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DOI:
10.37058/jak.v21i1.369

Citation:
Bobojonov, Ziyodullo; Widarsono, Agus; & Nurritziana, Rika (2026). Professional Development and Work-Life Harmony: Effects on Auditor Turnover Intent. Jurnal Akuntansi, 21(1), 102-113.

Article Process Submitted:
March, 01, 2026

Reviewed:
April, 01, 2026

Revised:
April, 20, 2026

Accepted:
May, 15, 2026

Published:
May, 30, 2026

Editorial Address:
Accounting Journal
Accounting Study Program
Faculty of Economics and Business
Siliwangi University
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P-ISSN: 1907-9958
E-ISSN: 2685-9246

Article Type: Research Paper

Professional Development and Work-Life Harmony: Effects on Auditor Turnover Intent

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ABSTRACT

Methodology/approach: This study looks at how professional development and work-life harmony affect auditor turnover intention among auditor candidates in Indonesia and Uzbekistan. Using a quantitative experimental design with two-way ANOVA, data were gathered from 106 accounting students in both countries.

Findings: The results show that professional development strongly boosts auditors' intention to stay, meaning candidates who see clear chances for career growth, skill building, and mentoring are more likely to stay in auditing. On the other hand, work-life harmony did not have a significant impact, possibly because respondents have limited experience with real professional workloads. The interaction between these factors was also not significant.

Practical implications: These findings highlight the important role of professional development at the candidate stage and suggest that audit firms and schools should focus on making these opportunities clear and accessible to future auditors.

Originality/value: This study contributes to the literature by examining auditor turnover intention at the candidate stage through a cross-country comparison between Indonesia and Uzbekistan. It highlights professional development as a key factor influencing future auditors' intention to remain in the profession, while providing contextual evidence that work-life harmony may have limited influence among individuals who have not yet experienced actual professional workloads.

Keywords: Auditor turnover intention, Professional development, Work-life auditor, Auditor candidates Indonesia and Uzbekistan.

ABSTRAK

Metodologi: Penelitian ini mengkaji bagaimana pengembangan profesional dan work-life harmony memengaruhi turnover intention auditor pada calon auditor di Indonesia dan

Uzbekistan. Dengan menggunakan desain eksperimen kuantitatif dan two-way ANOVA, data dikumpulkan dari 106 mahasiswa akuntansi di kedua negara.

Hasil Penelitian: Hasil penelitian menunjukkan bahwa pengembangan profesional secara kuat meningkatkan niat auditor untuk bertahan, yang berarti calon auditor yang melihat adanya peluang yang jelas untuk pengembangan karier, peningkatan keterampilan, dan mentoring lebih mungkin untuk bertahan dalam profesi audit. Di sisi lain, work-life harmony tidak memiliki pengaruh yang signifikan, kemungkinan karena responden memiliki pengalaman yang terbatas terhadap beban kerja profesional yang sebenarnya. Interaksi antara kedua faktor tersebut juga tidak signifikan.

Implikasi Praktis: Temuan ini menyoroti pentingnya pengembangan profesional pada tahap calon auditor dan menyarankan agar kantor akuntan publik serta institusi pendidikan berfokus pada penyediaan peluang pengembangan yang jelas dan mudah diakses bagi calon auditor.

Orisinilitas: Penelitian ini memberikan kontribusi pada literatur dengan mengkaji turnover intention auditor pada tahap calon auditor melalui perbandingan lintas negara antara Indonesia dan Uzbekistan. Penelitian ini menegaskan pengembangan profesional sebagai faktor penting yang memengaruhi niat calon auditor untuk bertahan dalam profesi, sekaligus memberikan bukti kontekstual bahwa work-life harmony mungkin memiliki pengaruh yang terbatas pada individu yang belum mengalami beban kerja profesional secara nyata.

Kata Kunci: Auditor turnover intention, Professional development, Work-life auditor, Auditor candidates Indonesia and Uzbekistan.

