

Work-family conflict and ethical orientation as predictors of auditor turnover intention: The mediating role of job satisfaction

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ABSTRACT

The present research investigates the influence of Work-Family conflict and ethical orientation on auditors' turnover intentions, while also examining the mediating role of job satisfaction. Employing a quantitative methodology, the study surveyed 90 married auditors affiliated with public accounting firms (KAPs) in Jakarta. The data were analyzed using Partial Least Squares Structural Equation Modeling (SEM-PLS) to assess the proposed direct and indirect relationship. The empirical result indicated that higher levels of Work-Family conflict significantly increase auditors' turnover intentions. Ethical orientation, on the other hand, was found to positively enhance job satisfaction, although its direct effect on turnover intentions was not significant. Furthermore, job satisfaction did not significantly mediate the relationships between Work-Family conflict, ethical orientation, and turnover intentions.

Introduction

Turnover in public accounting has long been recognized as a persistent organizational challenge, commonly associated with demanding workloads, extended working hours, and limited career advancement opportunities (Cahyadi et al., 2024). However, recent studies suggest that turnover cannot be fully explained by structural job conditions alone, as deeper psychological and ethical factors increasingly influence employees' decisions to remain or leave the profession. In emerging economies such as Indonesia, this issue becomes even more critical due to regulatory complexity, talent shortages, and escalating professional pressure, all of which intensify the consequences of auditor turnover, including declining audit quality, loss of institutional knowledge, and increase recruitment costs (Tutan & Kokalan, 2024).

Although prior studies have extensively investigated turnover intention, the relationships among work-family conflict, ethical orientation, job satisfaction, and turnover intention remain theoretically fragmented and empirically inconsistent. Most turnover research predominantly emphasizes organizational and economic determinants, whereas psychological and moral dimensions are frequently examined separately or only partially integrated. Consequently, the mechanisms through which personal resource strain and ethical values jointly influence turnover intention remain insufficiently understood, particularly in professional auditing environments (Lin et al., 2024; Medina-Garrido et al., 2021).

The first research gap concerns the relationship between Work-Family conflict and job satisfaction. Previous studies generally indicate that work-family conflict reduces job satisfaction because individuals experience emotional exhaustion and resource depletion (Yildiz et al., 2021; Li et al., 2022). Nevertheless, several recent findings suggest that this relationship may not always be significant, particularly in collectivist cultures where work pressure and family obligations are often perceived as normative rather than detrimental. In the context of Indonesian auditors, where long working hours and family responsibilities are socially accepted, the effect of work-family conflict on job satisfaction may differ from findings reported in Western settings. Therefore, this relationship requires reexamined to determine whether work-family conflict consistently diminishes job satisfaction within high-pressure professional environments (Salama et al., 2022).

The second gap relates to the relationship between work-family conflict and turnover intention. While numerous studies demonstrate that work-family conflict increases turnover intention through stress and emotional exhaustion, most existing research assumes a linear and universal relationship. Limited studies have examined whether work-family conflict directly turnover intention without being mediated by affective variables such as job satisfaction. This condition creates a theoretical gap, as Conservation of Resources (COR) theory proposes that individuals may withdraw directly from stressful environments as a self-protective mechanism, even when their

level of job satisfaction remains relatively stable. Accordingly, reexamining this direct relationship is essential to clarify whether work-family conflict independently predicts turnover intention among auditors (Nazir, et al., 2022; Wen et al., 2023).

The third gap lies in the relationship between ethical orientation and job satisfaction. Ethical orientation reflects individuals' internal moral values and their perception of ethical congruence with organizational practices. Previous studies generally suggest that ethical congruence enhances job satisfaction by fostering a sense of meaning and moral comfort in the workplace. However, most prior research focuses primarily on ethical climate or ethical leadership rather than individual ethical orientation, resulting in limited empirical evidence regarding how personal ethical values directly shape job satisfaction within auditing contexts. Considering that auditors frequently encounter ethical dilemmas in their professional responsibilities, this relationship warrant further empirical investigation (Doyle, et al., 2021; Wang et al., 2024).

