

THE RELATIONSHIP BETWEEN HUMAN
RESOURCE MANAGEMENT (HRM) PRACTICES
AND TURNOVER INTENTIONS OF EXTERNAL
AUDITORS IN SMALL AND MEDIUM SIZED FIRMS

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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 ABBREVIATION

a	constant
ANOVA	Analysis of Variance
AVGJS	Average Job Satisfaction
AVP	Average Pay
AVPA	Average Performance Appraisal
AVT	Average Training
AVTI	Average Turnover Intention
AVTW	Average Teamwork
β	Beta
df	Degree of Freedom
DV	Dependent Variable
et al.	et alia' or 'and the rest'
HR	Human Resource
HRM	Human Resource Management
IV	Independent Variable
JS	Job Satisfaction
KL	Kuala Lumpur
MLR	Multiple Linear Regression
MV	Mediating Variable
p	p-value
P	Pay
PA	Performance Appraisal

r	Correlation
SMEs	Small and medium sized Enterprises
SPM	Sijil Pelajaran Malaysia
SPSS	Statistical Package for Social Science
STPM	Sijil Tinggi Pelajaran Malaysia
T	Training
TI	Turnover Intention
TW	Teamwork
UK	United Kingdom
US	United States
UTAR	Universiti Tunku Abdul Rahman

PREFACE

This research was undertaken to contribute to the pool of knowledge concerning the importance of HRM practices in affecting auditors' turnover intentions in small and medium sized firms. While larger corporations have been utilizing these practices for decades, SME have just started these initiatives. By identifying which HRM practices would have significant influence on auditors' turnover intentions, it will help to create awareness to SME on the importance of those practices in building human capital.

Small and medium sized audit and accounting firms was chosen to fill in the information gap from past researches. In this study, small and medium sized firms will be made the central of the human capital investments with few key aspects of HRM practices in which employers can have high retention of external auditors in their firms.

As HRM practices is a wide scope, this research only focused on few practices that are considered more essential. A total of 250 samples were used to assist in describing and demonstrating the current implementation of HRM practices in SMEs. Analysis and interpretation were included to facilitate readers in comprehending the content and results. Implications, limitations and recommendations were furnished to be used by relevant parties such as SME and other researchers who want to further explore similar areas and scope.

It is anticipated that this exploration can be useful and meaningful to targeted readers through the achievement of this research's objectives. The groundwork of this investigation is to contribute to the theoretical aspect of understanding the application of HRM practices by collecting actual data in proving the conceptual framework of a non-tested model.

ABSTRACT

Employee's turnover has been an interest to every employer especially in the audit and accounting industry. Human resource (HR) department is set up to deal with this issue to maintain the company's most crucial asset which is the human capital. Few deficiencies of the past studies include which limited studies in this particular area were carried out in Malaysia. The significance of this study is to contribute practically to HR departments on improving their human resource management (HRM) policies and theoretically for future researches researching in similar areas. By adopting a conceptual framework, the model was modified, becoming this study's research model to be tested on empirically. 250 external auditors from small and medium sized firms in Perak, K.L. and Selangor were selected as samples. The data were collected using five-point Likert scales self-administered questionnaires. The data gathered were analysed using Cronbach's alpha reliability test, Kolmogorov-Smirnov normality test, Pearson's correlation and regression analyses to determine whether these HRM practices (training, pay, teamwork and performance appraisal) affects auditors' turnover intention with job satisfaction as a mediating variable. A directional positive relationship was found to exist among all four HRM practices with job satisfaction whereas result also indicated a negative relationship between job satisfaction and turnover intention.

CHAPTER 1: INTRODUCTION

1.0 Introduction

This chapter serves as a prelude to our research. The following are discussed in this section (a) research background (b) problem statement (c) research objectives (d) research questions (e) significance of this study (f) organization of the entire research report and (g) outline of study.

1.1 Background of Study

In any cycle of business, there would be massive events that would affect the way business is conducted and its decision making processes (Weber & Rau, 2000). One such event is the crash of giant companies such as Enron, AOL Time Warner and WorldCom. Since then, both the investors' and public's views towards the accounting and auditing profession has been badly tarnished (Abdullah, 2002). In 2007, the status of the auditing profession was again challenged in Malaysia with financial scandals of Transmile and Port Klang Free Zone (PKFZ). Hence, there is a growing importance on the role of auditors.

The state of turmoil in the current economy around the world causes turnover to be a continuing problem in every organization. Many researchers have attempted to understand the major determinants of turnover intention and established some managerial implications to deal with the high turnover rate (Tuzun, 2007). According to Ahmad, Uli, Jegak, Idris and Mustapha (2011), an important area of the HR advancement that should be analyzed thoroughly is the turnover of employees as it will cause unfavourable effects on organizations.

In the field of HRM, employee turnover is a major issue. HRM practices are basically the organizational activities directed at overseeing the pool of human resources and ensuring those resources are being employed towards the achievement of organizational goals (Wright & Snell, 1991). Although employee often change jobs due to better monetary rewards and career development opportunities, management cannot rely solely on the monetary rewards to retain staff in the long run. Employees who feel they do not belong to the organization will eventually leave. For this reason, it is crucial for the management to understand the relationships between HRM practices and their employees' turnover intentions, which could lead to actual employee losses.

In a research conducted by Waters and Roach (2006), the consideration made by employees in quitting their jobs is one of the most significant and reliable predictor of actual turnover. This result is supported by the theory of planned behaviour by Ajzen (1991). Firth, Mellor, Moore and Loquet (2004) defined employee turnover as individual considering in quitting the existing job. The turnover intention which leads to actual turnover (Griffeth, Hom, & Gaertner, 2000) should be of high concern to the organisation because high costs will be incurred due to termination, advertisement, recruitment, selection, and re-hiring (Abbasi, Hollman, & Hayes, 2008). Besides that, Shaw, Gupta and Delery (2005) also emphasized that high employee turnover rates actually cause financial and institutional memory losses to the organization.

