

Determinants of Auditor Turnover Intention: Job Satisfaction and Work Pressure with Gender as a Moderation

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Abstract

The auditing profession is special because quality depends on the audit team. In an organization, it is necessary to implement effective strategies for retaining and developing a team of competent employees. Therefore, the most valuable asset in an audit firm is the auditor. This study aims to analyze the factors influencing the intention to change jobs (turnover intention) in the Public Accounting Firm (KAP) auditors. This research was conducted in all Public Accounting Firms (KAP) in Bali, namely 19 KAP with a total of 73 auditors, where the sampling technique used non-probability sampling or saturated samples. The variables studied are exogenous, including professional perceptions, work conditions, work environment) and pressure to obtain Certified Public Accountant (CPA) professional certification.

In contrast, the endogenous variable is turnover intention, and the moderating variable is gender. The data collection technique includes a questionnaire, and the data analysis technique used is SEM-PLS. Based on the analysis, the results are that professional perceptions, work conditions, work environment, and CPA professional certification pressure positively affect turnover intention. Meanwhile, gender cannot moderate the effect of professional perceptions, work conditions, work environment and CPA professional certification pressure on turnover intention. The results of this study are expected to expand knowledge, add references, and provide additional information for the Public Accounting Firm (KAP) to develop a more effective strategy for retaining auditors.

Keywords: job satisfaction, work pressure, turnover intention, gender

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1. Introduction

An organization must implement an effective strategy for maintaining and developing a competent employee team (Pham et al., 2022). The audit profession is special because quality is highly dependent on the audit team. Employee turnover is a serious problem for organizations or companies, especially if the workers who leave have expertise, skills and work experience or those who occupy strategic positions (Putri et al., 2024). Turnover intention is when an employee intends to leave the company or resign (Lukmawati, 2020). The desire to change auditors is one of the behaviours that can harm the company. The disruption of company productivity caused by high turnover will also impact the results of a company's work (Purbowati et al., 2019). The phenomenon of turnover in public accounting firms (KAP) is an important problem because auditors are the company's main capital. Public accountants also have to deal with disruptions in productivity due to employee turnover because new employees need much time to learn and adapt to their new work environment (Putri et al., 2024). One of the KAPs in Bali, namely KAP X, experienced a high turnover rate. The auditor turnover intention data can be seen in Table 1 below.

Table 1. List of Auditor Turnover in KAP in 2022-2024

Year	Number of Auditors	Auditor Turnover	Percentage
2022	9	6	67%
2023	6	0	0%
2024	6	2	33%

Source: Public Accounting Firm X (2024)

Based on Table 1. in the last 3 years (2022-2024), the turnover rate of auditors shows a fluctuating pattern. In 2022, a very high turnover rate was recorded at 67%, where out of a total of 9 auditors, 6 decided to leave the organization. This condition improved significantly in 2023 when no auditors were turned over. However, in 2024, there was another increase in the turnover rate to 33%, with 2 out of 6 auditors deciding to leave. This trend indicates factors that need special attention from management and ongoing evaluation, considering that the high turnover rate can impact the audit team's stability and performance. High turnover also occurs in other KAPs in Bali Province, as can be seen in Figure 1.1 below:



Figure 1. Auditor Turnover of Public Accounting Firms in Bali Province from 2022-2024

Source: Bali Provincial Public Accounting Firm 2024

Figure 1 shows the percentage of auditors who have moved from public accounting firms in Bali over the past three years. There is a significant percentage difference in the rate of auditor turnover among the four Public Accounting Firms observed from year to year. This indicates that internal or external factors influence the auditor's decision to stay or move companies. In addition, an employee turnover rate that is too high or involves valuable employees will be a disruptive factor that hinders organizational effectiveness (Rambi et al., 2020). Żerebecki & Opree (2022) state that the normal turnover rate of a company is around 5% - 10% of the total number of employees, while the turnover rate can be considered high if it is more than 10%.

In another finding in the United States, Vozza (2022) stated that before 2020, the auditor turnover rate was around 15%-20% for small firms. This fact shows that audit work has challenges that differ from management accountants who work in companies, which causes auditors to leave KAP earlier in the first years of their employment (Prihatini, 2022). Considering the challenges auditors face in their work, it is important to understand how auditors' expectations and motivations can influence their decision to stay or leave the profession. Expectancy theory is considered an important foundation for research on turnover intentions (Pham et al., 2022). Vroom (1964) suggested that a person's work behaviour and motivation are determined by the person's perception of their expectations in the future. Employees will work hard if they know that working hard will get good results or high rewards. For example, if someone wants to be promoted and is told that if they work hard, they will get achievements at work, which will lead to promotions, then this perception will motivate them to work hard to achieve their expectations.

