

FACTORS THAT AFFECT JOB STRESS TOWARDS
AUDITORS' TURNOVER INTENTION AMONG
SMALL-MEDIUM SIZED AUDIT FIRMS IN
MALAYSIA.

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DECLARATION

We hereby declare that:

- (1) This undergraduate research project is the end result of our own work and that due acknowledgement has been given in the references to ALL sources of information be they printed, electronic, or personal.
- (2) No portion of this research project has been submitted in support of any application for any other degree or qualification of this or any other university, or other institutes of learning.
- (3) Equal contribution has been made by each group member in completing the research project.
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LIST OF ABBREVIATIONS

AOB	Audit Oversight Board
CMM	Cooper and Marshall Model
DV	Dependent Variable
FRLM	Full Range Leadership Model
ISA	International Standard on Auditing
IV	Independent Variable
JS	Job Stress
LFL	Laissez-faire Leadership
MIA	Malaysian Institute of Accountant
MLQ	Multifactor Leadership Questionnaire
MOH	Ministry of Health Malaysia
MLR	Multiple Linear Regression
OSI	Occupational Stress Indicator
PWC	PricewaterhouseCoopers
RA	Role Ambiguity
RC	Role Conflict
SD	Standard Deviation
SLR	Simple Linear Regression
SME	Small and Medium Sized Enterprise
TFL	Transformational Leadership
TI	Turnover Intention
TSL	Transactional Leadership
VIF	Variance Inflation Factor
WP	Workload Pressure

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PREFACE

We have the golden opportunity to undertake a research titled “Factors that affect job stress towards auditors’ turnover intention among Small-Medium sized audit firms in Malaysia”. Stress is a serious issue nowadays thus it is important to highlight existence of stress lead to detrimental effect in Small-Medium sized audit firm.

This research is carried out to investigate the factors affecting job stress leading to auditor’s turnover intention among small-medium sized audit firm in Malaysia. This study is able to raise greater awareness to the key management on stress issue among external auditors in small-medium sized audit firm.

ABSTRACT

Stress is a major consistent issue in audit industry which cause to turnover intention. The research objective is to investigate the factors (role conflict, role ambiguity, workload pressure, transactional leadership style and laissez-faire leadership style) affecting job stress leading to auditor's turnover intention among small-medium sized audit firm in Malaysia. The independent variables used in this research are derived from Cooper and Marshall Model and Full Range Leadership Model. This research applied cross-sectional approach and quota sampling technique. 330 sets of questionnaires are self-administrated to auditors in small-medium sized audit firms located in Kuala Lumpur, Selangor, Johor, Penang and Perak. A set of questionnaire consists of 33 items with five-point Likert scale ranging from "strongly agree" to "strongly disagree". Results of this research show significant relationship for all the sources of stress to job stress except laissez-faire leadership style whereby job stress is positively influence turnover intention. This research raises awareness of audit manager to concern on stress issues and hence designs an effective stress coping practices to minimize stress level of auditors. A new theoretical framework that combining dimensions of Cooper and Marshall (1976) and Full Range Leadership Model (1978) is prove to be model-fit which allow future researchers to examine job stress toward turnover intention.

Keywords: Job stress, Small-medium sized audit firms, Turnover intention, Stress, Malaysia.

CHAPTER 1: INTRODUCTION

1.1 Study Background

Stress occurs when a person deviates from normal function due to psychological illness (Pradena & Salehudin, 2013). Sheraz, Wajid, Sajid, Qureshi and Ramzan (2014) found that stress transforms to negative outcomes when individual encounter emotional, physical, social and organizational troubles. Job stress referred to occupational stress or work place stress (Narban, Narban & Singh, 2016). Many researchers agree occupational stress leads to serious sickness like depression and anxiety disorder (Prasad, Vaidya & Kumar, 2016; Ministry of Health Malaysia [MOH], 2017). Auditor is a highly stressful profession with huge workload (Chang, Luo & Zhou, 2017) and time pressure (Marghenim, Kelley & Pattison, 2005). In the past, researchers found that job stress affects employee's turnover intention (Sheraz et al., 2014; Zahra, Khan, Imran, Aman & Ali, 2018).

Turnover intention (TI) indicates employees plan to leave their job (Saeed, Waseem, Sikander & Rizwan, 2014). Varshney (2014) defined turnover as the members quit the company to find a more suitable job. It discovered that perceived occupational stress was positively associated with turnover intention (Liyana, Madhumini & Galhena, 2014). Recently, Big 4 over worldwide in 2017 reported auditor turnover rate from Big 4 firms is around 20-25% in a year (Shortage of auditors becomes pressing, 2017) which totally exceed the big four comfortable turnover rate between 12-15% (Gabriel, 2016).

1.2 Research Problem

Malaysian Institute of Accountant (MIA) survey highlighted 84% auditors feel stress in audit work place (Izma, 2018). A 26-years old auditor revealed that “I stressed all the time due to over workload, causing me depression and lost interest for everything,” (The Stars Online, 2018). Stress is the main cause to turnover and absenteeism (Chaudhary & Lodhwal, 2016). Insufficient manpower in firm cause difficulty in allocating auditors' working hours to accommodate many signed clients (Trinh, 2016) indicating auditors might experience high stress level. From 2013 to 2015, Audit Oversight Board reported audit staff average turnover rate has increased from 26.6% to 27.9% (Audit Oversight Board [AOB], 2016). Hence, this study is to eliminate the past deficiencies by examining the stress factors included leadership style influencing auditors' turnover intention which targeted on small-medium sized audit firm.

Prior studies examine determinants in causing employees' turnover intention include work stress (Labrague, Gloe, McEnroe, Konstantinos & Colet, 2017), role conflict and role ambiguity (Jannah, Baridwan & Hariadi, 2016; Kim, Im & Hwang, 2015), workload (Sheraz et al., 2014), organization commitment (Santoso, Sitompul & budiarmanto, 2018; Omar, 2014). Parvaiz, Batool, Khalid and AftabFarooqi (2015) claimed that job stress brought following effects on turnover intention in Pakistan's academic sector. Over recent years, there had increased researches test on leadership style which brings to negative consequences like turnover intention when there is increase of individual work stress (Diebig, Bormann & Rowold, 2016; Giorgi et al., 2015). A research ran by Pishgooie, Atashzadeh- Shoorideh, Falcó-Pegueroles and Lotfi (2018) showed leadership style (transformational, transactional and laissez-faire) are associated with job stress and staff turnover in nursing sector. Besides, Ahmad, Salleh, Omar, Bakar and Sha'arani (2018) used leadership styles to test relationship with stress towards TI. Imtiaz and Ahmad (2009) researched consequences of high stress impacts on employees' productive effort and performance while Shah et al. (2012) investigated effects of stress toward teachers' performance.

Yao, Fan, Guo and Li (2014) stated leadership styles impact on stress has yet to explore. Thus, there is insufficient research tested on stress caused by leadership styles that influence psychological distress (Mathieu, Neumann, Hare & Babiak, 2014) and job stress (Barling & Frone, 2016; Safaria, Othman & Wahab, 2011; Ismail, Abdullah & Abdullah, 2019; Zhao & Liang 2018) in academic area and firms from various industries. Furthermore, majority of studies only focus research on large accounting firms. For instance, Raza, Maksum, Erlina and Raja (2014), Pradana (2013), Hasin and Omar (2007) and Jannah et al. (2016) examined factors cause to auditors' turnover intention in public accounting firms, Big Four accounting firms (Jankowski, 2016). Hence, this study is to eliminate the past deficiencies by examining the stress factors included leadership style influencing auditors' turnover intention which targeted on small-medium sized audit firm. According to SME Corporation Malaysia (2019), small and medium sized enterprise (SME) in services sector defined the firms employed not more than 75 full-time employees.

1.3 Research Objectives & Questions

The objectives and questions of the research are classified into general and specific terms as illustrated in the Table 1.1 and 1.2 below.

Table 1.1: General research objectives and questions

General Objectives	General Questions
To examine stress factors that affect auditors' job stress among small-medium sized audit firms in Malaysia.	What are the relationships between stress factors and auditors' job stress among small-medium sized audit firms in Malaysia?
To examine job stress in affecting auditors' turnover intention among small-medium sized audit firms in Malaysia.	What is the relationship between job stress and auditors' turnover intention among small-medium sized audit firms in Malaysia?

Source: Formed for research

Table 1.2: Specific research objectives and questions

Specific Objectives	Specific Questions
To examine the relationship between role conflict and auditors' job stress among small-medium sized audit firms in Malaysia.	What is the relationship between role conflict and auditors' job stress among small-medium sized audit firms in Malaysia?
To examine the relationship between role ambiguity and auditors' job stress among small-medium sized audit firms in Malaysia.	What is the relationship between role ambiguity and auditors' job stress among small-medium sized audit firms in Malaysia?
To examine the relationship between workload pressure and auditors' job stress among small-medium sized audit firms in Malaysia.	What is the relationship between workload pressure and auditors' job stress among small-medium sized audit firms in Malaysia?
To examine the relationship between transactional leadership style and auditors' job stress among small-medium sized audit firms in Malaysia.	What is the relationship between transactional leadership style and auditors' job stress among small-medium sized audit firms in Malaysia?
To examine the relationship between laissez-faire leadership style and auditors' job stress among small-medium sized audit firms in Malaysia.	What is the relationship between laissez-faire leadership style and auditors' job stress among small-medium sized audit firms in Malaysia?
To examine the relationship between job stress and auditors' turnover intention among small-medium sized audit firms in Malaysia.	What is the relationship between job stress and auditors' turnover intention among small-medium sized audit firms in Malaysia?

Source: Formed for research

1.4 Significance of Research

1.4.1 Managerial Contribution

This research provides managerial contribution by providing concern to employer on detrimental cause and impact of stress to auditors. Besides, this research contributes better understanding of stress's sources for managers and employees that allow them to handle stress with proper mechanism. This research raises manager's awareness by implementing suitable leadership style which subsequently reduce undesirable stress's outcome and improve audit culture especially in small-medium sized audit firm.

1.4.2 Theoretical Contribution

Additionally, this study combined the Full Range Leadership Model (1978) and Cooper and Marshall Model (1976) that contribute to a new conceptual model for future study in examining the factor influence job stress that lead to turnover intention in audit industry. This research addresses the leadership style as one of stress factor affecting turnover intention among auditors. Hence, it theoretically contributes to future research because leadership style is a new variable tested in auditing industry.

1.5 Research Outline

Chapter 1 describes research background, problem statement, research objectives, research questions, significance of research and chapters layout. Chapter 2 outlines the review on literature and the relevant theoretical models of past studies. The proposed research model is drawn and the hypotheses are developed. While chapter 3 describes the research methodology used in testing the association between independent and dependent variable consisting research design, data collection method, sampling design, research instrument used, construct measurement and data analysis. Chapter 4 interprets and explains the results of collected data and chapter 5 conclude the summary of data analysis, discuss major findings, implication, limitations of this study and recommendations for future study

1.6 Conclusion

This chapter discusses research background, research problems, objective and significance of research.

CHAPTER 2: LITERATURE REVIEW

2.1 Theoretical Foundation

2.1.1 Cooper and Marshall Model (CMM)

Kahn, Wolfe, Quinn, Snoek and Rosenthal (1964) were firstly developed stress concept into organizational and work context in their study (Stroh, Northcraft & Neale, 2003). They developed theory of role dynamics, which focuses on role conflict and ambiguity (Keller, 1975). Later Cooper and Marshall extended the problem of role conflict and ambiguity that emphasized other sources of stress in organizations which contribute to white collar employees (Stroh et al., 2003). Cooper and Marshall in 1976 formed CMM (Rahman, Aman, Adnan, Ahmad & Darus, 2014) and conceptualized sources of pressure into five categories included job intrinsic, role within the organization, career development, relationship at work and organization's structure and climate (Finney, Stergiopoulos, Hensel, Bonato & Dewa, 2013; Shukla & Srivastava, 2016). CMM was widely used to develop occupational stress indicator (OSI). For example, Robertson, Cooper and Williams (1990) used CMM to design OSI to investigate validity of four subscales of OSI. Furthermore, Shukla and Srivastava (2016) study intended to develop new version of job stress scale and questionnaire by examining various stress-related theories that included CMM.

Table 2.1: Sources of stress at work

Category	Definition	Components
Job intrinsic	Great deal of work which link job condition with physically and mentally health.	<ul style="list-style-type: none"> • Bad physical working condition • Work overload • Time pressure • Danger physically
Role in organization	A person's responsible role or position in workplace.	<ul style="list-style-type: none"> • Ambiguity in role • Conflict in role • Responsibility of work • Internal and external organization conflict
Development of career	A career progression of a person in workplace.	<ul style="list-style-type: none"> • Over promotion • Under promotion • Lack of job security • Thwarted ambition
Working relationships	The connection a person link with others in workplace.	<ul style="list-style-type: none"> • Poor relationship with boss, subordinate, colleagues • Difficulty in delegating task
Structure and climate in organization	A system of organization used to practice in workplace.	<ul style="list-style-type: none"> • Little participating in decision making • Behavior restriction • Politics in office • Lack of effective consultation

Source: Cooper and Marshall (1976)

Many researchers applied CMM among employees from public sector that engaged in the emotional labor occupations (Brotheridge & Grandey, 2002) including police, nurses and fire-fighters (Johnson, Cooper, Cartwright, Donald, Taylor & Millet, 2005), social workers (Johnson & Cooper, 2003), and ambulance service (Young & Cooper, 1999). The current literature of job stressors towards health or mental illness in healthcare area has been reviewed by CMM (Kuo, 2015).

Among five categories of CMM, only three sub-components from category of job intrinsic and organizational role which are workload pressure, role ambiguity and role conflict are tested as occupational stress's factors, because these components are more relatable to auditors' job stress. Workload pressure was chosen since there is a proof demonstrates that extreme workload during peak period is a noteworthy factor to job stress and the high turnover rates among public accounting firm (as cited in Brown, Gissel & Neely, 2016). Furthermore, role conflict and role ambiguity are the precursor of occupational stress (Fisher & Gitelson, 1983; Ram, Khoso, Shah, Chandio & Shaikih, 2011). Cope (2003) stated lack clarity about work responsibilities results high job-related tension and fail to meet employer expectation (Alam, Haerani, Amar & Sudirman, 2015). Role ambiguity creates pressure when auditors are not understanding their exact role to carry out the duties effectively within the organisation (Nor, 2011) which yield problem of turnover intention (Parvaiz et al., 2015). Mostly auditors face incompatible orders, policies or standards of evaluation and expectations from superiors and possible is exposed to role conflict (Azham, 1992; Nor, 2011). Sweeney and Summers (2002) study on the effect of huge workload is the major factor of employees' stress and high turnover rates in public accounting firm. Therefore, role ambiguity, conflict and workload pressure are favourable to be tested with job stress and how it affect TI among auditors.

Table 2.2: Description of dimensions used in CMM

Factors	Definition
Role conflict (RC)	Conflict of job demands or do not think the work is a part of job specification.
Role ambiguity (RA)	Insufficient information about work roles, lacking work objectives associated with the roles.
Workload Pressure (WP)	Having overload or under load of work causing sources of stress.

