



## Determinants of Accountants' Turnover Intention in Independent CPA Firms: Empirical Evidence from Vietnam

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### ABSTRACT

*This study examines the factors influencing accountants' turnover intention in independent auditing firms (CPA firms) in Vietnam, with a focus on work overload (WO), work-life balance (WLB), burnout, job attitude (JA), organizational justice (OJ), and motivation. WO has a positive and statistically significant impact on turnover intention (TI), and it also indirectly raises TI through burnout, according to regression analysis of survey data from 225 accountants in Vietnam. WLB negatively affects TI, suggesting its protective role. JA exhibits dual effects-enhancing WLB while simultaneously increasing burnout, leading to an overall ambiguous net effect on TI. Notably, WLB's protective effect on TI is strengthened by motivation, which acts as a positive moderator. In order to improve retention and lower turnover risks, the study adds empirical support for the Job Demands-Resources (JD-R) framework and recommends that audit companies in Vietnam work together to lessen job pressure, effectively manage burnout, and encourage accountants' motivation.*

**Keywords:** Turnover intention (TI), Work overload (WO), Work-life balance (WLB), Organizational justice (OJ), Motivation (MO).

### Introduction

Accountants must have great professional competence, high ethical standards, and well-developed professional skills in a world economy that is becoming more unstable and competitive. The nature of audit work, characterized by intensive audit cycles, multiple concurrent deadlines, and strict compliance with professional ethics such as integrity and objectivity, exposes accountants to heightened risks of work overload and occupational burnout. These psychological and job-related pressures constitute important antecedents of turnover intention (TI) among accountants. The departure of accountants not only results in significant recruitment and training costs but may also undermine service quality, team morale, and the professional reputation of CPA firms. Therefore, identifying the factors that shape turnover intention and clarifying their underlying mechanisms is essential for modern human resource management within the auditing profession.

The psychological mechanisms through which work overload (WO) influences accountants' decisions to leave an organization remain understudied, especially in the Vietnamese auditing context, although many investigations have looked at the relationship between job-related factors and TI. In addition, limited empirical evidence exists regarding the moderating role of personal resources-such as individual motivation (MO)-in buffering or mitigating these adverse effects.

The current study intends to close these gaps by: (1) examining the direct effects of WO, burnout (BU), work-life balance (WLB), and other control factors like job attitude (JA) and organizational justice (OJ) on TI; (2) examining

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the mediating roles of burnout and WLB in the relationship between WO and TI; and (3) evaluating the moderating effect of motivation (MO) on the relationship between WLB and TI.

This study advances the theoretical knowledge of turnover behavior and offers useful empirical data to assist CPA companies in creating successful human resource plans by utilizing an integrated research methodology based on the Job Demands-Resources (JD-R) theory. These insights help minimize turnover risks, strengthen employee commitment, and sustain a stable, high-quality professional workforce.

WO has a positive and statistically significant direct effect on TI and indirectly increases TI through burnout (BU), according to findings from a study of 225 accountants in Vietnam. This confirms burnout as a crucial mediating mechanism. WLB negatively influences TI, underscoring its protective role. JA demonstrates a dual effect-enhancing WLB while simultaneously increasing BU, resulting in an overall ambiguous net impact on TI. Notably, MO acts as a positive moderator that strengthens the protective influence of WLB on TI. These findings provide additional empirical support for the JD-R framework and suggest that CPA firms should concurrently reduce work pressure, manage burnout effectively, and foster mindfulness and motivation to improve retention and mitigate turnover risk among accountants.

By elucidating the mechanism  $WO \rightarrow BU \rightarrow TI$  and emphasizing the moderating function of motivation in the link between WLB and TI, this study further strengthens and expands the JD-R theoretical framework. Additionally, the study sheds light on the dual nature of job attitude, serving as a resource that enhances balance while also potentially contributing to overload and exhaustion, thereby offering empirical evidence for the “engagement-exhaustion paradox.” Finally, the study provides important empirical support for the regulatory effect of psychological factors, particularly motivation, in shaping the link between WLB and TI.

Beyond the introduction, conclusion, and implications, the article presents a comprehensive literature review, research model, empirical findings, and discussion.



### *Literature Review*

In the accounting industry, employee turnover has long been a major concern, especially for CPA companies, both Big4 and non-Big4. High TI increases recruitment and training costs, reduces audit quality, and adversely affects firms' professional reputation (Kyire *et al.*, 2023; Poornachitra & Maheswari, 2023; Ma *et al.*, 2024). Therefore, understanding the determinants of accountants' TI is essential for developing effective human resource strategies.

Previous research has often used the JD-R model (Demerouti *et al.*, 2001) and Role Stress Theory (Fogarty *et al.*, 2000). According to these frameworks, employees are more likely to feel stress, burnout, and eventually TI when job expectations are not met by sufficient resources. Furthermore, it has been demonstrated that both individual motivation and organizational fairness are crucial in reducing the detrimental consequences of job demands (Nieoczym & Rybak, 2023; Alves *et al.*, 2024; Prada *et al.*, 2024).

### *Theoretical Foundations*

#### *Job Demands-Resources Model (JD-R)*

A thorough theoretical framework for elucidating how work conditions impact employee well-being and behavioral outcomes is provided by the JD-R model, which was first put forth by Demerouti *et al.* (2001) and subsequently updated by Bakker and Demerouti (2017). Job characteristics are divided into two main groups under the JD-R model:

- Job demands include things like severe workloads, strict deadlines, and peak-season audit pressures that call for consistent mental or physical effort. Prolonged exposure to high job demands can result in elevated stress levels and burnout.

- Job Resources: These include factors that facilitate task completion, alleviate job demands, and enhance motivation, for example, supervisory support, flexible work arrangements, and opportunities for career development.