Based on the review of existing research on turnover intention, Ngo-hena (2017) argues that employees come to work for an organization with expectations and values. If these expectations are met, they will likely remain members of the organization. Unmet expectations regarding aspects of the job increase turnover intentions and the likelihood of leaving the organization (Gertsson et al., 2017). Rathakrishnan et al. (2016) identified turnover intention as related to expectations such as rewards, training, working conditions, and recognition. Management efforts in assessing and meeting employee expectations can be seen as a specific strategy for employee retention

that leads to increased job satisfaction, which in turn creates a positive, productive work environment that supports the development of individual potential in a sustainable manner.

Turnover factors can vary from one organization to another. Job satisfaction has often been highlighted as the most significant determinant of employee turnover and career change (Jin et al., 2018). Job satisfaction is one of the reasons for someone to stay in the organization or company they are currently working in; when someone feels dissatisfied with what the company has provided, it can cause someone to want to move to another company (Robbani et al., 2021). The main determinants of job satisfaction are perceptions of the profession, work conditions and work environment (Gertsson et al., 2017). Research conducted by Gertsson et al. (2017) and Pham et al. (2022) has shown that factors related to job satisfaction influence auditors' decisions to leave audit work, including perceptions of the profession, work conditions, and work environment. Based on research from Pham et al. (2022), perceptions of the profession strongly influence auditor turnover, which is entirely consistent with the results of Gertsson et al. (2017). To increase career awareness, it is necessary to conduct thorough research before choosing a career to avoid unreasonable and unrealistic expectations.

According to Maslow's hierarchy of needs (Maslow, 1943), work conditions factors are basic needs, namely physiological and safety needs. Auditors have physiological needs such as time; they need sufficient rest time to continue working effectively. Therefore, if these basic needs are unmet, the audit assistant leaves the position (Pham et al., 2022). Work conditions are also determinants of job satisfaction and turnover, including workload, overtime, work flexibility, working hours, stress levels, and work-life balance. (Gertsson et al., 2017). Research conducted by (Pham et al., 2022) states that work conditions are also factors that strongly impact turnover. The results of this study are also consistent with research (Gertsson et al., 2017). The cause of this phenomenon is that the workload is too heavy, auditors have to work overtime, and the work is always stressful. In contrast, research by Athfalia & Attiq (2024) and Desi & Wijonarko (2022) states that even though employees understand the responsibilities and working hours when accepted, this condition can cause stress. However, if employees understand that the workload is part of their responsibility, they may not feel compelled to leave the company.

Work Environment is also a determinant of job satisfaction. Work Environment is the arrangement, situation, conditions, and circumstances in which people work. This includes physical arrangements, job characteristics, organizational characteristics and the relationship between workers and superiors. There is inconsistency in the results of previous studies where research conducted by Pham et al. (2022) stated that the work environment also influences the decision of audit assistants to stay or leave. Kurniawaty et al. (2019) and Gertsson et al. (2017) stated that the work environment directly affects employee turnover intentions. However, in contrast to the research of Faturrahman et al. (2020), the non-physical work environment partially influences turnover intention, where poor and uncomfortable conditions in the relationship between employees and superiors can cause employees to feel uncomfortable and want to leave the company.

More and more research in auditing is directed at understanding the relationship between work pressure and auditor turnover. Amiruddin (2019) showed that time pressure has a positive effect on auditor turnover intention in audit firms in Indonesia, while Tjan et al. (2019), based on the positive impact of task complexity on auditor turnover, concluded that someone without direction and perseverance may never last long with a career when faced with work pressure. Knechel et al. (2021) stated that high audit quality requirements from audit firms will increase professional pressure on their employees, and low-quality auditors may decide to leave the audit profession to find another profession for their career.

Although previous studies have examined work pressure in various aspects, such as time pressure, task complexity, or high audit quality demands, few studies have examined work pressure related to Certified Public Accountants (CPAs). In fact, in addition to the work pressure of auditors that has been widely studied, such as the pressure to constantly update knowledge, the pressure to complete audit reports on time, and the pressure to maintain audit quality for the company's reputation, additional requirements to obtain professional certification also put much pressure on auditors (Pham et al., 2022).