The fourth gap concerns the relationship between ethical orientation and turnover intention. Existing studies report inconsistent findings, with some indicating that ethical misalignment increases turnover, while others identify no significant direct relationship. Such inconsistency implies that ethical orientation may influence turnover indirectly through psychological or contextual mechanisms rather than exiting a direct effect. Therefore, additional investigation is necessary to determine whether ethical orientation directly drives auditors' turnover intention or operates through alternative mediating processes (Mulki et al., 2021; Caprar, et al., 2022).

A critical gap in existing literature concerns the mediating role of job satisfaction. Job satisfaction has traditionally been regarded as a central mechanism linking workplace conditions to turnover intention (Berber et al., 2022; Le et al., 2023). Many turnover models assume that unfavorable working conditions reduce job satisfaction, which subsequently increases turnover intention. However, recent studies indicate that job satisfaction does not always function as a significant mediator, particularly in high-pressure professions where employees may leave due to stress, ethical concerns, or structural constraints regardless of satisfaction levels (Tutan & Kokalan, 2024; Labrague, 2024). This condition raises an important theoretical question: Does job satisfaction remain a relevant mediating mechanism in explaining auditor turnover, or do Work-Family conflict and ethical orientation directly shape turnover intention without passing through satisfaction? Therefore, reexamining the mediating role of job satisfaction is essential to refine existing turnover models.

Based on these research gaps, this study aims to reexamine the relationships among work-family conflict, ethical orientation, job satisfaction, and turnover intention within the context of Indonesian auditors. Unlike previous studies that have examined these variables separately, this research integrates conservation of resource (COR) theory and affective events theory (AET) to develop a more comprehensive framework explaining both emotional strain and ethical alignment jointly influence turnover intention (Chen et al., 2023; Yucel et al., 2023).

The primary contribution of this study lies in three major aspects. First, this research contributes theoretically by challenging the dominant assumption that job satisfaction consistently mediates the relationship between workplace conditions and turnover intention, thereby offering a more nuanced understanding of both direct and indirect pathways. Second, it contributed contextually by focusing on Indonesian auditors, a population that has received relatively limited attention in turnover research despite operating within a highly demanding and collectivist professional environment. Third, this study contributes methodologically by employing SEM-PLS to simultaneously examine complex structural relationships and mediation effects, thereby enabling a more precise evaluation of intervariable dynamics (Choi et al., 2023).

Accordingly, this study differs from previous research by emphasizing the interaction between resource depletion and ethical alignment while critically reassessing the mediating role of job satisfaction in auditor turnover. By doing so, this research advances the understanding of turnover behavior not merely as a consequence to job dissatisfaction but as a complex outcome shaped by psychological strain, moral considerations, and professional demands.

Literature Review

Work-Family Conflict and Job Satisfaction

Within the public accounting profession, where client demands, extended working hours, and strict deadline are pervasive, work family conflict represents a systemic rather than incidental phenomenon. This conflict commonly manifests in two dimensions: Work-to-Family and Family-to-Work interference (Li et al., 2022; Yildiz et al., 2021). For Indonesian auditors, who must simultaneously balance professional excellence and sociocultural familial expectations, such dual pressures become particularly substantial (Belwal et al., 2024; Wen et al., 2023).

Drawing upon Conservation of Resources (COR) Theory, work-family conflict is viewed as a persistent threat to an individual's personal resources. When professionals continuously expend energy, time, and emotional resources across competing domains without sufficient recovery, job satisfaction gradually deteriorates. The nature of this interference particularly important; Kennedy and Mohr (2023) observed that in high-autonomy professions, work-to-family interference exerts a stronger negative effect impact on job satisfaction than family-to-work

interference, suggesting that professional intrusions are less tolerable when occupational identity is tied to performance. Over time, such strain reduces job satisfaction and increases withdrawal tendencies. Nevertheless, COR theory also acknowledges the existence of contextual factors, such as organizational support and relational resilience, which may weaken the negative consequences of Work-Family conflict (Yucel et al., 2023; Zhang et al., 2020). Based on these arguments, the following hypotheses are proposed:

H₁: Work-family conflict is significantly negatively related to job satisfaction.

H₂: Work-family conflict is significantly positively related to turnover intentions.

H₃: Job satisfaction mediates the relationship between work-family conflict and turnover intentions.