According to the JD-R model, burnout and increased TI result from a health-impairment process that arises when job demands surpass available resources. Conversely, strong job resources promote motivation, engagement, and resilience, thereby reducing the adverse effects of demanding work conditions (Demerouti *et al.*, 2001; Bakker & Demerouti, 2017).

### *Social Exchange Theory (SET)*

Homans (1958) proposed Social Exchange Theory (SET), which was further conceived by Blau (1964), arguing that workplace relationships are based on reciprocal trades between employees and their businesses. Workers are more likely to react with loyalty and organizational dedication when they perceive chances for progress, fairness, and support. Conversely, perceptions of unfairness may weaken employees' commitment and heighten their TI (Cropanzano & Mitchell, 2005).

### *Overview of Determinants and Hypotheses*

#### *Work Overload / Work Demand*

WO is one of the most extensively examined constructs in the accounting and auditing literature and is considered a defining characteristic of the profession. Accountants in CPA companies frequently put in 65 to 80 hours a week during busy times, which is more than the amount of time they think audit quality starts to decline. Extended working hours, tight deadlines, and insufficient staffing heighten the risk of reduced audit quality (Persellin *et al.*, 2019).

Alves *et al.* (2024), using a sample of 301 accountants in both Big4 and non-Big4 in Portugal and employing structural equation modeling (SEM), found that WO negatively affects WLB, which in turn increases TI. Their study also documented clear distinctions between Big4 and non-Big4 environments: Big4 firms tend to exhibit more competitive work settings and heavier workloads, yet concurrently offer greater opportunities for learning and career advancement. In Indonesia, Pradana and Salehudin (2015) surveyed 141 early-career accountants working in independent CPA firms and applied SEM for data analysis. According to their findings, WO increases TI both directly and indirectly through increased stress, a worsened WLB, and lower job satisfaction. This reflects the vulnerability of young accountants, particularly newcomers, to high job demands and limited organizational support.

In Vietnam, Pham *et al.* (2022) found that WO and working conditions are primary turnover drivers. Their study emphasizes that professional certification pressure and organizational culture significantly influence the engagement and retention of Vietnamese accountants.

*H1: Work overload positively affects accountants' TI.*

#### *Work-Life Balance*

The ability to preserve harmony between professional obligations and personal demands, such as family, health, and social activities, is known as WLB. When WLB is achieved, employees can allocate their time and energy effectively, thereby reducing stress and enhancing job satisfaction.

In the accountancy profession, the peak-season workload, characterized by extended working hours and high time pressure, often compromises WLB. Previous research has demonstrated that WLB acts as a mediating element in the relationship between WO and TI in addition to having a direct and negative impact on TI (Pradana & Salehudin, 2015; Alves *et al.*, 2024). Furthermore, Nazari-pour and Babazadeh Hashinon (2025) stress that this effect is shaped by individual motivation; in particular, greater motivation can mitigate the detrimental effects of WO on WLB, allowing accountants to sustain balance and long-term commitment to their organizations.

*H2: Work-life balance negatively affects accountants' TI.*

*H3: Work-life balance mediates the relationship between work overload and TI.*

#### *Burnout*

When people are subjected to ongoing work pressures that surpass their capacity for adaptation, they experience burnout, a state of physical, emotional, and mental tiredness (Maslach *et al.*, 2001; Efremov, 2023). In the auditing profession - where high responsibility, strict deadlines, and substantial workloads are inherent characteristics - burnout is considered a particularly serious issue, directly influencing job performance and long-term career commitment.

According to Role Stress Theory, burnout typically stems from role conflict, role ambiguity, and role overload. When these stressors persist over time, accountants tend to experience chronic strain and diminished motivation, which ultimately elevates their TI (Fogarty *et al.*, 2000; Nguyen & Hoang, 2022; Trung *et al.*, 2022; Ncube *et al.*, 2023).

Burnout is a direct result of role stress and one of the best indicators of TI, according to Fogarty *et al.* (2000), a study that is considered a landmark in the accounting and auditing field. Building on this framework, Smith, Emerson, and



Everly (2017) presented additional data demonstrating that the two main mediating mechanisms connecting role stressors to detrimental work outcomes, such as decreased performance, lower job satisfaction, and increased intention to leave the profession, are stress arousal and burnout. Their findings highlight that burnout - particularly emotional exhaustion - is the critical pathway through which job pressure translates into turnover behavior.

More recently, Weissmantel *et al.* (2024) offered international evidence from Brazil, confirming that burnout exerts a strong direct influence on TI while simultaneously serving as the principal explanatory mechanism connecting work demand to TI.

*H4: Burnout positively affects accountants' TI.*

*H5: Burnout mediates the relationship between WO and TI.*

#### *Job Satisfaction & Organizational Commitment*

Two important factors that are regularly associated with lower TI in the accounting profession are job satisfaction and organizational commitment. Accountants are more likely to be satisfied and show a greater long-term commitment to their companies when they believe that their work is relevant, that their contributions are valued, and that they have prospects for career progression (Tam *et al.*, 2023; Alves *et al.*, 2024; Cissé *et al.*, 2024; Kariri *et al.*, 2024).

The critical functions of these elements have been highlighted by recent studies. According to Alves *et al.* (2024), organizational commitment and job satisfaction both directly lower TI and somewhat moderate the link between WO and TI. Weissmantel *et al.* (2024) further found that strong organizational commitment buffers the negative impact of work demand on TI, particularly within independent CPA firms. In the Vietnamese context, Pham *et al.* (2022) confirmed that job satisfaction and organizational commitment function as protective factors that significantly decrease the likelihood of accountants leaving the profession, especially among younger employees working in Big4 firms.

*H6: Job satisfaction negatively affects accountants' TI.*

*H7: Organizational commitment negatively affects accountants' TI.*

#### *Organizational Justice*

OJ reflects employees' perceptions of fairness in various aspects such as compensation, promotion opportunities, decision-making procedures, and work assignment practices. When accountants perceive fairness within their organizations, they are more likely to develop trust, strengthen their work motivation, and exhibit lower TI.

