Job Burnout:	
1. I feel my emotions are drained while working	JB1
2. After I finished working, I felt used	JB2
3. I feel bored with my job	JB3
4. I feel less optimal in dealing with my client's problems	JB4
5. I feel, my work negatively affects the lives of others	JB5
6. I find it difficult to understand how my clients feel about various things related to work	JB6
7. I am worried, my job is burdening me emotionally	JB7
8. I feel that I have not cared more about other people since I decided to work as a public accountant in this place	JB8
9. I feel treating clients less humanely	JB9
Variable Indicators of Healthy lifestyle:	
1. I am an active person*	HL1
2. Exercising makes me more controlled	HL2
3. I chose to exercise so that I am free from frustration	HL3
4. I feel better after exercising	HL4
5. Exercise makes my physical condition better	HL5
6. I can manage my mind to be better when I exercise	HL6
7. I maintain my food pattern by eating a balanced food consumption	HL7
8. I feel my food pattern is regular	HL8
9. In general, my night's sleep is quality	HL9
10. In general, I have enough sleep hours	HL10
11. I do not consume tobacco products or cigarettes in excessive quantities *	HL11
12. I do not consume excessive amounts of alcohol *	HL12
Variable Indicators of Vitality:	
1. My life feels powerful	V1
2. Sometimes I feel very alive and fiery	V2
3. I have enthusiasm.	V3
4. I look at the future every day	V4
5. I feel always ready and awake	V5
6. I feel energized / powerful	V6

Variable Indicators of Psychological Well-Being:	
1. Seen from various aspects, my life is ideal	PWB1
2. My living conditions are very good	PWB2
3. I feel satisfied with my life.	PWB3
4. So far I have got the important things I want in life	PWB4
5. If I get long life, I don't want to change anything	PWB5
Variable Indicators of Organizational Commitment:	
1. I communicate the Public Accountant Office where I work to friends as a good organization to work	CO1
2. I will accept almost all types of assignments to continue working in this organization	CO2
3. I am very happy because I chose this Public Accountant Firm as a place to work	CO3
4. I find that the values in myself and values in organizations are very similar	CO4
5. I am willing to do a lot of effort outside which is usually expected to help this organization become successful.	CO5
6. I am very concerned about the fate of this organization	CO6
Variable Indicators of Job Satisfaction:	
1. I like my current job	JS1
2. I feel satisfied with my current job	JS2
3. No one of my coworkers likes his job as I like my job	JS3
Variable Indicators of Job Performance:	
1. I feel satisfied with the quantity of my work	JP1
2. I am satisfied with the quality of the results of my work	JP2
3. I am satisfied with the oral communication skills that I have	JP3
4. I am satisfied with the written communication skills that I have	JP4
5. I feel satisfied with my ability to accept responsibility	JP5
6. I have an initiative at work	JP6
7. I feel satisfied with my ability to use the professional skills that I have	JP7
8. I am satisfied with my ability to comply with policies and procedures	JP8
9. I am satisfied with my ability to plan and organize work	JP9
10. I am satisfied with my ability to connect with other employees in this organization	JP10
11. I am satisfied with my ability to connect with clients	JP11
12. I am satisfied with my ability to adapt to new situations	JP12
13. I am satisfied with my ability to supervise others	JP13
Variable Indicators of Turnover Intentions:	
1. I tend to choose other jobs that are more ideal than my current job	TI1
2. I thought of moving to another place instead of working in this organization	TI2
3. If I have other options, at least I will work for this organization for just 3 years from now *	TI3
4. I don't want to last long to work in this organization	TI4