

## THE ANALYSIS OF HEALTHY LIFESTYLE MECHANISMS IN OVERCOMING STRESS ON PUBLIC ACCOUNTANT FIRM AUDITORS

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### ABSTRACT

The problem of stress often occurs in auditors who work in Public Accountant Firms, especially during a peak season. Several previous studies showed that role stress hurts job outcomes. To overcome this, this research tries to provide a solution and test whether a healthy lifestyle mechanism (healthy lifestyle, vitality, and psychological well-being) can 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

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### 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 Firms, 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 (1996) states that stress levels and tension accumulating in the workplace can aggravate an employee's mood which makes them feel negative emotions. 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 organizational performance. This statement is supported by Agustina (2009) who states that work stress which is measured through role conflict, role ambiguity, and role overload, simultaneously has 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 turnover intention. This condition is supported by Cahyono (2008) who declares that 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 hurts the organizational commitment and job satisfaction.

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 that 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.

The auditor of a public accounting firm has a big responsibility to provide adequate confidence that the financial statements are presented fairly and free from material misstatements. Mulyadi (2018) 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 consider the entity's ability to maintain its survival, including evaluating doubt in the entity's ability to maintain the company's survival.

Based on the description of auditor responsibility, the challenges faced by Public Accountant firms 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's observation of some auditor behaviors results in some negative behaviors, such as:

1. The auditor lacks 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 healthy and is not needed by the body.

Based on the researcher's interview result with some auditors, it was 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 the World Health Organization/WHO, at least four main things need to be considered in performing a healthy lifestyle. These four things are:

1. Do not consume cigarettes and other tobacco products.
2. Do a physical activity.
3. Consume healthy food with beneficial nutritional intake
4. Do not consume alcoholic 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 and needs competency, expertise, and excellent physical condition from the auditors as the company business wheel drive. This statement is supported by Paramitha (2014) who states that people who have a healthy lifestyle tend to have 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 the company can compile policy and analysis about the workload, and competency index which is needed in doing an assignment and watching the work pattern and the health of their employees.

The researchers argue that this research is unique in terms of the idea and thinking framework which will assess the influence of a healthy lifestyle in minimizing 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 characteristics can change from time to time (Ferris, 1981) and have a significant influence in predicting employee turnover intention (Rahman & Nas, 2013).

This research also tries to answer limitations that are declared by the previous researchers, Jones et al. (2010). This research was conducted during and after the peak season. The study was done in the Public Accountant Firms in Indonesia, including Public Accountant Firms that 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 the existing population.

## **METHOD**

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 the 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 a permanent employee of a Public Accountant Firm, not a freelancer, (3) the sample meets a minimum work period of 1 year as the auditor 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 respondents are appropriate for measuring the variables to be studied.

The analysis method in this research is the 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 the inner model. The 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, 2012).

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 that had been done previously in the prior research by Yates et al in 1999.

The vitality (V) variable was measured by using an instrument that was previously developed by (Ryan & Frederick, 1997) and was modified by Bostic et al (2000). The Psychological Well-Being was measured by using the 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. Job Performance (JP) was measured by developing an instrument that was adapted from Choo (1986) and adjusted to the conditions 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, and the rest 48% are female. The majority of the respondents who participated were 20 to 24 years old with a percentage of 40% and aged 25 to 29 years old with a percentage of 47%. The rest were 30 to 34 years old as much as 7%, age 35 to 39 years old 5%, and 40 to 44 years old 1%. Based on these things, it can be concluded that the majority of the respondents in this research is 99% millennial generation.

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 a Public Accountant Firm		
- 1 to 2 y.o.	51	42%
- > 2 to3 y.o.	22	18%

Description	Amount	Percentage
- > 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		

A millennial generation is a group of individuals who are born in a certain vulnerable time and who have similarities in beliefs, behaviors, and events (Fitriani & Muttaqiyathun, 2023). A millennial generation is a person born around 1980-2000 (Damanik et al., 2022). 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.