Source: Cooper and Marshall (1976)

2.1.2 Full Range Leadership Model (FRLM)

Full range leadership model (FRLM) explained complete range of leadership styles and behavior included transformational, transactional and laissez faire (Johnson, 2015; Avolio, 2011), which consisting nine single order factors (Antonakis, Avolio & Sivasubramaniam, 2003) to describe leaders who develop commitment, motivating and leading the followers. Burns (1978) firstly introduced transformational and transactional leadership concept in expecting the leader's behavior to influence followers' job perception. Later Bass proposed integrative organization leadership theory extended from Burns' theory in 1985 (Romascanu, Gheorghe & Stanescu, 2017) and refined to build FRLM (Bass & Avolio, 1994), which now intensively used by researchers in leadership field.

Transformational leadership (TFL) defined leader champion and inspire employees by encouraging them to narrow interest and work together for transcending goals (Burns, 2004). TFL style increases employees' awareness and encourages them to value organization interest over personal interest (Jiang, Zhao & Ni, 2017). As a result TFL can improve employees' performance and motivation level (Bass & Riggio, 2008).

Table 2.3: Description of five dimensions under TFL

Leadership style	Components	Explanation
Transformational	Idealized influence (attributed)	To influence subordinate in role modelling with confidence, moral and ethically.
	Idealized influence (behavior)	Encourage subordinate to accomplish mission with charismatic action.
	Inspirational motivation	To motivate in achieving goals with optimism and idealized vision.
	Intellectual stimulation	To encourage creative thinking and problem analysing.
	Individual Consideration	To satisfy subordinates' needs with supporting, understanding and providing advices.

Source: Antonakis et al. (2003)

Transactional leadership (TSL) style defined leader who take initiative in making contact with employees for purposes of an exchange of something valued (Bass & Avolio, 1994). The leader requires employees to meet his or her expectation without concerning employees' welfare as they prioritize their own personal needs (Bass & Avolio, 1994). Transactional leader remunerates high performance with rewards whereas penalize the poor performance with punishment (Sulamuthu & Yusof, 2018). This type of leadership style uses job involvement and work motivation in affecting turnover intention is also tested in global retailer company (Koesmono, 2017).

Table 2.4: Description of three dimensions under TSL

Leadership style	Components	Explanation
Transactional	Contingent Reward	To exchange the rewards with performance.
	Active Management-by-Exception	To carry out immediate right action.
	Passive Management-by-Exception	To take actions in correcting mistake only when problem occur.

Source: Antonakis et al. (2003)

Laissez-faire leadership (LFL) style represents the absence of leadership. Laissez-faire leader is unwilling to accept responsibility, give direction and provide support to employees (Bass, 1990). Leader gives full power and rights of decision making to employees where it is effective when the employees are highly experience and expert in work (Puni, Agyemang & Asamoah, 2016). Laissez-faire leader consistently results least satisfying and ineffective management style which causing to highest rate of truancy and delinquency (Bass, 1990).

FRLM is widely used in various research areas like in hotel (Luo, Wang & Marnburg, 2013; Dai, Dai, Chen & Wu, 2013), audit (Mohammed & Wang, 2018), banking industry to determine the most desire leadership style (Mohammad, Chowdhury & Sanju, 2017) and education sector in affecting employee's wellbeing (Samad, Reaburn, Davis & Ahmed, 2015). For example, Mohammed and Wang (2018) studied on FRLM to test whether leadership styles have impact on role stressors.

The application of FRLM consisting TSL and LFL styles are tested due to these styles may contribute significantly to auditors' job stress. TSL is often tested as a whole as variable in numerous past studies (Yao et al., 2014; Mohith, Pavithra & Priya, 2017; Dartey-Baah & Yaw Ampofo, 2015). In audit industry, auditors often obey restricted rules and regulations to meet targeted goals during the year (Abuaddous, Bataineh & Alabood, 2018). Auditors who frequently deal with deadline pressure possible constitutes to dysfunctional behavior resulting poor audit quality (Andreas, 2015) which associate to reputation risk (Defond & Zhang, 2014). Hence, punishment given by transactional leader can create stress to auditors. In addition, auditors' burnout level increases when they do not have proper guidance in conducting multiple audit practices, favoring them to make risky decisions (Abuaddous et al., 2018). Laissez faire leader who favors to transfer all important decision-making power is also resulting more conflict in firm (Mohammed & Wang, 2018), as the inexperienced subordinate are uncertain and unfamiliar in making correct decision. Therefore, laissez faire leadership tends to decrease job performance and create stress towards auditors.

2.2 Reviews of Past Empirical Studies

Table 2.5 depicts definition of each variable from previous researches.

Table 2.5: Definition of dependent variable and independent variables

Prior Studies	Definition
Turnover intention (TI)	
Sousa-Poza and Henneberger (2002)	It reflects probability that employees will change their job within a certain time period.
Lacity, Lyer and Rudramuniyaiah (2008)	TI defined the extent that employee intends to stay or leave their present employment relationship with

as cited in Bothma and Roodt (2013)	their current employer.
Role conflict (RC)	
Kahn et al. (1964)	RC indicates the person tends to perform certain role that is conflicting with each other.
Raza et al. (2014)	RC refers to conflict occur between the employees' own role contra to their jobs and stakeholder in public accountant firms.
Role ambiguity (RA)	
Shahzad, Azhar and Ahmed (2013)	RA occurs when there is insufficient information available to a person regarding his role.
Schmidt, Roesler, Kusserow and Rau (2012)	RA results employees are uncertain about their specific job position due to lack of information.
Workload Pressure (WP)	
Sheraz et al. (2014)	Employees are incompatible among requirements, extent to resources and available time to fulfill the give requirements.
Murali, Basit and Hassan (2017)	Workload related to the force of task thus stress created that affect employee is demotivated to finish their task.
Transactional Leadership (TSL) Style	
Bryant (2003)	Promote the exchange of reward and target.
Awamleh, Evans and Mahate (2005)	Based on an exchange exercise with reward and penalty.
Bodla and Nawaz (2010); George, Chiba and Scheepers (2017)	Leader sets objective, monitor outcomes and exchanges the good performance with rewards.
Sulamuthu and Yusof (2018)	Leaders promise to provide the liable rewards to employee when he or she able to show outstanding performance.

Laissez-faire Leadership (LFL) Style	
Einarsen, Aasland and Skogstad (2007)	A type of destructive leadership that providing minimal concern to subordinate and infringe their interest.
Avolio (2011)	Behavior of leader who does not take into consideration on any incident happens, avoid bearing the responsibility, do not make own decision and satisfies to wait for other to work.
Abbasi (2018)	Leader tends to avoid making decision, use their authority and relinquishing of responsibilities.
Job stress (JS)	
Lai, Saridakis and Blackburn (2013)	Stressors derived from the work environment will result job stress.
Zahra et al. (2018)	Stress happen when individual do not able to manage with the situation and pressure from demand and environment.

Source: Formed for research

2.2.1 Turnover Intention (TI)

TI defined as behavioral indication of leaving the institution (Ahmed, Hidayat & Rehman, 2015; Chin, 2018) as employees voluntarily wish to switch job (Schyns, Torka & Gossling, 2007). Employee turnover is detrimental to organization by increasing cost and lowering organizational performance (Ahmed, Sabir, Khosa, Ahmad & Bilal, 2016). Stress constitutes to employee's turnover intention (Sewwandi & Perere, 2016). According to numerous past studies, auditors' TI caused by high job demand (Zahra et al., 2018), incompatibility job expectation (Pradana & Salehudin, 2015), greater degree of job stress (Arshadi & Damiri, 2013) and poor leadership style (Puni et al., 2016; Sulamuthu & Yusof, 2018). Thus it is crucial to address the proper stress factors for auditors' TI.

2.2.2 Role Conflict (RC)

Jannah et al. (2016) defined a person that carry multiple roles simultaneously suffer from role conflict. Soltani, Hajatpour, Khorram and Nejati (2013) expressed RC rises when a person faced with role conflicting expectation. Further empirical study from Soltani et al. (2013) stated that RC is a factor of job stress. RC positively affects job stress among academic staffs in Pakistan (Parvaiz et al., 2015; Usman, Ahmed, Ahmed & Akbar, 2011) diverse professionals field (Sheraz et al., 2014) among nurses because of handling multiple tasks concurrently (Karimi, Omar, Alipour & Karimi, 2014). Auditors often need to perform more than two roles, for instance act as an auditor and a tax advisory simultaneously. Different roles have caused the auditors to struggle and conflict in accomplishing the task which creating RC in their job. Hence, hypothesis is developed as below:

H1: Role conflict has a significant positive relationship on job stress.

2.2.3 Role Ambiguity (RA)

RA described people are unclear on job responsibilities due to insufficient information (Palomino & Frezatti, 2016). Rizwan, Waseem and Bukhari (2014) concluded that RA has positive significant effect to job stress in organization. Likewise, Vanishree (2014) found that work ambiguity has a positive correlation with job stress among the employees work in small to medium scale industries, banking and manufacturing sector in Pakistan (Khattak, Urooj, Khattak & Iqbal, 2011; Ram, Khoso, Shah, Chandio & Shaikih, 2011). Further empirical study delivered by Duygulu, Ciraklar, Guripek, and Bagiran (2013) found that newcomers who experience RA could depress and trigger to stress easily. Auditors usually need to update and comply with new and advised auditing standard to complete auditing

task. However, small and medium accounting firm might provide insufficient information on new audit procedures will create RA for auditors. Hence, hypothesis is developed as below:

H2: Role ambiguity has a significant positive relationship on job stress.

2.2.4 Workload Pressure (WP)

Qureshi, Jamil, Lodhi, Naseem and Zaman (2012) defined WP as work assigned to be complete in little time. The extensive workload demands have been known as a high stress environment for public accountants especially during peak period (Sweeney & Summers, 2002). Past empirical studies prove work overload is significantly positive related with job stress (Dolan & Burke, 2014; Nor Amalina, Huda & Hejar, 2016; Twumasi & Gyensare, 2016; Ziaei, Yarmorhammadi, Moradi & Khandan, 2015). Moreover, among the junior auditors in Jakarta also show there is positive influence on WP and work-related stress (Pradana and Salehudin, 2015). Workload of auditors are heavy because they need to conduct statutory auditing, audit documentation, stock taking and client enquiry within a short time frame. Increasing workload then yielded greater pressure to auditors especially during busy seasons. Hence, hypothesis is developed as below:

H3: Workload pressure has a significant positive relationship on job stress.

2.2.5 Transactional leadership style (TSL)

TSL style is leadership which exchange follower's performance with rewards or punishment (Sulamuthu & Yusof, 2018). TSL style required employees to follow leader's desire standard and eventually leads them to chronic stress (Ahmad et al., 2018). According to Saleem (2015), transactional leader only focus on reaching organizational target, less motivate the members results negative relationship between TSL style with job satisfaction. Besides, TSL behaviour focus only on subordinate final achievement, subsequently increase subordinate's stress level (Dartey-Baah & Yaw Ampofo, 2015; Yao, et al., 2014). In contrast, result of Ebrahimzade, Mooghali, Lankarani and Sadati (2015) and Pishgooie et al. (2018) showed that TSL style has negative relationship with burnout among nurses. Due to the high complexity of audit practices, auditors might made mistakes, premature sign offs and produce inaccurate judgement. Hence, transactional leader will penalize the wrongdoing auditors with punishment. Hence, hypothesis is developed as below:

H4: Transactional leadership style has a significant positive relationship on job stress.

2.2.6 Laissez-faire leadership style (LFL)

LFL style is recognized as avoidance of leadership behaviors which avoid decision making bring stressful impact to employee (Bass & Avolio, 1994; Abbasi, 2018). There are studies found that LFL creates negative consequences among subordinates including creating role stress (Al-Malki & Wang, 2018), negatively related to job satisfaction (Asrar-ul-Haq & Kuchinke, 2016), psychological work fatigue (Barling & Frone, 2016) and exposing factor of burnout (Kanste, Kyngas & Nikkila, 2007). According to Halbesleben (2006), burnout is a type of chronic work stress. Hence, it

is assumed that passive avoidant of leadership is positively related to job stress among employees. However, finding of Ebrahimzade et al. (2015), George, Chiba and Scheepers (2017) state LFL has no significant relationship with job burnout due to the detached role in affairs causing no effect to followers. Leader's proper guidance is crucial for auditors because different audit cases might have different complexity and business nature. Therefore, laissez-faire leader that avoid giving opinion and leave decision power are creating stress to the auditors. Hence, hypothesis is developed as below:

H5: Laissez-faire leadership style has a significant positive relationship on job stress.

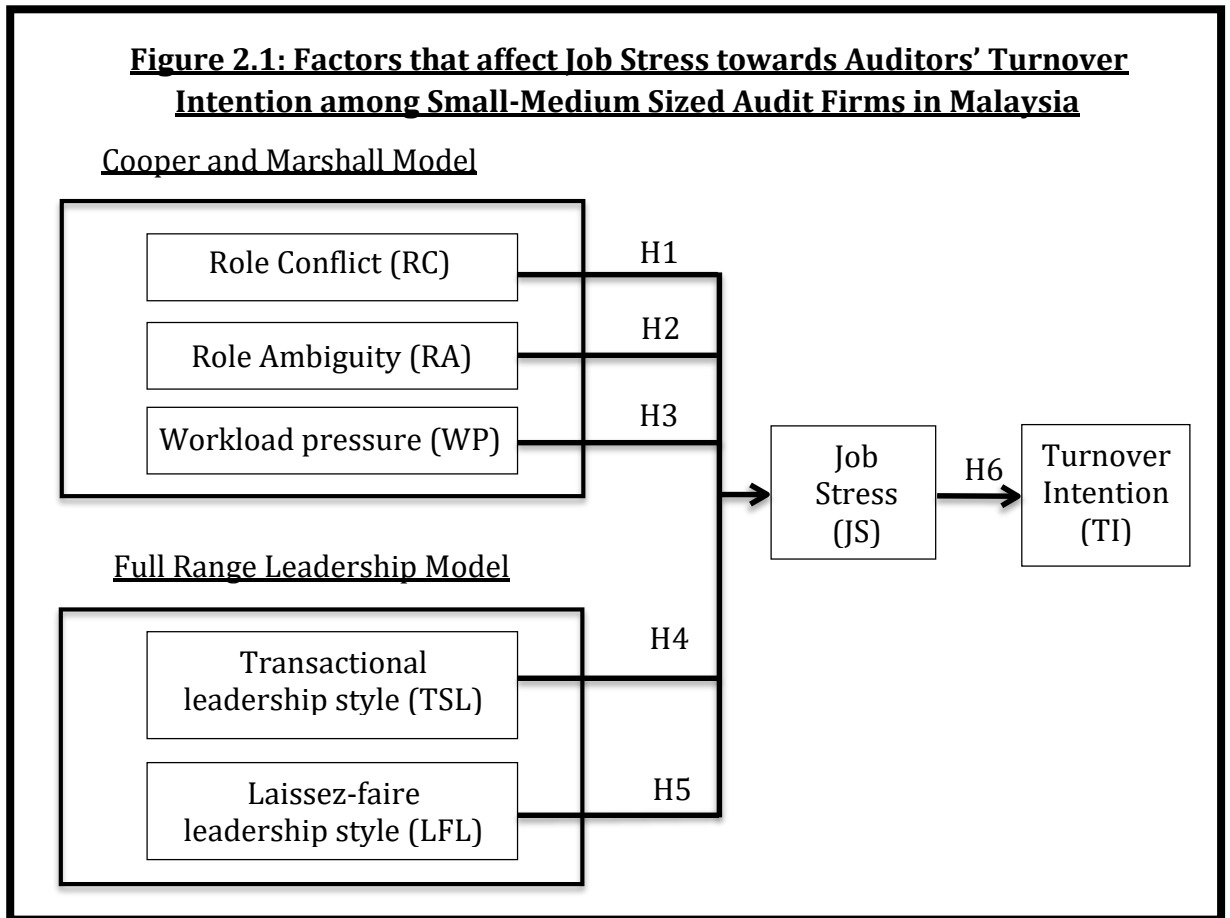
2.2.7 Job stress (JS)

When people have excess pressure in workplace, there is adverse reaction called JS (Iqbal, Ehsan, Rizwan & Noreen, 2014). Sewwandi and Perere (2016) found that JS has positive impact on employee's TI. JS has a positive relation with TI in different institutions of Bahawalpur (Iqbal et al., 2014) employee in Coway (M) Sdn Bhd in Klang Valley (Arshad and Puteh, 2015) and among hospital physicians and nurses that experience high job demands and exhaustion (Tziner, Rabenu, Radomski & Belkin, 2019; Chegini, Jafarabadi & Kakeman, 2019). The auditors often deal with time constraints, packed with strict schedule and experienced from high work demands will demotivate their work passion, cause them to have TI. Thus, hypothesis is developed as below:

H6: Job stress has a significant positive relationship on turnover intention.