INTRODUCTION

Recently, the auditing profession has faced growing challenges with employee retention, work pressure, and career sustainability (Persellin et al., 2019). Auditors must uphold high standards, follow strict regulations, and meet tight deadlines while ensuring financial information is accurate and reliable. These demands often create a stressful environment, especially for young auditors and candidates who are still shaping their professional identity and career goals (Hub & Hubová, 2020). Because of this, auditor turnover has become a major concern for audit firms, professional organizations, and educational institutions worldwide (Whitefield & Tan, 2021).

Auditor turnover means auditors leaving their jobs or even the profession altogether. High turnover can hurt audit quality, company performance, and public trust in audits (Public Company Accounting Oversight Board [PCAOB], 2015). When experienced auditors leave, firms face extra costs for hiring, training, and passing on knowledge. Frequent turnover can also break up audit teams and lower the effectiveness of audits. Because of this, understanding what drives auditor turnover is a key focus in accounting and auditing research (Persellin et al., 2019). A key factor often discussed is work-life balance, or in auditing, work-life auditor harmony. Auditors frequently work long hours, especially during busy seasons, which can cause exhaustion, stress, and burnout. Tight deadlines, heavy

workloads, and overtime can interfere with personal life and family duties, affecting overall well-being (Persellin et al., 2019). When auditors struggle to balance work and life, their motivation and commitment may drop, making them more likely to leave. Another key factor affecting auditor turnover is professional development (Nouri & Parker, 2013). This includes learning opportunities, skill building, training, mentoring, and career growth offered to auditors (Whitefield & Tan, 2021). For candidates and junior auditors, access to professional development is vital because it builds their skills, confidence, and career outlook. When people feel they are growing professionally and gaining useful skills, they tend to stay committed. On the other hand, limited training or unclear career paths can lead to dissatisfaction and a higher chance of leaving (Smith, 2019).

While past studies have looked at auditor turnover, most focus on experienced auditors in big firms or specific countries (Whitefield & Tan, 2021). There is less research on turnover from the viewpoint of auditor candidates, especially university students preparing to join the profession (Hub & Hubová, 2020). These candidates are the future workforce, so their views and intentions are important for understanding the profession's long-term sustainability. Cross-country research in auditing is still limited, especially between developing and emerging economies. Indonesia and Uzbekistan offer interesting cases because of their differences in education, regulations, economic growth, and cultural views on work and careers (World Bank, 2022). In Indonesia, auditing has grown with rapid economic development and stricter regulations (Institut Akuntan Publik Indonesia [IAPI], 2021). In Uzbekistan, the profession is evolving due to economic reforms and efforts to meet international standards (United Nations Conference on Trade and Development [UNCTAD], 2020). Studying candidates from both countries helps us understand how professional development and work-life harmony affect turnover intentions in different settings.

This study fills research gaps by examining how professional development and work-life harmony affect auditor turnover intention among candidates in Indonesia and Uzbekistan. Using a quantitative survey, data were collected from university students studying accounting and auditing (Hair et al., 2019). By focusing on candidates instead of current auditors, the study offers a forward-looking view on turnover risks before people fully enter the profession (Hub & Hubová, 2020). The findings contribute both theoretically, by combining professional development and work-life harmony in one framework, and practically, by helping firms, educators, and policymakers improve training, workload management, and support to reduce future turnover (Whitefield & Tan, 2021).

This study aims to answer three questions: 1. How does professional development affect auditor turnover intention among candidates? 2. What is the effect of work-life auditor harmony on turnover intention? 3. How do professional development and work-life harmony together influence turnover intention in Indonesia and Uzbekistan? To explore these, the study uses a quantitative design and statistical analysis. The article follows the IMRAD structure: after this introduction, it reviews literature and hypotheses, then explains methods, presents results, and ends with discussion and conclusions.

