

The Influence of Work-Life Balance on Turnover Intention is Mediated by Job Satisfaction at KAP in Indonesia

Adonia Akelois¹, Alvina Kristiani², Muhamad Rifqi Argianto³, Abdul Rohman⁴

¹Student, Department of Management, Binus Business School Master Program, Jakarta, Indonesia

²Student, Department of Management, Binus Business School Master Program, Jakarta, Indonesia

³Student, Department of Management, Binus Business School Master Program, Jakarta, Indonesia

⁴Doctor, Department of Management, Binus Business School Master Program, Jakarta, Indonesia

Email: ¹adonia.akelois@binus.ac.id, ²alvina.kristiani@binus.ac.id, ³muhamad.argianto@binus.ac.id, ⁴abdul.rohman@binus.ac.id

Orchid Id number: ¹0009-0001-9235-779X, ²0009-0008-2949-4725, ³0009-0006-4304-745X, ⁴0000-0001-9826-903X

Corresponding Author*: alvina.kristiani@binus.ac.id

ARTICLE INFO

ABSTRACT

Received: 09 Oct 2024

Revised: 10 Dec 2024

Accepted: 21 Dec 2024

In this study, we examine the influence of the Work-Life Balance dimensions, namely WIPL (Work Interference with Personal Life) and PLIW (Personal Life Interference with Work), and Job Satisfaction (JS) on Turnover Intention (TI) in the context of Public Accounting Firms (KAP) in Indonesia. A survey was conducted on 114 employees working in various KAPs such as EY, PWC, KPMG, Deloitte, and other KAPs. This study uses quantitative analysis with the use of SmartPLS 4.0 for primary data management and SEM model acquisition. The results show that five out of seven hypotheses are accepted. The simulation of these effects shows that WIPL significantly affects JS and TI, while PLIW only affects JS and does not affect TI. Furthermore, JS significantly affects TI and mediates the effect of PLIW on TI, but JS does not mediate the relationship between WIPL and TI. This study found that employees who feel their personal lives are interfered with by their work lives are more likely to have the intention to leave the company. This study also shown that employees will be satisfied with their work if there is a balance between work responsibilities and personal life. Therefore, this study can be used to design human resource strategies that include a comfortable working environment while still giving employees the freedom to pursue personal activities outside of work in order to increase JS and minimize TI.

Keywords: Work Interference with Personal Life, Personal Life Interference with Work, Job Satisfaction, Turnover Intention, Human Resource Management.

I. INTRODUCTION

The significance of human resources in accounting firms cannot be understated, as it forms a crucial competitive factor impacting organizational development [1]. Audit quality, which mirrors auditors' expertise, stands as a key indicator of performance in these firms [2]. It is widely acknowledged within the sector that auditors often grapple with substantial workloads and severe stress, factors that can contribute to their decision to leave the firm [1]. Moreover, it's been highlighted by the CPA Practice Advisor that turnover rates at numerous public accounting firms can surpass 25% annually [3].

High auditor turnover rates not only diminish the performance of audit firms but can also jeopardize their relationships with clients [4]. Employee turnover remains an ongoing concern for various accounting firms [1]. Turnover intention is a critical consideration in human resource management. High employee turnover translates into significant losses for companies, given the time and hefty costs associated with finding, recruiting, and training new hires [5].

Job satisfaction is a known determinant of employee retention. Enhanced turnover rates are often associated with diminished job satisfaction [6]. Job satisfaction itself is affected by various elements such as remuneration, benefits, company regulations, managerial relations, role clarity, and opportunities for professional growth [6]. Public accountants are typically subjected to extensive working hours and hefty workloads. A study by [7] indicated that

professionals at larger accounting firms report a less favorable balance between work and personal life than their counterparts at smaller firms.

In the professional realm, it is widely recognized that public accountants endure long working hours and immense workloads. Extended work hours and hefty workloads inevitably lead to disparities in work-life balance, impacting overall job satisfaction. In a study conducted in Ghana, [8] noted that an individual's job satisfaction is enhanced when they have a favorable work-life balance.