2.3 Proposed Research Model

Figure 2.1 shows factors of components from CMM and FRLM consisting RC, RA, WP, TSL and LFL in influencing JS leading to auditors' TI in small-medium sized audit firm.



Source: Formed for research

2.4 Conclusion

It summarize the reviews of past studies. The conceptual framework and hypothesis are developed by adopting the components of Cooper and Marshall Model and Full Range Leadership.

CHAPTER 3: RESEARCH METHODOLOGY

3.1 Research Design

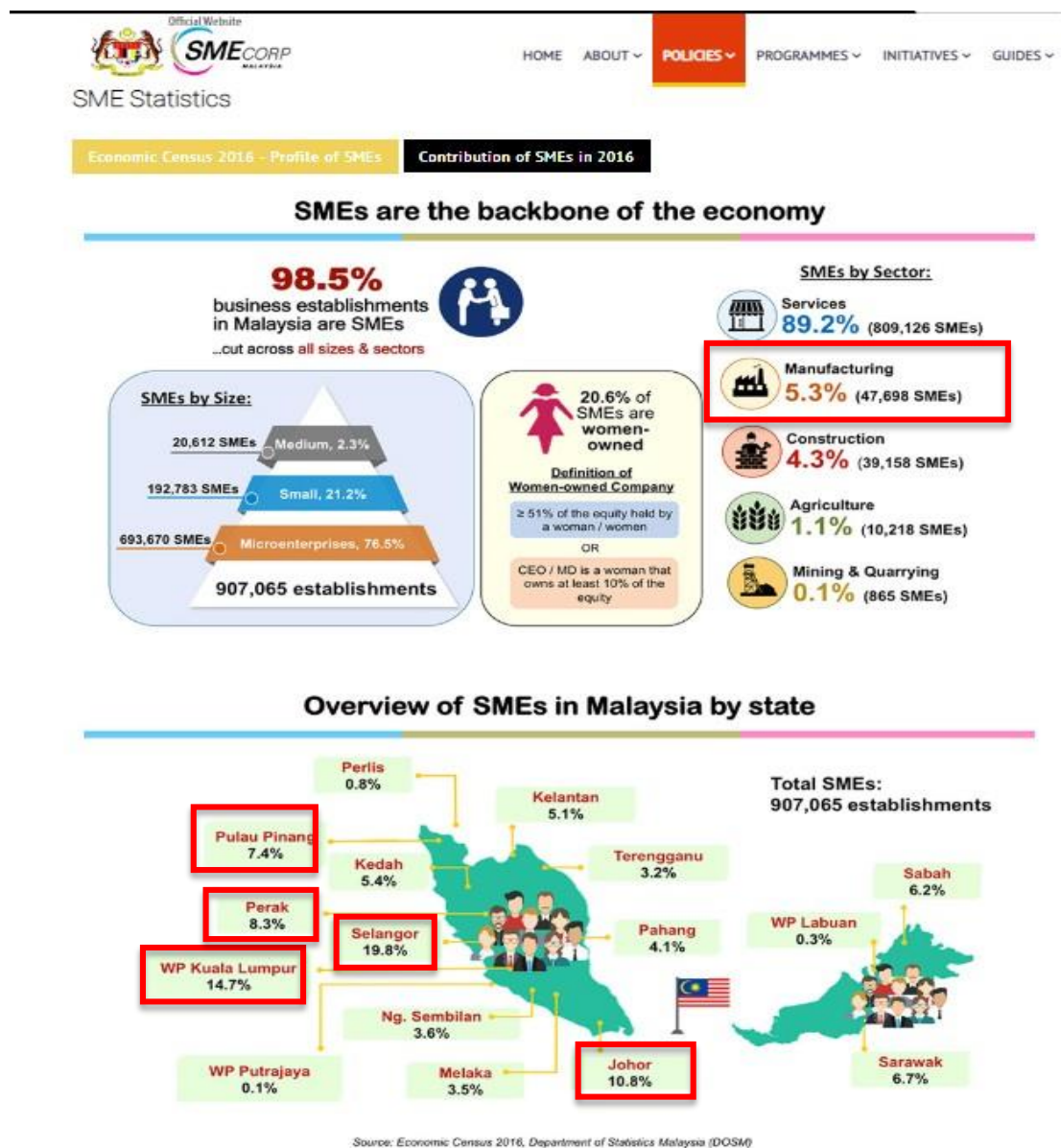
Quantitative research is used as it can investigate the factors affecting stress towards auditors' turnover intention. Survey method is chosen as it is time-effective, larger sample coverage (Ponto, 2015; Phillips, 2017), best methodology in testing human's emotion and behaviour (Artino, La Rochelle & Gehlbach, 2014). External auditors from small-medium sized audit firm is the unit of analysis in this study. Cross-sectional study is conducted where the data is collect one time in point (Setia, 2016). It is suitable approach at this point of time as it provides significance of factors cause to stress in leading auditor's turnover intention hence, allows managerial level in adopting the appropriate stress coping mechanism. Furthermore, self-administered questionnaire is used as a tool to collect empirical data because it provides better, reliable measurement (Sudman, Greeley & Pinto, 1965; Tetali, Edwards, Murthy & Roberts, 2015).

3.2 Population, Sample and Sampling Procedures

In this research, target populations are the external auditors employed in small-medium sized audit firms, Malaysia. Department of Statistics Malaysia (2019) showed that SMEs recorded 98.5% of business establishments while services sector recorded 809,126 (89.2%) in 2016 as shown in Figure 3.1. Figure 3.2 was adopted from MIA that has been used to further support data obtained from SME below. Most of the registered MIA firms are mainly concentrated in Kuala Lumpur (30.1%), Selangor (27.3%), Johor (10.7%), Penang (7.6%), Sabah (5.4%), Sarawak (5.0%) and Perak (4.6%). Malhort and Birks (2017) claimed that

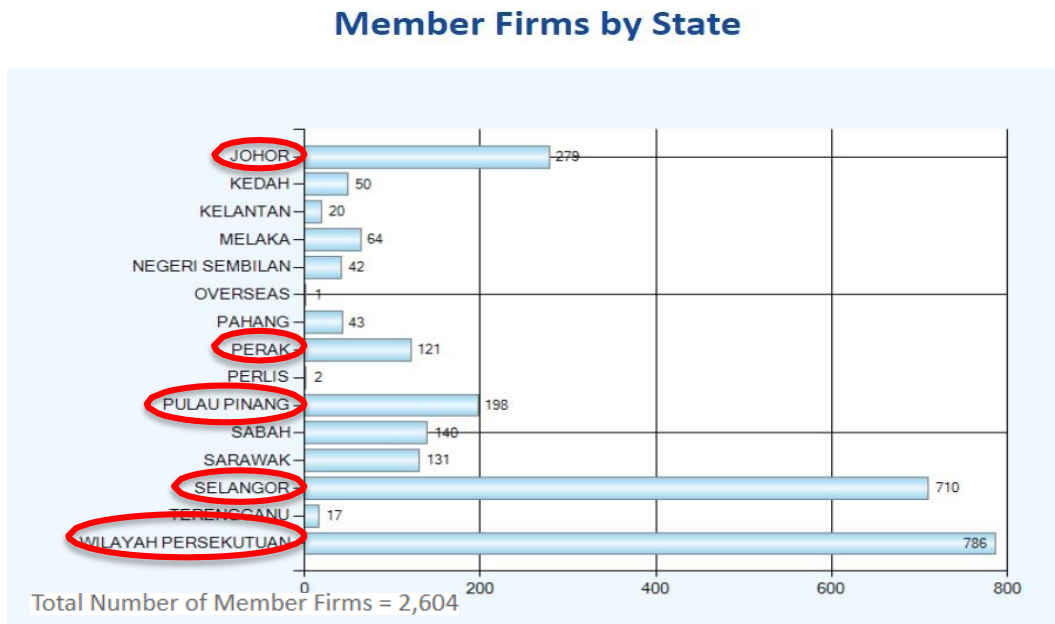
small group of population able to make an inference to a larger population. Sabah and Sarawak was not selected in study as to consider the time constraints, work burden and costs. Since the overall total percentage covered in this study after excluding Sabah and Sarawak is 61% which is more than 50%, it was suggested to use 50% as estimation of P (total of targeted respondent) that results in maximization of variance and produce maximum sample size (Barlett, Kotrlik & Higgins, 2001).

Figure 3.1: Percentage of Overall SMEs in Malaysia by State



Source: Department of Statistics Malaysia (2019)

Figure 3.2: Number of Member Firms by State (as dated on 22 March 2019)



Source: Malaysian Institute of Accountants (2019)

Sample statistic is applied in this study in order to make an inference from a population. Sampling method is chosen instead of census as it provides budget and time constraints when quick results is required that allows more generalizability of results to a larger sample size (Cope, 2003). Therefore, sampling is useful in results of collecting data.

Since the sample frame for all external auditors in small-medium sized audit firms is not accessible, probability sampling techniques are not feasible in this study (Lucas, 2016). Therefore, non-probability sampling technique is used due to feasibility constraint (Battaglia, 2008). Quota sampling can be conjoined with primary sampling units and segment (Battaglia, 2008) where population of five states selected as a starting point and proportion of specified characteristics (Rukmana, 2014; Singh, 2019) like small-medium sized audit firms. Hence, quota sampling technique employed by selecting the highest number of members firm in Malaysia and total of five states are selected. The population is divided into small groups which known as strata. From each group, samples are taken to meet the quota. This is significant as the sample can accurately represent the entire population (Teddlie & Yu, 2007; Tashakkori & Teddlie, 1998). Furthermore, it was indicated that an appropriate sample size should have an items response ratio

in the range from 1:4 to 1: 10 (as cited in Deb & Agrawal, 2017). Thus, the recommended sample sizes are ranging from 132 to 330 since there is 33 survey items in the research.

3.3 Data Collection Method

Primary data is the first hand data which collected by researcher (Ajayi, 2017). Self-administered is one of the primary sources of data used to collect quantitative information from a population. The recommended sample size of 330 questionnaires are distributed to external auditors from small-medium sized audit firms located at Selangor, Kuala Lumpur, Johor, Penang and Perak during the period of May 2019. These 330 questionnaires are divided according to percentage of member firms by states as shown in MIA. The questionnaires are delivered by hand to companies. Targeted respondents are required to fill in and return on spot. Besides, pre-test was conducted to improve response rates and minimize sampling error (Drennan, 2003; De Leeuw, 2001). Pilot test helps to detect blemish in the instrument (Teijlingen & Hundley, 2001; Watson, Atkinson & Rose, 2007) and increase the credibility in the study (Wijk & Harrison, 2013). The pre-test are carried out among 3 experts from academic managerial level and pilot test are carried out among 27 external auditors before the questionnaire distribute to public for evaluating validity and reliability.

3.4 Variables and Measurement

Five items used to measure RC, RA and TI (Jannah et al, 2016) and WP (Qureshi et al, 2013). Multifactor Leadership Questionnaire (MLQ) used to assess TSL and LFL where four items for TSL (Dai et al., 2013) and five items for LFL (Rothfelder, Ottenbacher & Harrington, 2013). Lastly, four items used to measure JS (Parvaiz et al., 2015). The scales in this research were taken from past studies and had been modified to fit into the research context where 5-point Likert scale ranged from (1) “strongly disagree” to (5) “strongly agree”. 5-point Likert scale employed as it generates better quality data compared to 7-point Likert scale (Revilla, Saris & Kronsnick, 2014).

The details of definition, source, measurement of dependent variable, TI; independent variables, RC, RA, WP, TSL and LFL are explained in Appendix B.

3.5 Data Analysis Techniques

3.5.1 Descriptive Test

Descriptive data consists of the demographic profile of target respondent including gender, qualification level, years of experiences, number of full-time employee in firm, position holds and states. The data will be analyzed by frequency and percentage figures which present in tables and pie charts (In & Lee, 2017). Furthermore, mean and standard deviation (SD) will also be analyzed for survey items of IVs and DVs.

3.5.2 Inferential Test

3.5.2.1 Reliability Test

Reliability defined as precision and stability of the result as the questionnaire characterized reliable (Ioannis & Aggeliki, 2006). Cronbach alpha is widely used to estimate internal consistency reliability (Kimberlin & Winterstein, 2008; Taherdoost, 2016; Tavakol & Dennick, 2011). Many researchers claimed that 0.7 or greater is considered as acceptable (Bhatnagar, Kim & Many, 2014; Heale & Twycross, 2015; Hinton, 2004). However some researchers claimed that Cronbach's alpha of above 0.6 is considered acceptable (Munir, 2018; Griethuijsen et al., 2014).

3.5.2.2 Normality Test

Normality test is measured by using skewness and kurtosis to ensure normal distribution of data sets (Saunders, Lewis & Thornhill, 2015) and meet the assumption of parametric test (Norman, 2010). It is needed to fulfilled parametric test such as Multiple Linear Regression (MLR) analysis, Simple Linear Regression (SLR) and Pearson Correlation Analysis (Saunders et al., 2015). The value of skewness should fall within ± 3 while kurtosis within ± 10 as according to Brown (as cited by Griffin & Steinbrecher, 2013).