Furthermore, Resource-Based View (RBV) emphasizes on people as they contribute to the interaction and convergence of strategy and HRM issues (Barney, Wright, & Ketchen, 2001). The necessity for managers to perceive employees as major contributor to the organization's success is also stressed on (Abbasi & Hollman, 2000). Nishii and Wright (2008) proposed that HRM practices will be effective only when it is perceived and interpreted subjectively by employees in ways that will affect their attitudes and behavioural reactions. Therefore, several HRM practices were used to determine the extent to which how those practices can affect employees' decision in quitting their jobs with job satisfaction as a mediator in this research.

Specifically, Aris (2007) described that 99.4% of services sector are made up of SMEs which includes professional services where 71.7% of the output for this service is generated by SMEs. SMEs are determined at a maximum number of 50 full time employed staff as defined by the National SME Development Council (Aris, 2007).

1.2 Problem Statement

Most of the audit and accounting firms in Malaysia face a serious problem - high employee turnovers. Auditors who tend to switch and hop jobs frequently has raised dozens of questions among the management on factors affecting them to quit. As cited by Lopez and Peters (2007), the auditing industry is most likely to experience such high turnover rates due to low morale caused by the stressful demands and responsibilities during peak seasons and also daily workload compressions (Johnson-Moreno, 2003).

According to Agustia (2011), high turnover intentions in audit and accounting firms around the world including Asian countries have been a persistent problem whereby professional auditors would leave the firm after having their competencies improved. However, Francis and Yu (2009) assessed that bigger firms are able to reduce the impact of high turnover rate as they have more supply of experienced auditors as compared to smaller firms. The common deficiency is that most of the studies regarding turnover rates of audit and accounting firms are carried out on Big Four firms. Also, the turnover rate among staff working in small and medium firms is slightly higher than large firms (Hsieh, Lee, & Lo, 2009). Hence, it is essential for small and medium sized firms to study on the effects of various HRM practices that can affect employees' turnover intentions with job satisfaction as a mediator. Furthermore, there were also studies on turnover intentions of internal auditors such as by Quarles (1994) but few have been found to have studied on external auditors.

As cited by Wheeler, Harris and Harvey (2010), discussions on HRM in recent years were accentuated by many researchers such as Chang and Chen (2002) and Wright, Gardner and Moynihan (2003) who realised that organizations practising strategic HRM practices actually have the ability in reducing employees' turnover, thus boosting their business performances. However, the shortcoming of those studies is that only certain sectors were given attention to. For instance, a study carried out by Abeysekera (2007) was only conducted on the marketing executive turnover in Sri Lanka and Altarawmneh and Al-Kilani (2010) on its employees'

turnover intentions in Jordanian hotel sector. Although there was a study in Malaysia on employees' turnover with HRM practices conducted by Bawa and Jantan (2005), it was just a general overview without specification in any particular industry. Deficiencies remain as no study was done regarding the relationship between HRM practices and external auditors' turnover intentions in small medium sized firms in Malaysia.

Nevertheless, as cited by Brown, Forde, Spencer and Charlwood (2008), in the 1990s, job satisfaction in Britain was negatively affected as HRM practices were viewed to increase stress levels of employees (Green, 2006). Thus, implementation of HRM practices has caused reduction in workers' job satisfactions. However, this is contrary to many of the views of other researchers such as Kooji, Jansen, Dikkers and De Lange (2010) who strongly addressed the positive relationships between HRM practices and job satisfaction.

As developed by Mudor and Tooksoon (2011), the conceptual framework showing the association among HRM practices, job satisfaction and turnover which can be predicted by turnover intention has not been empirically studied yet. Thus, a further research was carried out.

Given all the deficiencies of the past studies, this research was carried out in view to provide a breakthrough on areas in which no other researcher has tested before. Therefore, small and medium sized audit and accounting firms were focused in this research.

1.3 Research Objectives and Questions

1.3.1 General

Table 1.1 General Research Objectives and Questions

Research Objectives	Research Questions
This research is to investigate the HRM practices that are related to the turnover intention of external auditors with job satisfaction as a mediator in small and medium sized firms.	What are the HRM practices that are related to the turnover intention of external auditors mediated by job satisfaction in small and medium sized firms?

Source: Developed for the research

1.3.2 Specific

Table 1.2 Specific Research Objectives and Questions

Research Objectives	Research Questions
The research is to distinguish the relationship between training and job satisfaction.	Is there a relationship between training and job satisfaction?
The research is to scrutinize the correlation of pay and job satisfaction.	Is there a correlation between pay and job satisfaction?
The research is to explore the relation of teamwork and job satisfaction.	Is there a relation of teamwork and job satisfaction?
The research is to analyze the connection of performance appraisal with job satisfaction.	Is there a connection between performance appraisal and job satisfaction?
The research is to discover the correspondence between job satisfaction and turnover intention.	Is there a correspondence between job satisfaction and turnover intention?

Source: Developed for the research

1.4 Significance of study

1.4.1 Theoretical Aspect

This study is based on the modified conceptual framework developed by Mudor et al. (2011). This framework was tested empirically by collecting actual data from auditors of small and medium sized audit and accounting firms in Perak, K.L. and Selangor. Then results of the data collected are analyzed. This research is meaningful as it can be used as references by future researchers conducting in the similar areas with similar framework in other locations.

1.4.2 Practical Aspect

This study contributes to the HR department of small and medium firms where external auditors work, whereby the HRM policies and practices can be improved. The findings would provide the firm's management a better understanding on strategic planning with an aim to retain their employees, thus building human assets. It may also assist the firm's management in identifying the effectiveness of certain HRM practices and enhancing them which could reduce the auditors' turnover intentions.

1.5 Outline of Study

The first chapter provides an overview of the whole research, consisting of the research background, problem statement, research objectives and questions, and significance of the study. The next chapter focuses on the proposed framework foundation based on past studies. Literature review, theoretical models, proposed conceptual framework and development of hypotheses are described. Chapter 3 describes the research design, data collection methods, sampling design, research instrument, data processing and analysis that are being used in this research. Chapter 4 is where analysis of the data is made by presenting the descriptive analysis, scale measurement and inferential analysis. The last chapter summarizes the statistical analysis, discussion of major findings, implications, limitations and recommendations for this study.