Recent studies continue to emphasize the importance of OJ in sustaining and developing human resources in the accountancy profession. Zhao *et al.* (2024) reported that both distributive justice and procedural justice exert strong negative effects on TI, indicating that when employees perceive transparency and fairness, they are less inclined to leave the organization (Machate *et al.*, 2022). Hajanirina (2025) further demonstrated that OJ indirectly reduces TI through affective commitment, particularly among millennial accountants - a group highly sensitive to workplace transparency and fairness.

In a similar vein, Putri and Christi (2024) found that lower TI is linked to higher levels of perceived OJ in a study of accountants in Bali (Brekeit *et al.*, 2022). They also confirmed that the effect of job stress on TI is amplified when accountants experience high levels of WIPL, underscoring the importance of both WLB and OJ in keeping accountants in CPA firms.

*H8: OJ negatively affects accountants' TI.*

#### *Motivation - Moderator*

In a similar vein, Putri and Christi (2024) found that lower TI is linked to higher levels of perceived OJ in a study of accountants in Bali (Wal *et al.*, 2023). They also confirmed that the effect of job stress on TI is amplified when accountants experience high levels of WIPL, underscoring the importance of both WLB and OJ in keeping accountants in CPA firms.

Nazaripour and Babazadeh Hashinon (2025), surveying 239 accountants in Iran, demonstrated that motivation serves as a significant moderator in both the WLB-TI relationship and the relationship between WO and WLB (Danchin *et al.*, 2024). Their findings reveal that when accountants exhibit high motivation, they are better able to maintain balance



and job satisfaction even under heavy workloads, thereby reducing their TI. Conversely, low motivation magnifies the negative consequences of poor WLB, increasing susceptibility to burnout and intention to leave the profession. Complementing these results, Alves *et al.* (2024) showed that motivation not only moderates the relationship between WO and WLB, but its effects vary according to firm type. In Big4 CPA firms - where job demands and performance expectations are more intense - intrinsic motivation plays a crucial role in sustaining WLB and reducing TI (Balaji *et al.*, 2022). Their findings indicate that highly motivated accountants in Big4 firms are better able to buffer the negative impact of WO on both WLB and TI, whereas in non-Big4 firms, motivation primarily exerts its influence through organizational commitment.

## Materials and Methods

### Research Model

This study suggests the following research models based on an analysis of earlier representative studies on the factors influencing accountants' propensity to leave their jobs:

The first model examines the direct effects of the key factors on turnover intention.

$$TI_i = \beta_0 + \beta_1 WO_i + \beta_2 WLB_i + \beta_3 BU_i + \beta_4 OJ_i + \beta_5 JS_i + \beta_6 OC_i + \varepsilon_{1i} \quad (1)$$

As a result, TI (turnover intention) is the dependent variable; WO (work overload), OJ (organizational justice), JS (job satisfaction), and OC (organizational commitment) are the independent factors; and WLB (work-life balance) and BU (burnout) are the mediating variables.

The models examine the effects of WO on TI through the mediating roles of WLB and BU, while also assessing the direct effects of WLB and BU on TI.

$$WBL_i = \alpha_0 + \alpha_1 WO_i + \alpha_2 OJ_i + \alpha_3 JS_i + \alpha_4 OC_i + \varepsilon_{2.1i} \quad (2)$$

$$BU_i = \delta_0 + \delta_1 WO_i + \delta_2 OJ_i + \delta_3 JS_i + \delta_4 OC_i + \varepsilon_{2.2i} \quad (3)$$

$$TI_i = \lambda_0 + cWO_i + b_1 WLB_i + b_2 BU_i + \lambda_4 OJ_i + \lambda_5 JS_i + \lambda_6 OC_i + \varepsilon_{2.3i} \quad (4)$$

The indirect and direct effects of WO through WLB and BU are determined as follows:  $IE_{WO \rightarrow TI}^{WBL} = \alpha_1 b_1$  DE = c

The total effect of WO: TE = c +  $\alpha_1 b_1$  +  $\delta_1 b_2$

The model investigates how MO moderates the association between TI and WLB:

$$TI_i = \beta'_0 + cWO_i + b_1 WLB_i + b_2 BU_i + \lambda_1 OJ_i + \lambda_2 JS_i + \lambda_3 OC_i + \gamma MO_i + \phi(WBL_i \times MO_i) + \varepsilon_{3i} \quad (5)$$

Accordingly, MO serves as the moderating variable;  $\phi$  represents the interaction coefficient, and if  $\phi \neq 0$ , it indicates that motivation changes the strength of the effect of WLB on TI.

The marginal effect of WLB at different levels of MO is determined as follows:

$$\frac{\partial TI}{\partial WBL} = b_1 + \phi MO \quad (6)$$

The measurement scales for the variables included in the research model are presented in **Table 1**.

**Table 1.** Measurement Scales and Observed Variables

Abbreviations	Variable	Scale	Expectation	References
TI	Turnover Intention - Dependent Variable			