3.5.2.3 Pearson Correlation Coefficient

Pearson correlation coefficient is exercised to determine how closely of a linear dependence relationship between two pairs of variable (Zhou, Deng, Xia & Fu, 2016). The positive +1 value indicates a perfect positive correlation when the variables are directly related between IV and DV and vice versa (Mukaka, 2012). However, high correlation between

independent variables will show multicollinearity problem when the coefficient values are greater than 0.90 (Abdullah & Jubok, 2013). The high multicollinearity will cause the coefficients have large standard errors (William, 2015) as shown in Table 3.1.

Table 3.1: Rule of Thumb for Pearson Correlation Coefficient

Coefficient range	Strength of association
±0.91 to ±1.00	Very strong
±0.71 to ±0.90	High
±0.41 to ±0.70	Moderate
±0.21 to ±0.40	Small but definite relationship
±0.00 to ±0.20	Slight, almost negligible

Source: Hair, Celsi, Money, Samuol & Page (2011)

3.5.2.4 Multiple Linear Regression

Multiple Linear Regression (MLR) function as a statistical tool in investigation the relationship and significance between IVs (RC, RA, WP, TSL and LFL) and DV (JS) that is an appropriate analysis to be adopted in our study (Rhoton, 2014; Shrabanti & Bhattacharya, 2013). Some assumptions for regression analysis (normality, linearity and multicollinearity) must be fulfilled to analyze the multivariate relationship between IVs and DV (Saunders, Lewis & Thornhill, 2009). According to Hair, Black, Babin, Anderson & Tatham (2006), Rahadhini and Lamidi (2017), the p-value is less than 0.05 showed that the relationship between IVs and DV are significant. Besides, multicollinearity measure the degree of correlation between IVs is also tested in MLR (Hair, Black, Babin & Anderson, 2014), the cut off value of variance inflation factor (VIF) is 10 (Sekaran & Bougie, 2013).

Table 3.2: Equation of MLR Analysis

$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e$	
Y	Job Stress
X1	Role conflict
X2	Role ambiguity
X3	Workload pressure
X4	Transactional leadership style
X5	Laissez-faire leadership style

Source: Formed for research

3.5.2.5 Simple Linear Regression

Simple Linear Regression (SLR) is function to test the association between IV (JS) and DV (TI) (Zou, Tuncali & Silverman, 2003). The correlation efficient used to determine the strength of relationship between IV and DV.

Table 3.3: Equation of SLR Analysis

$Y = \beta_0 + \beta_1X_1 + e$	
Y	Turnover Intention
X1	Job stress

Source: Formed for research

3.6 Conclusion

Chapter 3 highlighted the research design, sampling procedure, data collection method, data analysis technique used and measurement of variable.

CHAPTER 4: DATA ANALYSIS

4.0 Introduction

SPSS software is used to generate the data analysis for 27 samples data of pilot test and 261 samples data of final test. This chapter presents the descriptive analysis, scale measurement and inferential analysis in respect to the relationship between IVs and DVs.

4.1 Pilot Test Analysis

As mentioned in chapter 3.3, a sample of 27 auditors were picked from anonymous audit firm in Perak to conduct the pilot test. Sample data was collected to measure the reliability test and normality test.

4.1.1 Reliability test

Cronbach's Alpha from reliability test calculated the internal consistency reliability of all 33 items in the seven variables as shown in Table 4.1.

Table 4.1 Reliability Test (Pilot test)

Variables	No. of Items	Cronbach's Alpha
Role Conflict (RC)	5	0.868
Role Ambiguity (RA)	5	0.752
Workload Pressure (WP)	5	0.683
Transactional Leadership Style (TSL)	4	0.741
Laissez-faire Leadership Style (LFL)	5	0.713

Job Stress (JS)	4	0.901
Turnover Intention (T1)	5	0.789

Source: Formed for research

The result of Cronbach's Alpha coefficient of each item is reliable because the value has exceeded the 0.6 benchmark (Munir, 2018; Griethuijsen et al., 2014). Workload pressure has the lowest reliability of 0.683 (68.30% reliable) and job stress has the highest reliability of 0.901 (90.10% reliable). Therefore, it is indicated that the questionnaires used are reliable.

Table 4.2: Central Tendency Measurement and Normality Test (Pilot test)

Constructs	Items	Mean	Std. deviation	Skewness	Kurtosis
Role Conflict (RC)	RC1	3.0370	1.05544	-0.502	-0.300
	RC2	2.3704	1.11452	0.082	-1.343
	RC3	2.3333	1.03775	0.372	-0.929
	RC4	2.4444	0.97402	0.303	-0.810
	RC5	2.3704	0.79169	0.211	-0.130
Role Ambiguity (RA)	RA1	3.1852	0.96225	-0.119	-0.107
	RA2	3.8148	0.83376	-0.056	-0.706
	RA3	3.9259	0.82862	-0.294	-0.479
	RA4	4.1852	0.68146	-1.034	2.984
	RA5	3.8889	0.93370	-0.990	2.020
Workload Pressure (WP)	WP1	3.5185	0.89315	-0.235	-0.567
	WP2	3.5926	0.84395	-0.314	-0.283
	WP3	2.7037	0.86890	0.263	1.073
	WP4	2.9630	0.80773	-0.403	-0.180
	WP5	3.2222	1.01274	-0.243	-0.550
Transactional Leadership Style (TSL)	TSL1	3.2593	1.05948	-0.984	0.325
	TSL2	2.9630	1.12597	0.252	-0.546
	TSL3	3.0741	1.07152	-0.562	-0.367
	TSL4	2.7037	1.06752	0.036	-0.491

Laissez Faire Leadership Style (LFL)	LFL1	2.0741	0.87380	0.223	-0.862
	LFL2	2.1481	0.94883	0.268	-0.890
	LFL3	1.7778	0.80064	0.923	0.764
	LFL4	2.2222	1.08604	0.495	-0.967
	LFL5	1.8148	0.96225	1.517	3.184
Job Stress (JS)	JS1	2.9630	1.12597	0.252	-0.546
	JS2	2.8519	1.02671	0.087	-0.688
	JS3	3.0370	1.09128	-0.078	-0.677
	JS4	3.1481	0.98854	-0.317	-0.791
Turnover Intention (TI)	TI1	3.0370	1.05544	-0.290	0.134
	TI2	2.9630	1.01835	-0.393	-0.077
	TI3	3.2593	0.90267	-0.562	1.923
	TI4	3.1852	0.96225	0.720	-0.183
	TI5	2.8889	0.93370	-0.378	0.830

Source: Formed for research

Table 4.2 presents the pilot test results of central tendency measurement and normality test of items for each variable. The mean value of RC is ranged from 2.3333 to 3.0370, RA ranged from 3.1852 to 3.9259, WP ranged from 2.7037 to 3.5185, TSL ranged from 2.7037 to 3.2593, LFL ranged from 1.8148 to 2.2222, JS ranged from 2.8519 to 3.1481, TI ranged from 2.8889 to 3.2593. The result indicate that most respondents answered 'Neutral' or 'Agree' for overall items except for constructs RC and LFL, which most respondent answered 'Strongly Disagree', 'Neutral' and 'Disagree' for the items.

In addition, LFL5 has the greatest skewness value among all constructs at 1.517 while RA4 has the smallest skewness value at -1.034. Besides, the greatest kurtosis value is 3.184 for LFL5 while the smallest kurtosis value is -1.343 for RC2. Since every item has the value of skewness fall within range of ± 3 and the value of kurtosis fall within range of ± 10 , thus all items for each variable are normally distributed. Hence, the normality test and multivariate model were achieved the requirements according to Brown (as cited by Griffin & Steinbrecher, 2013).

4.2 Descriptive Analysis

4.2.1 Demographic Profile of Respondents

Total of 330 sets survey questionnaire were self-administered and 273 of them are collected which result in a response rate of 82.72%. However, only 261 sets survey questionnaire is usable. The demographic of profile consists of 7 items (including gender, age, number of full time employees, highest education completed, years of experience, position in firm and state) are described as follow.

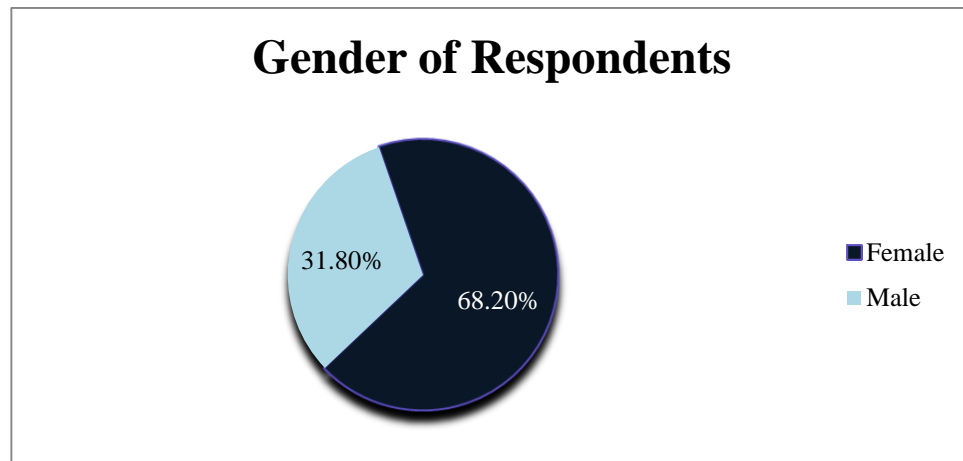
(a) Gender

Table 4.3: Gender of Respondents

Gender	Frequency	Percentage (%)
Female	178	68.20
Male	83	31.80
Total	261	100.00

Source: Formed for research

Figure 4.1: Gender of Respondents



Source: Formed for research

Table 4.3 and Figure 4.1 demonstrate the respondent's gender. The result shows that female is the majority respondents which comprised of 178 (68.20%) and remaining 83 (31.80%) are male.

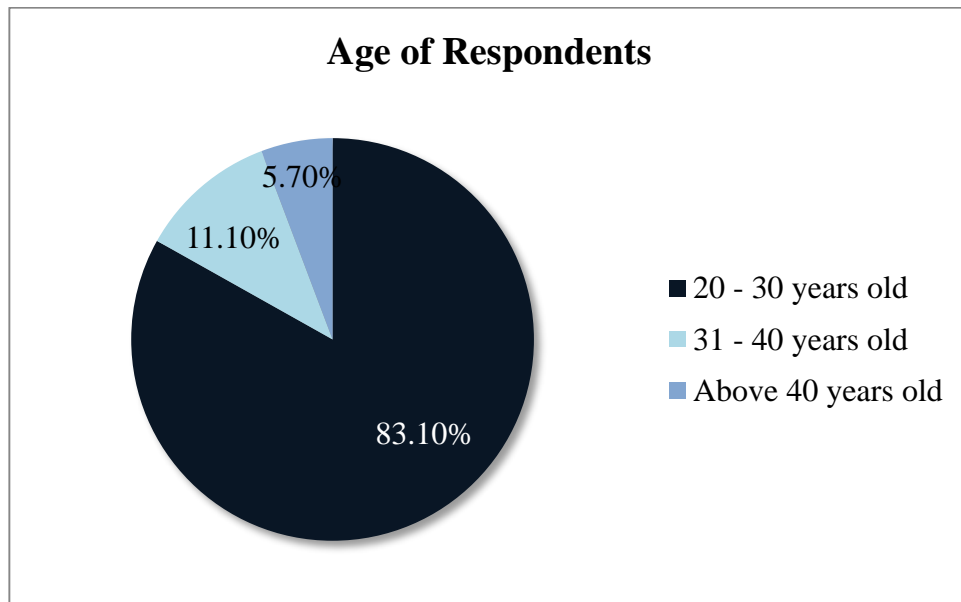
(b) Age

Table 4.4: Age of Respondents

Age	Frequency	Percentage (%)
20 to 30 years old	217	83.10
31 to 40 years old	29	11.10
Above 40 years old	15	5.70
Total	261	100.00

Source: Formed for research

Figure 4.2: Age of Respondents



Source: Formed for research

Table 4.4 and Figure 4.2 illustrate the age of respondents in group. The greater majority of age group (217 of them) falls under 20-30 years old (83.10%) while there are only a few respondents from age group 31-40 (11.10%) and above 40 (5.70%). Table and figure above evidently shows that accounting undergraduates stand a huge percentage in audit firms.

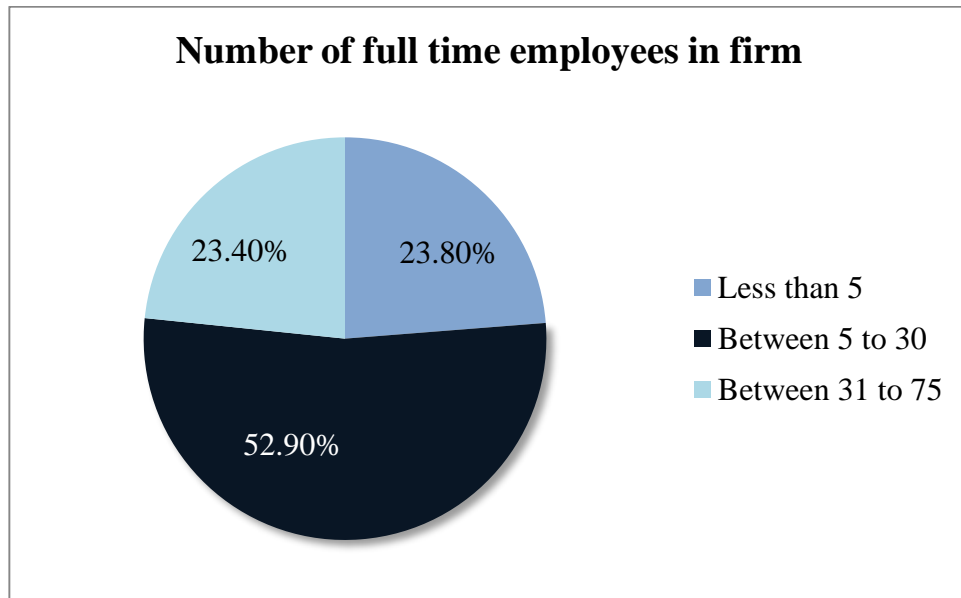
(c) Number of full time employees in firm

Table 4.5: Number of full time employees in firm

Number of full time employees in firm	Frequency	Percentage (%)
Less than 5	62	23.80
Between 5 to 30	138	52.90
Between 31 to 75	61	23.40
Total	261	100.00

Source: Formed for research

Figure 4.3: Number of full time employees in firm



Source: Formed for research

According to Table 4.5 and Figure 4.3, most of the audit firms comprise full time employees between 5 to 30 which are 138 respondents (52.90%), followed by full time employees less than 5 which is 62 respondents (23.80%), full time employees between 31 to 75 which is 61 respondents (23.40%).