Auditor turnover intention refers to an individual's conscious willingness to leave their current job or profession in the near future. In auditing research, turnover intention is widely recognized as a reliable predictor of actual departure behavior (Persellin et al., 2019). High turnover rates have been linked to declining audit quality, rising operational costs, and weakened institutional knowledge within firms. However, scholars differ on what drives this intention most strongly. While Persellin et al. (2019) emphasize structural job demands such as excessive workload, long hours, and tight deadlines as

primary triggers, others point to relational factors like lack of supervisor support and poor organizational culture (Whitefield & Tan, 2021). Gim et al. (2023) found that hardiness — a personality trait reflecting resilience and commitment — significantly moderates the relationship between job stress and turnover intention among auditors, with hardy individuals being less likely to leave even under demanding work conditions. This divergence suggests that turnover intention is multidimensional, yet many studies continue to examine these drivers in isolation rather than in combination, leaving a gap in integrated explanatory frameworks. Pham et al. (2022) found that work conditions, professional certificate pressure, and job satisfaction are key determinants of auditors' decisions to leave the profession, with professional certification pressure emerging as the most influential factor in the Vietnamese context. Tormo-Carbó et al. (2024) found that both workload and perceived ethical failures in the profession increase ethical conflicts among auditors, which in turn escalate their intention to leave, while a strong organizational ethical climate can weaken this effect.

A further limitation in existing literature is its predominant focus on experienced auditors in large, established firms, often in developed economies. The experiences of auditor candidates, particularly university students forming early career expectations, remain underexplored (Hub & Hubová, 2020). This is a critical gap, as negative pre-entry perceptions related to workload or limited growth may already shape turnover intentions before candidates formally enter the profession (Persellin et al., 2019). Addressing this gap is essential for understanding long-term workforce sustainability in auditing.

Work-life auditor harmony refers to the degree to which auditors can balance professional duties with personal well-being. The auditing profession is widely noted for its demanding conditions, including long hours, seasonal workload spikes, and sustained time pressure, all of which challenge personal life boundaries (Persellin et al., 2019). The Job Demands–Resources (JD-R) Model offers a useful lens here, positing that high job demands lead to burnout and disengagement when not offset by sufficient resources (Greenhaus & Allen, 2011). Work-life harmony, in this sense, functions as a protective resource against professional exhaustion.

Empirically, Whitefield and Tan (2021) consistently found that poor work-life balance elevates stress, burnout, and turnover intention among practicing auditors. Supporting this, Alves et al. (2024) found that work overload and poor work-life balance significantly predict auditors' turnover intention, with intrinsic motivation serving as a key moderating factor that can reduce this effect. Yet, a notable contradiction emerges when comparing these findings with research on auditor candidates. Hub and Hubová (2020) suggest that students and prospective auditors often underestimate workload demands, meaning their perception of work-life harmony may not yet reflect the realities of professional practice. This discrepancy raises a critical question that prior studies have not adequately addressed: does work-life harmony influence turnover intention differently depending on career stage? Existing research has largely failed to distinguish between the perceptions of candidates and those of experienced professionals, resulting in an oversimplified understanding of how this factor operates across the career trajectory.

H1: Work-life auditor harmony has a significant negative effect on auditor turnover intention.

Professional development encompasses the acquisition of knowledge, skills, and competencies through training, mentoring, certification, and career advancement opportunities (Whitefield & Tan, 2021). Iis et al. (2022) found that career development and a supportive work environment significantly improve employee performance, with work motivation serving as a partial

mediating variable in this relationship. Its importance in auditing is amplified by constant regulatory shifts, evolving accounting standards, and advancing technology (IFAC, 2019). Human Capital Theory supports the view that employer investment in development increases employee motivation, satisfaction, and organizational commitment, thereby reducing turnover intention.

Empirically, Herda and Lavelle (2012) demonstrated that perceived organizational support for growth significantly strengthens auditors' commitment to their firms. Similarly, Smith (2019) found that clear career advancement pathways are among the strongest predictors of retention among accounting professionals. However, a gap exists in how these findings translate to the candidate stage. Most studies focus on the effects of actual development programs experienced by practicing auditors, while little attention has been paid to how candidates' anticipatory perceptions of future development opportunities shape their pre-entry turnover intentions (Hub & Hubová, 2020). This distinction is important because candidates make career decisions based on expectations rather than lived experience, and it remains unclear whether the same mechanisms apply equally at this earlier stage.

H2: Professional development has a significant negative effect on auditor turnover intention.