Auditors are sometimes required to have a CPA certificate to practice professionally, get promotions, and raise salaries. CPA is a certification for public accountants or financial statement auditors. CPA has complex qualifications and exams, and the CPA exam is one part of the certification process for someone who will get a license as a public accountant (Ulfah et al., 2019). However, passing the CPA exam is difficult (Pham et al., 2022). Statistical data shows that the pass rate is only around 10%. This is because the number of exam subjects is quite large, and the tests are rather complex (Pham et al., 2022).

To retain quality employees, organizations need to create a work environment that supports employee self-development and provides opportunities for them to improve their competence through certification to reduce the auditor's desire for turnover. To address the challenges auditors face, it is important to consider the role of gender and the pressure of CPA professional certification affecting motivation and perceptions of the work environment.

According to Berninghausten and Kerstan (1992), gender can be interpreted as the difference in roles between men and women, which not only refers to biological differences but also includes social values such as functions and responsibilities that are formed by socio-culture and can change according to developments in the era. Gender differences also affect a person's perspective in responding to a problem. Women currently face various challenges and obstacles, especially in job quality, gender wage differences, and age discrimination, so they tend to be more emotionally involved in their work and pay more attention to intrinsic aspects of work, such as job satisfaction, identification with the organization, and interpersonal relationships, thus increasing the intention to change jobs. Conversely, men tend to have higher levels of job satisfaction and more substantial affective commitment to the organization, so their intention to change jobs is lower (Hsiao et al., 2020). Komalasari et al. (2019) also stated that women are in the pragmatic endurance model phase and face challenges balancing work, society, and personal life.

The masculine public accounting office environment is a work environment with a high level of competence, heavy work pressure and strict control and supervision. This results in an employee working in a public accounting office adjusting to a masculine character. Women tend to adopt a democratic and participatory leadership style, reflecting the collaborative and empathetic nature often associated with femininity (Eagly & Johnson, 1990). They have better social skills, which support leadership effectiveness in an environment that demands interpersonal relationships. On the other hand, men tend to use an authoritarian or directive leadership style, with a competitive nature and higher control over subordinates. So, the leadership style between women and men greatly influences their subordinates to stay or leave their profession. This study is motivated to use the Gender variable as a moderating variable, especially in the unique Balinese socio-cultural context, considering the significant differences in social roles and expectations between male and female auditors in Bali. The selection of gender is a moderator because gender can influence individual perceptions of job satisfaction and job pressure. Gender differences can influence a person's perspective in decision-making, thus providing a more comprehensive insight into the dynamics that influence auditors' decisions to stay or change professions.

This study also raises the issue of professional certification pressure (CPA) as a relevant variable in the Indonesian context, where Indonesian CPA certification is a mandatory requirement for auditors to be able to develop in their profession. Based on the Regulation of the Minister of Finance Number 5/PMK.01/2019, auditors must have a recognized professional accountant certification to become partners or leaders of KAP. This obligation creates pressure, considering the complexity of the Indonesian CPA exam, the high costs for registration and preparation, and the challenges in balancing time between working and preparing for the exam.

The selection of a Public Accounting Firm (KAP) in Bali Province as the research object is based on several important considerations. The high turnover phenomenon in one of the KAPs in Bali, with a fluctuating auditor turnover rate, indicates a serious problem in employee retention. In addition, Bali is a powerful area in terms of its culture and customs. Where women face dual demands between professional responsibilities and social obligations in society, this condition is very relevant to study, considering that auditors are the main capital for the company and employee turnover can disrupt productivity and audit quality.

2. Research Methods

This study was conducted in Bali, specifically at public accounting firms registered in the 2025 Public Accounting Firm Directory issued by IAPI, totalling nineteen KAPs. The endogenous variable in this study is Turnover intention. In this study, the exogenous variables include perception of the profession, work conditions, work environment and pressure for CPA professional certification. The Moderation Variable in this study is gender. The indicator used in the Turnover intention variable is the auditor's desire to leave his profession. The indicator in the perception of the Profession variable is how the auditor thinks and feels about the audit profession, including status and prestige, sense of meaning, professional expertise and social benefits. The indicator in the Work Conditions variable is the conditions that affect the workforce in the workplace. The indicator in the Work Environment variable is the arrangement, situation, conditions, and circumstances of the place where people work. The indicator in the CPA Professional Certification Pressure variable is the various emotional, mental, and physical burdens experienced by individuals in obtaining CPA certification. In this study, for the gender variable, which acts as a moderating variable, the measurement uses a dummy variable where women are given a code of 0 and men are given a code of 1. The population in this study consisted of auditors