[9] outlined that work-life balance encompasses three dimensions: Work Interference with Personal Life (WIPL), Personal Life Interference with Work (PLIW), and Work Personal Life Enhancement (WPLE). WIPL is when job duties encroach on personal time [10], while PLIW is when personal circumstances affect job efficiency [10]. These dual interferences, according to [9], may heighten occupational stress. This research aims to examine the strong links between WIPL, PLIW, and job stress as suggested by [10], [11], [12], [13] observed that a close blend of work and personal life may blur the lines separating these domains.

Consequently, this study aims to examine the relationship between work-life balance and turnover intention, mediated by job satisfaction, specifically in the accounting sector, focusing on Accounting Firms in Indonesia.

II. LITERATURE REVIEW

2.1 Turnover Intention

Turnover intention refers to the conscious or deliberate desire to leave a specific organization [14]. This desire strongly correlates with the actualization of employee turnover itself. In essence, if an individual harbors an intention to exit an organization, they are highly likely to act on that intention and leave [14]. Factors influencing an individual's desire to leave their employer include burnout, which signifies that employees are feeling exhausted by their work, exhaustion that may manifest in their performance [15]. Beyond burnout, other determinants of turnover intention include organizational factors and the individual's intrinsic characteristics. Organizational factors encompass job characteristics, specifically job demands and job resources. On the other hand, intrinsic factors influencing turnover intention include self-efficacy, resilience, hope, and optimism [16].

2.2 Work interference with personal life (WIPL)

In terms of work-life balance, there is a dimension called Work Interference with Personal Life (WIPL) which refers to the extent to which an individual's work can disrupt their personal life. Work interference with personal life can be defined as the feeling that one's job is overly demanding in terms of energy and resources, thereby causing difficulties in fulfilling personal responsibilities and leading to dissatisfaction with one's job [17]. Work-life interference can be defined as instances when an individual's personal activities outside of work are disrupted by their job [18]. Typically, factors that can influence Work Interference with Personal Life (WIPL) related to the job include working hours and inflexibility of the work schedule [19].

2.3 Personal Life Interference with Work (PLIW)

In the context of work-life balance, there is also a dimension termed "Personal Life Interference with Work" (PLIW) which refers to the extent to which an individual's personal life can influence their work. An individual facing issues in their personal life might feel discomfort while working, subsequently leading to an uneasy work environment [17].

2.4 Job Satisfaction

Job satisfaction reflects an individual's feelings toward their job or various aspects of it [20]. Additionally, job satisfaction can be defined as a pleasant emotional state resulting from an appraisal of one's job achievements or from facilitating the attainment of that individual's job values (Locke, 1976).

According to the two-factor theory proposed by Herzberg, job satisfaction is influenced by two situations: motivators and hygiene [21]. Motivators are factors that source an individual's job satisfaction, such as opportunities for promotion, achievements in the job, and responsibilities. Conversely, hygiene factors can lead to dissatisfaction and include aspects like salary, job security, interpersonal relationships, status, working conditions, and the organization's administration and policies [21].

Job satisfaction is influenced by subjective psychological perceptions, which can be shaped by the environment in which an employee works [22]. Previous research has also shown that job satisfaction at the organizational level can influence various factors, one of which is an employee's turnover intention [23]

If an individual faces high job demands, it's common for them to experience stress related to their work, which may subsequently affect their job satisfaction. This, in turn, could influence their intent to leave their position [23], [24]. Based on the theories above, the following are the hypotheses for this research:

Work Interference with Personal Life (WIPL) and Job Satisfaction

A study conducted by [25] indicated a negative correlation between work-related disruptions to personal life and levels of job satisfaction, based on data from 151 employees at a medical center in Pennsylvania, including its affiliated clinics. In a similar vein, research by [26] reported an adverse link between job satisfaction and personal life disruptions due to work, with findings from 100 law enforcement officials across various departments in the regions of North and South Goa, India. Previous findings from [27] also stated that Work interference with personal life had a negative relationship with satisfaction with work-life. The personal lives of workers have become important and should be a priority for tertiary institutions, as it will help improve workplace support. These findings collectively imply that interference from work in personal life domains can significantly affect how satisfied individuals are with their jobs.