<b>TI1</b>	I often think about leaving the company.	Likert	
<b>TI2</b>	I intend to look for another job in the near future.	Likert	Mobley <i>et al.</i> (1978);
<b>TI3</b>	I will leave the organization if I have a better opportunity	Likert	Ma <i>et al.</i> (2024); Pham <i>et al.</i> (2022)
<b>TI4</b>	I seriously consider moving to another company.	Likert	
<b>WLB</b>	<b>Work-Life Balance</b>		-
<b>WLB1</b>	I have enough time for my family and friends.	Likert	
<b>WLB2</b>	My work does not seriously interfere with my personal life.	Likert	Greenhaus and Allen (2011); Pradana and Salehudin (2015);
<b>WLB3</b>	I can maintain a good balance between my work and my personal life.	Likert	Alves <i>et al.</i> (2024);
<b>WLB4</b>	I am satisfied with my current work–life balance.	Likert	Nazaripour and Babazadeh Hashinon (2025)
<b>WBL5</b>	I have the flexibility to adjust my working hours when necessary (e.g., changing start/end times or working remotely).	Likert	
<b>BU</b>	<b>Burnout (BU)</b>		+
<b>BU1</b>	My work drains my energy.	Likert	
<b>BU2</b>	I have become indifferent toward clients or colleagues.	Likert	Maslach <i>et al.</i> (2001);
<b>BU3</b>	I no longer care about the quality of my work as much as I used to.	Likert	Fogarty <i>et al.</i> (2000);
	Reduced Personal Accomplishment		Smith, Emerson and Everly (2017);
<b>BU4</b>	I feel that I am not achieving the level of accomplishment I desire in my work.	Likert	
<b>WO</b>	<b>Work Overload</b>		+
<b>WO1</b>	I frequently work under a heavy workload.	Likert	
<b>WO2</b>	I have to complete many tasks within a short period of time.	Likert	Podsakoff <i>et al.</i> (1983); Pradana and Salehudin (2015);
<b>WO3</b>	I frequently work overtime to complete my tasks.	Likert	Alves <i>et al.</i> (2024);
<b>WO4</b>	Tight deadlines cause me stress.	Likert	Persellin <i>et al.</i> (2019);
<b>WO5</b>	During the peak season, I often work more than 60 hours per week.	Likert	Pham <i>et al.</i> (2022)
<b>JS</b>	<b>Job Satisfaction</b>		-
<b>JS1</b>	I am satisfied with my current job.	Likert	
<b>JS2</b>	This job meets my expectations.	Likert	
<b>JS3</b>	I am satisfied with my salary, bonuses, and overall compensation package.	Likert	Alves <i>et al.</i> (2024);
<b>JS4</b>	I am satisfied with the opportunities for career development.	Likert	Weissmantel <i>et al.</i> (2024); Pham <i>et al.</i> (2022)
<b>JS5</b>	I am satisfied with the working environment and the company culture.	Likert	
<b>OC</b>	<b>Organizational Commitment</b>		-
<b>OC1</b>	I feel attached to my current company.	Likert	
<b>OC2</b>	I want to work for this company in the long term.	Likert	Alves <i>et al.</i> (2024);
<b>OC3</b>	This company is an important part of my career.	Likert	Weissmantel <i>et al.</i> (2024); Pham <i>et al.</i> (2022)
<b>OC4</b>	I am willing to put in effort for the success of the company.	Likert	
<b>OC5</b>	I would feel sad if I had to leave this company.	Likert	
<b>OJ</b>	<b>Organizational Justice</b>		-
<b>OJ1</b>	I am assigned work in a fair manner.	Likert	Zhao <i>et al.</i> (2024);
<b>OJ2</b>	The compensation and reward system is transparent and reasonable.	Likert	Hajanirina (2025);
<b>OJ3</b>	The promotion process is clear and fair.	Likert	Putri and Christi (2024)



<b>OJ4</b>	I am adequately informed about decisions related to my work.	Likert	
<b>OJ5</b>	My opinions are respected within the company.	Likert	
<b>MO</b>	<b>Motivation</b>	-	
<b>MO1</b>	I always strive to perform my work well.		Robbins and Judge
<b>MO2</b>	I view challenges as opportunities for self-development.		(2022); Nazaripour and
<b>MO3</b>	My current job helps me improve myself every day.		Babazadeh Hashinon
<b>MO4</b>	I set my own goals and am determined to achieve them.		(2025); Alves <i>et al.</i> (2024)

Source: Compiled by the author

Because the variables employed in the model are latent constructs, the study conducts Cronbach's Alpha reliability testing to assess the measurement quality. The results indicate that all scales achieve a Cronbach's Alpha greater than 0.6, and all observed items have a corrected item-total correlation above 0.3. These results confirm that the measurement scales in this study exhibit satisfactory reliability, and no observed variable was removed, as both criteria recommended by Nunnally and Bernstein (1994) are satisfied: a Cronbach's Alpha greater than 0.6 and a corrected item-total correlation above 0.3; when Cronbach's Alpha exceeds 0.8, the scale is considered highly reliable. After assessing the reliability of the measurement scales, we proceeded to conduct Exploratory Factor Analysis (EFA) to evaluate the underlying structure of the scales used in the research model, determine the degree to which the observed variables converge into their respective factors, and eliminate any items that do not load appropriately. A summary of the EFA results is presented in **Table 2**.

**Table 2.** Summary of EFA Results

Observed Variable	Component						
	1	2	3	4	5	6	7
<b>OC2</b>	0.936						
<b>OC1</b>	0.881						
<b>JS2</b>	0.875						
<b>JS1</b>	0.828						
<b>JS3</b>	0.801						
<b>OC4</b>	0.664						
<b>OC3</b>	0.638						
<b>JS5</b>	0.589						
<b>JS4</b>	0.557						
<b>OC5</b>	0.521						
<b>WO3</b>		0.900					
<b>WO1</b>		0.871					
<b>WO2</b>		0.867					
<b>WO4</b>		0.811					
<b>WO5</b>		0.737					
<b>MO2</b>			0.878				
<b>MO5</b>			0.850				
<b>MO1</b>			0.808				
<b>MO4</b>			0.760				
<b>MO3</b>			0.743				
<b>OJ3</b>				0.855			
<b>OJ2</b>				0.827			
<b>OJ4</b>				0.784			
<b>OJ1</b>				0.704			



