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The Role of Perceived Organizational Support and Employee Engagement on Turnover Intention: Evidence from a Public Accounting Firm in Indonesia

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Abstract: High turnover intention remains a strategic challenge for public accounting firms due to its detrimental impact on audit quality, operational continuity, and human capital sustainability (Hom et al., 2017). Grounded in Organizational Support Theory (Eisenberger et al., 1986), this study examines the effects of perceived organizational support (POS) and employee engagement on turnover intention and identifies the dominant predictor within a professional service context. Using a quantitative cross-sectional design, data were collected from 110 auditors at the Associate and Senior Associate levels in a public accounting firm in Indonesia. POS was measured using the Survey of Perceived Organizational Support (Eisenberger et al., 1986), employee engagement was assessed using the ISA Engagement Scale (Soane et al., 2012), and turnover intention was measured using the Turnover Intention Scale (Bothma & Roodt, 2013). Data were analyzed using descriptive statistics, Pearson correlation, and multiple regression analysis. The results reveal that both perceived organizational support and employee engagement have significant negative relationships with turnover intention, consistent with prior empirical findings (Riggle et al., 2009; Kurtessis et al., 2017). However, perceived organizational support demonstrates a stronger and more consistent predictive effect. These findings underscore the critical role of organizational support mechanisms in reducing employees' intention to leave and provide empirical support for Organizational Support Theory within the context of professional service firms in emerging economies.

Keyword: Perceived Organizational Support, Employee Engagement, Turnover Intention, Organizational Support Theory, Public Accounting Firm.

INTRODUCTION

Public accounting firms operate in highly regulated, deadline-driven, and performance-oriented environments in which human capital represents the primary strategic asset (George & Wallio, 2017). Auditors are required to maintain high levels of technical competence while simultaneously coping with intense workloads, strict time budgets, and demanding client expectations, conditions that heighten job strain and turnover risk (Pradana & Salehudin, 2015;

Fitria, 2022). These characteristics have made employee retention a persistent challenge, particularly among early-career auditors, and have elevated turnover intention as a critical organizational issue (Tarkosunaryo, 2019).

Turnover intention refers to an employee's conscious and deliberate consideration to leave an organization voluntarily and is widely recognized as the most proximal antecedent of actual turnover behavior (Griffeth et al., 2000; Bothma & Roodt, 2013). In professional service firms, high turnover intention has been associated with increased recruitment and training costs, disruption of team continuity, and potential deterioration in service quality (Hom et al., 2017). Consequently, identifying the organizational and psychological antecedents of turnover intention is essential for developing effective retention strategies (Riggle et al., 2009).

Perceived organizational support has been consistently identified as a key organizational factor shaping employees' attitudes and behavioral intentions (Eisenberger et al., 1986; Rhoades & Eisenberger, 2002). POS reflects employees' overall evaluation of whether the organization values their contributions and cares about their well-being, which becomes particularly salient in high-pressure professional environments (Kurtessis et al., 2017).

In addition to organizational support, employee engagement represents an important psychological condition related to turnover intention (Kahn, 1990; Schaufeli & Bakker, 2004). Engaged employees typically demonstrate higher levels of energy, dedication, and involvement in their work roles, which are associated with reduced withdrawal cognitions (Parker, 2022). However, prior research suggests that engagement alone may be insufficient to retain employees in demanding work contexts if it is not supported by favorable organizational conditions (George & Wallio, 2017).

Although numerous studies have examined the relationships between perceived organizational support, employee engagement, and turnover intention, empirical evidence comparing the relative strength of these predictors within Indonesian public accounting firms remains limited. Therefore, this study aims to analyze the effects of perceived organizational support and employee engagement on turnover intention and to determine which variable plays a more dominant role in influencing employees' intention to leave.

Turnover intention represents a psychological process in which employees evaluate the desirability of leaving their current organization based on accumulated work experiences and perceived future prospects (Griffeth et al., 2000). Empirical research has demonstrated that turnover intention is strongly associated with decreased job performance, reduced organizational commitment, and increased organizational costs (Hom et al., 2017). In professional service environments, turnover intention is often intensified by high job demands and perceived imbalances between effort and organizational rewards (Pradana & Salehudin, 2015; Fitria, 2022).

Perceived organizational support reflects employees' global beliefs regarding the extent to which the organization appreciates their contributions and is concerned about their well-being (Eisenberger et al., 1986). Organizational Support Theory posits that employees who perceive high levels of organizational support develop stronger affective attachment and a sense of obligation to reciprocate through positive work behaviors (Rhoades & Eisenberger, 2002). Meta-analytic evidence consistently demonstrates a robust negative relationship between perceived organizational support and turnover intention (Riggle et al., 2009; Kurtessis et al., 2017).

Employee engagement refers to a positive psychological state characterized by cognitive, emotional, and social investment in one's work role (Kahn, 1990). The ISA engagement framework conceptualizes engagement as comprising intellectual, social, and affective dimensions (Soane et al., 2012). Prior empirical studies have shown that engaged employees exhibit lower turnover intention, higher performance, and stronger organizational commitment (Schaufeli & Bakker, 2004; Parker, 2022).

Organizational Support Theory is grounded in social exchange theory and emphasizes the of reciprocity in employee–organization relationships (Eisenberger et al., 1986). According to this framework, favorable organizational treatment leads employees to develop positive beliefs about organizational support, which subsequently influence their attitudes and behaviors, including engagement and turnover intention (Rhoades & Eisenberger, 2002; Kurtessis et al., 2017).