working in public accounting firms in Bali Province that had been registered with IAPI, namely 19 KAPs. The sampling technique used in this study was the saturated sampling method. Respondents in the study focused on auditors employed in public accounting firms in Bali Province, not limited by position, including auditors at all levels, from junior auditors and senior auditors to managers, to ensure that the findings can be widely applied. The data collection techniques used in this study were questionnaires and documentation. The results of the validity and reliability tests on the statement items of the professional perception variables, work conditions, work environment, CPA professional certification pressure and turnover intention. The results of the validity test show that the Pearson correlation value (r) > 0.30, so it can be concluded that all statement items are valid and can be used in the study. The reliability test results also show that Cronbach's alpha is > 0.7, so it can be concluded that all statement items are reliable, and the study can be continued. Inferential analysis in this study uses the Structural Equation Modeling (SEM) analysis tool with the Partial Least Square (PLS) approach using SmartPLS 4.0.

3. Result And Discussion

Based on the outer loading value, each indicator has an outer loading value greater than 0.5. This shows that all indicators of the variables of perception of the profession, work conditions, work environment, pressure for CPA professional certification and turnover intention have met the criteria of convergent validity. The value of the construct validity test using the Average Variance Extracted (AVE) value obtained a test result value that meets the test criteria of more than 0.50, meaning that each variable of perception of the profession, work conditions, work environment, pressure for CPA professional certification, and turnover intention has met the construct validity. Based on the results of the reliability test using Cronbach's Alpha and Composite Reliability values, the value shows above 0.70; therefore, each variable of perception of the profession, work conditions, work environment, pressure for CPA professional certification, and turnover intention in this study is reliable or meets the reliability test. Based on the discriminant validity test results using the cross-loading value, the loading factor is the highest value compared to the cross-loading values of other variables. Thus, the indicators of each variable of perception of the profession, work conditions, work environment, pressure for CPA professional certification, turnover intention and gender mean that the research can be continued. Based on the results of the fornell-larcker criterion test, the square root AVE value for the gender of 1.000 is greater than the correlation value of professional perception (0.116), CPA professional certification pressure (0.069), turnover intention (0.105), work conditions (0.108), work environment (0.081) which indicates that the discriminant validity value requirements have been met and can be accepted. Then, the square root AVE value for the professional perception of 0.978 is greater than the correlation value of CPA professional certification pressure (0.947), turnover intention (0.944), work conditions (0.959), and work environment (0.918). The square root AVE value for CPA professional certification pressure of 0.977 is greater than the correlation value of turnover intention (0.934), work conditions (0.953), and work environment (0.909). The square root AVE value for the turnover intention of 0.980 is greater than the correlation value of work conditions (0.953) and work environment (0.912). The square root AVE value on work conditions is 0.962, greater than the correlation value of work conditions (0.919). The square root AVE value in the work environment is 0.902. This shows that the discriminant validity value requirements have been met and can be accepted.

Table 2. Convergent Validity and Internal Consistency Reliability Test Results

No	Variables	Indicators	Outer Loading	AVE	Composite Reliability	Cronbach's Alpha
1	<i>Perception of Profession</i>	(X11.1)	0,798	0,619	0,912	0,912
		(X11.2)	0,794			
		(X12.1)	0,749			
		(X12.2)	0,781			
		(X13.1)	0,785			
		(X13.2)	0,800			
		(X14.1)	0,805			
		(X14.2)	0,782			
2	<i>Work Conditions</i>	(X21.1)	0,750	0,581	0,944	0,945
		(X21.2)	0,747			
		(X22.1)	0,750			
		(X22.2)	0,762			