H1: WIPL is negatively associated with Job Satisfaction.

Work Interference with Personal Life (WIPL) and Turnover Intention

Studies by [28] pointed out a positive correlation between work interference with personal life and turnover intention, particularly among married women in Pakistan's healthcare industry. Mirkovic (2021) and [29] also noted a positive association between the two factors, with the latter focusing on the nursing profession. Employees who perceive having received equitable salary and respectful treatment are more likely to report lower WIPL. This is because being treated fairly makes employees feel good while being treated unfairly leads to negative feelings that affect their home life. Similarly, employees who find their workplace too competitive feel that their work life is invading their personal life. Therefore, employees who experience this interference from work are more inclined to think about quitting their jobs [30]

H2: WIPL is positively associated with turnover intention.

Personal Life Interference with Work (PLIW) and Job Satisfaction

Research by [31] demonstrated that PLIW has a negative relation with job satisfaction. This was based on data from 119 respondents out of a population of 11,722 faculty members from a private university in Dhaka. However, [32] found no relationship between family-work conflict and job satisfaction. Meanwhile, [33] established that both work-to-family and family-to-work interference negatively affect job satisfaction. Interference of personal life with work negatively impacts the job satisfaction of hotel employees. Employees who maintain a good balance between work and other aspects of life, such as family, hobbies, arts, travel, and education, feel more liberated and less confined to just their work responsibilities. Work-family balance is the extent to which an individual is equally committed and satisfied with both their professional and family roles. Job satisfaction can be described as the behavior or attitude of employees towards their work [34]

H4: PLIW is negatively associated with Job Satisfaction.

Personal Life Interference with Work (PLIW) and Turnover Intention

Research by [35] indicated that personal life interference with work has a positive relationship with turnover intention among employees in the hospitality industry in Malaysia. Similarly, a study by [36] found that family-to-work interference positively correlates with turnover intention. Their findings were based on a demographic study encompassing gender and marital status within the banking and pharmaceutical industries. The study by [37] also found that personal life interference with work has positively correlated with turnover intention in the Indian Coal Mining sector. The employee that spend more time with their organization most likely will make their personal life weaker and it will affect their intention to leave the organization so they will have a healthier personal life.

H5: PLIW is positively associated with turnover intention.

The Mediating Effect of Job Satisfaction

his research posits that job satisfaction mediates the relationship between Work-Life Interference (WLI) and turnover intention. Echoing Locke's (1976) assertion cited in Kumara and Fasana (2018), job satisfaction is depicted as a pleasurable or positive emotional state deriving from one's job evaluation. Turnover intention is often a sequel to job satisfaction levels, as outlined by [38] and [20]. Supporting studies by [39], [40], [41] confirm that job satisfaction mediates between work-life balance and turnover intention. Elevated stress levels can adversely impact an employee's work-life balance, thereby reflecting on their job satisfaction. Dissatisfaction may consequently catalyze a desire to exit the job, as suggested by Martin & Roodt (2008), [41], [42]. However, this study did not find a direct interrelationship between work-life conflict and turnover intention through job satisfaction, leading to the formation of a hypothesis aimed at bridging this knowledge gap.

H3: Job Satisfaction mediates the relationship between WIPL and Turnover Intention.

H6: Job Satisfaction mediates the relationship between PLIW and Turnover Intention.

Job Satisfaction and Turnover Intention

Research by several scholars, including [43], [44], [45], suggests that job satisfaction encompasses employees' emotional reactions to their work environment. Various studies have shown that job satisfaction can predict an employee's intention to leave an organization (Abate et al., 2018; Azeez et al., 2016; Manger & Eikeland, 1990; [46]). It's evident that for librarians in Southwest Nigeria, work-life balance plays a significant role in their decision to stay or leave an institution. High turnover intention persists until there's an improvement in work-life balance, making actual turnover imminent. Job satisfaction can motivate individuals to enhance productivity and commitment to an organization while reducing turnover intentions [46]. Moreover, studies by [47] and [46] illustrate a negative relationship between job satisfaction and turnover intention among academics in Tanzania.