Ethical Orientation and Affective Work Meaning

While work-family conflict depletes psychological resources, ethical orientation may either stabilize or disrupt employees' emotional equilibrium. Ethical orientation refers to the normative frameworks through which individuals evaluate ethically relevant situations, whether grounded in idealism or situational relativism (Fukui et al., 2020). Within the auditing profession, ethical judgment is not merely supplementary; rather, it constitutes the core foundation of professional responsibilities.

According to Affective Events Theory (AET), employees may experience emotional strain when their personal moral values conflict with organizational practice, such as pressure to overlook irregularities or tolerance toward compromised auditor independence. These emotionally significant experiences accumulate over time and gradually weaken affective commitment and job satisfaction (Tremblay, 2021). Conversely, strong ethical congruence enables employees to perceive their work as meaningful and aligned with their professional identity (Doyle et al., 2021; Wang et al., 2024). Beyond its indirect influence through job satisfaction, ethical orientation may also directly affect turnover intentions, particularly when ethical violation exceed individuals' psychological tolerance thresholds (Caprar et al., 2022; Mulki et al., 2021). For auditors, resigning may represent not only a career decision but also a moral response aimed at preserving professional integrity (Bajaba et al., 2022). Therefore, the following hypotheses are formulated:

H₄: Ethical orientation is significantly negatively related to job satisfaction.

H₅: Ethical orientation is significantly positively related to turnover intentions.

H₆: Job satisfaction mediates the relationship between ethical orientation and turnover intentions.

Job Satisfaction and Turnover Intentions

Job satisfaction represents the affective lens through which professionals evaluate their accumulated workplace experiences. From the perspective of COR theory, job satisfaction declines when personal resources and perceived control are continuously threatened or depleted. Meanwhile, from the perspective of affective event theory, job satisfaction reflects the emotional consequences of workplace experience that either validate or violate employees' ethical expectations.

Low job satisfaction has consistently been identified as a strong predictor of turnover intention, particularly in professions characterized by intensive judgment and emotional demands, such as auditing (Berber et al., 2022; Le et al., 2023; Nazir et al., 2022; Tang et al., 2023). In this study, job satisfaction is conceptualized not merely as a form of employee contentment, but as a critical evaluative mechanism through which emotional stability and moral coherence are assessed (Lin et al., 2024; Medina-Garrido et al., 2021).

Building upon the argument by Tutan and Kokalan (2024) that auditor turnover is influenced by factors extending beyond performance pressure alone, this study positions work-family conflict and ethical orientation as dual antecedents of withdrawal behavior. Specifically, the study captures the unique challenges faced by Indonesian auditors in balancing demanding professional responsibilities with familial and ethical obligations. Consequently, turnover intention is conceptualized not merely as a voluntary resignation decision, but also as a response to prolonged emotional exhaustion and perceived moral compromise. Thus, the final hypothesis is stated as follows:

H₇: Job satisfaction is significantly negatively related to turnover intentions.

Theoretical Framework and Hypotheses Development

The decision of auditors to disengage from a profession rooted in integrity, rigor, and professional judgment extends beyond simple job related; rather, it reflects deeper psychological exhaustion and moral misalignment. This study develops a psychologically and ethically grounded framework in which Work-Family Conflict (WFC) and Ethical Orientation (EO) are conceptualized as primary antecedents to Job Satisfaction (JS) and, ultimately, Turnover Intention (TI). The conceptualized relationships among these variables are systematically illustrated in the research framework in Figure 1.