		(X23.1)	0,752			
		(X23.2)	0,797			
		(X24.1)	0,732			
		(X24.2)	0,750			
		(X25.1)	0,750			
		(X25.2)	0,789			
		(X26.1)	0,757			
		(X26.2)	0,767			
		(X27.1)	0,772			
		(X27.2)	0,796			
3	<i>Work Environment</i>	(X31.1)	0,832	0,643	0,815	0,816
		(X31.2)	0,812			
		(X32.1)	0,784			
		(X32.2)	0,779			
4	<i>CPA Professional Certification Pressure</i>	(X4.1)	0,772	0,603	0,868	0,870
		(X4.2)	0,752			
		(X4.3)	0,757			
		(X4.4)	0,770			
		(X4.5)	0,835			
		(X4.6)	0,772			
5	<i>Turnover intention</i>	(Y11.1)	0,780	0,609	0,893	0,893
		(Y11.2)	0,780			
		(Y11.3)	0,788			
		(Y12.1)	0,800			
		(Y12.2)	0,737			
		(Y12.3)	0,788			
		(Y12.4)	0,787			

Source: Processed data, 2025

Based on Table 2, the outer loading value shows that each indicator has an outer loading value greater than 0.5. This shows that all indicators of the variables of perception of the profession, work conditions, work environment, pressure for CPA professional certification and turnover intention have met the criteria of convergent validity. The value of the construct validity test using the Average Variance Extracted (AVE) value obtained a test result value that meets the test criteria of more than 0.50, meaning that each variable of perception of the profession, work conditions, work environment, pressure for CPA professional certification, and turnover intention has met the construct validity. Based on Table 1, the results of the reliability test using Cronbach's Alpha and Composite Reliability values show values above 0.70; therefore, each variable of perception of profession, work conditions, work environment, pressure for CPA professional certification, and turnover intention in this study is reliable or meets the reliability test.

Assessing the model with PLS begins by looking at the R-square for each dependent latent variable. An R-Square value of 0.75 is classified as strong, an R-Square value of 0.50 is classified as moderate, and an R-Square value of 0.25 is classified as weak (Hair et al., 2021). The determination coefficient of turnover intention obtained an R-Square value of 0.928, meaning that turnover intention (Y) can be explained by professional perception (X1), work conditions (X2), work environment (X3), CPA professional certification pressure (X4) and gender (Z) by 92.8 percent. In comparison, other variables outside those studied explain the remaining 7.8 percent.

Table 3. Hypothesis Test Results

No	Paths	Path Coef	Stdev	t-stat	p	Information
1	$X1 \rightarrow Y$	0,199	0,084	2,369	0,009	H1 Supported
2	$X2 \rightarrow Y$	0,472	0,087	5,451	0,000	H2 Supported
3	$X3 \rightarrow Y$	0,145	0,050	2,911	0,002	H3 Supported
4	$X4 \rightarrow Y$	0,133	0,066	2,010	0,022	H4 Supported
5	$X1*Z \rightarrow Y$	0,009	0,085	0,111	0,456	H5 Not supported
6	$X2*Z \rightarrow Y$	-0,082	0,093	0,885	0,188	H6 Not supported
7	$X3*Z \rightarrow Y$	-0,036	0,052	0,703	0,241	H7 Not supported
8	$X4*Z \rightarrow Y$	-0,003	0,065	0,042	0,483	H8 Not supported

Source: processed data, 2025

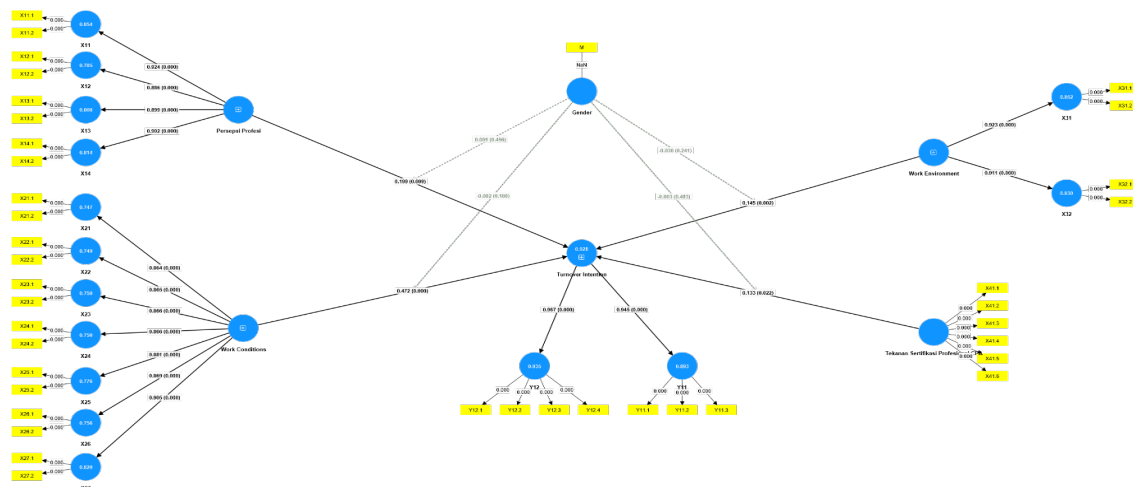


Figure 2. Partial Least Square using the Bootstrapping Model\

Description:

- 1) X1: Perception of Profession
- 2) X2: Work Conditions
- 3) X3: Work Environment
- 4) X4: Pressure of CPA Professional Certification
- 5) Z: Gender
- 6) Y: Turnover intention

The influence of professional perception on turnover intention shows a path coefficient of 0.199 with a t-statistic value of 2.369 and a significance value of 0.009. These results indicate that the t-statistic value is greater than the t table ($t\text{-stat} > 1.645$), and the significance value is less than 0.05. Thus, professional perception positively affects turnover intention. These results indicate that H1 is accepted. The perceived incompatibility between personal and organizational values creates turnover intention Cable & Judge, (1996). This study is in line with the results of research by Abbott (1988), Cable & Judge (1996), Pham et al. (2022), and Gertsson et al. (2017), which states that professional perception has a positive effect on auditor turnover or turnover intention. Based on Vroom's (1994) expectation theory explains that individuals will be motivated to behave based on their expectations of the results of these actions.

The effect of work conditions on turnover intention shows a path coefficient of 0.472 with a t-statistic value of 5.451 and a significance value of 0.000. These results indicate that the t-statistic value is greater than the t table ($t\text{-stat} > 1.645$), and the significance value is less than 0.05. Thus, work conditions positively affect turnover

intention. These results indicate that H2 is accepted. This study is in line with the results of research by Pham et al. (2022), Gertsson et al. (2017), and Li et al. (2022), which state that work conditions are also factors that have a substantial impact on turnover. Based on Vroom's (1994) expectation theory, which emphasizes that individual motivation is influenced by their expectations of the results of specific actions. In this context, poor working conditions create negative expectations about the results to be obtained, such as stress and dissatisfaction, which can reduce motivation to stay in the job. These results indicate that auditors who face unfavourable working conditions tend to feel that their efforts are not commensurate with the rewards received.

The effect of the work environment on turnover intention shows a path coefficient of 0.145 with a t-statistic value of 2.911 and a significance value of 0.002. These results indicate that the t-statistic value is greater than the t table ($t\text{-stat} > 1.645$), and the significance values are less than 0.05. Thus, it can be stated that the work environment positively affects turnover intention. These results indicate that H3 is accepted. This study is in line with research conducted by Pham et al. (2022), Guridno & Wajdi (2024) and Efitriana & Liana (2022). Based on Vroom's (1994) expectancy theory, which states that individuals are motivated by their expectations of the results of their actions, auditors who work in a poor environment tend to feel that their efforts will not produce satisfactory results when ineffective communication and inadequate working conditions create dissatisfaction.

The effect of CPA professional certification pressure on turnover intention shows a path coefficient of 0.133 with a t-statistic value of 2.010 and a significance value of 0.022. These results indicate that the t-statistic value is greater than the t table ($t\text{-stat} > 1.645$), and the significance value is less than 0.05. Thus, CPA professional certification pressure positively affects turnover intention. These results indicate that H4 is accepted. The results of this study are in line with the research of Pham et al. (2022), Kelley & McGowan (2019), and Ulfah et al. (2019), which state that professional certification pressure is a determining factor that appears as a factor that influences auditor turnover. Based on Vroom's 1994 expectancy theory, this theory explains that individual motivation is influenced by their expectations of the efforts' results. In this case, many respondents reported that the cost of registering and preparing for the CPA exam in Indonesia burdened them financially. In contrast, the limited exam schedule made managing their time between work and exam preparation difficult.