<b>OJ5</b>	0.664			
<b>WLB1</b>		0.938		
<b>WLB2</b>		0.854		
<b>WLB3</b>		0.839		
<b>WLB4</b>		0.834		
<b>WLB5</b>		0.640		
<b>BU1</b>			0.879	
<b>BU2</b>			0.815	
<b>BU3</b>			0.796	
<b>BU4</b>			0.618	
<b>TI1</b>				0.906
<b>TI2</b>				0.897
<b>TI3</b>				0.857
<b>TI4</b>				0.832
<b>Kaiser-Meyer-Olkin Measure</b>	0.939	0.876	0.801	0.826
<b>Bartlett's Test</b>	0.000	0.000	0.000	0.000
<b>Eigenvalues</b>	1.143	3.705	2.813	3.285
<b>% of Variance</b>	75.616	74.100	70.337	82.136

Source: Author's computation

The EFA results reported in **Table 2** indicate that the KMO values for all factor groups exceed 0.5, satisfying the requirement for sampling adequacy. Bartlett's Test of Sphericity yields a significance level of 0.000 for all constructs, suggesting that the correlations among items are sufficiently strong for factor analysis. All factor loadings are greater than 0.5 (most above 0.7), indicating that the observed variables adequately represent their latent constructs. The extracted variance for every factor is greater than 70%, exceeding the traditional threshold of 50%, and the eigenvalues are greater than 1. Thus, all measurement scales exhibit satisfactory convergent validity, and no item needs to be removed based on the EFA criteria.

However, the EFA results in **Table 2** show that the observed variables of Organizational Commitment (OC) and Job Satisfaction (JS) load onto the same factor rather than separating into two distinct factors as initially expected. This suggests that, within the context of this study, employees may not clearly distinguish between their commitment to the organization and their satisfaction with it; instead, they perceive these as interconnected dimensions of positive attitudes toward their job and their organization. Therefore, in this study, the author combines OC and JS into a single construct, JA. After merging JS and OC into JA, we re-ran the Cronbach's Alpha test for the JA construct. The results show a Cronbach's Alpha of 0.940, with all corrected item-total correlations exceeding 0.7, confirming excellent internal consistency.

Because the independent variables in the model are latent constructs measured through multiple items, we employ Principal Component Analysis (PCA) to construct composite variables for TI, WO, WLB, BU, OJ, JA, and MO. To assess the suitability of the data for PCA, both Bartlett's Test of Sphericity and the Kaiser-Meyer-Olkin (KMO) measure were conducted. As reported in **Table 3**, all variables (TI, WO, WLB, BU, OJ, JA, and MO) exhibit KMO values greater than 0.5 and within the acceptable range of 0 to 1. Moreover, Bartlett's tests for all constructs yield p-values lower than the alpha significance level of 0.01. Following Hair *et al.* (2006) and Tabachnick *et al.* (2007), these results confirm that PCA is appropriate for measuring TI, WO, WLB, BU, OJ, JA, and MO in this study. Accordingly, PCA is employed to compute the composite scores for these constructs.

**Table 3.** Scale Validity and Reliability Test Results

KMO and Bartlett's Test	WO	WBL	BU	OJ	JA	MO	TI
<b>Kaiser-Meyer-Olkin Measure of Sampling Adequacy.</b>	0.886	0.876	0.801	0.893	0.915	0.899	0.826
Approx. Chi-Square	888.513	801.819	426.520	819.311	1878.018	997.952	730.486

<b>Bartlett's Test of Sphericity</b>	Df	10	10	6	10	45	10	6
	Sig.	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Source: Author's computation

### Data Source

All variables in the research model are latent constructs measured by multiple items; therefore, the parameters for exploratory factor analysis (EFA) are used in this study to estimate the sample size. According to Hair *et al.* (2006),

the required sample size ( $n$ ) can be estimated as:  $n = k \sum_{j=1}^m P_j$  where  $P_j$  is the total number of observed items and  $m$

is the number of measurement scales.

Given the constraints in survey resources and the characteristics of our target population - employees working in the accountancy and auditing profession - we adopt  $k = 5$  for this study.

The research model consists of 8 measurement scales with a total of 36 observed variables, resulting in a minimum required sample size of:  $n = 5 \times 36 = 180$ . Employees of CPA companies participated in the poll, and 225 valid responses, more than the required number, were gathered. As a result, the sample size is thought to be completely sufficient for the analysis.

Among the 225 respondents, 78 were male (34.7%), and 147 were female (65.3%). Regarding job positions, 67 were Assistants (29.8%), 34 Interns (15.1%), 45 Managers (20.0%), 58 Seniors (25.8%), and 21 at the Manager/Director/Partner level (9.3%). In terms of firm type, 78 respondents (34.7%) worked in Big4 firms, and 147 respondents (65.3%) worked in Non-Big4 firms.

## Results and Discussion

### Estimation Results

The descriptive statistics of the variables used in the empirical model are presented in **Table 4**. Among all measurement items, only two burnout indicators - BU2 and BU3 have average scores below 3. All remaining measurement items exhibit mean values above 3.

**Table 4.** Descriptive Statistics of Variables Used in the Model

	N	Minimum	Maximum	Mean	Std. Deviation
<b>WO1</b>	225	1	5	3.85	0.947
<b>WO2</b>	225	1	5	3.92	0.888
<b>WO3</b>	225	1	5	3.92	0.963
<b>WO4</b>	225	1	5	3.94	0.992
<b>WO5</b>	225	1	5	4.00	1.052
<b>WBL1</b>	225	1	5	3.04	0.974
<b>WLB2</b>	225	1	5	3.08	1.081
<b>WLB3</b>	225	1	5	3.15	0.961
<b>WLB4</b>	225	1	5	3.14	0.994
<b>WLB5</b>	225	1	5	3.21	1.085
<b>BU1</b>	225	1	5	3.49	0.964
<b>BU2</b>	225	1	5	2.88	1.115
<b>BU3</b>	225	1	5	2.85	1.114
<b>BU4</b>	225	1	5	3.10	1.075
<b>JS1</b>	225	1	5	3.38	0.884