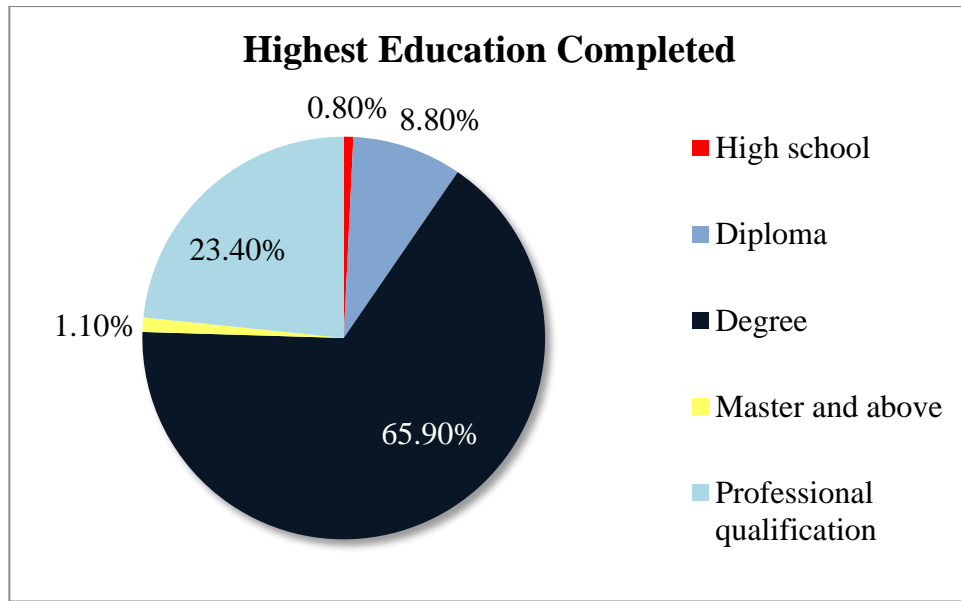
(d) Highest Education Completed

Table 4.6: Highest Education Completed

Highest Education Completed	Frequency	Percentage (%)
High school	2	0.80
Diploma	23	8.80
Degree	172	65.90
Master and above	3	1.10
Professional qualification	61	23.40
Total	261	100.00

Source: Formed for research

Figure 4.4: Highest Education Completed



Source: Formed for research

Among 261 respondents, 172 of respondents completed their degree (65.90%), 61 completed professional qualification (23.40%), followed by 23 diploma (8.80%), 3 master (1.10%) and 2 high school respondents (0.80%).

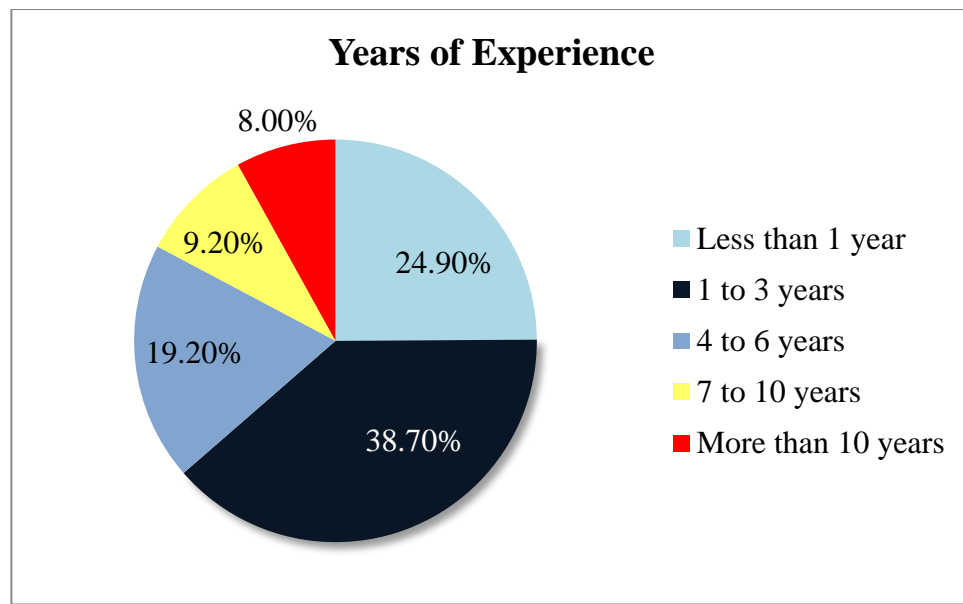
(e) Years of Experience

Table 4.7: Years of Experience

Years of Experience	Frequency	Percentage (%)
Less than 1 year	65	24.90
1 to 3 years	101	38.70
4 to 6 years	50	19.20
7 to 10 years	24	9.20
More than 10 years	21	8.00
Total	261	100.00

Source: Formed for research

Figure 4.5: Years of Experience



Source: Formed for research

Based on Table 4.7 and Figure 4.5, 101 respondents have 1 to 3 years of experience in audit (38.70%) from the total, followed by 65 respondents (24.90%) with year of experience less than 1, 50 respondents (19.20%) with 4 to 6 years' experience, 24 respondents (9.20%) with 7 to 10 years' experience and 21 of them (8.00%) with experience more than 10 years.

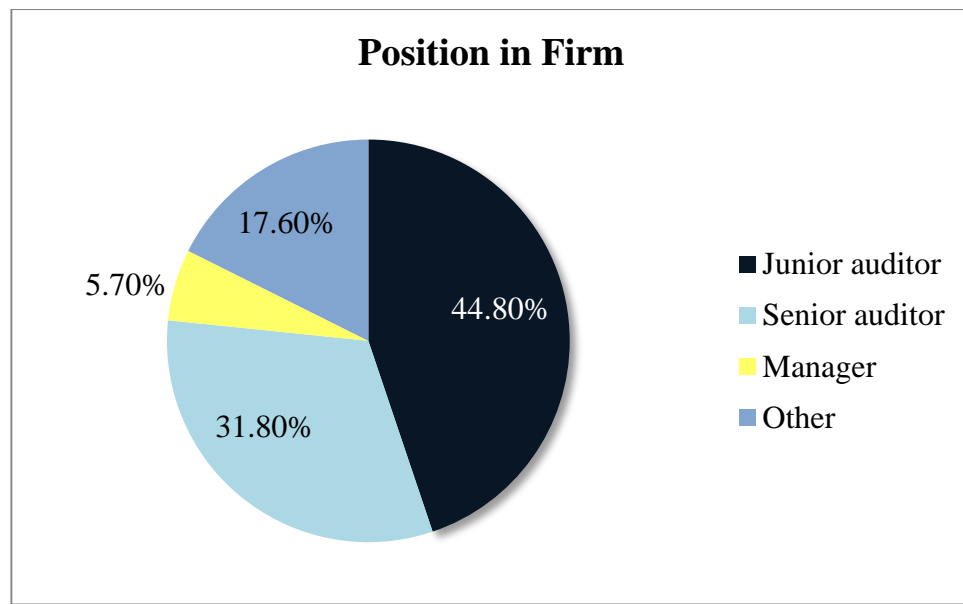
(f) Position in Firm

Table 4.8: Position in Firm

Position in Firm	Frequency	Percentage (%)
Junior auditor	117	44.80
Senior auditor	83	31.80
Manager	15	5.70
Other	46	17.60
Total	261	100.00

Source: Formed for research

Figure 4.6: Position in Firm



Source: Formed for research

Table 4.8 and Figure 4.6, there is 117 out of 261 respondents (44.80%) are junior auditors, 83 of them (31.80%) are senior auditors, 15 of them (5.70%) are manager and the remaining which categorized in others comprises of level position higher than manager is 46 respondents (17.60%).

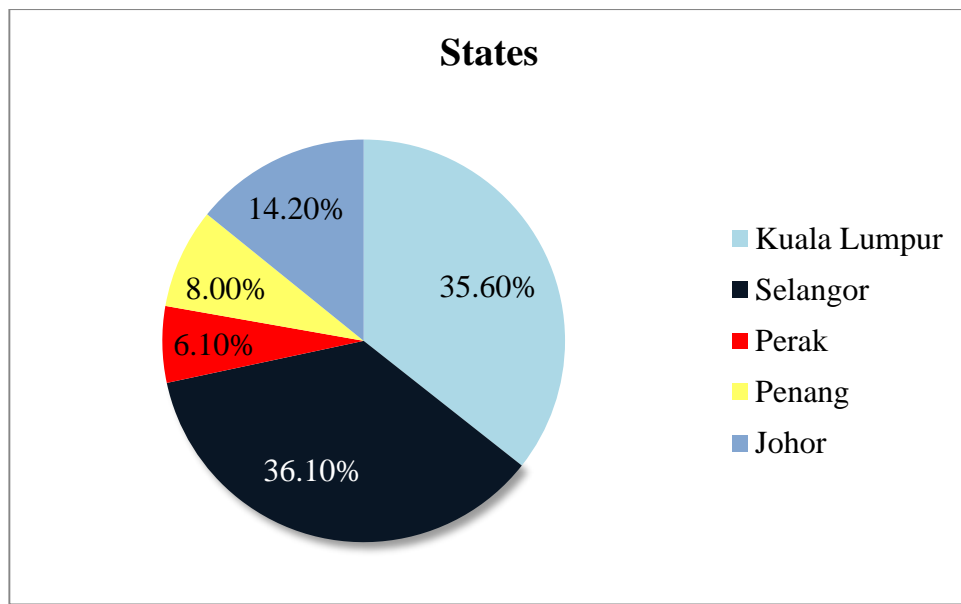
(g) State

Table 4.9: State

State	Frequency	Percentage (%)
Kuala Lumpur	93	35.60
Selangor	94	36.10
Perak	16	6.10
Penang	21	8.00
Johor	37	14.20
Total	261	100.00

Source: Formed for research

Figure 4.7: States



Source: Formed for research

According to Table 4.9 and Figure 4.7, frequency and percentage of the respondents from the five state of Peninsular Malaysia which are chosen in this study. The percentage for each state follows from the greatest to lowest are Selangor (36.10%), Kuala Lumpur (35.60%), Johor (14.20%), Penang (8.00%) and Perak (6.10%).

4.2.2 Central Tendencies Measurement of Constructs

Table 4.10: Statistics of Constructs' Central Tendencies Measurement

Variables	Items	N	Mean	Standard Deviation
Role Conflict (RC)	RC1	261	2.9004	1.01415
	RC2		2.3027	0.99051
	RC3		2.7586	1.07021
	RC4		2.5670	0.99629
	RC5		2.5977	1.01291
Role Ambiguity (RA)	RA1	261	3.4368	0.77511
	RA2		3.7893	0.72167
	RA3		3.6973	0.83456
	RA4		3.9962	0.70981
	RA5		3.8199	0.72995
Workload Pressure (WP)	WP1	261	3.5019	0.87979
	WP2		3.5326	1.00570
	WP3		2.7893	0.93523
	WP4		2.9387	1.03221
	WP5		3.2452	1.00825
Transactional leadership style (TSL)	TSL1	261	3.2452	1.00825
	TSL2		2.9617	0.94791
	TSL3		2.9387	0.95075
	TSL4		2.9119	0.80138
Laissez-faire leadership style (LFL)	LFL1	261	2.7548	0.92051
	LFL2		2.2414	0.91943
	LFL3		2.2797	0.89137
	LFL4		2.0958	0.86515
	LFL5		2.2567	0.97231
Job stress (JS)	JS1	261	2.0460	0.89754
	JS2		3.1648	0.93627
	JS3		2.8544	0.96170
	JS4		2.9349	1.01506

Turnover	TI1	261	3.0843	0.92434
Intention	TI2		3.0766	1.01993
(TI)	TI3		3.0766	0.97363
	TI4		2.9425	0.92432
	TI5		2.7395	0.97326

Source: Formed for research

Table 4.10 displayed the central tendencies measurement of all items which derived from 5 IVs and 2 DVs. The mean value for RC ranges from 2.3027 to 2.9004, RA ranges from 3.4368 to 3.9962, WP ranges from 2.7893 to 3.5326, TSL ranges from 2.9119 to 3.2452, LFL ranges from 2.0958 to 2.7548, JS ranges from 2.0460 to 3.1648 and TI ranges from 2.7395 to 3.0843. This shows that majority of the respondents answered with “disagree” and “neutral”. However RA4 was the exception which responded with answer of “agree”.

Nevertheless, the standard deviation of all items is clearly shown in Table 4.10. Standard deviation of RC ranges from 0.99051 to 1.07021, RA ranges from 0.70981 to 0.83456, WP ranges from 0.87979 to 1.03221, TSL ranges from 0.80138 to 1.00825, LFL ranges from 0.86515 to 0.97231, JS ranges from 0.89754 to 1.01506 and TI ranges from 0.92432 to 1.01993. There is 8 items with standard deviation more than 1. The highest standard deviation value is 1.07021 while the lowest one is 0.70.

4.3 Scale Measurement

4.3.1 Reliability Test

Table 4.11: Outcome of Final Reliability Test

Variable	Construct	Cronbach's Alpha	Number of items
DV	Turnover Intention	0.868	5
IV1	Role Conflict	0.852	5
IV2	Role Ambiguity	0.819	5
IV3	Workload Pressure	0.866	5
IV4	Transactional Leadership Style	0.714	4
IV5	Laissez-faire Leadership Style	0.900	5
IV6	Job Stress	0.902	4

Source: Formed for research

Table 4.11 illustrates the results for all the variable of Cronbach's alpha which fall in the ranges between 0.714 and 0.902 in the reliability test. It shows that there are reliable variable as the alpha coefficient exceeds the threshold of 0.70 (Hair, Black, Babin & Anderson, 2014) which indicates all items have relatively high internal consistency. Therefore, the questionnaire collected in the research is consistent and dependable.

4.3.2 Normality Test

Table 4.12: Outcome of Final Normality Test

Variables	Items	Skewness	Kurtosis
RC	RC1	-0.066	-0.598
	RC2	0.655	0.244
	RC3	0.172	-0.705
	RC4	0.248	-0.457
	RC5	0.268	-0.511

RA	RA1	-0.486	0.496
	RA2	-0.897	1.683
	RA3	-0.902	1.147
	RA4	-1.230	3.621
	RA5	-0.664	1.287
WP	WP1	-0.040	-0.378
	WP2	-0.330	-0.661
	WP3	0.404	-0.207
	WP4	0.208	-0.628
	WP5	-0.122	-0.615
TSL	TSL1	-0.122	-0.615
	TSL2	0.049	-0.434
	TSL3	-0.148	-0.459
	TSL4	-0.020	-0.131
LFL	LFL1	-0.030	-0.504
	LFL2	0.729	0.557
	LFL3	0.536	0.374
	LFL4	0.855	1.009
	LFL5	0.629	-0.025
JS	JS1	1.003	1.216
	JS2	0.006	-0.428
	JS3	0.296	-0.537
	JS4	0.198	-0.632
TI	TI1	-0.021	-0.124
	TI2	0.065	-0.441
	TI3	0.022	-0.154
	TI4	0.291	0.158
	TI5	0.240	-0.061

Source: Formed for research

Table 4.12 shows skewness and kurtosis value of the variables. Normality test aimed to examine the IVs and DV's normal distribution by using skewness and kurtosis tests (Kim, 2013). The skewness of items ranges between -1.230 and 1.003 while kurtosis value ranges from -0.705 to 3.621. According to Brown (as cited by Griffin & Steinbrecher, 2013), the requirement of skewness value is within ± 3 and within ± 10 for kurtosis. Hence the data sets are normally distributed.