The respondent's years of service who worked in a Public Accountant Firm starting from 1 to 2 years is 42%, The rest is 58%, this is the respondents with 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 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 a 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, the variable indicator of turnover intention with the index of TI3 also has a correlation value below 0,5. The correlation value of the 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 that declares the level of 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, 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 running to the reset data, the 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 in the next stage. The value of composite reliability and Cronbach's alpha can be shown in 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 of 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

	<b>Composite Reliability</b>	<b>Cronbach's Alpha</b>
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, 2013). The results can be shown in table 3 and 4

Table 3. R-Square Value

<b>Variable</b>	<b>R Square</b>
Job Burnout	0.671
Vitality	0.294
Psychological Well-being	0.510
Job Performance	0.210
Jobs Satisfaction	0.533

Variable	R Square
Organizational Commitment	0.414
Turnover Intention	0.287

Based on the R-Square table above, it can be seen that the value of the R-Square of the 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. The vitality variable has a value of R-Square as much as 0,294, this means that the healthy lifestyle variable can 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 can predict the auditor's psychological well-being by 51%, while the rest is influenced by other factors outside the model. Furthermore, 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 can 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 can predict auditor job satisfaction by 53.3%, while the rest is influenced by other factors outside the model. The organizational commitment variable has an R-Square value of 0.414, this number shows that the variables of job burnout and psychological well-being can predict auditor performance by 41.4%, while the rest is influenced by other factors outside the model. Furthermore, the variable of turnover intention has an R-squared value of 0.287, which means that the variables of job burnout, psychological well-being, organizational commitment, and job satisfaction can predict the auditor turnover intention by 28.7%, while the rest is influenced by other factors outside.

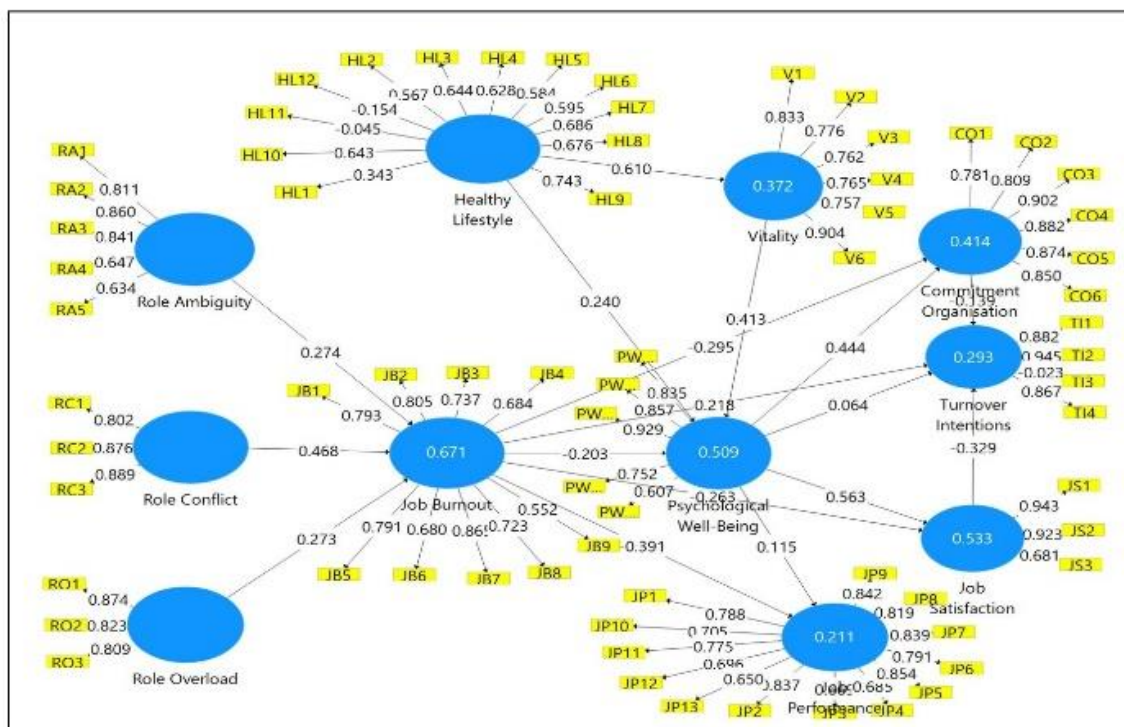


Figure 1.

The testing of the proposed hypothesis can be seen from the original sample value which is interpreted as the path coefficient value of the research model and tests 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 the 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 structural models. The results of testing the full SEM model are presented in Figure 1.