1.6 Conclusion

As the background of this study, problem statement, research objectives and questions have been introduced, the next chapter will continue to further discuss the review of literature on the variables, relevant theoretical model and also the conceptual framework used in this study to achieve the research objectives.

CHAPTER 2: LITERATURE REVIEW

2.0 Introduction

This chapter continues with five sections (a) review of literature (b) theoretical model (c) conceptual framework and (d) hypotheses development.

2.1 Review of Literature

2.1.1 Job Satisfaction (Mediating Variable) and Turnover Intention (Dependent Variable)

According to Ilies and Judge (2004), job satisfaction is defined as an attitudinal concept which reflects a person's job evaluation and his reaction of emotions towards it. 'Intention to leave' refers to employee's plan of leaving the present organization and is interchangeable with the term 'turnover intention' (Yoshimura, 2003).

According to Steel and Ovalle (1984), intention to quit proves to be a good predictor of actual employee turnover. Seston, Hassel, Ferguson and Hann (2009) have run research on 32,181 UK pharmacists' job satisfactions by comparing the pharmacists' intentions to quit within two years and the actual outcome after the period. Mean values for the satisfaction scales and regressions were used and they discovered HRM practices were good predictors for both job satisfaction and intention to quit.

Any direct effect between HRM practices and organizational performance of firms is mediated by job satisfaction (Guest, 2002). Brown et al. (2008)

have drawn data from year 1998 to 2004 Workplace Employment Relations Surveys (WERS) and established that the rise in job satisfaction was caused by the climate of employment relations, management responsiveness and job security in which those also played crucial roles in the increasing unemployment.

In a study participated by 400 male and female police officers from New Zealand, results generated using the Structural Equation Modelling (SEM) analysis showed a significant inverse relationships between both intrinsic and extrinsic job satisfaction with turnover intention (Brough & Frame, 2004). Moreover, in a study by Ali (2009), 212 lecturers from private sector colleges, supported the significant negative relationship mentioned. This explained that turnover intentions can be strongly forecasted by measuring employees' job satisfactions (Brough et al. (2004).

The directional negative effect was also proven in another study where 828 questionnaires were distributed to non-managerial employees from 3 mid-to-upscale restaurants and four upscale hotels in the U.S., which in return appeared with results that positive employee attitudes such as organizational commitment and HR practices help to reduce the intention to leave (Cho, Johanson, & Guchait, 2008).

2.1.2 Independent Variable 1: Training

Training is generally defined as an effort intended in guiding member of staff to obtain knowledge related to their jobs, skills and behaviour (Noe, Hollenbeck, Gerhart, & Wright, 2006). According to Watkins and Marsick (1992), workplace learning can be divided into formal, informal and incidental training.

Based on the study accomplished by Chang et al. (2002), outcome indicated that 62 high-tech Taiwan firms agreed that there were direct positive relationship between training with employee productivity. Furthermore, a survey by Schmidt (2007) which was carried out on 301 customer contact representatives in U.S. and Canada, described a positive relationship between workplace training and overall job satisfaction using simple linear regression.

Also, in another study participated by 1,203 nursing staff in England, multivariate analysis described nurses experience to be adversely related to occupation satisfaction when they were being discriminated with regards of training as compared to those who were provided (Shields & Price, 2002). In addition to research sample supporting the positive causal of the two variables, 256 front-line employees showed a moderately correlated link between training and the job satisfaction.

In Malaysia, Zain, Ishak and Ghani (2009) held a survey on 187 employees of a listed company in Malaysia. The target respondents were able to demonstrate significance relationship between training and job contentment, with improved commitment. On the other hand, Ofuani (2010) has succeeded to differ from most researchers when its target respondents, 200 randomly picked women from Benin City revealed that having high academic qualification and training do not significantly affect their job fulfilment .

2.1.3 Independent Variable 2: Pay

Pay is treated and given as a compensation to employees for the exchange of intellectual or manual skills in terms of monetary form like salaries, commissions, and bonus (Mondy, 2008). A poor pay system can contribute to huge consequences such as poor working performance and low degree of effort in return (Mulvey, LeBlanc, Heneman & McInerney, 2002).

Questionnaire surveys were distributed to blue collar workers in six enterprises by Temnitskii (2007), and results indicated that regardless of the social and demographic variation, good compensation has become the deciding factor in employee's work behaviour. Employers find their workforce more loyal to the companies when employees were provided with higher compensation benefits (Powers, 2000).

According to a study conducted by Shaw and Gupta (2001), an interview with 651 employees from five mid-western U.S. organisations pointed out that compensation in a fair manner is crucial as unfairness issues will cause negative effect to the company due to low job satisfaction, leading to higher turnover intention. Pay has been found as one of the contributing factors to job satisfaction (Opkara, 2002).

With a positive amount of pay, employees are highly satisfied (Williams, McDaniel & Nyugen, 2006). Apart from that, pay should be viewed as a necessary factor for a firm to achieve its objectives, of ensuring employee retention and job satisfaction (Salim äki, Hakonen, & Heneman, 2009).

2.1.4 Independent Variable 3: Teamwork

Teamwork is defined to be the joined action of a group of people in an attempt to be proficient and effectual (Oxford Dictionary of English, 2005). In a team, groups of two or more people communicate and influence one another are mutually accountable for accomplishing common objectives, and they perceive themselves as a social entity within an organization (McShane & Von Glinow, 2000).

In a study conducted by Lee and Chang (2008) in the wire and cable industry, results showed a positive correlation between teamwork as a dimension of organizational culture and employee job satisfaction. Also, Hunjra, Chani, Aslam, Azam and Rehman (2010) found that teamwork environment has significant positive impact on job satisfaction through distribution of questionnaires to employees in the banking sector in Pakistan.