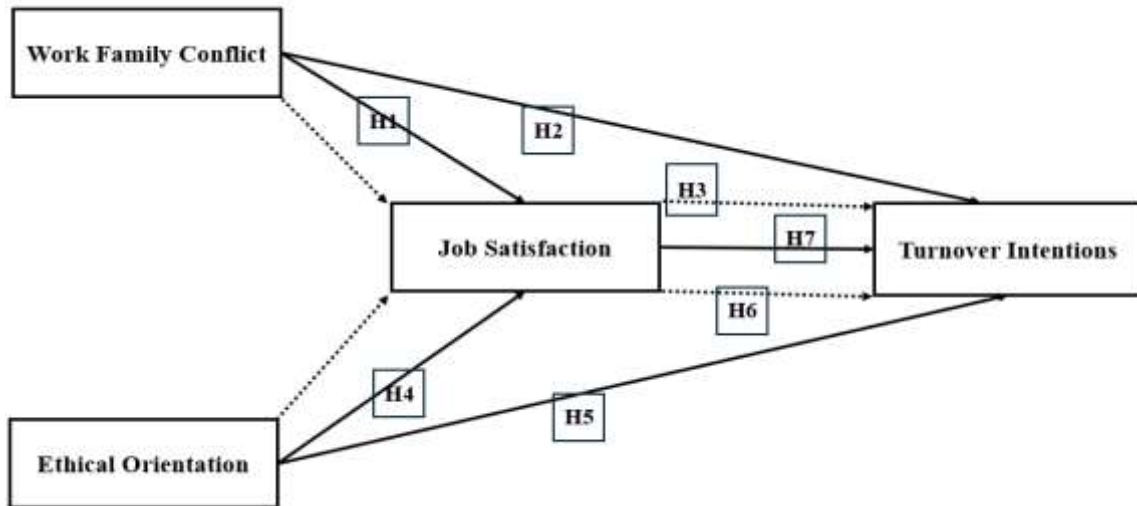


Figure 1. Research Framework

Research Method

Research Design

This study adopts an explanatory quantitative approach to empirically examine the structural re between relationships among Work-Family conflict, ethical orientation, job satisfaction, and turnover intentions among Indonesian external auditors. An exploratory research design was employed to provide a deeper understanding of the causal relationship among the proposed variables. Data were collected through a cross-sectional survey and analyzed using structural equation modeling (SEM). This methodology approach enables the simultaneous examination of latent constructs and complex interrelationships among variables while providing strong statistical robustness for theory testing (Sarstedt et al., 2021).

Population and Sampling

The research population comprises auditors employed in in Public Accounting Firms (KAPs) located in Jakarta, Indonesia, and registered with the Financial Services Authority (OJK). Jakarta was selected as the research setting because it serves as Indonesia’s primary financial and regulatory center, accommodating the majority of centralized public accounting operations in the country. Based on records from the Indonesian Institute of Certified Public Accountants (IAPI) and the OJK, there are 116 eligible KAPs operating in Jakarta.

A non-probability convenience sampling technique was utilized due to practical limitations in accessing respondents across multiple accounting firms. The study specifically targeted married auditors at various professional levels, including junior auditors, senior auditors, and managerial auditors, because the construct of Work-Family conflict requires participants to possess family-related responsibilities and obligations. A total of 90 valid responses were successfully collected. Each participating KAP received five questionnaires distributed through Google Forms on April 10, 2025. The obtained sample size satisfies the minimum requirements for Partial Least Squares Structural Equation Modeling (PLS-SEM), particularly the “ten-times rule,” which recommends that the sample size should be at least ten times the largest number of structural paths directed toward a latent construct within the model.

The independent variables in this study are Work-Family Conflict (WFC) and Ethical Orientation (EO), while Turnover Intention (TI) functions as the dependent variable. Job Satisfaction (JS) is positioned as a mediating variable. The operational definitions, measurement techniques, and sources of each construct are presented in Table 1.

Table 1. Definitions, Measurement Techniques, and Sources of Variables

Variable	Construct Definition	Measurement Technique	Source
WFC	Work-Family conflict	Likert scale	Li et al. (2022)
EO	Ethical orientation	Likert scale	Mulki et al. (2021)
JS	Job satisfaction	Likert scale	Berber et al. (2022)
TI	Turnover intention	Likert scale	Bajaba et al. (2022)

Note. WFC = Work-Family conflict; EO = Ethical orientation; JS = Job satisfaction; TI = Turnover intention.

Data Collection Procedures

Primary data were collected using a structured questionnaire and supported by non-participant observation. The questionnaire employed a five-point Likert scale and consisted of measurement items adapted from previously validated instruments. To ensure contextual relevance and ecological validity, all items underwent linguistic and contextual modifications tailored to the Indonesian Auditing environment. In addition to survey distribution, non-participant observation was conducted to capture contextual insight related to organizational culture and ethical climate within participating firm. This supplementary approach served as a triangulation mechanism to validate respondents' perceptions regarding ethical orientation and to observe behavioral dynamics among audit professionals.