H7: Job Satisfaction is negatively associated with Turnover Intention

Theoretical Framework

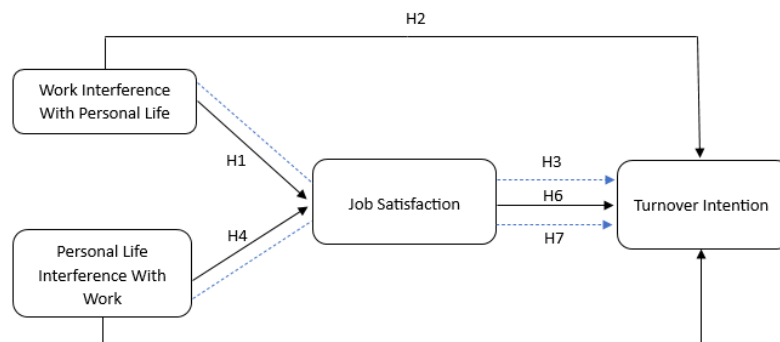


Fig. 1: Research Model

III. METHODOLOGY OF RESEARCH

3.1 Methodological

The type of research in this research is a quantitative research methodology. In line with (Neliwati, 2018), quantitative research aims to test theory against real-world occurrences. This method objectively determines the relationships or influences between the variables under study. The research will be conducted with minimal interference, meaning that the researchers will not manipulate the variables, and it will also be carried out by actual field conditions (non-contrived). Data collection for this study was conducted using a survey method in the form of an online questionnaire via Google Forms. The questionnaire was disseminated through various online communication platforms and social media channels, targeting communities or individuals employed at Accounting Firms in Indonesia. Data collection from the research respondents was conducted at a specific time, making this a cross-sectional study. Table 1 below shows sample questions for each dimension of each variable.

Table 1. Sample Questions

Variable	Indicator	Question Indicators		Sources
Job Satisfaction (JS)	The work itself	JS 1	The job accepted is in line with the skills possessed	(Onukwube, 2012)
		JS 2	Having the freedom to determine how to complete tasks	
		JS 3	The job accepted is in line with the abilities possessed	
	Relationship with immediate supervisor	JS 4	Feeling pleased with the way the leader gives instructions	
		JS 5	Feeling happy with the way the leader provides guidance	
		JS 6	Can trust the leader	
	Career development opportunities	JS 7	The job is in accordance with the experience	
Work Interference with Personal Life (WIPL)		WIPL 1	Frequently, I disregard my personal requirements because of the pressures of my work.	(Fisher et al., 2009)
		WIPL 2	My personal life is disrupted because of my job	
		WIPL 3	Due to my work commitments, I often find myself unable to participate in significant personal activities.	
		WIPL 4	After returning from work, I often feel too exhausted to engage in activities I enjoy	
		WIPL 5	My job makes it difficult to maintain the personal life I desire	
Personal Life Interference with Work (PLIW)		PLIW 1	My job is disrupted by everything happening in my personal life	(Fisher et al., 2009)
		PLIW 2	Personal challenges often leave me too drained to perform effectively in my job	
		PLIW 3	When I'm working, I worry about things I need to do outside of work	
		PLIW 4	I struggle to complete my work because I am too focused on personal issues	
Turnover Intention (TI)	Thinking of quitting	TI 1	The desire to leave the job	(Mobley 2011 dalam Mulyawan et al., 2021)
	Intent to search	TI 2	Seeking job vacancies in other locations	
		TI 3	Contacting friends to inquire about job openings	
	Intent to quit	TI 4	Intending to leave the job due to heavy workload	

3.2 Population and Sampling

In this study, the targeted population consists of employees working at accounting firms in Indonesia. From this population, the respondent criteria are as follows: (1) The individual must be an employee working in an accounting firms in Indonesia, and (2) The employee must have been working for a minimum of 6 months. Sample collection was conducted using a non-probability sampling method with a quota random sampling technique. To measure the research variables, this study utilized 5 items for WIPL, 4 items for PLIW, 7 items for job satisfaction, and 4 items for turnover intention. Based on the total number of items, this research will gather samples using the multivariate rule of thumb method. This method suggests taking a sample size of 5 times the total number of indicator items [48]. This is derived from taking 5 times the 20 questionnaire items available. However, the current number of respondents for this research is 114 respondents.