JS2	225	1	5	3.32	0.914
JS3	225	1	5	3.22	1.036
JS4	225	1	5	3.47	0.950
JS5	225	1	5	3.59	0.917
OC1	225	1	5	3.40	0.886
OC2	225	1	5	3.27	0.959
OC3	225	1	5	3.55	0.995
OC4	225	1	5	3.64	0.931
OC5	225	1	5	3.57	0.924
OJ1	225	1	5	3.47	0.871
OJ2	225	1	5	3.51	0.917
OJ3	225	1	5	3.55	0.886
OJ4	225	1	5	3.60	0.839
OJ5	225	1	5	3.60	0.824
MO1	225	1	5	3.92	0.812
MO2	225	1	5	3.89	0.824
MO3	225	1	5	3.81	0.856
MO4	225	1	5	3.76	0.841
MO5	225	1	5	3.85	0.840
TI1	225	1	5	3.19	0.987
TI2	225	1	5	3.36	1.043
TI3	225	1	5	3.75	0.988
TI4	225	1	5	3.58	1.006
Valid N (listwise)	225				

Source: Author's computation

#### Baseline Regression Results

The estimation results for Models (1), (2), and (3) are presented in **Table 5**. Model (1) shows the effects of all independent variables and mediators (WLB and BU) on the dependent variable (TI). The coefficients of BU and WLB in this model represent their direct effects (DE) on TI. Model (2) examines the relationship between the independent variable (WO) and the first mediator (WLB), while Model (3) captures the relationship between the independent variable (WO) and the second mediator (BU).

**Table 5.** Estimation Results for Models (1), (2), and (3)

Variable	Model 1 (TI)	Model 2 (WBL)	Model 3 (BU)
Cons	-2.93e-07 (0.0469)	-2.73e-07 (0.0482)	-8.56e-07 (0.0605)
WO	0.3633*** (0.0652)	-0.2270*** (0.0531)	0.3654*** (0.0667)
WBL	-0.1181 (0.0853)	-	-
BU	0.4751*** (0.0579)	-	-
OJ	0.2554*** (0.0929)	0.1092 (0.0716)	-0.0991 (0.0932)
JA	-0.1728	0.6722***	0.2035**

	(0.1093)	(0.0751)	(0.0943)
<b>R-squared</b>	0.5162	0.4847	0.1869
<b>F test</b>	43.59	69.30	16.94
<b>Prob &gt;F</b>	0.000	0.000	0.000
<b>N</b>	225	225	225

Source: Author's computation

Notes: Values in parentheses are standard errors. Significance levels: \*\*\* $p < 0.01$ , \*\* $p < 0.05$ , \* $p < 0.10$ .

As shown in **Table 5**, all models are statistically significant (F-test,  $p < 0.01$ ). In particular, Model (1) yields an  $R^2$  of 0.5162, indicating that the model is well-fitted and that the independent variables jointly explain 51.62% of the variation in TI.

In Model (1), WO exerts a positive and highly significant effect on TI (coefficient = 0.363;  $p < 0.01$ ), indicating that greater work overload substantially increases accountants' turnover intention. This finding is consistent with prior studies (e.g., Pham *et al.*, 2022), which emphasize that the high-pressure working environment in the accountancy profession significantly heightens turnover risks (Çımaroğlu *et al.*, 2023; Yang *et al.*, 2023; Delcea *et al.*, 2024). Conversely, WLB has a negative effect on TI (coefficient =  $-0.1181$ ;  $p > 0.10$ ), suggesting that maintaining a balance between work and personal life may help reduce TI, although the effect lacks statistical significance.

Notably, BU has a strong and statistically significant impact on TI (coefficient = 0.4751;  $p < 0.01$ ). This indicates that when accountants experience emotional exhaustion and psychological fatigue, their likelihood of wanting to leave their job increases markedly. This result reinforces earlier findings (Fogarty *et al.*, 2000; Smith *et al.*, 2017; Weissmantel *et al.*, 2024), which identify burnout as a core mediating mechanism linking job demands to TI among accounting professionals. In addition, OJ shows a positive and statistically significant effect on TI (coefficient = 0.2554;  $p < 0.01$ ), whereas JA (Job Attitude) has a negative but statistically insignificant effect (coefficient =  $-0.1728$ ;  $p > 0.10$ ), suggesting that the level of organizational attachment is not sufficiently strong to reduce turnover intention in this sample. Overall, Model (1) provides evidence that WO and burnout are the two strongest determinants of TI among accountants working in CPA firms.

In Model (2), WO has a negative and statistically significant effect on WBL ( $\beta = -0.227$ ;  $p < 0.01$ ), indicating that higher work demands make it more difficult for accountants to maintain a balance between work and personal life. This relationship reinforces the argument that misalignment between professional demands and personal time is a key contributor to job-related stress and burnout. JA exhibits a positive and statistically significant impact on WBL (coefficient = 0.6722;  $p < 0.01$ ), suggesting that accountants with higher levels of engagement and organizational attachment are better able to regulate their time and energy to sustain WLB. OJ shows a small positive but statistically insignificant effect, implying that perceptions of fairness may also contribute to better WLB, although the evidence in this sample is not strong enough to confirm this effect.

Model (3) shows that WO has a positive and highly significant effect on BU (coefficient = 0.3654;  $p < 0.01$ ). This finding suggests that burnout is directly caused by work overload. Although the evidence is not strong enough to support this effect, OJ shows a slight negative but statistically insignificant effect that suggests beliefs of justice may assist reduce fatigue to some extent. Notably, and contrary to expectations, JA has a positive and statistically significant effect on BU, indicating that employees with higher job attachment are more prone to experiencing burnout. A possible explanation is that highly committed accountants may invest substantial time and energy into their work, potentially resulting in imbalance and emotional exhaustion. Excessive dedication beyond personal limits can lead to burnout.