Throughout the research process, strict ethical standards were maintained. Participant was entirely voluntary, and respondents were assured that all information would remain anonymous and confidential. Furthermore, the study received ethical approval from the researcher affiliated institution, and informed consent was obtained from all participants prior to data collection.

Measurement of Variables

All theoretical constructs were operationalized using standardized scales that had been previously validated in academic literature, further refined to suit the professional Indonesian context. Work-Family Conflict (WFC) was modeled as a hierarchical second-order construct, bifurcated into two dimensions: Work-Interference with Family (WIF) and Family-Interference with Work (FIW). These dimensions were assessed using six items (three per dimension) adapted from [Yildiz, et al. \(2021\)](#). Ethical Orientation (EO) was treated as a unidimensional construct, utilizing five indicators modified from [Mulki et al. \(2021\)](#) and [Fukui et al. \(2020\)](#), to reflect the internal moral philosophies of the auditors. Job Satisfaction (JS) was measured through a four-item affective scale validated by [Berber et al. \(2022\)](#), focusing on the emotional appraisal of the participants' current roles. Turnover Intentions (TI) were evaluated using a three-item scale derived from [Nazir et al. \(2022\)](#) quantifying the self-reported propensity for voluntary resignation. All responses were captured on a Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

In alignment with the psychometric thresholds proposed by [Hair et al. \(2022\)](#). Indicator factor loadings were targeted at >0.70 , with a strict exclusion policy for items loading below 0.40. For items falling between 0.40 and 0.70, deletion was considered only if it significantly enhanced the construct's convergent validity. Furthermore, the criteria for convergent validity required a Composite Reliability (CR) exceeding 0.70 and an Average Variance Extracted (AVE) surpassing 0.50.

Analytical Strategy

Data analysis was conducted using Smart-PLS 4, a variance-based structural equation modeling (PLS-SEM) software suitable for analyzing complex structural relationships, mediation effects, and relatively small sample sizes. The analytical procedure was conducted in several stages. First, descriptive statistics were employed to examine respondents' demographic profiles and identify general data distribution patterns. Second, the measurement model was evaluated to assess construct reliability and validity. Reliability was examined using Cronbach's alpha and Composite Reliability (CR), while convergent validity was assessed through Average Variance Extracted (AVE). Discriminant validity was subsequently evaluated using the Heterotrait–Monotrait Ratio (HTMT).

After the measurement model satisfied all reliability and validity criteria, the structural model was assessed. A bootstrapping procedure with 5,000 resamples was conducted to estimate path coefficients, t-statistics, and p-values. The explanatory power of the model was evaluated using the coefficient of determination (R^2) for endogenous constructs. To examine the mediating role of Job Satisfaction, the study employed bootstrapped indirect effect analysis alongside the Variance Accounted For (VAF) criterion to determine the magnitude and type of mediation effect. Finally, overall model fit was assessed using the Standardized Root Mean Square Residual (SRMR).

Result and Discussion

Structural Equation Modeling

The study employed Structural Equation Modeling (SEM) based on the Partial Least Squares (PLS) approach to examine the structural relationship among the variables. The psychometric properties of the measurement model were assessed through convergent and discriminant validity analyses. To visualize these complex structural pathways, the comprehensive measurement and structural specifications generated using Smart-PLS are illustrated in the full model path diagram in [Figure 2](#).