Table 4. Path Coefficients

Hypothesis	Original Sample	T Statistics
Organizational Commitment-> Turnover Intentions	<b>-0.124</b>	<b>1.122</b>
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 Organisational	0.444	5.595
Psychological Well-Being -> Job Performance	<b>0.115</b>	<b>1.051</b>
Psychological Well-Being -> Job Satisfaction	0.563	7.950
Psychological Well-Being -> Turnover Intentions	<b>0.053</b>	<b>0.410</b>
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  $\pm 1.96$  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 et al. (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 Maslach & Jackson (1981); Murtiasri (2007) which in his study, declares that there is no relationship between 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 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 Diana & Frianto (2020); Jones et al. (2010).

The research result has proven that job burnout will decrease the employee's psychological well-being, organizational commitment, performance, and job 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 an effort to reduce the turnover intention. The solution that the researchers suggest to overcome this result is to pay attention to the work pattern and apply a healthy lifestyle for all the employees such as exercising, consuming nutritious food, and having enough sleep. Another alternative that can be done and needs further research is recreation (Ahmad et al., 2021).

### **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, three hypotheses are built, they are (1) a healthy lifestyle connects positively with psychological well-being, (2) a healthy lifestyle 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 statistics above 1.96. The research result this time is consistent with the previous research by Diana & Frianto (2020); Jones et al. (2010)

#### ***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 that can decrease the effect of stress is when someone has a healthy living behavior, so it will affect positively the increase of his psychological well-being. Not only that, implementing healthy living behaviors, will increase self vitality which will then have a positive effect through increasing psychological well-being. Through personal feelings of a prosperous employee, who accepts his state of affairs, and has a purpose in life (psychological well-being), will have a positive impact as indicated by the increase in job outcomes, a decrease in turnover intention, and an increase in

commitment to the organization. Work stress in general and through previous empirical studies, has shown a negative impact of decreasing job outcomes and increasing 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 are built (1) psychological well-being connects positively with 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 the statistical test shows that the hypotheses (1) psychological well-being connects positively with 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 connects negatively with turnover intentions and (4) psychological well-being connects positively with job performance 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, several dominant factors determined an auditor wanted to stay in the Public Accountant Firm, which are the salary factor and good work culture. 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. Based on the results of the interviews, several auditors stated that they felt they were lacking in 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 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  $\pm 1.96$ . The results of this study are contrary to the results of previous studies by Rahman & Nas, (2013) who concluded that organizational commitment hurts turnover intention, and Nouri & Parker (2013) who concluded that there was a negative relationship between organizational commitment and 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 employee turnover intention because these factors can change over time. The results of this study also prove that in millennial generation auditors, organizational commitment is no longer a factor that can reduce 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 Rahman & Nas, (2013)) which state that job satisfaction hurts the turnover intention. Based on the results of these studies, it can be concluded that the higher the level of job satisfaction of employees, the lower the turnover intention will be so 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**

The findings of this study reveal significant insights into the dynamics of job stress, burnout, and their impact on employee well-being and organizational outcomes. Firstly, job stress, characterized by role ambiguity, role conflict, and role overlap, is positively associated with work burnout, indicating that higher stress levels correspond to increased levels of job burnout. This emphasizes the importance of addressing stress factors to mitigate the negative consequences on employee well-being. Secondly, job burnout exhibits a detrimental impact on psychological well-being, job satisfaction, work performance, and organizational commitment. Additionally, it contributes to an elevated turnover intention, highlighting the urgency of managing employee burnout to preserve positive job outcomes. Thirdly, the study underscores the positive influence of a healthy lifestyle on enhancing employee vitality and psychological well-being, subsequently improving job satisfaction and organizational commitment. However, it is noted that the healthy lifestyle mechanism does not establish a clear link between psychological well-being, reduced turnover intention, and improved work performance. Moreover, organizational commitment is found to be unrelated to turnover intention, suggesting that factors influencing commitment may differ from those affecting turnover. Lastly, the negative relationship between job satisfaction and turnover intention emphasizes the need to prioritize and enhance job satisfaction to reduce the likelihood of employee turnover. In conclusion, these findings underscore the multifaceted nature of factors influencing employee well-being, job satisfaction, and organizational commitment, emphasizing the need for comprehensive strategies to address job stress and burnout for improved organizational outcomes.

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