Another analysis by Ooi, Arumugam, Teh and Chong (2008) in three major electrical and electronic companies in Malaysia displayed that teamwork is viewed as an important variable in improving the employees' job satisfaction. According to Boselie and Wiele (2002), more teamwork will lead to higher level of job fulfilment and is able to reduce the intention to leave the workplace.

Likewise, in a survey observed from a food company located in north of Iran, the outcome was that employees' teamwork has strong relationship with their job satisfaction (Valmohammadi & Khodapanahi, 2011). Also, in the findings of an outsourced semiconductor assembly and test (OSAT) industry by Ooi, Abu Bakar, Arumugam, Vellapan, and Loke (2007), results signified that teamwork is positively linked with employees' job satisfaction.

2.1.5 Independent Variable 4: Performance Appraisal

Performance appraisal is a managerial process linked to the performance standards and evaluation, and organizational objectives, to which the performance reviews are often applied (Sudin, 2011). An activity that organization seeks to develop employees' competence, distribute rewards and enhance performance is known as performance appraisal (Fletcher, 2001).

According to Fay (2006), obtaining information about relative and absolute performance and delivering about the factors that may limit performance, influence the evaluations through impression management (Murphy and Cleveland, 1995). There is a strong positive connection between performance appraisals with job satisfaction. One of the major findings in Fay (2006) was that level of job satisfaction increases when employees are satisfied with appraisal process and outcomes.

Based on the surveys carried out on 54 retailers with 230 salespeople and full time members, Pettijohn, Pettijohn and Taylor (2000) clarified that when employees believe they are being evaluated with proper criteria, the assessments have a positive impact on job satisfaction. Blau (1999) used hierarchical regression to explain that performance evaluation satisfaction positively impacts overall job satisfaction based on the questionnaires collected from graduated medical technologists (MTs) from 1993 to 1996.

Furthermore, Jawahar (2006) and Kuvaas (2006) emphasized in a survey on 138 employees housed in four different departments in the non-for-profit organization proved that satisfaction with appraisal feedback was negatively related to turnover intentions and positively related to job satisfaction through regression analysis. In another survey carried out by Kuvaas (2006) on 1,508 employees from 75 banks, results showed similar findings, in which those employees who were satisfied with how performance appraisal is conducted have lower turnover intentions.

2.2 Review of Relevant Theoretical Model: Human Capital Theory

Schultz (1961) was the founder and Becker (1964) extensively developed this theory. Human Capital Theory is a theory which describes mainly on the investment decision in human capital and how it affects wages which in would affect the turnover of employees. The few elements which form this theory include training or education, wages and human capital.

Table 2.1: Concepts of Human Capital Theory

1 st Concept	Concept of human capital which is seen as similar to other physical capital such as machineries and buildings.
2 nd Concept	There can be investment in human capital when the benefit exceeds the cost. Firms will be more inclined to offer general training to non-bonded employees if the training costs can be offset by lower wage rate (Becker, 1962). Also, as cited by Mudor et al. (2011), according to the conceptual framework of this theory, it has been suggested that only if investment in human assets can result in favourable productivity, only then will the organization invest in employee skills (Becker, DeGroot & Marschak 1964; Levine, 1991).
3 rd Concept	Investment in human capital can be in the form of education and training . As cited by Xiao (2002), productivity of workers can be increased through education or training (Becker, 1964).
4 th Concept	Kessler and Lulfesmann (2006) cited in their research that training has been distinguished into two types as laid down by Human Capital Theory: general and specific training .
5 th Concept	Investment in training will lead to increase in wage which in turn leads to lower turnover rate . Workers will be exposed and trained with useful knowledge and skills, thus, increasing the workers' income in the future (Becker, 1964).

Source: Developed for the research

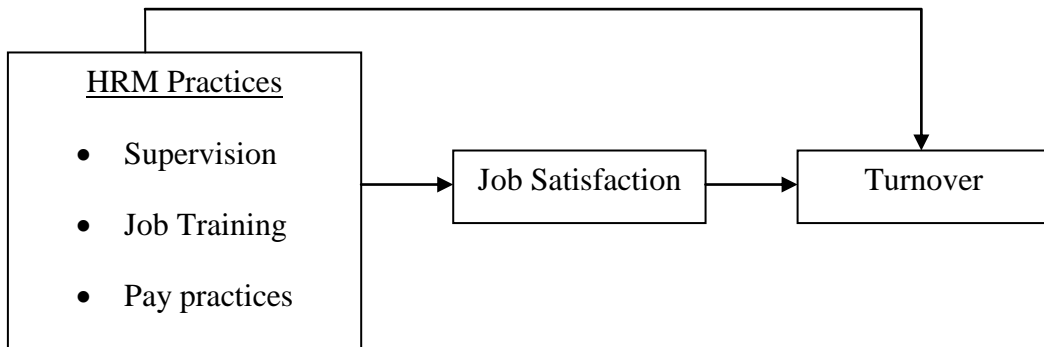
This theory has been widely used in various research areas such as in determining the effects of education and training in wage growth in an empirical study by Xiao (2002) and on education development by Olaniyan and Okemakinde (2008) who explored the empirical findings by past researchers. Furthermore, in a study by Alpkın, Bulut, Gunday, Ulusoy and Kilic (2010), human capital acts as a moderating variable between organizational support and its effect on innovative performance.

Besides that, Lo, Mohamad and La (2009) recognized human capital as a crucial resource to the firm, and investigated the association between managing human resource and firm performance. Moreover, some researchers such as Nelen and Grip (2009) extended their research on this theory by studying on the reason of why part-timers made less investment in human capital by using the data from Dutch Life-Long Learning Survey 2007.

In this study, the Human Capital Theory is used to link one of the independent variables (training) to the dependent variable (turnover intention) of auditors. When auditors are being trained, their skills and also productivity can be enhanced. Thus, employees will feel highly satisfied towards their job, leading to lower turnover intentions which in turns lower the turnover rate.