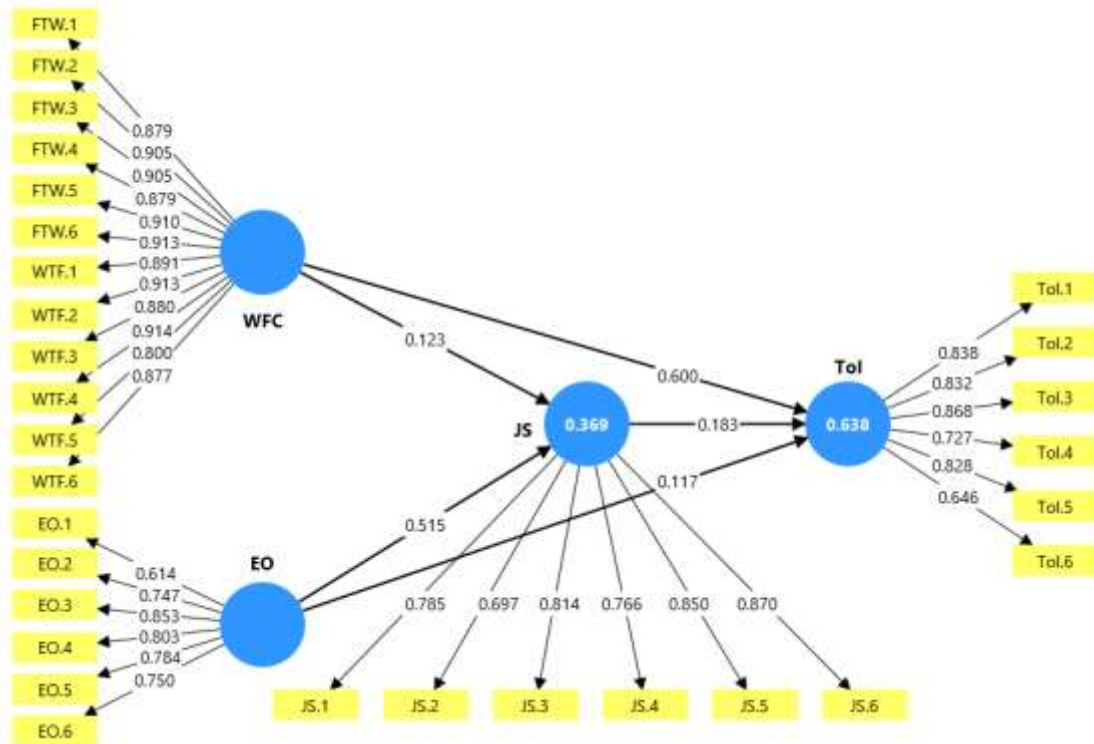


Figure 2. Full Model path diagram

Convergent Validity

The analysis revealed that all indicator factor loadings exceeded the recommended threshold of 0.40, confirming that the indicators were valid representation of their respective latent constructs. Internal consistency reliability was also established, as the composite reliability (CR) values for all constructs surpassed the acceptable benchmark 0.70. Furthermore, the average variance extract (AVE) values were above 0.50, indicating that the latent constructs accounted for more than 50% of the variance in their corresponding indicator.

Discriminant Validity

To verify the distinctiveness of each construct, discriminant validity was assessed using HTMT ratio. This external assessment ensures that the measures of distinct constructs are not overly correlated. The empirical results of this evaluation are systematically detailed in Table 2. The HTMT results indicated that all values were below the recommended threshold of 0.90, with most values falling below 0.85, thereby providing strong evidence of discriminant validity among the four latent constructs. Therefore, based on the overall validity assessments, it can be concluded that the four latent constructs are statistically distinct and represent separate theoretical dimensions.

Table 2. Discriminant validity-cross loading

	EO	JS	Tol
JS	0.689	-	-
Tol	0.739	0.614	-
WFC	0.763	0.510	0.811

Structural Model

As summarized in Table 3, the structural model was evaluated to examine the predictive power and significance of the relationship between the independent and dependent latent constructs. The R² results indicate that work-family conflict and ethical orientation jointly explain 36.9% of the variance in job satisfaction. Furthermore, together with job satisfaction, these variables account for 63.6% of the variance in turnover intentions. The Q² value was used to assess the predictive relevance of the model, where a value greater than zero indicates adequate predictive capability. These findings suggest that both structural models-one with job satisfaction and the other with turnover intentions as endogenous variables-demonstrate predictive relevance. Regarding the effect size (f²), values above 0.35 indicate a large effect, values above 0.15 represent a moderate effect, and values greater than 0.02 indicate a small effect.