3.3 Data Analysis

In this research, the investigators employed the Structural Equation Modeling method, specifically Partial Least Squares (PLS-SEM). This method was chosen because it could handle multiple variables simultaneously, thereby facilitating the researchers in analyzing the relationships among variables collectively [49]. Additionally, the sample size requirements for PLS analysis were less stringent, making it convenient for this study given that the unit of analysis was relatively small. Data analysis was conducted using SmartPLS software.

IV. RESULT

4.1 Demographic Result

The respondents comprised 31.6% of EY, 29.8% of PWC, 23.7% of Deloitte, 12.3% of KPMG, 2.7% of others. The positions of respondents comprised 43.0% of Junior Associates, 41.2% of Senior Associates, 7.9% Managers, and 7.9% of Senior Managers. The length of work or respondents comprised 16.7% 6 months to 1 year, 35,1% 1 year to 2 years, 48.2% above 2 years.

4.2 Confirmatory Factor Analysis (CFA)

(CFA) assesses the alignment between a theoretical construct and a latent variable. For a comprehensive analysis, we refined our model by removing indicators that failed to meet the criteria for validity, thereby enhancing the accuracy and dependability of our results. Figure 2 displays the results of the Structural Equation Modeling (SEM) analysis concerning the relationship among variables. Furthermore, Table 2 presents the outcomes of the validity tests after the exclusion of invalid question indicators.

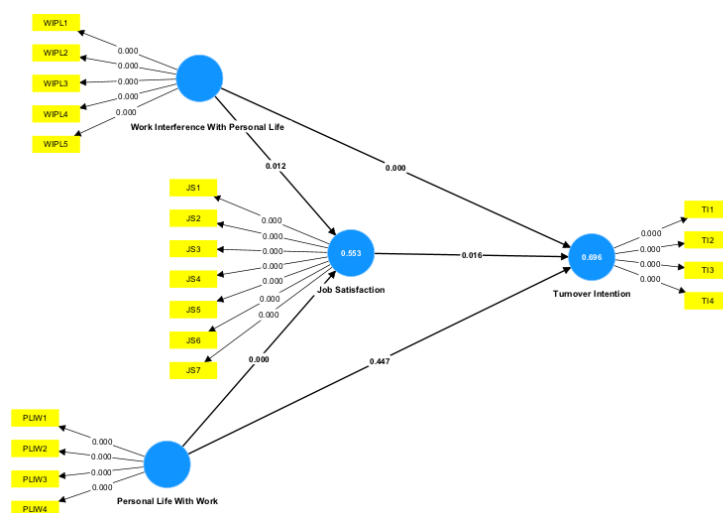


Fig. 2: SEM analysis results

Table 2. Outer Loadings

Variable	Indicator	Loading Factor value	Result
Job Satisfaction (JS)	JS 1	0,868	Valid
	JS 2	0,842	Valid
	JS 3	0,869	Valid
	JS 4	0,777	Valid
	JS 5	0,786	Valid
	JS 6	0,845	Valid
	JS 7	0,777	Valid
Work Interference with Personal Life (WIPL)	WIPL 1	0,869	Valid
	WIPL 2	0,911	Valid
	WIPL 3	0,896	Valid
	WIPL 4	0,892	Valid
	WIPL 5	0,902	Valid
Personal Life Interference with Work (PLIW)	PLIW 1	0,889	Valid
	PLIW 2	0,873	Valid
	PLIW 3	0,830	Valid
	PLIW 4	0,878	Valid
Turnover Intention (TI)	TI 1	0,913	Valid
	TI 2	0,908	Valid
	TI 3	0,850	Valid
	TI 4	0,915	Valid

4.3 Validity test

Table 3 shows that WIPL, PLIW, JS, and TI included in the study model had Average Variance Extracted (AVE) values above 0.5.