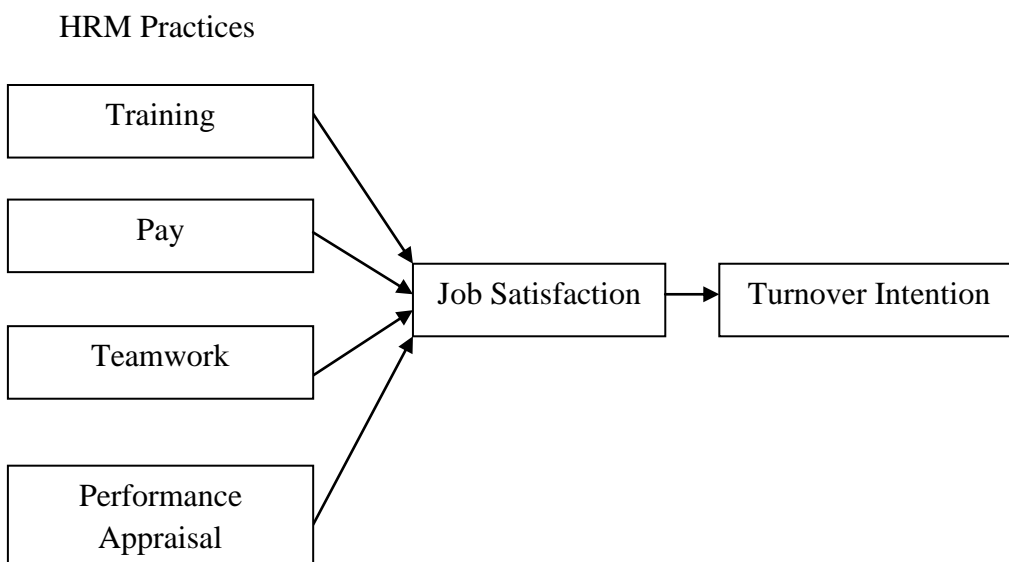
2.3 Proposed Theoretical/ Conceptual Framework

Figure 2.1 Relationships between HRM Practices, Job Satisfaction and Turnover



Adapted from: Mudor et al. (2011). *Conceptual framework on the relationship between human resource management practices, job satisfaction and turnover.* Journal of Economics and Behavioral Studies, 2(2), 41-49.

Figure 2.2 Proposed Theoretical Framework



Source: Developed for the research

According to Human Capital Theory, human capital investment through providing training to employees will result in a lower turnover rate as employees will benefit with increased wages. The framework shows that the independent variables which are the four HRM practices (training, pay, teamwork, performance appraisal) are positively linked to the mediating variable (job satisfaction) which is negatively linked to the dependent variable (turnover intention). When firm implements the four HRM practices mentioned, there is a mutual benefit whereby employees are satisfied with their jobs and the firm gets to maintain its staff level through lower turnover intentions.

‘Supervision’ as one of the HRM practices in Mudor and Tookson’s original model was removed and replaced with teamwork and performance appraisal. This can be explained by Boselie, Dietz and Boon (2005) in the investigations of 104 articles. The most frequently used HRM practices were found to be training and development, pay and reward schemes and performance management which includes appraisal.

In addition, the four independent variables chosen in this study are grouped under innovative HRM practices as cited by Belzen (2009) where as supervision falls under the traditional system. The author cited that the more innovative is the HRM practices, the more productive the firm will be (Ichniowski, Shaw, & Prennushi, 1997).

2.4 Hypothesis Development

H₁ = There is a positive relationship between training and job satisfaction.

H₂ = There is a positive relationship between pay and job satisfaction

H₃ = There is a positive relationship between teamwork and job satisfaction

H₄ = There is a positive relationship between performance appraisal and job satisfaction.

H₅ = There is a negative relationship between job satisfaction and turnover intention

2.5 Conclusion

Some of the literature reviews provided support this research whereas there are some which do not. The conceptual framework is explained with a clearer picture when the hypotheses are developed. The next chapter illustrates the research design and methodology used in obtaining and analyzing the data needed in order to verify the conceptual framework and hypotheses.

CHAPTER 3: METHODOLOGY

3.0 Introduction

This chapter discusses further on (a) research design (b) data collection methods (c) sampling design (d) research instrument and (e) data analysis methods.

3.1 Research Design

According to Mondofacto (2009), research design is a plan on how information is gathered for evaluation. It includes identifying what instruments and data gathering methods to be used, and how information and instruments are analyzed and administrated. The purpose of this research is to establish relationship between HRM practices and turnover intention of external auditors in small and medium sized firms. It investigates the causal relationship between the 4 independent variables to mediating variable and mediating variable to dependent variable.

This research is an exploratory study as the relationship between variables is established only for the audit and accounting industry in Malaysia. According to Zikmund (2003), exploratory study is an initial research conducted to define and clarify the nature of problem with a purpose to narrow down the scope of research topic and is carried out when researcher has limited information or knowledge of the topic. Deductive approach was used to focus on testing specific hypotheses. Data was generated from questionnaires as it is useful in generalizing characteristics of a population by investigating on the sample of that population.

The research is a cross-sectional study as comparisons of variables can be performed at the same time. External auditors of small and medium sized firms are the unit of analysis and self-administered questionnaire was created and to be completed through the Internet. Also, rating scale method was used in designing the questionnaires. To ensure the questionnaire's quality and efficiency, a pilot test was run before distributing to actual respondents.

3.2 Data Collection Method

Questionnaires were used as the primary data collection as large amount of updated information can be updated in a short period of time from a wide population (Teo, 2001). The questionnaires are standardized, so that same questions will be asked to all target respondents, making the data reliable. Apart from that, secondary data was obtained from the research papers and academic journals. These research papers and journals were mainly from the UTAR library off-campus website including the ProQuest, EBSCOhost, and ScienceDirect and Jstor.

As it is impossible to identify questions that participants might misinterpret, a pilot test was conducted. Reliability measures the instrument in terms of accuracy or precision (Tilburg, 1990). A size of 30 subjects is sufficient enough for reliability (Radhakrishna, 2007). Therefore, it is tested on auditors from Ipoh, KL and UTAR lecturers.