Table 3. Recapitulation of hypothesis testing results

Path	Coefficient	t _{statistic}	p-value	R ²	Q ²	f ²
WFC → JS	0.123	0.771	0.441	0.369	0.218	0.012
EO → JS	0.515	2.791	0.005			0.213
WFC → Tol	0.600	5.321	0.000	0.636	0.371	0.499
EO → Tol	0.117	0.872	0.383			0.016
JS → Tol	0.183	1.421	0.156			0.058
WFC → JS → Tol	0.023	0.607	0.544			
EO → JS → Tol	0.094	1.025	0.306			

Hypothesis Testing

Table 4 illustrates that the path coefficient linking work-family conflict to job satisfaction is positive, with a t-value of 0.771 and a p-value of 0.441. Since the t-value falls below the critical threshold of 1.96 and the p-value exceeds the 0.05 significance level, H₁ is not supported at the 5% level. This suggests that work-family conflict does not have a statistically significant influence on job satisfaction.

In contrast, the relationship between ethical orientation and job satisfaction yields a positive path coefficient, with a t-value of 2.791 and a p-value of 0.005. Given that the t-value surpasses 1.96 and the p-value is below 0.05, H₂ is supported, indicating a significant association. These results offer empirical support for the notion that individuals with stronger ethical orientations tend to experience greater job satisfaction.

Table 4. Results of Hypothesis Testing Structure I

Path	Path Coefficient	t _{statistic}	p-value	Results
WFC → JS	0.123	0.771	0.441	Not supported
EO → JS	0.515	0.791	0.005	Supported

Table 5 presents a positive path coefficient between work-family conflict and turnover intentions, accompanied by a t-statistic of 5.321 and a p-value of 0.000. Given that the t-statistics exceed the critical value of 1.96 and the p-value is below the 0.05 threshold, H₃ is supported at the 5% level of significance. This result indicates a significant association between work-family conflict and turnover intentions. The evidence suggests that increased levels of work-family conflict are likely to elevate employees' intentions to leave their organization.

Conversely, the path coefficient from ethical orientation to turnover intentions is also positive; however, it is associated with a t-statistic of 0.872 and a p-value of 0.383. As these values do not meet the criteria for statistical significance ($t < 1.96$, $p > 0.05$), H₄ is not supported, implying that ethical orientation does not have a meaningful impact on turnover intentions.

Likewise, the estimated path coefficient linking job satisfaction to turnover intentions is positive, with a t-value of 1.421 and a p-value of 0.156. As the t-value falls below the critical threshold of 1.96 and the p-value exceeds the 0.05 significance level, H₅ is not supported. This indicates that job satisfaction does not exhibit a statistically significant association with turnover intentions.

Table 5. Results of Hypothesis Testing Structure II

Path	Path Coefficient	t _{statistic}	p-value	Results
WFC → Tol	0.600	5.321	0.000	Supported
EO → Tol	0.117	0.872	0.383	Not supported
JS → Tol	0.183	1.421	0.156	Not supported

Table 6 presents the path coefficient for job satisfaction as a mediating variable between work-family conflict and turnover intention, which is positive, with a t-statistic of 0.607 and a p-value of 0.544. Since the t-statistics are less than 1.96 and the p-value exceeds 0.05, H₆ is not supported at the 5% significance level. Therefore, it can be concluded that job satisfaction does not significantly mediate the relationship between work-family conflict and turnover intention.

Similarly, the path coefficient for job satisfaction as a mediating variable among ethical orientations and turnover intention is positive, with a t-statistic of 1.025, a p-value of 0.306. Since the t-statistics fall below the critical value of 1.96 and the p-value exceeds 0.05, H₇ is not supported at the 5% significance level. This finding shows that job satisfaction lacks a significant mediating effect in the link between ethical orientation and turnover intention.

Table 6. Results of Indirect Effect Hypothesis Test

Path	Total Effect	Indirect Effect	t _{statistic}	p-value	Results	VAF
WFC → JS → ToI	0.623	0.023	0.607	0.554	Not supported	3,7%
EO → JS → ToI	0.211	0.094	1.025	0.306	Not supported	44,5%

Discussion

This study aimed to examine the influence of Work-Family conflict and ethical orientation on turnover intentions among Indonesian auditors, with a specific focus on the potential mediating role of job satisfaction. The empirical evidence challenges several conventional paradigms in turnover literature, revealing unique psychological dynamics within the Indonesian professional landscape (Alves et al., 2024).