Table 3. AVE

Construct	AVE
WIPL	0,679
PLIW	0,799
JS	0,753
TI	0,805

Method for discriminant validity testing in this research including Heterotrait-monotrait (HTMT). Table 4 displays the HTMT ratios for all variables, and it is crucial to note that these ratios should be below 0.9 to establish reliable results.

Table 4. Heterotrait – Monotrait Ratio (HTMT) - Matrix

Construct	WIPL	PLIW	JS	TI
WIPL				
PLIW	0,797			
JS	0,674	0,673		
TI	0,596	0,649	0,865	

Based on our findings, all the HTMT ratios for the variables examined in this research were below 0.9, indicating that our results are reliable. These validity assessments strengthen the overall robustness of our analysis and provide confidence in the relationships.

4.4 Reliability Test

A reliability test assesses the overall reliability of the indicator block that measures the constructs. Table 5 provides evidence that the scores are above 0.7, which implies they are reliable.

Table 5. Composite Reliability

Construct	Composite Reliability (rho_a)	Composite Reliability (rho_c)
WIPL	0,926	0,937
PLIW	0,939	0,952
JS	0,894	0,924
TI	0,923	0,943

For composite reliability, we use Table 6, and the value is considered acceptable if exceeds 0.708.

Table 6. Cronbach's Alpha

Construct	Cronbach's Alpha
WIPL	0,921
PLIW	0,937
JS	0,891

4.5 Effect of F-Square and R-Square

The F-Square values are classified into small, medium, and large effects, denoted by values of 0.02, 0.15, and 0.35, respectively [50]. Thus, Table 7 shows that the F-Square values exceed 0.35, indicating that all variables are significant.

Table 7. The F-Square

Construct	WIPL	PLIW	JS	TI
WIPL				
PLIW	0,797			
JS	0,674	0,673		
TI	0,596	0,649	0,865	

Table 8. The R-Square

	R-square	R-square adjusted
Job Satisfaction (JS)	0.553	0.545
Turnover Intention (TI)	0.696	0.688

In table 8, it is shown that the WIPL and PLIW variables affect the job satisfaction variable by 54.5%, and the WIPL, PLIW, and job satisfaction variables collectively influence the turnover intention variable by 68.8%.

4.6 Model Fit

To evaluate the compatibility of the study model with the data, a model fit test was conducted. As shown in Table 9, the SRMR value is 0.047, lower than the threshold of 0.10, which means good. Additionally, the value of NFI of 0.832 exceeds the threshold of 0.8, indicating that the model meets the criteria for fit. The SRMR and NFI values indicate that the model is well-fitted to the data.

Table 9. Model Fit

	Saturated Model	Estimated Model
SRMR	0,064	0,064
d_ULS	0,855	0,855
d_G	0,600	0,600
Chi_Square	377,053	377,053
NFI	0,826	0,826

4.7 Hypothesis Testing

Table 10. Path Analysis (Direct Effect) and Hypothesis Testing

H	Relationship	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
H7	JS -> TI	-0,218	-0,218	0,09	2,421	0,016
H4	PLIW -> JS	-0,61	-0,607	0,084	7,254	0
H5	PLIW -> TI	0,201	0,198	0,073	2,747	0,006
H1	WIPL -> JS	-0,195	-0,2	0,078	2,518	0,012
H2	WIPL -> TI	0,686	0,69	0,071	9,675	0

Table 11. Specific Indirect Effects and Hypothesis Testing

H	Relationship	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
H3	WIPL -> JS -> TI	0,043	0,043	0,024	1,766	0,077
H6	PLIW -> JS -> TI	0,133	0,133	0,061	2,191	0,028

In our study found there are five hypothesis that accepted. In the first hypothesis, it can be seen that the path coefficient of WIPL to Job Satisfaction is -0.195 and has a positive relationship with job satisfaction with a P-value (0.012) > 0.05, and thus it can be said that the hypothesis is accepted. It can be said that respondents in this study do not feel that their personal life being disrupted by work can affect their job satisfaction. This is also supported by the research conducted by [26] that the interference of work in personal life affects an individual's satisfaction with their job.