During the actual distribution, the adoption of internet technology as an intermediary was used to deliver the questionnaires to the target respondents. According to Zikmund, Babin, Carr and Griffin (2010), the main advantages of mail questionnaires are cost and time saving, geographic flexibility and provide conveniences to target respondents. To ease the distribution process, questionnaires were published to the Kwiksurvey website and the target respondents are invited through email to participate with the questionnaire's link attached.

3.3 Population, Sample and Sampling Procedures

In this study, external auditors of small and medium sized firms in Perak, KL and Selangor are the targeted respondents. These audit and accounting firms were chosen as in most of people's perspective, small business implement little development for their workers. Training Magazine, which carries out a study on the US training industry every year, does not even try to contact business which has 100 employees or less and only 16% of their sample are made up of companies which have 100 to 500 workers (Rowden & Conine, 2004).

Despite the fact that the percentage contribution of SMEs to Gross Domestic Product of Malaysia is increasing, which is 47.3% according to Bank Negara Malaysia (2003), it will be meaningful to assess the small and medium sized firms' contribution to the economy (Department of Statistics Malaysia, 2007). The accounting industry was chosen as it is necessary to confine the research to a single industry in order to facilitate a manageable study, control variables such as skills levels, and control for work-based systems and management practices (Kimberly, Lowry, & Simon, 2002).

The sampling location chosen are Ipoh, KL and Petaling Jaya, being the top three cities with the highest number of audit firms in Malaysia according to 701panduan.com and limited researches were previously carried out in these locations. Firms in Ipoh and Petaling Jaya with approximately 86% and 57.5% of the audit firms in their states are chosen to represent Perak and Selangor respectively. According to Aris (2007), SMEs were found to be mainly concentrated in the Central Region of Malaysia, consisting of KL and Selangor. Thus, in the questionnaire, there will only be two categories of location; Ipoh and Central Region (KL and Selangor).

According to Zikmund (2003), non-probability sampling is a technique used where the selection of units of sample is based on personal judgement or convenience. Snowballing technique was used as respondents' particulars could

not be obtained (Zikmund, 2003). Furthermore, the exact number of auditors and their particulars in these firms were not accessible, causing the population to be unknown. Thus, snowball sampling was also used to expand the number of respondents as agreed by Black (1999), given the information that our target respondents would be external auditors from small and medium audit and accounting firms.

In determining the sample size, Hair, Money, Samouel and Page (2007) declared that a ratio of one variable to 20 samples is used to determine a proper sample size. With six variables, the sample size required would be 120 auditors. As explained by Malhortra and Peterson (2006), a bigger sampling size would generate a more accurate result. Also, according to Comrey and Lee (1992), 200 samples are considered to be fairly determined where as 300 samples are considered to be good. Thus, a sample size of 250 is set to overcome the outliers' problem in this study.

3.4 Research Instrument

3.4.1 Questionnaire Survey

According to Zikmund (2003), distributing questionnaires is fast, economical, efficient, and a more definite method of assessing information about the population. It has to be thoroughly developed, tested and corrected before sharing to larger amount of respondents through pilot test. In order to facilitate the respondents, the outline of the questionnaire will be simple and easy to comprehend. This is to ensure that the response rate is not affected by the language and complication of the questions.

3.4.2 Pilot Test Process

The pilot test on 30 respondents was conducted on auditors currently employed in small and medium sized firms in Perak and KL and a small group of academic lecturers or tutors from UTAR Perak campus with experience as an auditor. Firms targeted for the test were selected randomly and contacted for their willingness to participate in the research. Questionnaires were then distributed to the auditors after their working hours using the convenience technique. It was completed under our supervision and collected back immediately. For academic lecturers, invitation emails were sent to confirm their participation and hardcopies were delivered to their rooms. Therefore, certainty of these target respondents carrying out the survey was checked.

3.5 Variables and Measurement

The questionnaire consists of four sections. The first section is the demographic characteristics of employees, followed by the HRM practices (training, pay, teamwork, performance appraisal) as IV, job satisfaction as MV and turnover intention as DV. A scale is an instrument used by respondents to distinguish one variable from another (Sekaran, 2003). The demographic data was measured using nominal and ordinal scale. It includes gender, age, marital status, level of education, years of services in the organization, years of experiences as an auditor and the location of the firm. All other questions was measured using a 5-point Likert scale ranging from 1 to 5 with 1 being strongly disagree to 5 being strongly agree.

Below are the illustrations for each section:

Section A: Demographic Profile

Section B: Independent Variables

Section C: Mediating Variable

Section D: Dependent Variable

Table 3.1: Origin of Constructs

Variables	Items	References	Concept
Independent Variables			
Training	T 1 – T 2	Wick and Leon (1993)	The Learning Edge - Measurement is based on organizational support for training.
Pay	P 1 – P 5	Heneman and Schwabab (1985)	Pay Satisfaction Questionnaire (PSQ) - Four dimensions that are pay level, benefits, pay raise, and pay structure.
Teamwork	TW 1– TW 6	Hoegl and Gemuenden (2001)	Teamwork quality into two groups: task-related and social interaction.
Performance Appraisal	PA 1 – PA 8	Evan (1978)	Employee perceptions of a fair performance appraisal.
Mediating Variable			
Job Satisfaction	JS 1 – JS 8	Lyons, Lapin and Young (2003)	Respondents’ view concerning the extent of job satisfaction.
Dependent Variable			
Turnover Intention	TI 1 – TI 3	Mobley, Horner and Hollingsworth (1978)	The extent of employees’ turnover intentions.

Source: Developed for the research

Note: The questionnaire is attached in the appendix.

3.6 Data Processing

Data gathered through questionnaires from respondents are processed and analyzed carefully. The stages involved during this analysis process were checking, editing, coding, and transcribing, including detecting any unusual treatments of data before they are analyzed.