4.4 Inferential Analysis

4.4.1 Pearson's Correlation Analysis

Table 4.13: Pearson's Correlation Analysis

Variables	RC	RA	WP	TSL	LFL	JS	TI
RC	1.000						
RA	-0.265** <.0001	1.000					
WP	0.476** <.0001	-0.276** <.0001	1.000				
TSL	0.244** <.0001	-0.023 0.714	0.218** <.0001	1.000			
LFL	0.462** <.0001	-0.338** <.0001	0.348** <.0001	0.222** <.0001	1.000		
JS	0.454 <.0001	-0.319 <.0001	0.628 <.0001	0.272 <.0001	0.338 <.0001	1.000	0.579 <.0001

** Correlation is significant at the 0.01 level (2-tailed).

Source: Formed for research

Whereby,

RC = Role Conflict
RA = Role Ambiguity
WP = Workload Pressure
TSL = Transactional Leadership style
TFL = Laissez-fair Leadership style
JS = Job Stress

Pearson correlation coefficient is to test multicollinearity problem and the strength of relationship between the IVs (Hassan, 2016). Based on Table 4.13, it demonstrate the strongest positive relationship between WP and JS with $r=0.628$ while strongest negative relationship exist between RA and TSL with $r=-0.023$. However, RA is insignificant with TSL as the significant value of 0.714 is greater than 0.01 while the other variables are significant correlated as p-value is lower than 0.01. The highest coefficient value of this study is 0.476. Hence it concluded that there is no multicollinearity problem found in this research due to lower than the threshold level of 0.9 (Abdullah & Jubok, 2013).

4.4.2 Multiple Linear Regression (MLR)

MLR analysis was conducted as stress factors are significantly in analyzing job stress.

Table 4.14: MLR Model Summary

Model	r	r^2	Adjusted r^2	Standard Error of the Estimate
1	0.675	0.456	0.445	0.64632

- a. Predictors: (Constant), Role Conflict, Role Ambiguity, Workload Pressure, Transactional Leadership style, Laissez-faire leadership style
- b. Dependent Variable: Job Stress

Source: Formed for research

Table 4.14 shown the value of r between each IVs and DV is 0.675 which indicates that all IVs are influencing each other by 67.5%. Besides, the $r^2=0.456$ reveals that 45.6% of variance in DV can be justified by the five IVs whereas remaining 54.4% refer to other factors that are not being tested in this study.

Table 4.15: MLR – ANOVA

Model 1	Sum of Squares	df	Mean Square	F	Sig.
Regression	89.167	5	17.833	42.691	0.000
Residual	106.521	255	0.418		
Total	195.689	260			

- a. Predictors: (Constant), Role Conflict, Role Ambiguity, Workload Pressure, Transactional Leadership style, Laissez-faire leadership style
- b. Dependent Variable: Job Stress

Source: Formed for research

Table 4.15, F-value (42.691) is large and significantly at the 0.05 level since p-value (0.000) is lower than the significant level (0.05). Thus, it proves that the regression model is fit whereby DV can be explained by IVs.

Table 4.16: MLR Coefficient

Model 1	Unstandardized Coefficient		Standardized Coefficients	t-value	Sig.	Tolerance	VIF
	β	Std. Error	β				
Constant	1.083	0.408		2.655	0.008		0
AVRC	0.154	0.061	0.143	2.514	0.013	0.661	1.514
AVRA	-0.201	0.076	-0.133	-2.655	0.008	0.845	1.183
AVWP	0.536	0.060	0.485	8.961	0.000	0.728	1.374
AVTSL	0.158	0.063	0.121	2.503	0.013	0.908	1.102
AVLFL	0.035	0.062	0.031	0.574	0.566	0.713	1.402

- a. Predictors: (Constant), Role Conflict, Role Ambiguity, Workload Pressure, Transactional Leadership style, Laissez-faire leadership style
- b. Dependent Variable: Job Stress

Source: Formed for research

Table 4.16, shows all IVs have tolerance value exceeds 0.10 and VIF value that less than 10, hence there is no multicollinearity problem (Sekaran & Bougie, 2013). P-value of RC, RA, WP and TSL are less than 0.05 which proves that each of the IV has a significant positive influence on job stress. However, p-value of laissez-faire leadership style is more than 0.05. This shows that the variable is insignificantly influence on JS. Therefore, H1, H2, H3 and H4 were supported by this research model whereas H5 was not supported.

Besides, WP ($\beta=0.485$) is the most influential factors affecting JS, followed by RC ($\beta=0.143$), TSL ($\beta=0.121$), LFL ($\beta=0.031$) and lastly RA ($\beta=-0.133$) which has the least influential factor.

Table 4.17: Regression Equation of Model 1

$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e$	
$Y = 1.083 + 0.154$ (Role Conflict) - 0.201 (Role Ambiguity) + 0.536 (Workload Pressure) + 0.158 (Transactional Leadership Style) + 0.035 (Laissez-faire Leadership Style)	
Y	Job Stress
β_0	Constant
X1	Role conflict
X2	Role ambiguity
X3	Workload pressure
X4	Transactional leadership style
X5	Laissez-faire leadership style

Source: Formed for research

4.4.3 Simple Linear Regression

Table 4.18: Simple Linear Regression Model Summary

Model	r	r ²	Adjusted r ²	Standard Error of the Estimate
2	0.579	0.336	0.333	0.63706

- a. Predictors: (Constant), Job Stress
- b. Dependent Variable: Turnover Intention

Source: Formed for research

Table 4.18 indicates that the r value between JS and TI is influencing with 57.9% by each other. Additionally, the r² reveals that 0.336 (33.6%) of variance in TI can be justified by the JS.

Table 4.19: Simple Linear Regression – ANOVA

Model 1	Sum of Squares	df	Mean Square	F	Sig.
Regression	53.099	1	53.099	130.836	0.000
Residual	105.113	259	0.406		
Total	158.212	260			

- a. Predictors: (Constant), Job Stress
- b. Dependent Variable: Turnover Intention

Source: Formed for research

F-value (130.836) is large and significantly at the 0.05 level as shown in Table 4.19 as the p-value (0.000) is lower than the significant level (0.05). Thus, it proves that regression model is fit whereby DV can be explained by IV.

Table 4.20: Simple Linear Regression Coefficient

Model 1	Unstandardized Coefficient		Standardized Coefficients	t-value	Sig.
	β	Std. Error	β		
(Constant)	1.429	0.142		10.098	0.000
AVJS	0.521	0.046	0.579	11.438	0.000

- a. Predictors: (Constant), Job Stress
- b. Dependent Variable: Turnover Intention

Source: Formed for research

Table 4.20 illustrates JS has a β of 0.579 towards TI which is an influential factor affecting TI. Besides, JS has a significant positive influence on TI as $p < 0.05$.

Table 4.21: Regression Equation of Model 2

$Y = \beta_0 + \beta_1 X_1 + e$	
$Y = 1.429 + 0.521 (\text{Job Stress})$	
Y	Turnover Intention
β_0	Constant
X1	Job stress

Source: Formed for research

4.5 Conclusion

This chapter presented the explanation of results of descriptive analysis, pilot test analysis, inferential analysis and scale measurement of data collection. The multi and simple regression equation were formed from the result of data analysis.

CHAPTER 5: DISCUSSION, CONCLUSION AND IMPLICATIONS

5.0 Introduction

As per discussion of this chapter, a short summary were discussed on analysis of data and major findings come next. It was then subsequently followed by the implications and limitations of study. Moreover, recommendations of this study were stated out for future researchers and overall conclusion of the research project was provided.

5.1 Summary of Statistical Analysis

5.1.1 Descriptive Analysis

5.1.1.1 Demographic Profile

Total of 261 external auditors took part in this study. The data was collected from 178 (68.20%) female auditors and 83 (31.80%) male auditors. Most of the respondents aged between 20 to 30 years old (83.10%). Moreover, greater part of our data is collected from audit firm that have 5 to 30 full-time employees (52.90%). More than half of the respondents hold a degree (65.90%) as their highest education completed and 101 of the respondents have 1 to 3 years of experience (38.70%). Since majority of them are undergraduates, thus almost half of them (44.80%) hold a position as junior auditor. In addition, most of the respondents are from Kuala Lumpur (35.60%) and Selangor (36.10%) since this two state hold the greater number of MIA's member firm.

5.1.1.2 Central Tendencies Measurement

The minimum and maximum of mean and standard deviation for each construct are presented in Table 5.1.

Table 5.1: Summary of Mean and Standard Deviation

Independent Variable	Constructs	Mean		Standard Deviation	
		Lowest	Highest	Lowest	Highest
IV1	Role Conflict	RC2 2.3027	RC1 2.9004	RC2 0.99051	RC3 1.07021
IV2	Role Ambiguity	RA1 3.4368	RA4 3.9962	RA4 0.70981	RA3 0.83456
IV3	Workload Pressure	WP3 2.7893	WP2 3.5326	WP1 0.87979	WP4 1.03221
IV4	Transactional leadership style	TSL4 2.9119	TSL1 3.2452	TSL4 0.80138	TSL1 1.00825
IV5	Laissez-faire leadership style	LFL4 2.0958	LFL1 2.7548	LFL4 0.86515	LFL5 0.97231
IV6	Job stress	JS1 2.0460	JS2 3.1648	JS1 0.89754	JS4 1.01506
DV1	Turnover Intention	TI5 2.7395	TI1 3.0843	TI4 0.92432	TI2 1.01993

Source: Formed for research

5.1.2 Summary of Scale Measurement

Table 4.11 presents outcome of the final variables' Cronbach's alpha. In this study, all the variables' alpha coefficient exceeds 0.7 which is acceptable. Thus it indicates the questionnaire used is reliable while Table 4.12 demonstrates the final result of normality test. The skewness value ranges within ± 3 and kurtosis of items ranges from -10 to +10.

5.1.3 Summary of Inferential Analysis

Table 5.2: Summary of Inferential Analyses

Hypothesis	Pearson's Correlation	Multiple Linear Regression		Results	Simple Linear Regression		Results
		P-value	β		P-value	β	
H1: RC	0.454	0.013	0.143	Supported	-	-	-
H2: RA	-0.319	0.008	-0.133	Supported	-	-	-
H3: WP	0.628	0.000	0.485	Supported	-	-	-
H4: TSL	0.272	0.013	0.121	Supported	-	-	-
H5: LFL	0.338	0.566	0.031	Not supported	-	-	-
H6: JS	0.579	-	-	-	0.000	0.579	Supported

Source: Formed for research

Based on Table 5.2, the correlation between WP and JS ($r=0.628$) is the highest while the correlation between RA and JS ($r= -0.023$) is the lowest. All the variables are significant correlated. There is absence of multicollinearity problems in this study as the coefficient values among all IVs are less than 0.90 (Hair et al., 2011).

According to the results, MLR showed that IVs have significant positive influence on DV whereas the positive relationship between LFL style and JS was rejected since $p > 0.05$.

Furthermore, WP has the greatest significant influence on JS ($\beta = 0.485$, $p < 0.05$). However, RA is the least influential factors ($\beta = -0.133$, $p < 0.05$). For overall result, R-square at 0.456 indicates that 45.6% of the JS (DV) can be explained by the RC, RA, WP and TSL (IVs).

On the other hands, from the data generated, SLR indicated that JS has significant positive influence on TI ($\beta = 0.579$, $p < 0.05$). From the analysis, it showed TI (DV) can be explained by the JS (IV). There is one variable been tested, thus no strength comparison between IVs.

5.2 Discussion of Major Findings

Table 5.3: MLR Result

Hypothesis	Hypotheses	Results	Accepted	Not Accepted
H1	Role conflict has a significant positive relationship on job stress.	$\beta = 0.143$ $p < 0.05$	√	
H2	Role ambiguity has a significant positive relationship on job stress.	$\beta = -0.133$ $p < 0.05$	√	
H3	Workload pressure has a significant positive relationship on job stress.	$\beta = 0.485$ $p < 0.05$	√	
H4	Transactional leadership style has a significant positive relationship on job stress.	$\beta = 0.121$ $p < 0.05$	√	

H5	Laissez-faire leadership style has a significant positive relationship on job stress.	$\beta = 0.031$ $p > 0.05$		√
H6	Job stress has a significant positive relationship on turnover intention.	$\beta = 0.579$ $p < 0.05$	√	

Source: Formed for research

5.2.1 Role Conflict

According to the result, RC hold a significant positive influence on JS since it has a significant value (0.013) of less than 0.05. Hence, H1 is supported where the result was proven with findings of Soltani et al. (2013), Parvaiz et al. (2015) and Sheraz et al. (2014). An individual feels more conflict in handling multiple roles in workplace as own job expectation is contradict with another expectation in job. In other words, individuals stress level will increase when he or she required to meet conflicting role requirement that hard to achieve (Vanishree, 2014). Auditors might play two roles which are auditors and serving management service simultaneously (Jannah et al., 2016), hence auditors' stress level will increase when complying auditing standards which was issued by MIA's Auditing and Assurance Standard Board (International Federation of Accountants, 2018) and at the same time conflict in meeting various clients' satisfaction. In this situation, it is possible that auditors' independence and professional skepticism as stated in International Standard on Auditing (ISA) 200 might be impaired due to role conflicting (MIA, 2009). The result of lack of professional skepticism indicates failure of identifying any material misstatement can cause to auditors poor decisions (Chiang, 2016). In short, RC causes individuals incompatible to accomplish his or her tasks professionally hence results to JS (Rizwan et al., 2014).

5.2.2 Role Ambiguity

Table 5.3 illustrates H2 is supported where RA hold a significant positive influence on JS that had proven with Rizwan et al. (2014), Vanishree (2014) and Ram et al. (2011) studies. RA is a potential source of role stress (Riggio, 2017) and it is an accepted concept (Rizwan et al., 2014). According to ISA 315, auditors should understand client's entity, environment and internal control as to enhance auditors' performance (MIA, 2012). Information ambiguity appears when auditors attempt to understand client's business and industry (Utami & Nahartyo, 2016) especially when vague information is provided which results to poor audit quality. RA occurs when individual is not clear about its tasks and expectation associated to the tasks (Rizwan et al., 2014). For example, ambiguity in the aspect of objectives, duties, responsibilities and no proper guidance are sources of stress (Vanishree, 2014). In the auditing context, auditor required to collect sufficient appropriate audit evidence through clients' financial documents for the purpose of analytical procedures or monitoring activities (ISA 500, 2009). When auditors has not enough information provided by clients and guidance from managers where at the same time auditors must be obey with auditing standards therefore RA consequences to JS results.

5.2.3 Workload Pressure

As shown in Table 5.3, WP hold a significant positive relationship with JS where p-value is equivalent to 0.000, thus H3 is supported. The results is consistent to the past empirical studies including Dolan and Burke (2014), Pradana and Salehudin (2015), Nor Amalina, Huda and Hejar, (2016) and Twumasi and Gyensare (2016). The finding indicates that pressure from work overload may lead auditors to question their adaptability in job and subsequently result to job stress or maybe resignation. WP depletes auditors in terms of physically or mental sentiment which lead to JS.