The significant positive relationship between Work-Family conflict and turnover intention provides strong empirical support for Conservation of Resources (COR) Theory. As argued by Nazir et al. (2022) and Yildiz et al. (2021), the chronic expenditure of emotional and temporal resources eventually necessitates professional withdrawal as a protective mechanism. Within this study, the exit intentions of auditors appear to be a direct adaptive response to sustained resource depletion. These results are congruent with the findings of Wen et al. (2023), who identified WFC as a primary driver of attrition in high-pressure, time-intensive professions.

Interestingly, the anticipated negative effect of Work-Family conflict on job satisfaction was not supported. This departure from previous studies (Berber et al., 2022) suggests a cultural normalization of Work-Family tension among Indonesian auditors. In a collectivist society where, familial sacrifices are often viewed through a lens of shared duty, such strain may be perceived as an inherent professional requirement rather than a source of dissatisfaction. This interpretation aligns with Salama et al. (2022), who noted that collectivist contexts can dampen the negative affective consequences of role conflict.

Ethical orientation was found to have a positive and significant effect on job satisfaction. This pattern supports the proposition advanced by Affective Events Theory that value congruence generates positive affective evaluations (Fukui et al., 2020; Wen et al., 2023). Auditors who perceive a harmony between their personal ethical values and the organization's practices are more inclined to feel a sense of purpose and satisfaction in their roles (Ahmad et al., 2021). However, ethical orientation did not show a significant direct impact on turnover intentions. This result suggests that ethical convictions strengthen satisfaction but may not alone be sufficient to overcome situational pressures that drive turnover. For example, even auditors with strong ethical alignment may choose to exit if they experience chronic workload strain or limited career progression (Rahim & Ahmad, 2023).

While job satisfaction is often identified as an intermediary variable linking organizational elements to employee outcomes, more recent research indicates that its mediating effect may not consistently be significant. A study by Tutan & Kokalan (2024) revealed that job satisfaction failed to significantly mediate the connection between compensation and employee performance, suggesting that alternative variables may provide a more accurate explanation of the relationship.

Conclusion

This study investigated the determinants of turnover intention among married auditors in Indonesia by examining the roles of work-family conflict and ethical orientation. The findings reveal that Work-Family conflict serves as a primary and direct predictor of turnover intentions, thereby supporting the core proposition of conservation of resources (COR) theory that persistent depletion of personal resources encourages withdrawal behavior. Within the demanding environment of Indonesian public accounting firms, auditors may perceive resignation not merely as a voluntary decision, but as a necessary response to reduce the ongoing tension between professional and familial responsibilities.

In contrast, ethical orientation was found to positively influence job satisfaction, supporting assumptions of Affective Events Theory (AET), which posits that congruence between personal values and organizational norms fosters positive emotional evaluations in the workplace. Nevertheless, ethical orientation did not directly reduce turnover intention, indicating that within high-pressure professional environments, ethical alignment alone may be insufficient to offset the accumulated effects of occupational strain and emotional exhaustion.

More importantly, job satisfaction was not found to mediate the relationships between Work-Family conflict, ethical orientation, and turnover intention (Nguyen & Tran, 2022). This finding challenge traditional turnover models that position job satisfaction as the primary explanatory mechanism underlying employee withdrawal behavior. Instead, the results suggest the necessity for more comprehensive frameworks that incorporate broader contextual factors, including cultural values, institutional expectations, and structural pressures that shape professional retention among auditors.

This study has several limitations. First, the research exclusively focused on married auditors, which was necessary to appropriately examine the construct of Work-Family conflict. However, this limitation may reduce the

generalizability of the findings to the broader auditing profession. Future studies are therefore encouraged to include unmarried auditors and other professional groups to provide a more comprehensive understanding of how professional strain and ethical orientation influence turnover intention within the Indonesian auditing context. Second, this study employed a cross-sectional research design, which limits the ability to capture changes in attitudes and behavioral intentions over time. Future research may adopt longitudinal approaches to better understand the dynamic relationships among Work-Family conflict, ethical orientation, job satisfaction, and turnover intention. Finally, the study focused solely on auditors working in public accounting firms located in Jakarta. Future investigations could expand the geographical scope by including auditors from other regions in Indonesia to enhance the external validity and contextual generalizability of the findings.

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