3.6.1 Data Checking

A pilot test was carried out to ensure that the questions are reliable and appropriate. 30 samples of questionnaires were distributed and tested before actual questionnaires to ensure consistency of measurement. Questions were checked to their source, confirming their relevance to this research. Questions that appeared to be redundant and misleading, causing the auditors to give neutral answers were omitted from the questionnaires.

3.6.2 Data Editing

As our questionnaire is direct and easy to understand, there was not much of editing work. The data collected were gathered to ensure consistency and less ambiguous answers. This was also second level of checking where missing values were removed to increase the precision of data. Before any analysis was done, the questionnaires were filtered to ensure only completed forms were processed.

3.6.3 Data Coding

Each question was attributed with a code to exhibit a specific response to a specific item in the questionnaire with the data record and column position so that the code can occupy (Malhotra, 2004), as shown in table 3.2. For the completion of the data processing, the SPSS software is used for both data coding and data transcribing.

Table 3.2: Coding of Data

	Code				
	1	2	3	4	5
Section A					
Q1	Male	Female			
Q2	20-29 years old	30 – 39 years old	40-49 years old	above 50 years old	
Q3	Single	Married			
Q4	SPM/STPM	Diploma	Degree	Professional	
Q5 & Q6	Less than 1	1-5	6-10	More than 10	
Q7	Perak	Central Region (Kuala Lumpur & Petaling Jaya)			
Section B, C & D					
All Qs	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree

Source: Developed for the research

3.6.4 Data Transcribing

The final step of the research process is to transfer the coded data from the questionnaires or coding sheets directly into the computer by keypunching (Malhotra, 1993). Then, the coded data is transcribed into SPSS for data analysis.

3.7 Data Analysis Techniques

3.7.1 Descriptive Analysis

Descriptive analysis is a quantitative analysis that is used to summarize the data set. It describes the data collected being organized into various forms such tables, to facilitate analysis without drawing any conclusion. Distribution, central tendency (mean) and dispersion (standard deviation) of the data were analyzed. By looking at the mean, it can be analyzed whether the data is more positively or negatively. Besides, the standard deviation showed how dispersed is the data collected.

3.7.2 Inferential Analysis

Inferential analysis is a method used to infer the data from a sample to a population. According to Bulut, Allahverdi, Yalpir and Kahmramanli (2010), regression analysis as a statistical tool is used to investigate the relationships between variables. SPSS version 16.0 was used for data processing

Table 3.3 The Types of Data Analysis Techniques

Type of Analysis	Purpose	Reason for choosing	Equation
Multiple Linear Regression	To find out the relationship between multiple independent variables and a dependent variable	-To test whether all independent factors (training, pay, teamwork and performance appraisal) have relationship with the mediating variable (job satisfaction) and its strength in explaining the factors	$JS = a + b_1T + b_2P + b_3TW + b_4PA$ <p>Where,</p> <p>a = constant</p> <p>JS= Job Satisfaction</p> <p>T= Training</p> <p>P= Pay</p> <p>TW= Teamwork</p> <p>PA= Performance Appraisal</p>
Simple linear regression	To analyze the relationship between an independent variable and a dependent variable	-To analyze the relationship and determine how strong is the relationship between the mediating variable (job satisfaction) with the dependent variable (turnover intention)	$TI = a + b_1JS$ <p>Where,</p> <p>a= constant</p> <p>TI= Turnover Intention</p> <p>JS= Job Satisfaction</p>

Pearson's Correlation Analysis	To measure the extent of association between the variables	-To find out the relationship of every single independent variable (training, pay, teamwork and performance appraisal) to the mediating variable (job satisfaction)	Hair, J. Money, A. Samouel, P. and Babin, B. (2003) indicates that there is a destruction of multicollinearity when value < 0.90
Reliability Test - Cronbach's alpha	To measure the reliability of the questionnaire's items	-To measure the reliability of the questionnaires so as to generate reliable results	Hair et al. (2003) indicates that there is a fair reliability when alpha > 0.60
Normality Test - Kolmogorov-Smirnov Test	To test for normality of data distribution	Initial test to be carried to ensure data are normally distributed before other analysis are conducted	As cited by Chong, Lin, Ooi and Raman (2009), when the sample size is more tha 50, Kolmogorov-Smirnov test is used (Hair, Black, Babin, & Tatham, 2005)

Source: Developed for the research

3.8 Conclusion

This chapter explained comprehensively the research methodology conducted in this research. The next chapter continued on how data collected was analyzed and results generated using descriptive analysis, reliability and normality analysis and inferential analysis.

CHAPTER 4: DATA ANALYSIS

4.0 Introduction

The pilot test results were analyzed using (a) reliability analysis and (b) normality test. Actual data collected was analyzed using (a) descriptive analysis (b) reliability and (c) normality test (d) Pearson's correlation analysis (e) multiple linear regression and (f) single linear regression to detect if the hypotheses formed are supported.

4.0.1 Reliability for Pilot Test

According to Saunders, Lewis and Thornhill (2009), pilot test is a small-case study using interview checklist or observation schedule to test the reliability of questionnaire. 30 questionnaires were distributed to the target respondents in Ipoh and K.L. with a purpose of minimizing the likelihood of targeted respondents not being able to understand the questions. At the same time, it allows the assessment of reliability of the questionnaires distributed.

As some of the variables produced moderate reliability results and comments received on difficulties in understanding, questions for training (T1 & T4), pay (P1, P6 & P8) and teamwork (T2 & T4) were removed to increase the reliability of the variables before distributing to actual respondents. Although there was a slight decrease in the reliability for pay and teamwork after removing the items mentioned above, the removal of the questions was agreed so that respondents for the actual test can comprehend better. Table 4.1 below shows the reliability test results for each variable, before and after removal of items for pilot test.