### Mediation Analysis Results

**Table 6** summarizes the direct effects (DE), indirect effects (IE), and total effects (TE) of WO, WBL, and BU on TI.

**Table 6.** Summary of Direct, Indirect, and Total Effects on Turnover Intention

Independent Variable	Type of Effect	Observed Coefficient	Bootstrap Std.err	P_value (Bootstrap)	Conclusion
WO (Work Overload)	Direct Effect (DE)	0.3633***	0.0645	0.000	Positive, significant



	Indirect Effect (IE) via WBL	0.0268	0.0204	0.188	Not significant
	Indirect Effect (IE) via BU	0.1736***	0.0358	0.000	Positive, significant
	Total Effect (TE)	0.5637***	0.0657	0.000	Positive, significant
<b>WBL (Work–Life Balance)</b>	Direct Effect (DE)	−0.1181	0.0853	(N/A)	Negative, not significant
<b>BU (Burnout)</b>	Direct Effect (DE)	0.4751***	0.0579	(N/A)	Positive, significant

Source: Author's computation

Notes: Significance levels:\*\*\*p<0.01, \*\*p<0.05, \*p<0.10.

The bootstrap-based mediation analysis in **Table 6** shows that WO has a positive and statistically significant direct effect on TI (DE = 0.3633,  $p < 0.01$ ). The indirect effect of WO on TI through WBL is positive but insignificant (IE = 0.027,  $p > 0.10$ ), suggesting that WBL does not play a clearly defined mediating role in the relationship between WO and TI. In contrast, the indirect effect of WO through BU is positive and significant (IE = 0.174,  $p < 0.01$ ), indicating that burnout serves as an important mechanism through which WO heightens accountants' TI. The total effect of WO on TI (TE = 0.5637,  $p < 0.01$ ) further reinforces the conclusion that increasing work demands constitute a core driver of TI among accountants. This finding is consistent with Pradana and Salehudin (2015), who reported that work pressure elevates TI both directly and indirectly through burnout.

Overall, the empirical evidence confirms that burnout is the primary mediating mechanism linking WO to TI, whereas WLB plays only a supportive role. This highlights the importance of managing workload intensity to mitigate burnout and sustain accountants' organizational attachment within CPA firms.

#### *Moderation Analysis Results*

The moderating effect of MO on the relationship between WBL and TI is presented in **Table 7**. In this model, the variables WBL, MO, and the interaction term WBL  $\times$  MO were mean-centered to reduce multicollinearity among the regressors.

**Table 7.** Moderation Analysis Results for the Effect of MO on the Relationship Between WBL and TI

TI	Coefficient	Robust std.err.	t-statistic	p-value
<b>WO</b>	0.2806***	0.0633	4.43	0.000
<b>BU</b>	0.5073***	0.0543	9.35	0.000
<b>OJ</b>	0.1722**	0.0758	2.27	0.024
<b>JA</b>	−0.2572***	0.0877	−2.93	0.004
<b>cWBL</b>	−0.0999	0.0682	−1.46	0.144
<b>cMO</b>	0.2293***	0.0773	2.97	0.003
<b>cWBL_cMO</b>	−0.0465	0.0419	−1.11	0.269
<b>Hằng số</b>	0.018	0.0487	0.37	0.712
<b>N</b>	225			
<b>R2</b>	0.5405			
<b>F-statistic (7,217)</b>	36.46			
<b>Prob&gt;F</b>	0.000			

Source: Author's computation

Notes: Statistical significance levels: \*  $p < 0.10$ , \*\*  $p < 0.05$ , \*\*\*  $p < 0.01$ .

The estimation results in **Table 7** indicate that WO, BU, OJ, JA, and cMO exert significant influences on TI. The regression coefficients of WO (0.2806), BU (0.5073), and OJ (0.1722) are positive and statistically significant ( $p < 0.05$ ), implying that, holding other factors constant, increases in these variables lead to higher TI. The interaction term between WBL and MO (cWBL\_cMO) is negative but statistically insignificant, suggesting that intrinsic motivation does not meaningfully moderate the relationship between WBL and TI among accountants in this sample. However, the positive and significant coefficient of cMO indicates that individuals with higher intrinsic motivation tend to show stronger attachment and lower propensity to leave, even though the moderating effect itself is not clearly evidenced.

Due to the inclusion of the interaction term  $cWBL\_cMO$  in the model (although it is not statistically significant), we calculated the Marginal Effects ( $dy/dx$ ) of  $cWBL$  at various levels of  $cMO$  to gain a deeper understanding of its potential impact. Results for the marginal effects of  $cWBL$  on  $TI$  at three levels of  $cMO$  reveal that at the low (25th percentile) and median (50th percentile) levels, the marginal effects are negative ( $-0.059$  and  $-0.107$ , respectively) but statistically insignificant ( $p > 0.10$ ). However, when  $cMO$  reaches a high level (75%), the marginal effect of  $cWBL$  becomes negative and statistically significant ( $p = 0.050$ ). This finding is particularly important, as it implies that at high levels of intrinsic motivation, an increase in  $cWBL$  leads to a meaningful reduction in  $TI$  (a decrease of 0.1549 units). Thus, despite the interaction term being statistically insignificant in the full model, the conditional marginal effects analysis reveals that  $cMO$  plays a meaningful moderating role in the  $cWBL$ - $TI$  relationship. Specifically, the negative effect of  $cWBL$  on  $TI$  becomes significant only when intrinsic motivation is high. This result reinforces the findings of Nazaripour *et al.* (2025), suggesting that higher motivation helps buffer the negative impact of  $WO$  on  $WLB$ .

### Discussion of Findings

The empirical results based on survey data from 225 accountants working in CPA firms in Vietnam support the core hypotheses of the research model and yield several notable insights.