Although professional development and work-life auditor harmony are both recognized as retention-relevant factors, they are most often studied in isolation (Whitefield & Tan, 2021). This separation is a notable limitation in the literature, as it overlooks potential interaction effects between career-oriented and well-being-oriented influences on turnover. Professional development shapes long-term career outlook, while work-life harmony addresses immediate psychological well-being. Together, they may form a more complete picture of how candidates evaluate auditing as a sustainable career. Social Exchange Theory provides a framework for understanding this joint effect. When candidates perceive high development opportunities alongside acceptable work-life conditions, they may view the profession's benefits as outweighing its costs, reducing their intention to leave. Conversely, when both conditions are poor, dissatisfaction compounds and turnover intention strengthens. Despite this theoretical logic, empirical studies testing the interaction between these two variables remain scarce, particularly in cross-country settings. Moreover, studies comparing developing economies such as Indonesia and Uzbekistan are almost entirely absent from the literature (World Bank, 2022), despite meaningful differences in their educational systems, professional regulations, and cultural orientations toward work. This study addresses that gap directly.

H3: Professional development and work-life auditor harmony jointly have a significant negative effect on auditor turnover intention

METHOD

This study employs a quantitative experimental research design to examine how professional development and work-life auditor harmony influence auditor turnover intention among auditor candidates. A quantitative approach is appropriate because it enables numerical measurement of perceptions and attitudes, facilitates hypothesis testing, and allows statistical comparison across groups. Such methods are well established in accounting and behavioral research for studying intentions and identifying key predictors of professional behavior (Hair et al., 2019).

The study adopts a between-subjects factorial experimental design, wherein participants were randomly assigned to one of four scenario conditions based on two manipulated independent variables: professional development (present vs. absent) and work-life auditor harmony (present vs. absent). This 2×2 factorial structure, presented in Table 1, enables examination of both the

independent and combined effects of these variables on turnover intention. Data were collected at a single point in time using a cross-sectional approach, which is suitable for capturing auditor candidates' current perceptions and career intentions before they formally enter the profession.

Table 1. Factorial Design

Work Life Auditor Harmony	Professional Development	
	Professional Development – Work Life	Non Professional Development – Work Life
	Auditor Harmony	Auditor Harmony
	Professional Development – Non Work Life Auditor Harmony	Non Professional Development – Non Work Life Auditor Harmony

Source: Data Processed (2026).

Research Framework

This study proposes a conceptual framework in which professional development and work-life auditor harmony serve as independent variables, and auditor turnover intention serves as the dependent variable. The framework assumes that positive perceptions of career development opportunities and balanced work-life conditions will reduce auditor candidates' intention to leave the profession. Three complementary theories underpin this framework. Human Capital Theory explains how perceived investment in skills and training increases employees' commitment and reduces their likelihood of leaving. The Job Demands–Resources (JD-R) Model explains how work-life harmony functions as a psychological resource that buffers against job demands and burnout. Social Exchange Theory explains how candidates weigh the perceived benefits and costs of remaining in the auditing profession, with both development and well-being serving as key benefit indicators.

Operationalization of Variables

To ensure measurement validity and consistency, each variable was operationalized based on established instruments from prior accounting and organizational behavior research. Auditor Turnover Intention (Dependent Variable) was measured using four items adapted from Persellin et al. (2019) and Whitefield and Tan (2021). These items assessed the degree to which respondents intended to leave the auditing profession within the near future. Sample indicators include: (1) "I am considering leaving the auditing profession," (2) "I often think about quitting my future career as an auditor," (3) "I plan to remain in the auditing field for the long term" (reverse-scored), and (4) "I would recommend the auditing profession to others" (reverse-scored). All items were measured on a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), where higher scores indicate stronger intention to leave.

Professional Development (Independent Variable) was operationalized as the extent to which auditing candidates perceive access to training, mentoring, skill-building, and career advancement opportunities. Five items were adapted from Whitefield and Tan (2021) and Herda and Lavelle (2012). Sample indicators include: (1) "I believe auditing firms provide sufficient training to support my professional growth," (2) "There are clear career advancement paths available in the auditing profession," (3) "Mentoring and guidance are accessible to junior auditors and candidates," (4) "Continuous learning opportunities are provided to auditors," and (5) "Professional certifications are actively supported by audit organizations." In the experimental manipulation, respondents in the high professional development condition were presented with a scenario depicting a firm with structured mentoring, regular training programs, and transparent promotion pathways. Those in the low

condition received a scenario describing limited training, unclear career progression, and minimal organizational support for growth.