In the second hypothesis, the path coefficient of WIPL to turnover intention is 0.643 and has a positive relationship with turnover intention with a P-value (0.000) < 0.05, and thus it can be said that the hypothesis is accepted. This is supported by the research conducted by [28], which states that WIPL has a positive relationship with Turnover Intention in a study of married women in the healthcare industry in Pakistan. Therefore, if a person feels that their personal life is disrupted due to work, it will increase the desire to leave the company where they work.

In the third hypothesis, the analysis shows an indirect path coefficient of 0.043 with a corresponding sample mean of 0.043, indicating a potential positive indirect relationship between WIPL and Turnover Intention through the mediating variable of Job Satisfaction. However, the T-statistics value is 1.766, resulting in a p-value of 0.077, which exceeds the standard significance level of 0.05. Based on these results, it is stated that the hypothesis is rejected.

In the fourth hypothesis, it can be seen that the path coefficient of PLIW to Job Satisfaction is -0.610 and has a negative relationship with job satisfaction with a P-value (0.000) > 0.05, and thus it can be said that the hypothesis is rejected. Therefore, it can be said that the influence of an individual's personal life on their work life does not have an impact on their level of job satisfaction.

In the fifth hypothesis, it can be seen that the path coefficient of PLIW to Turnover Intention is 0.068 and does not have a relationship with turnover intention with a P-Value (0.447) > 0.05, and thus it can be said that the hypothesis is rejected. Therefore, it can be concluded that the influence of an individual's personal life on their work environment does not have an impact on their desire to leave their job.

In the sixth hypothesis, the calculated indirect path coefficient of 0.133, along with a sample mean of 0.133, suggests a potential negative indirect relationship between PLIW and Turnover Intention, mediated by Job Satisfaction. However, with the T-statistics value of 2.191 and P-value (0.028) > 0.05, it can be said that the hypothesis is accepted.

In the seventh hypothesis, it can be seen that job satisfaction has a significant negative relationship with turnover intention with a P-value (0.016) < 0.05 and an original sample value of -0.218, indicating a negative relationship between Job Satisfaction and Turnover Intention. This suggests that the hypothesis is accepted. This is supported by research conducted by [46], [47] which found that Job Satisfaction has a negative relationship with Turnover Intention in studies conducted at colleges in Tanzania. It can be said that the higher the job satisfaction of employees, the lower the desire to leave the job. Factors that can influence someone to have a desire to leave their company include burnout, which is a sign that employees feel tired of their work, and this can be reflected in their performance [15]. Of course, burnout is one of the factors that indicate the level of employee stress, which will eventually affect job satisfaction and ultimately influence the intention to leave the job [23], [24]

V. DISCUSSION

5.1 The Impact of WLB on JS and TI

In this study, work-life balance is viewed from two dimensions, namely WIPL and PLIW. Our study found that employees who perceive their personal lives to be disrupted by work are more likely to have an intention to leave the company. Employees who feel they have received fair pay and respectful treatment are more likely to report lower WIPL. Those who find their workplace overly competitive believe that their work-life intrudes upon their personal life. Consequently, employees experiencing this work interference are more inclined to think about quitting their jobs (Gim & Ramayah, 2019). WIPL can affect employee job satisfaction, where satisfaction with work-life balance directly enhances work effectiveness (Boakye et al., 2022). However, this study did not find job satisfaction to mediate the relationship between WIPL and Turnover Intention.

Additionally, this study found that PLIW influences job satisfaction, so employees who can balance work and other responsibilities such as family, hobbies, arts, traveling, education, and more are likely to feel satisfied in their jobs. This aligns with research by Abdullah et al. (2022), which states that PLIW negatively affects job satisfaction. However, this study did not find a relationship between PLIW and TI. Furthermore, this study found that job satisfaction can mediate the relationship between PLIW and turnover. This is consistent with previous research conducted by Lathifah & Rohman (2014), which suggests that job satisfaction mediates the relationship between PLIW and TI.