However, some of them do figure out how to adapt to this circumstance in SME but still a lot of junior auditors failed to cope with it. Thus, it could be proven that the higher WP could lead to a higher tendency of job stress. Aside from audit industry, WP also caused JS among academicians (Abbas & Roger, 2013) since they have similar quantity of workload. Apart from doing tasks in their own profession, both of this job field also required them to engage in many management tasks simultaneously. Though it might be true that big audit firms have more attractive features however these positive factors have been surpassed by WP and other factors which cause to stress (Hermanson, Houston, Stefaniak & Wilkins, 2016). Thus, auditors would not choose to stay in firms for a long term.

5.2.4 Transactional Leadership Style

TSL hold a significant positive relationship with JS where p-value (0.013) is lesser than the normal 0.05, thus the hypothesis is supported. Past empirical studies that are in line to this result included Dartey-Baah and Yaw Ampofo (2015) and Yao et al. (2014). The finding shows that at the point when leaders focus only on results, their underlings will feel a lot stressful. Therefore, it implies that when the degree of TSL is high, the positive correlation between JS will be stronger. This leadership style also often judges an auditors' performance when they failed to meet with their high expectation. As auditors are responsible to conduct multiple audit steps to collect reliable resources during audit, however many potential problems may make due to the complexity of audit procedures. Hence, transactional leaders will give punishment to the poor performance auditor, and constitute to severe stress to the auditors. Furthermore, TSL often emphasize on outcomes which eventually less emphasize on external auditors non-financial needs in public accounting firm. Therefore, leadership behavior which does not fully support in individuals benefits also cause stress to auditors. Thus, the result is contradicted with past empirical studies Saleem (2015) and Ebrahimzade et al. (2015).

5.2.5 Laissez-faire Leadership Style

For the fifth hypothesis, LFL does not have a significant positive relationship on JS. The hypothesis is not supported where the p-value (0.566) is more than the requirement 0.05. The result is consistent to Ebrahimzade et al. (2015) which in the past empirical studies. Auditing involved systematic audit procedures to obtain sufficient evidences and to identify any material misstatement therefore auditors are able to produce audit judgement when there is lack of leader guidance. Furthermore, ISA 500 (2009) also encloses information on audit evidence, type and application of audit procedures which provide explicit and comprehensive guidance on obtaining evidence to auditors. Hence, auditors able to plan and design the suitable audits procedures including inspection, observation, external confirmation, and analytical procedures to collect audit evidences depending on audit objective. Well planning of audit procedures helps auditors to obtain enough reasonable assurance to form reliable opinion. Therefore LFL that avoids decision-making is not a significant cause to affect JS to auditors, as the auditors have reasonably carried out enough and appropriate audit procedure underpinning to form reliable decision.

5.2.6 Job Stress

Table 5.3 illustrates H6 is supported where JS has a significant positive relationship with TI since p-value (0.000) is lesser than 0.05. Result was supported by previous past empirical studies like Iqbal et al. (2014), Sewwandi and Perere (2016), Arshad and Puteh (2015) and Tziner et al. (2019). Based on the findings, various stressors like RA, RC, WP and TSL were lead to potential TI as JS is unfavorable reaction when individual has to excess pressure at jobs. For example, external auditors play two roles as serving staff and auditors often face role conflict by balancing various expectations and at the same time they have to handle high volume of

work beyond ordinary capacity continuously for a long period (Perumal et al., 2018), difficulties of collecting sufficient evidences and poor leadership style would likely create JS, thus employees' stress level rise and leave the job. In other words, when auditors gain physically uncomfortable from the job demands, leading to experience more pressure and depression that will trigger intent of auditors to quit the workplace especially during peak period. The more the exposure of stress, it reflects higher desire for auditors to seek for other employment alternatives (Pradana & Salehudin, 2013). Hence, auditors' job stress can result them to either stay or exit their current job within a short period.

5.3 Implications of study

5.3.1 Managerial Contribution

The study furnishes an understanding of factor of JS in affecting auditors' turnover intention, where the job stress is inherent with the nature of auditors' work. As this research is targeted on the SME audit firm, hence it can create alertness of JS factors for managers in SME audit firm. Based on the research findings, it helps the audit firm in identifying the determinants of JS which are WP, RA, RC and TSL. Proper and adequate workload should be given to the auditors in preventing long-term work overload pressure that adversely affects the auditors' turnover intention. Moreover, it also provides the importancy of clarification on role responsibility as well as position to auditor in a timely manner. The research provides an understanding on main source of auditors' job stress to help the accounting firm in designing the stress coping practices to reduce auditor's stress level effectively.

Next, this research increases managers' awareness on the detrimental effect of job stress towards auditor's turnover intention. It is important in establishing proper stress management to combat the auditor's severe JS and remove their turnover intention. The importance of resilience program in accounting firm is essential to reduce the negative effect of employees' mental health issue (PWC, 2019). This could also encourage the accounting firm to establish positive working environment in order to enhance the engagement and retention of employees.

5.3.2 Theoretical Contribution

This research has evaluated the significance of the JS factors towards auditors' turnover intention in small-medium sized accounting firm. TSL is the new contribution for the determinant of auditor's job stress since there was only limited past studies in the past.

The new model that combining dimensions of CMM and dimensions of FRLM are prove to be model-fit and workable, where the R-square valued at 0.456. This study hence contributes to future researcher in examining the new conceptual model on JS towards TI in public accounting firm and in different industry.

5.4 Limitations of the study

There is a few limitations detected in our study. Current study applied cross-sectional approach in collection of data which only collected once in the particular period (Setia, 2016). It is difficult to represent the outcome in the future as auditors' opinion will changes over the time. Therefore, the result of relationship between IVs and DV may bring deviation before and after the period.

The disadvantage of using quota sampling method is unfit to speak for the entire population in Malaysia because targeted respondent was only focus to small-medium sized audit firm that located in Selangor, Wilayah Persekutuan, Johor, Penang and Perak. Even though sample size of 330 is statistically sufficient in our study, however, there is still some lacking to cover the number of auditors in whole Malaysia. Additionally, quota sampling method will bias toward respondents who are willing and interested to our research title (Yang & Banamah, 2014).

Besides, there may be bias in answering the questionnaire. The questionnaires were delivered by hand to auditors during peak period. The respondents may answer the questionnaire without proper understanding and truthfulness as they are busy and rushing for their own task. Moreover, auditor manager or human resource manager was the person who received questionnaire before it is filled up by other auditors. Therefore, auditors are reluctant in filling up the questionnaire because they are worry about the leaking of personal feeling and information toward their firm. Hence, the outcome may become irrelevant and biased conclusion (Hair et al., 2016).

Furthermore, there are only five variables that affect JS in this study. As shown in the result of MLR analysis, R-square value is 0.456. It illustrate that 54.4% of other variables are not tested in this research. Thus, it encourages adding more IVs in future research as there still have other potential factors that are not discovered.

The problem of gender inequity might contributed to the results of H1 to H4 have positive significant relationship to job stress since female often have greater emotional stress than male (Olivia, Brayne, Linde & Lafortune, 2016) and female had occupied 68.20% in this study. Therefore, accuracy of collected data might be affected.

5.5 Recommendation

In order to solve the limitation discussed earlier, some recommendations has been provided. In the first place, future researchers are recommended to carry out their research by applying a longitudinal approach. It can collect the data more than once and observe the same context over the time (Cherry, 2019). The result will be different from the study when the changes of auditor's perception at different points in life.

Additionally, even this study only focused on five states which are Selangor, Wilayah Persekutuan, Johor, Penang and Perak, it is suggested to expand the sample sizes to East Malaysia as their targeted respondent. This is because Sabah and Sarawak occupied 271 audit firms in Malaysia. Thus, future researcher can re-investigate an increasing of sample size are whether able to represent the population and serve with a better quality of outcome. Large sample size can provide rare events that might not be revealed by small sample size and this event can be important to research purposes (Khalilzeh & Tasci, 2017; Lin, Henry, Lucas & Shmueli, 2013).

Moreover, researchers are advised to perform various data collection such as interview or prepare open-ended questions to enhance the respondents' understanding on research. It also helps the respondent not to be biased in answering the question and be more flexible in creating quantitative data (Reddy, 2016). However, the pre-condition is not to conduct the data collection during peak season so that the auditors have more time and able to answer the questions with a sober mind.

Last but not least, future researchers are required to add more independent variables such as time pressure, transformational and so on to improve research model. This is because there have not only five variables which affect job stress with regards to auditors' turnover intention in the research. It might get a better and significant result for a more accurate research.

Furthermore, future researchers may investigate in either one specific gender or achieve a balancing number between female and male. For example, allocate a balanced number of questionnaires for each gender in audit firms. Since both genders have their different ways of thinking, thus by capturing a right amount of respondents could provide more reliable results.

5.6 Conclusion

Chapter 5 concludes the summary of data analysis, discuss major findings, theoretical and managerial implication, limitation and recommendations of this research. Overall the research shows that RC, RA, WP, TSL have a significant positive relationship on JS while JS has a positive significant positive relationship with TI.

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Appendix A

Summary of Past Empirical Studies on Competitive Intelligence Practices-Organizational Performance Link

<i>Study</i>	<i>Country</i>	<i>Data</i>	<i>Major Findings</i>
Soltani et al. (2013)	Iran	<ul style="list-style-type: none"> • Questionnaire survey of 118 out of 530 employees among Iran's central insurance were contributed to the study. • Using stratified random sampling and Cronbach's alpha. • Analyzed by Structural Equation Modeling (SEM). 	<ul style="list-style-type: none"> • The result showed that there is a significant relationship between role conflict on job stress. • Role conflict acts as stressors factors that lead to job stress.
Parvaiz et al. (2015)	Pakistan	<ul style="list-style-type: none"> • Questionnaire survey of 205 out of 280 among academic staff of private colleges was contributed to the study. • Analyzed by correlation and multiple linear regression (MLR). 	<ul style="list-style-type: none"> • The result showed that role conflict positively affects job stress among academic staffs.
Sheraz et al. (2014)	Pakistan	<ul style="list-style-type: none"> • Distribution of questionnaire survey among 200 diverse fields of professionals in Pakistan. • Analyzed by regression analysis. 	<ul style="list-style-type: none"> • There is a significant positive impact of role conflict on job stress.

<p>Usman et al. (2011)</p>	<p>Pakistan</p>	<ul style="list-style-type: none"> • Questionnaire survey of 160 out of 200 among teaching staff in the largest and most populated university of Pakistan was contributed to the study. • Analyzed by Structural Equation Modeling (SEM). 	<ul style="list-style-type: none"> • The result showed that role conflict is positively related to work stress.
<p>Palomino and Frezatti (2016)</p>	<p>Brazil</p>	<ul style="list-style-type: none"> • 1396 e-mail questionnaire sent to large-sized companies in Brazil during the period second week of December 2012 to March 2013. • Analyzed by structural equations with partial least squares (SEM-PLS) modeling technique. 	<ul style="list-style-type: none"> • The result showed role ambiguity among the Brazilian controllers were negatively influences their job satisfaction.
<p>Rizwan et al. (2014)</p>	<p>Pakistan</p>	<ul style="list-style-type: none"> • Data collection of 200 questionnaire but only 150 were used as sample. • Analyzed by SPSS data analysis. 	<ul style="list-style-type: none"> • The results showed significant positive association of job stress with role conflict and role ambiguity.
<p>Vanishree (2014)</p>	<p>India</p>	<ul style="list-style-type: none"> • Questionnaire of 200 employees who have worked 3 years and above in SME. • Analyzed by correlation analysis. 	<ul style="list-style-type: none"> • Work overload and work ambiguity have positive relationship with job stress in small and medium scale industries.

<p>Khattak et al. (2011)</p>	<p>Pakistan</p>	<ul style="list-style-type: none"> • 305 questionnaires were collected from 350 employees in banking sector. <p>Analyzed by correlation and regression analysis.</p>	<ul style="list-style-type: none"> • The results of correlation and regression found that role ambiguity had positive relation with job stress among employees in banking sector.
<p>Ram, et al. (2011).</p>	<p>Pakistan</p>	<ul style="list-style-type: none"> • Stage 1: Questionnaire of 84 managers and assistant managers who were enrolled in the part-time MBA program or the Diploma of Business Administration at the Sukkur-IBA. • Stage 2: Questionnaire of 80 managers and assistant managers at a large oil company and a major bank in Pakistan. • Analyzed by regression analysis. 	<ul style="list-style-type: none"> • Role conflict and role ambiguity have a positively related to work stress in the manufacturing sector.
<p>Duygulu et al. (2013)</p>	<p>Izmir, Turkey</p>	<ul style="list-style-type: none"> • 1500 structure questionnaire sent by email to sales representatives from pharmaceutical companies in Izmir but only 180 was useful. • Analyzed by exploratory factor 	<ul style="list-style-type: none"> • The result obtained from role stress of managerial ambiguity has a significant negative correlation with occupational growth.

		analysis (EFA), confirmatory factor analysis (CFA), the structural equation model (SEM) and hypotheses testing.	
Pradana and Salehudin (2015)	Jakarta, Indonesia	<ul style="list-style-type: none"> • Questionnaire survey of 160 among big four accounting firm and several smaller firm. • Analyzed by structural equation modelling (SEM). 	<ul style="list-style-type: none"> • The results showed that work overload has a significant positive influence on work-related stress among junior auditors.
Twumasi and Gyensare (2016)	Ghana	<ul style="list-style-type: none"> • Questionnaire survey of 212 employees working for different department from 10 insurance companies in Ghana. • Five-point Likert scale. • Analyzed by pearson product moment correlation coefficient and hierarchical multiple regression analyses. 	<ul style="list-style-type: none"> • This study showed that work overload has a significant and positive effect on job stress.
Nor et al. (2016)	Klang Valley, Malaysia	<ul style="list-style-type: none"> • Questionnaire survey of 421 respondents among Malaysian academic staff who work at least for 	<ul style="list-style-type: none"> • The study showed that work overload is significantly related with job stress.

		<p>1 year at UPM, Serdang.</p> <ul style="list-style-type: none"> • Six scales from NIOSH Generic Job Stress Questionnaire. • Analyzed by binary logistic regression analysis. 	
Dartey-Baah & Yaw Ampofo (2015)	Ghana	<ul style="list-style-type: none"> • 250 questionnaires were administered to banking employees, 196 valid questionnaires were returned. • Convenience sampling was used to ensure employees who were available and volunteer to participate. • 5 point Likert-scale. • Multiple Regression Analysis. 	<ul style="list-style-type: none"> • The hypothesis of transactional leadership style is negatively influence job stress is rejected, because there is rather a positive relationship between the construct.
Yao, Fan, Guo & Li (2014)	China	<ul style="list-style-type: none"> • 420 questionnaires were circulated to employee in different industry and position of 20 firms and 365 were collected. • 5 point Likert scale • Regression analysis and 	<ul style="list-style-type: none"> • There is positive correlation between transactional leadership style and work stress, employee negative behaviour, it also strengthens work stress to influence employee negative behaviour.