The influence of professional perception on turnover intention with gender as a moderator shows a path coefficient of 0.009 with a t-statistic value of 0.111 and a significance value of 0.456. These results indicate that the t-statistic value is smaller than the t-table ($t\text{-stat} < 1.645$), and the significance value is greater than 0.05. Thus, it can be stated that gender cannot moderate the relationship between professional perception and turnover intention. These results indicate that H5 is rejected. The results of this study are in line with the research of Ariyant (2020), Flammer & Ioanno (2015), and Hendryadi & Zannat (2018,) which stated that gender was not successfully confirmed as a moderator variable. The study's results indicate that the influence of professional perception on turnover intention is not moderated by gender, which is in line with Vroom's (1994) expectation theory, which states that individual motivation is influenced by their expectations of the results of the actions taken. The effect of work conditions on turnover intention with gender as a moderator shows a path coefficient of -0.082 with a t-statistic value of 0.885 and a significance value of 0.188. These results indicate that the t-statistic value is smaller than the t-table ($t\text{-stat} < 1.645$), and the significance value is greater than 0.0. Thus, it can be stated that gender cannot moderate the relationship between work conditions and turnover intention. These results indicate that H6 is rejected. The results of this study are in line with the research of Ariyanto (2020), Flammer & Ioannou (2015), and Hendryadi & Zannati (2018), which states that gender was not successfully confirmed as a moderator variable. The results of the study indicate that the effect of work conditions on turnover intention is not moderated by gender, in line with Vroom's (1994) expectation theory, which states that individual motivation is influenced by expectations of the results of actions taken that apply equally to all employees. The effect of work environment on turnover intention with gender as a moderator shows a path coefficient of -0.036 with a t-statistic value of 0.703 and a significance value of 0.241. These results indicate that the t-statistic value is smaller than the t-table ($t\text{-stat} < 1.645$), and the significance value is greater than 0.0. Thus, it can be stated that gender cannot moderate the relationship between work environment and turnover intention. These results indicate that H7 is rejected. The results of this study are in line with the research of Ariyanto (2020), Flammer & Ioannou (2015), and Hendryadi & Zannati (2018), which states that gender was not successfully confirmed as a moderator variable. Vroom's (1994) expectancy theory supports the results of this study by emphasizing that individual motivation is influenced by their expectations of the results of the efforts made.

The effect of CPA professional certification pressure on the turnover intention with gender as a moderator shows a path coefficient of -0.003 with a t-statistic value of 0.042 and a significance value of 0.483. These results indicate that the t-statistic value is smaller than the t-table ($t\text{-stat} < 1.645$), and the significance value is greater

than 0.0. Thus, it can be stated that gender cannot moderate the relationship between CPA professional certification pressure and turnover intention. These results indicate that H7 is rejected. The results of this study are in line with the research of Ariyanto (2020), Flammer & Ioannou (2015), and Hendryadi & Zannati (2018), which states that gender was not successfully confirmed as a moderator variable. Vroom's (1994) expectancy theory supports these findings by emphasizing that individual motivation is influenced by their expectations of the results of the efforts.

4. Conclusion And Suggestion

Based on the data analysis and discussion results, it can be concluded as follows: Perception of the profession has a positive effect on turnover intention. Work conditions have a positive effect on turnover intention. The work environment has a positive effect on turnover intention. Pressure from CPA professional certification has a positive effect on turnover intention. Gender as a moderator of the influence of perception of profession on turnover intention. Moderation testing shows that gender does not affect the relationship between perception of profession and turnover intention. Gender as a moderator of the influence of work conditions on turnover intention. Moderation testing shows that gender does not affect the relationship between work conditions and turnover intention. Gender as a moderator of the influence of work environment on turnover intention. Moderation testing shows that gender does not affect the relationship between work environment and turnover intention. Gender as a moderator of the influence of pressure from CPA professional certification on turnover intention. Moderation testing shows that gender does not affect the relationship between pressure from CPA professional certification and turnover intention.

Based on the results and limitations of this study, further research should be conducted to expand the scope of the variables studied, which can also influence auditor turnover intention. In addition, further research can use mixed methods or qualitative methods to obtain a deeper understanding of the reasons behind the auditor's intention to leave the KAP for auditors who have moved or have not moved. Based on the respondent's answer data description, several research indicators have the highest average score. KAP needs to improve positive perceptions of the auditor profession by strengthening auditors' understanding of the meaning and social contribution of this profession, for example, through career development programs, training, and social activities that directly involve auditors. KAP must also create supportive working conditions and environments, such as proportional workloads, adequate facilities, and a harmonious and collaborative work atmosphere. KAP needs to implement policies inclusive of the needs of male and female auditors that are universal and inclusive for all auditors regardless of gender.

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