Work-Life Auditor Harmony (Independent Variable) was operationalized as the degree to which auditors can fulfill professional responsibilities without compromising personal well-being and family life. Four items were adapted from Persellin et al. (2019) and Greenhaus and Allen (2011). Sample indicators include: (1) "Auditors are able to maintain a healthy balance between work and personal life," (2) "Workload demands in auditing do not excessively interfere with personal time," (3) "Audit firms support employees in managing their work hours reasonably," and (4) "I believe I can sustain my personal well-being while working as an auditor." In the experimental manipulation, the high work-life harmony condition described a firm with manageable workloads, flexible scheduling, and organizational support for personal well-being. The low condition depicted a firm characterized by excessive overtime, rigid schedules, and neglect of employee well-being.

All items used a five-point Likert scale from 1 (Strongly Disagree) to 5 (Strongly Agree). This scale is widely used in behavioral and organizational research due to its clarity, reliability, and suitability for parametric statistical analysis (Sekaran & Bougie, 2019).

Population and Sample

The target population comprises auditor candidates, defined as undergraduate students enrolled in accounting, auditing, or closely related programs at accredited universities. These students are considered prospective auditors as they are actively preparing to enter the profession upon graduation. Their pre-entry perceptions and career intentions are particularly valuable for understanding early-stage turnover risks that may affect the future auditing workforce.

The sample was drawn from universities in Indonesia and Uzbekistan, providing a cross-country comparative perspective. These two countries were selected because both have developing auditing professions undergoing significant regulatory and institutional change, yet they differ considerably in their educational systems, professional cultures, and economic environments (World Bank, 2022). This contrast allows for broader interpretation of findings across diverse institutional contexts.

Convenience sampling was employed, selecting participants based on availability and willingness to participate. While this limits generalizability, it is a commonly accepted approach in exploratory and bachelor-level research given practical constraints of time and access (Sekaran & Bougie, 2019). The final sample comprised 106 respondents, with country-level breakdowns reported in the results section.

Data Collection Procedure

Primary data were collected through a structured online questionnaire distributed via academic networks and university channels in both countries. Online distribution was chosen to maximize reach across geographically dispersed respondents and to allow flexible, self-paced participation, which has been shown to improve response rates and data quality (Hair et al., 2019).

The questionnaire consisted of two sections. The first section gathered demographic information including gender, age, country of study, and any prior internship or work experience in accounting or auditing. The second section contained the experimental scenario and the measurement items for all three variables. Respondents were first presented with one of four

randomly assigned scenarios, then asked to complete the corresponding items measuring their perceptions and turnover intentions based on the scenario.

Data Analysis Techniques

Prior to hypothesis testing, data normality was assessed using the Kolmogorov-Smirnov test, and homogeneity of variance was verified using Levene's test, both of which are prerequisite assumptions for Analysis of Variance (ANOVA). These tests were conducted using SPSS version 25.

Hypotheses were tested using two-way ANOVA, which is appropriate for experimental designs involving two categorical independent variables and one continuous dependent variable (Field, 2018). Two-way ANOVA allows simultaneous examination of the main effects of professional development and work-life auditor harmony, as well as their interaction effect, on auditor turnover intention. The F statistic (F_h) was compared against the critical value (F_t) at a significance threshold of $p < 0.05$. When F_h exceeds F_t , the null hypothesis (H_0) is rejected in favor of the alternative hypothesis (H_a), indicating a statistically significant group difference.

RESULTS AND DISCUSSION

Results

The purpose of this study is to examine the influence of professional development in auditing and work-life harmony of auditors on auditors' turnover intention. Professional development in auditing reflects the opportunities provided to auditors to improve their knowledge, technical competencies, and professional skills through training, certification, and continuous learning.