The relationship between WLB, JS, and TI is more complex than initially assumed. There were several unexpected findings, such as the lack of a relationship between PLIW and TI and the non-mediating role of JS in the relationship between WIPL and TI. Further research is needed to explain the complexity of the relationships between these variables.

5.2 Implication and Recommendation

The implications of this study aim to help Public Accounting Offices (KAP) in Indonesia reduce their turnover rates. In essence, companies can pay more attention to their employees' work-life balance. Improving employees' work-life balance will certainly affect their job satisfaction. If employees are satisfied with their work-life balance in the company, they are less likely to leave their jobs. Building a comfortable work environment by paying attention to employee needs in a company is expected to help employees achieve a good work-life balance.

5.3 Limitation

Our study has several limitations that are important to consider. One of the main issues is that we did not have enough participants, which makes it difficult to say for sure whether the trends we saw will apply to a larger group. This is because the data collection period coincided with the busy season or "peak season" for KAP employees in Indonesia. This small sample may be the reason why we did not see clear evidence for some of our predictions, such as the relationship between PLIW (Personal Life Interference with Work) and TI (Turnover Intention) and how JS (Job Satisfaction) mediates between WIPL (Work Interference with Personal Life) and TI (Turnover Intention). It is likely that with more participants, we might see different results. In addition, there were limitations in the search for journals on JS mediating the relationship between WIPL and TI and PLIW and TI. Another limitation is that most of the journals found did not cover the same scope as KAP or similar sectors.

Our research approach was limited to using only two independent variables and one mediating variable, so it may only help to understand some aspects of TI and does not cover the entire phenomenon, which can be said to be quite complex.

Despite these limitations, future studies should involve more participants to get a clearer picture. In addition, this study can be used to analyze other sectors with a broader scope, such as the banking sector, the insurance sector, and other interesting financial industries that are related to TI. Further studies can also explore variables that can affect the relationships studied, such as Work-Family Conflict, Organizational Commitment, adding two other dimensions of Work-Life Balance, namely PLEW (Personal Life Enhancement with Work) and WEPL (Work Enhancement with Personal Life), and considering the gender or generation of the workers. Combining these variables within the research framework is expected to provide a deeper understanding of TI. Further research into these areas can help design or mitigate large-scale TI in an industry.

VI. CONCLUSION

The overall objective of this study aims to understand the relationship between Work-Life Balance and the intention of workers to leave public accounting offices (KAP) in Indonesia. Our findings validate several hypotheses that have been proposed, except for H3 and H5. Based on this research, we found that employees who are able to maintain a balance between work and their personal lives tend to be more satisfied with their jobs.

In conclusion, our study sheds light on the intricate relationship between work-life balance (WLB), job satisfaction (JS), and turnover intention (TI) within the context of Public Accounting Offices (KAP) in Indonesia. Our findings support the notion that employees perceiving their personal lives disrupted by work are more inclined towards turnover intention, while those who feel they have a balanced personal life alongside work report higher job satisfaction. However, some unexpected results emerged, such as the lack of a direct relationship between personal life interference with work (PLIW) and turnover intention (TI), as well as the non-mediating role of job satisfaction in the relationship between work interference with personal life (WIPL) and turnover intention. These findings carry significant implications for KAPs and similar industries aiming to reduce turnover rates. By prioritizing employees' work-life balance and ensuring fair treatment and compensation, companies can foster higher job satisfaction and consequently mitigate turnover intentions. Building a supportive work environment that acknowledges and accommodates employees' personal responsibilities is crucial in achieving this balance. Further research needs to expand and diversify samples to allow for the analysis of variables in various contexts and industries. Therefore, this has the potential to produce more universal findings for Public Accounting Offices (KAP) in Indonesia and make a significant contribution to the field of Work-Life Balance studies as well as addressing high employee turnover issue.

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