First, findings confirm that  $WO$  is a primary driver of  $TI$ , aligning with Job Demands-Resources (JD-R) theory. When demands exceed adaptive capacity, stress and withdrawal intentions rise.  $WO$  exerts a substantial positive effect on  $TI$ , both directly and indirectly through Burnout ( $BU$ ). This reinforces  $BU$  as a critical psychological mechanism linking job strain to  $TI$ . Furthermore, the results suggest that excessive workload independently generates discomfort, while intrinsic motivation may mitigate the adverse effects of  $WLB$ .

Second, the association between  $WO$  and  $TI$  has been demonstrated to be significantly mediated by  $BU$ . This outcome is in line with earlier research (Fogarty *et al.*, 2000; Maslach *et al.*, 2001; Weissmantel *et al.*, 2024), which indicates that burnout is a "psychological gateway" to  $TI$  and is a natural effect of ongoing job demands. This mechanism reflects a progressive depletion of emotional and cognitive resources, reduced motivation, and diminished job efficacy, leading accountants to view leaving the organization as a form of "self-protection."

Third,  $WBL$  exhibits a negative but statistically weak effect on  $TI$ . However, when considering the interaction with intrinsic motivation ( $MO$ ), the  $WBL$ - $TI$  relationship becomes significant among individuals with high  $MO$ . This finding implies that higher intrinsic motivation strengthens the protective influence of  $WBL$ . Accountants with high motivation tend to manage work-life boundaries more effectively, experience lower stress, and thus are less likely to contemplate leaving their jobs.

Fourth,  $OJ$  has a positive effect on  $TI$  - a seemingly counterintuitive finding. This may reflect contextual factors in the accountancy profession: when accountants perceive unfairness in evaluation, workload allocation, or decision-making, their intention to leave may increase, particularly given the profession's high intensity and strict deadlines. The unexpected positive effect of  $OJ$  also suggests the existence of more complex psychosocial mechanisms, pointing to a potential "fairness but still leaving" paradox that warrants deeper examination in future research.

Finally, the moderation results offer an interesting extension. The interaction coefficient's negative sign ( $-0.0465$ ) suggests that intrinsic motivation tends to reduce the link between  $WLB$  and  $TI$ , even though  $MO$  does not show a strong moderating influence overall. Accountants with higher  $MO$  levels are more psychologically resilient and may see obstacles at work as chances for personal development, which lessens the detrimental effects of a bad  $WLB$ .

$WO$  and burnout drive turnover, with burnout as the key mediator. Intrinsic motivation serves as a protective moderator. To retain talent, CPA firms must manage workload intensity, support mental health, and foster motivation and  $WLB$ , providing empirical support for the JD-R framework in the accounting profession

### Conclusion

Several important inferences can be made based on estimation results from a sample of 225 accountants employed by CPA companies:



First, WO and BU significantly increase TI, while WLB reduces it. Notably, JA plays a dual role: it fosters WLB (reducing TI) but also increases BU (elevating TI), resulting in a neutralized net effect. Additionally, OJ positively impacts TI, suggesting that perceptions of unfairness, common in high-intensity accounting environments with tight deadlines, strongly heighten employees' desire to leave. These findings highlight the complex psychological trade-offs in the accounting profession.

Second, with respect to the mediating mechanisms, BU emerges as the central psychological channel through which WO affects TI. The indirect effect of WO on TI through BU is considerably stronger than the pathway through WBL. WBL also plays a mediating role: WO reduces WBL, which in turn increases TI.

Third, concerning the moderating role, MO weakens the negative relationship between WBL and TI. When MO is high, the protective effect of WBL on TI becomes stronger, highlighting MO as an important psychological buffer.

In conclusion, our findings support the JD–R model's theoretical underpinnings, confirming that turnover intention is shaped by a complex system of work demands acting through psychological and occupational states (WO → (WBL, BU) → TI), and is moderated by intrinsic motivation (MO).

### *Recommendations*

Based on the estimation results, several strategic recommendations are proposed to help CPA firms reduce TI among accountants:

First, firms should prioritize workload management by restructuring assignments and setting clear thresholds, especially during peak seasons. Strategies include flexible job rotation, increased staffing, and task automation to alleviate deadline pressure. Implementing maximum working-hour policies and mandatory recovery leave is essential. Survey data from 225 accountants confirm that overwhelming workload and high intensity during busy seasons are the primary drivers of turnover, necessitating long-term resource planning to retain talent.

Second, companies need to implement counseling, mental health assistance, and early-detection training for managers in order to reduce burnout. Mitigating exhaustion requires flexible work arrangements, short breaks, and supportive leadership to adjust workloads. Survey results emphasize that workload-induced stress is a decisive factor in retention, necessitating proactive psychological care during high-pressure periods.

Third, both accountants and employers should implement strategies to enhance work-life balance. CPA firms must encourage annual leave, "disconnection" policies, and time-management training. Furthermore, organizing wellness and sports activities improves employee health, boosts productivity, and reduces overtime. Our research sample suggests that such health-oriented initiatives are vital for strengthening physical and mental well-being, ultimately fostering a more sustainable and efficient professional environment for accountants.

Fourth, firms should foster a culture that respects personal time and sustainable performance over excessive overtime. Clear codes of conduct, transparent rewards, and fair appraisal systems are vital. Survey results highlight that positive environments and transparent compensation are key factors for retention.

Fifth, firms should organize training programs that help employees develop emotional awareness and self-regulation skills, thereby enhancing psychological resilience to work–life imbalance.

Finally, firms should carefully manage job attitudes to ensure that JA reinforces WLB without generating burnout. It is important to distinguish between healthy engagement and “workaholism,” where excessive involvement surpasses personal resource limits.

*Limitations of the Study:* The study uses cross-sectional data, which limits causal inference. Future research may employ panel data or combine behavioral data (actual turnover) with self-reported measures to enhance the robustness and reliability of the findings.

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