Table 2. Research Respondents

Based on Table 2. the Between-Subjects Factors table, the total number of respondents was 106 participants. For the Work-Life Balance variable, 58 respondents were assigned to the low condition (.00) and 48 respondents to the high condition (1.00). For the Personal Development variable, 51 respondents were in the low condition (.00) and 55 respondents in the high condition (1.00). These two variables were manipulated as between-subjects factors, meaning each respondent received only one level of each treatment, ensuring that the effects of work-life balance and personal development on auditor turnover intention could be examined independently across groups.

Table 3. Descriptive Statistics

	Scenario 1	Scenario 2	Scenario 3	Scenario 4
Minimum	2.00	1.00	1.00	1.00
Maximum	4.00	4.00	4.00	4.00
Mean	3.2800	2.5652	3.1667	2.1429
Std Deviation	.54160	.72777	.83391	.84828
N	25	25	25	25

Source: Data Processed by SPSS (2026)

Based on Table 3. The descriptive statistics in the table present the number of observations (N), minimum value, maximum value, mean, and standard deviation for each treatment variable. Scenario 1 has 25 observations with values ranging from 2 to 4. The mean value is 3.28, indicating that the responses tend to be relatively high. The standard deviation of 0.54160 suggests that the data distribution is relatively homogeneous with low variability. Scenario 2 consists of 23 observations with

values between 1 and 4. The mean value is 2.5652, which indicates a moderate level of responses. The standard deviation of 0.72777 shows a moderate variation in responses among participants. Scenario 3 has the largest number of observations (30) with values ranging from 1 to 4. The mean score is 3.1667, indicating that respondents generally provided relatively high responses. The standard deviation of 0.83391 indicates a moderate dispersion of the data. Scenario 4 includes 28 observations with values between 1 and 4. The mean value is 2.1429, which is the lowest among all treatments, indicating that responses in this group tend to be lower. The standard deviation of 0.84828 suggests a relatively higher variability compared to Treatment 1. The Valid N (listwise) of 23 indicates that only 23 observations contain complete data across all treatment variables and are used in analyses that require complete cases. Overall, the descriptive results show that Scenario 1 and Scenario 3 have higher average values compared to Scenario 2 and Scenario 4, while Treatment 4 shows the lowest mean score.

Table 4. Test of Between-Subject Effects

	Type III Sum of Squares	df	Mean Square	f	Sig.
Corrected Model	23.147	3	7.716	13.502	.000
Intercept	815.785	1	815.785	1427.581	.000
Work_Life_Balance	1.881	1	1.881	3.292	.073
Personal_Development	19.818	1	19.818	34.680	.000
Work_Life_Balance * Personal_Development	.626	1	.626	1.096	.298
Error	58.287	102	.571		
Total	908.000	106			
Corrected Total	81.434	105			
Corrected Model	23.147a	3	7.716	13.502	.000
Intercept	815.785	1	815.785	1427.581	.000

Source: Data Processed by SPSS (2026)

Two-way ANOVA was used to analyze the data. The linear model for the two-way ANOVA is expressed as:

$$Y_{ijk} = \mu + \alpha_i + \beta_j + (\alpha\beta)_{ij} + \varepsilon_{ijk}$$

where Y_{ijk} is the observed value of the k -th observation in the i -th level of factor A and j -th level of factor B, μ is the overall mean, α_i is the effect of the i -th level of factor A, β_j is the effect of the j -th level of factor B, $(\alpha\beta)_{ij}$ is the interaction effect between factor A and factor B, and ε_{ijk} is the random error term. The hypothesis testing criterion states that if $F_{\text{calculated}} (F_h) > F_{\text{table}} (F_t)$, then the alternative hypothesis (H_a) is accepted

Discussion

The results of the two-way ANOVA analysis reveal that the overall corrected model is statistically significant ($F = 13.502$, $p = .000$), indicating that professional development and work-life auditor harmony together explain a meaningful portion of variance in auditor turnover intention. This confirms that the research model as a whole is valid and that the selected variables are relevant in understanding auditor candidates' intention to remain in the profession.