Based on the theoretical framework and prior empirical findings, the following hypotheses are proposed: H1: Perceived organizational support has a negative effect on turnover intention (Riggle et al., 2009). H2: Employee engagement has a negative effect on turnover intention (Schaufeli & Bakker, 2004). H3: Perceived organizational support has a stronger effect on turnover intention than employee engagement (Kurtessis et al., 2017).

METHOD

This study employed a quantitative cross-sectional research design, which is commonly used to examine relationships among organizational variables (Creswell & Guetterman, 2019). The participants consisted of 110 auditors working at the Associate and Senior Associate levels in a public accounting firm in Indonesia. A convenience sampling technique was applied due to accessibility constraints and organizational considerations.

Perceived organizational support was measured using the 10-item Survey of Perceived Organizational Support, which has demonstrated strong psychometric properties across diverse occupational settings (Eisenberger et al., 1986). Employee engagement was assessed using the ISA Engagement Scale, capturing intellectual, social, and affective engagement (Soane et al., 2012). Turnover intention was measured using the six-item Turnover Intention Scale (TIS-6), which has been validated in multiple organizational contexts (Bothma & Roodt, 2013). All instruments demonstrated acceptable internal consistency reliability, with Cronbach’s alpha values exceeding 0.70, consistent with established methodological standards (Hair et al., 2019).

Data were analyzed using Jamovi statistical software. Descriptive statistics were computed to summarize variable distributions, while Pearson correlation analysis was conducted to examine bivariate relationships among the study variables (Hair et al., 2019). Multiple regression analysis was employed to test the proposed hypotheses and to evaluate the relative contribution of perceived organizational support and employee engagement in explaining turnover intention.

RESULTS AND DISCUSSION

Descriptive Statistics

The descriptive analysis indicated that turnover intention among auditors was relatively high ($M = 3.44$, $SD = 0.48$ on a five-point scale), suggesting a substantial prevalence of withdrawal cognitions among employees, consistent with prior findings in professional service firms (Pradana & Salehudin, 2015). Perceived organizational support demonstrated a moderate level ($M = 3.76$, $SD = 0.83$ on a six-point scale), indicating that organizational support was not perceived as optimal (Rhoades & Eisenberger, 2002). Employee engagement was also found to be at a moderate level ($M = 5.16$, $SD = 0.92$ on a seven-point scale), a pattern commonly observed in high-demand work environments (Schaufeli & Bakker, 2004).

Correlation Analysis

Pearson correlation analysis revealed a significant negative relationship between perceived organizational support and turnover intention ($r = -0.41$, $p < 0.001$), consistent with prior empirical evidence (Riggle et al., 2009). Employee engagement was also negatively correlated with turnover intention ($r = -0.30$, $p < 0.01$), supporting engagement theory predictions (Schaufeli & Bakker, 2004). In addition, perceived organizational support showed

a strong positive correlation with employee engagement ($r > 0.40$, $p < 0.001$), reinforcing the view that organizational support functions as an antecedent of engagement (Kurtessis et al., 2017).

Multiple Regression Analysis

Multiple regression analysis indicated that the overall model was statistically significant, demonstrating that the independent variables jointly explained a meaningful proportion of variance in turnover intention (Hair et al., 2019). Perceived organizational support had a significant negative effect on turnover intention ($\beta < -0.35$, $p < 0.001$), supporting Hypothesis 1 and confirming findings from prior meta-analyses (Riggle et al., 2009). Employee engagement also exhibited a negative effect on turnover intention; however, its standardized coefficient was smaller and became non-significant when perceived organizational support was included in the model, partially supporting Hypothesis 2. These results confirm Hypothesis 3, indicating that perceived organizational support is the dominant predictor of turnover intention (Kurtessis et al., 2017).

DISCUSSION

The findings of this study demonstrate that perceived organizational support and employee engagement are both important predictors of turnover intention among auditors, consistent with Organizational Support Theory (Eisenberger et al., 1986). Employees who perceive higher levels of organizational support are less likely to develop intentions to leave, supporting the reciprocity-based logic of social exchange relationships (Rhoades & Eisenberger, 2002).

Although employee engagement was negatively associated with turnover intention, its predictive power was weaker than that of perceived organizational support. This finding suggests that engagement alone may not be sufficient to retain employees in highly demanding professional environments, echoing prior arguments that engagement often functions as an outcome of supportive organizational practices (George & Wallio, 2017; Parker, 2022).

The dominance of perceived organizational support can be attributed to the structural characteristics of public accounting firms, where work is highly regulated, performance-oriented, and time-sensitive. In such contexts, employees may prioritize tangible organizational support mechanisms, such as fair compensation, manageable workloads, and transparent communication, over purely motivational factors (George & Wallio, 2017).

CONCLUSION

This study concludes that perceived organizational support and employee engagement significantly influence turnover intention, with perceived organizational support emerging as the stronger determinant. The findings contribute to the literature by clarifying the relative importance of organizational and psychological predictors of turnover intention within a professional service context in an emerging economy.

From a practical perspective, public accounting firms are encouraged to strengthen organizational support mechanisms to enhance employee retention. Policies related to compensation fairness, workload management, career development, and employee well-being are likely to reduce turnover intention more effectively when implemented systematically (Kurtessis et al., 2017). Future research is recommended to employ longitudinal designs and explore potential mediating or moderating variables to further understand the dynamics of turnover intention.

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