		Hierarchical regression analysis.	
Saleem (2014)	Pakistan	<ul style="list-style-type: none"> • 250 questionnaires are distributed to teachers in public sector university of Lahore, Pakistan. • Correlation analysis and regression analysis. 	<ul style="list-style-type: none"> • There is negative relationship between transactional leadership and job satisfaction. • Perceived organizational politics act as mediating role between leadership style and job satisfaction.
Asrar-ul-Haq &Kuchinke (2016)	Pakistan	<ul style="list-style-type: none"> • Questionnaire is given to 224 employees from 5 alpha banks in Pakistan. • Analyzed by multi regression technique. • MLQ (Multifactor Leadership Questionnaire). 	<ul style="list-style-type: none"> • Laissez-faire leadership style resulted negative relationship with employee performance outcomes in terms of effectiveness, and employee satisfaction.
Barling & Frone (2016)	United State	<ul style="list-style-type: none"> • 2975 US workers is interviewed through telephone survey by 29 trained interviewers. • Robust weighted least squares estimator (WLSMV) was used to accommodate sampling weights and indicator variables. • Comparative fit index (CFI), 	<ul style="list-style-type: none"> • Passive leadership direct and indirect related to employee's high-level psychological work fatigue and overall work attitude.

		Tucker–Lewis index (TLI) and the root mean square error of approximation (RMSEA).	
Kanste et al. (2007)		<ul style="list-style-type: none"> • Stratified random sampling. • Stage 1: questionnaires were sent to 250 nurses by systematically sampling. • Stage 2: Questionnaire are distributed to 550 nurses from 5-sub groups. • MLQ (Multifactor Leadership Questionnaire) and Maslach Burnout Inventory-Human ServicesSurvey (MBI-HSS are used to measure leadership and burnout level respectively. • Analyzed by multiple regression analysis, two way ANOVA and t-test. 	<ul style="list-style-type: none"> • Passive laissez-faire leadership is predictor, exposing factor of burnout out in term of emotional exhaustion, depersonalization, and reducing personal accomplishment among nurses.
Sewwandi and Perere (2016)	Sri Lanka	<ul style="list-style-type: none"> • The data collected from 90 machine operators in reputed apparel firm. 	<ul style="list-style-type: none"> • The result showed that there is a positive impact of job stress on turnover intention.

		<ul style="list-style-type: none"> Analyzed by univariate and bivariate analysis. 	
Salahudin, et al. (2016)	Malaysia	<ul style="list-style-type: none"> Data collected from 170 primary schools' teachers in Malaysia. Analyzed by multiple regression analysis. 	<ul style="list-style-type: none"> Occupational stress had a positive relationship with turnover intention.
Arshad and Puteh (2015)	Malaysia	<ul style="list-style-type: none"> Data collection from 106 employees in Klang Valley. Analyzed by regression analysis. 	<ul style="list-style-type: none"> The resulted showed job stress has significant correlations with turnover intention.
Iqbal et al. (2014)	Pakistan	<ul style="list-style-type: none"> Data collected from 150 employees from different institutions of Bahawalpur. Analyzed by regression analysis. 	<ul style="list-style-type: none"> The study showed that job stress has a positive relation with turnover intention.
Karimi et al. (2014)	Iran	<ul style="list-style-type: none"> Data collected from 135 nurses at Yasuj hospitals in south west of Iran. Analyzed by multiple regression analysis. 	<ul style="list-style-type: none"> The result showed that there was a significant, linear and positive relationship between role overload, role conflict, role ambiguity and occupational stress.
Ziaei et al. (2015)	Iran	<ul style="list-style-type: none"> Demographic questionnaire distributed to 242 administrative staff from Kermanshah University 	<ul style="list-style-type: none"> The study indicated a significant correlation between workload and burnout syndrome.

		<p>of Medical Sciences.</p> <ul style="list-style-type: none"> • Data collected by using the Maslach Burnout • Inventory [MBI] and NASA-Task Load Index. 	
Pishgooie et al. (2018)	Iran	<ul style="list-style-type: none"> • Data collected from 1617 nurses from the governmental hospitals in Iran 2016-2017. • Analyzed by descriptive and inferential statistics. 	<ul style="list-style-type: none"> • Transactional leadership style have a significantly relationship with job stress.
George, Chiba & Scheepers (2017)	South African	<ul style="list-style-type: none"> • Two questionnaires were administered: the multifactor leadership questionnaire form 6S and the job-related-stress presenteeism questionnaire. • Analyzed by descriptive statistics and Pearson's product-moment correlation 	<ul style="list-style-type: none"> • Laissez-faire leadership has no significant relationship with job stress.
Tziner (2019)	Israel	<ul style="list-style-type: none"> • Data collected from 124 physicians in hospital. • Analyzed by Structural Equation 	<ul style="list-style-type: none"> • There was a positive relationship between work stress with burnout.

		Modeling (SEM).	
Chegini (2019)	Iran	<ul style="list-style-type: none"> • Questionnaire was distributed to 210 nurses from hospital in Tabriz between the period of July and November 2017. • Analyzed by multiple logistic regression analysis. 	<ul style="list-style-type: none"> • The result showed a significant relationship between job stress and turnover.

Appendix B

Variables & Measurement

Variables	No. of items	Description of items	Sources	Measurement
Turnover intention (TI)	5	Auditor left the jobs of volition or voluntarily.	Jannah et al. (2016)	Seven-point Likert scale 1= Strongly disagree 2= Disagree 3= Moderately disagree 4= Neutral 5= Moderately agree 6= Agree 7= Strongly agree
Role conflict (RC)	5	RC happens if auditor has some role in one function.		Seven-point Likert scale 1= Strongly disagree 2= Disagree 3= Moderately disagree 4= Neutral 5= Moderately agree 6= Agree 7= Strongly agree
Role ambiguity (RA)	5	RA occurs when someone is lack of		Seven-point Likert scale

		availability of necessary information to specific position in firm.		<p>1= Strongly disagree</p> <p>2= Disagree</p> <p>3= Moderately disagree</p> <p>4= Neutral</p> <p>5= Moderately agree</p> <p>6= Agree</p> <p>7= Strongly agree</p>
Workload pressure (WP)	5	WP refers excessive work allocated to employee or work that is outside its capability.	Qureshi et al. (2013)	<p>Five point Likert-type scale</p> <p>1= Strongly disagree</p> <p>2= Disagree</p> <p>3=Neither agree not disagree</p> <p>4= Agree</p> <p>5= Strongly agree</p>
Transactional leadership style (TSL)	4	TSL describes the relationship between leaders and subordinates in terms of exchanges of economic, political and psychological value.	Dai et al. (2013)	<p>Five point Likert-type scale</p> <p>1= Strongly disagree</p> <p>2= Disagree</p> <p>3=Neither agree not disagree</p>

				4= Agree 5= Strongly agree
Laissez-faire leadership style (LFL)	5	LFL describes leaders take a “hand-off” approach and let things go on their own way.	Rothfelder, Ottenbacher and Harrington (2013)	Five point Likert-type scale 1= Strongly agree 2= Agree 3=Neither agree not disagree 4= Disagree 5= Strongly disagree
Job stress (JS)	4	JS is an antagonistic demonstrative practice linked with unhappiness, depression, anger and irritation.	Parvaiz et al. (2015)	Five point Likert-type scale 1= Always 2= Very often 3= Sometimes 4= Rarely 5= Never

Appendix C: Survey Questionnaire

Survey Questionnaire



Universiti Tunku Abdul Rahman

**Factors that Affect Job Stress towards Auditors' Turnover Intention
among Small-Medium Sized Audit Firms in Malaysia.**

Survey Questionnaire

Dear Respondent,

Warmest greeting from Universiti Tunku Abdul Rahman (UTAR)

We are final year undergraduate students of Bachelor of Commerce (Hons) Accounting, Universiti Tunku Abdul Rahman (UTAR). The purpose of this survey is to conduct a research to investigate the factors cause to job stress which associate to auditors' turnover intention among small-medium sized audit firms in Malaysia. Please answer all questions to the best of your knowledge. There are no wrong responses to any of these statements. All responses are collected for academic research purpose and will be kept strictly confidential.

Thank you for your participation.

Instructions:

- 1) There are FOUR (4) sections in this questionnaire. Please answer ALL questions in ALL sections.
 - 2) Completion of this form will take you less than 5 minutes.
 - 3) The contents of this questionnaire will be kept strictly confidential.
-

Voluntary Nature of the Study

Participation in this research is entirely voluntary. Even if you decide to participate now, you may change your mind and stop at any time. There is no foreseeable risk of harm or discomfort in answering this questionnaire. This is an anonymous questionnaire; as such, it is not possible to trace the respondents. All information collected is treated as strictly confidential and will be used for the purpose of this study only.

I have been informed about the purpose of the study and I give my consent to participate in this survey.

YES ()

NO ()

Note: If yes, you may proceed to next page or if no, you may return the questionnaire to researchers. We thanked you for your time and cooperation.

Section A: Demographic Profile

In this section, we would like you to fill in some of your personal details. Please tick (✓) your answer and your answers will be kept strictly confidential.

QA 1: Gender: ₁ Female ₂ Male

QA 2: Age:

- ₁ 20 to 30 years old
- ₂ 31 to 40 years old
- ₃ Above 40 years old

QA 3: Number of full-time employee in firm:

- ₁ Less than 5
- ₂ Between 5 to 30
- ₃ Between 31 to 75

QA 4: Highest education completed

- ₁ High school
- ₂ Diploma
- ₃ Degree
- ₄ Master and above
- ₅ Professional qualification (Eg: ACCA, CPA, LCCI, CIMA or other)

QA 6: Year of experience:

- ₁ Less than 1 year
- ₂ 1 to 3 years
- ₃ 4 to 6 years
- ₄ 7 to 10 years
- ₅ More than 10 years

QA 7: Your position in the firm:

- ₁ Junior auditor
- ₂ Senior auditor
- ₃ Manager
- ₄ Others

QA 8: State:

- ₁ Kuala Lumpur
- ₂ Selangor
- ₃ Perak
- ₄ Penang
- ₅ Johor

Section B: Factors

This section is seeking your opinion regarding the factors included role conflict, role ambiguity, workload pressure, transactional leadership style and laissez-faire leadership style faced by external auditors. Respondents are asked to indicate the extent to which they agreed or disagreed with each statement using 5 Likert scale [(1) = strongly disagree; (2) = disagree; (3) = neutral; (4) = agree and (5) = strongly agree] response framework. Please circle one number per line to indicate the extent to which you agree or disagree with the following statements.

No	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
RC	Role conflict					
RC1	I have to do things that should be done differently at my firm.	1	2	3	4	5
RC2	I have to break a rule or policy in order to carry out job assignments.	1	2	3	4	5
RC3	I work with two or more groups who operate quite differently at my firm.	1	2	3	4	5
RC4	I receive incompatible requests from two or more people at my firm.	1	2	3	4	5
RC5	I receive assignments without adequate resources and materials to execute them at my firm.	1	2	3	4	5

RA Role ambiguity						
RA1	I feel certain about how much authority I have at my firm.	1	2	3	4	5
RA2	Clear, planned goals and objectives exist for my job.	1	2	3	4	5
RA3	I know that I have divided my time properly at my firm.	1	2	3	4	5
RA4	I know what my responsibilities are at my firm.	1	2	3	4	5
RA5	Explanation is clear of what has to be done at my firm.	1	2	3	4	5
WP Workload pressure						
WP1	I experience excessive work pressure.	1	2	3	4	5
WP2	I work for long hours, on overtime and even on holidays.	1	2	3	4	5
WP3	I am unable to meet out the demands of my job.	1	2	3	4	5
WP4	I am so busy I find it increasingly difficult to concentrate on the job in front of me.	1	2	3	4	5
WP5	I feel tired during the day due to excessive workload.	1	2	3	4	5

TSL Transactional leadership style						
TSL1	When I am unable to complete my work, the supervisor reprimands me.	1	2	3	4	5
TSL2	The supervisor precisely records any of my mistakes.	1	2	3	4	5
TSL3	The supervisor gives me what I want to exchange for my hard work.	1	2	3	4	5
TSL4	The supervisor tells me that I can get special rewards when I show good work performance.	1	2	3	4	5
LFL Laissez-faire leadership style						
LFL1	My supervisor avoids making decisions.	1	2	3	4	5
LFL2	My supervisor forgoes authority and responsibility.	1	2	3	4	5
LFL3	My supervisor does not act when his or her help and support is needed.	1	2	3	4	5
LFL4	My supervisor gives me neither instructions nor feedback.	1	2	3	4	5
LFL5	My supervisor is not interested in my work or in my colleagues' work.	1	2	3	4	5

Section C: Job Stress

This section is seeking your opinion regarding the job stress faced by external auditors. Respondents are asked to indicate the extent to which they agreed or disagreed with each statement using 5 Likert scale [(1) = strongly disagree; (2) = disagree; (3) = neutral; (4) = agree and (5) = strongly agree] response framework. Please circle one number per line to indicate the extent to which you agree or disagree with the following statements.

No	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
JS	Job stress					
JS1	I often felt nervous and stressed.	1	2	3	4	5
JS2	I often found I could not cope with all the things that I had to do.	1	2	3	4	5
JS3	I often angered because of things that happened that been outside my control.	1	2	3	4	5
JS4	I often felt that difficulties were increasing that I could not overcome them.	1	2	3	4	5

Section D: Turnover Intention

This section is seeking your opinion regarding the auditors' turnover intention due to job stress. Respondents are asked to indicate the extent to which they agreed or disagreed with each statement using 5 Likert scale [(1) = strongly disagree; (2) = disagree; (3) = neutral; (4) = agree and (5) = strongly agree] response framework. Please circle one number per line to indicate the extent to which you agree or disagree with the following statements.

No	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
TI	Turnover Intention					
TI1	I plan to actively look for a job with a new employer within the next year.	1	2	3	4	5
TI2	I often think about quitting this job.	1	2	3	4	5
TI3	I will voluntary leave this company within the next three years.	1	2	3	4	5
TI4	I hope to have a long future with this company.	1	2	3	4	5
TI5	I often think about leaving this firm.	1	2	3	4	5

Thank you for your participation

Appendix D

Permission Letter to Conduct Survey



UNIVERSITI TUNKU ABDUL RAHMAN

Wholly Owned by UTAR Education Foundation (Company No. 578227-M)

8th April 2019

To Whom It May Concern

Dear Sir/Madam,

Permission to Conduct Survey

This is to confirm that the following students are currently pursuing their *Bachelor of Commerce (Hons) Accounting* program at the Faculty of Business and Finance, Universiti Tunku Abdul Rahman (UTAR) Perak Campus.

I would be most grateful if you could assist them by allowing them to conduct their research at your institution. All information collected will be kept confidential and used only for academic purposes.

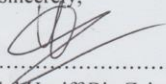
The students are as follows:

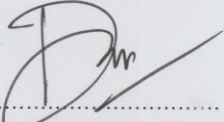
<u>Name of Student</u>	<u>Student ID</u>
Chee Tze Wei	16ABB07470
Choo Kar Mun	16ABB06782
Foo He Shuang	16ABB06764
Lee Zheng Ying	16ABB06883
Tew Jia Ni	16ABB06727

If you need further verification, please do not hesitate to contact me.

Thank you.

Yours sincerely,


.....
Dr Mohd Haniff Bin Zainuldin
Head of Department,
Faculty of Business and Finance
Email: haniff@utar.edu.my


.....
Encik Mohd Danial Afiq Bin Khamar Tazilah
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