For Hypothesis 1, work-life auditor harmony (Work_Life_Balance) had an F value of 3.292 and a significance of .073, which is above the 0.05 cutoff. So, Hypothesis 1 is not supported. This means work-life harmony alone does not significantly affect turnover intention in this group. One reason might be that university-level auditor candidates have not yet faced real professional workload pressures, so work-life harmony may not strongly influence their turnover thoughts yet. This partly differs from earlier research. Persellin et al. (2019) found that long hours and poor work-life balance are main reasons experienced auditors think about leaving, with work-life conflict predicting burnout and turnover. The non-significant result here may show the difference between actual auditor experiences and candidates' expectations.

For Hypothesis 2, professional development (Personal_Development) had an F value of 34.680 and a significance of .000, well below 0.05. Thus, Hypothesis 2 is accepted. This shows professional development significantly lowers auditor turnover intention. Candidates who see better chances for career growth, skill building, and mentoring tend to be more committed to staying in auditing. This matches earlier studies emphasizing the importance of organizational support for employee growth. Herda and Lavelle (2012) found that support for professional growth boosts auditors' commitment. Other research shows career advancement opportunities strongly predict lower turnover among accounting professionals. Clear career guidance helps candidates keep their motivation over time.

For Hypothesis 3, the interaction between professional development and work-life harmony had an F value of 1.096 and a significance of .298, above 0.05. So, Hypothesis 3 is not supported. This means the two factors affect turnover intention independently, not together. The impact of professional development on turnover does not change based on work-life harmony levels, and vice versa. Some past studies suggest that combining strong professional support with good work-life balance boosts retention, but this study found no such effect among auditor candidates. This might mean that for these candidates, professional development is the main factor influencing career plans, while work-life harmony matters more after they start working.

CONCLUSION

This study showed that professional development strongly influences auditor candidates' intention to stay in auditing. Candidates who perceived greater opportunities for career growth, skill building, and mentoring were significantly less likely to express intentions to leave the profession. This finding aligns well with prior research by Herda and Lavelle (2012), who demonstrated that perceived organizational support for growth strengthens auditors' commitment, and with Smith (2019), who identified clear career advancement pathways as one of the strongest predictors of retention among accounting professionals. From a Human Capital Theory perspective, when candidates believe that an organization will invest in their development, they are more likely to view the professional relationship as worthwhile and commit to staying. This suggests that audit firms and educational institutions should actively communicate and expand available development opportunities including mentoring programs, certification support, and transparent career progression structures to attract and retain future auditors even before they formally enter the workforce.

On the other hand, work-life harmony was not a significant factor influencing turnover intention in this sample. This result is somewhat unexpected given that prior studies consistently link poor work-life balance to burnout and higher turnover among practicing auditors (Persellin et al., 2019; Whitefield & Tan, 2021; Alves et al., 2024). However, a plausible explanation lies in the nature

of the sample. University-level auditor candidates have not yet experienced the full demands of professional audit work — including busy seasons, tight deadlines, and sustained overtime — so their perceptions of work-life harmony may not yet feel personally relevant or consequential to their career plans. As Hub and Hubová (2020) noted, prospective auditors tend to underestimate real workload demands, which may explain why work-life conditions in a hypothetical scenario did not meaningfully move their turnover intentions. This does not mean work-life harmony is unimportant in auditing overall; rather, its influence on turnover intention may become more salient once candidates enter the profession and encounter actual workload pressures firsthand.

The interaction between the two factors was also not significant, meaning that professional development and work-life harmony affected turnover intention independently rather than jointly. This suggests that for auditor candidates at this stage, professional development is the dominant factor shaping career intentions, and its effect does not depend on work-life conditions. While Social Exchange Theory would predict that the combination of strong development opportunities and good work-life conditions would compound retention benefits, this synergistic effect was not observed here — likely because work-life harmony was not yet a meaningful frame through which candidates evaluated their career decisions.

This study has some limitations. Using a student sample helps capture candidates' views but may limit how well the results apply to practicing auditors. Also, the cross-sectional design captures perceptions at one point in time, which might not reflect how career intentions evolve as candidates enter the profession. Future studies should examine junior or practicing auditors to better understand how real work-life experiences shape turnover behavior. Using longitudinal designs and incorporating additional factors such as organizational culture, supervisor support, and financial incentives could provide a more complete picture of what drives auditor turnover across different career stages and national contexts.

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