Table 4.1: Reliability Test for Pilot Test

	Before the removal of items		After the removal of items	
	Cronbach's alpha	No.of items	Cronbach's alpha	No.of items
Training	0.538	4	0.657	2
Pay	0.918	8	0.850	5
Teamwork	0.834	8	0.804	6
Performance	0.765	8	0.765	8
Appraisal				
Job Satisfaction	0.641	8	0.641	8
Turnover	0.660	3	0.660	3

Source: Data generated by SPSS version 16.0

Independent Variables

Training has the lowest alpha value compared to other variables. Before the removal of items, it was measured using four items which scored a value of 0.538 (not an acceptable value) but increases to 0.657 after removing two items, in which it can be considered as fairly reliable.

Pay, was first measured using eight items and scored a Cronbach's alpha of 0.918 (very good reliability). After three items were removed, the value slightly decreased to 0.850, where it was still in the range of very good reliability.

For **teamwork**, the Cronbach's alpha was 0.834, using eight items (very good reliability). After removing two items from this category, it declined to 0.804 and was still considered very reliable.

Lastly, **performance appraisal** scored a Cronbach's alpha of 0.765 using eight items. No items were removed and therefore, its value remained.

Mediating Variable

Job satisfaction was measured using eight items and the Cronbach's alpha was 0.641 (fairly reliable). The Cronbach's alpha maintained as no item was removed.

Dependent Variable

Turnover intention scored a Cronbach's alpha of 0.660 using three items and is considered a fairly reliable measurement. No changes occur in the Cronbach's alpha as no items were omitted.

4.0.2 Normality for Pilot Test

4.0.2.1 Normality test - Job satisfaction (JS)

Table 4.2 Tests of Normality for Pilot Test (JS)

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
AVGJS	.115	30	.200*	.974	30	.649

Source: Data generated by SPSS version 16.0

In table 4.2, the Shapiro-Wilk test is used as the samples collected were 30 (less than 100). The results showed a value of 0.649 which is more than 0.05. Hence, normality is assumed.

4.0.2.2 Normality test – Turnover Intention (TI)

Table 4.3 Tests of Normality for Pilot Test(TI)

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
AVTI	.174	30	.021*	.943	30	0.110

Source: Data generated by SPSS version 16.0

Table 4.3 shows a value of 0.110 which is more than 0.05. Hence, normality is assumed.

4.1 Descriptive Analysis

4.1.1 Demographic Profile of Respondents

Table 4.4 Respondents Demographic Profile

	Frequency	Percentage (%)
Gender		
- Male	109	43.6
- Female	141	56.4
Age		
- 20-29	156	62.4
- 30-39	53	21.2
- 40-49	28	11.2
- Above 50	13	5.2
Marital status		
- Single	165	66.0
- Married	85	34.0
Highest Education Completed		
- SPM/STPM	16	6.4
- Diploma	82	32.8
- Degree	92	36.8
- Professional	60	24.0
Years of Experiences		
- Less than 1	43	17.2
- 1-5	121	48.4
- 6-10	51	20.4
- More than 10	35	14.0
Years of Services		
- Less than 1	50	20.0
- 1-5	122	48.8
- 6-10	47	18.8
- More than 10	31	12.4
Location		
- Perak	153	61.2
- Central Region (KL or Selangor)	97	38.8

Source: Data generated by SPSS version 16.0

Table 4.4 above shows the summary frequency and percentage demographic profiles of the respondents. In terms of gender, female respondents made up 56.4% of the total respondents. 156 respondents were between the age group 20 – 29 being the majority. Only 34% of the respondents are married. More than 90% of them have at least obtained a diploma or degree certificate. Most of the respondents have experiences as auditors for more than a year. Only 31 respondents are still working at their existing workplace for more than 10 years while 122 respondents have only worked in the same firm for 1 – 5 years. Locationwise, auditors from Perak are the majority respondents which stood at 61.2%.

4.1.2 Central Tendencies Measurement of Construct

Central tendency measures the center of the distribution of the data. The mean was used in measuring the center point of the questionnaire data collected from all 250 respondents. According to Halley (2004), when the mean value is higher than the median, the distribution is positively skewed. On the other hand, when the distribution of data is negatively skewed, the mean value is less than the median. Furthermore, standard deviation was used as the measures of dispersion which shows how dispersed the data are scattered around the center of the data.

Table 4.5 Central Tendencies Measurement of Construct:
Training (IV1)

Questions	Mean	Median	Standard Deviation
T1	3.48	4.00	1.113
T2	3.48	4.00	1.169

Source: Data generated by SPSS version 16.0

The mean of the training construct shows that both the questions are negatively skewed. Both the means and median are same in value and the means are lower than the medium values. In terms of standard deviation, T2 has a more scattered data than T1.

Table 4.6 Central Tendencies Measurement of Construct :
Pay (IV 2)

Questions	Mean	Median	Standard Deviation
P1	3.31	4.00	1.082
P2	3.26	4.00	1.075
P3	3.33	4.00	1.032
P4	3.39	4.00	1.071
P5	3.32	4.00	0.982

Source: Data generated by SPSS version 16.0

In the pay construct table, P4 has the highest mean of 3.39, followed by P2 with mean value of 3.33. P1 has the lowest mean of 3.31. All of the five questions are negatively skewed with mean less than the median values. In the aspect of dispersion, P1 has the highest standard deviation of 1.082, followed by P2 and P4 with standard deviation values of 1.075 and 1.071 respectively.

Table 4.7 Central Tendencies Measurement of Construct:
Teamwork (IV3)

Questions	Mean	Median	Standard Deviation
TW1	3.83	4.00	0.992
TW2	3.64	4.00	1.116
TW3	3.78	4.00	1.111
TW4	3.84	4.00	0.874
TW5	3.58	4.00	1.163
TW6	3.94	4.00	0.885

Source: Data generated by SPSS version 16.0

By looking at the mean and median values, results indicated that the distribution of data within the teamwork construct is negatively skewed. TW6 has the highest mean of 3.94, followed by TW4 with mean of 3.84 and TW1 which mean value is of 3.83. The lowest mean is from TW5 at a value of 3.58. TW5 also has the most dispersed data with standard deviation of 1.163, followed by TW2 of value 1.116.

Table 4.8 Central Tendencies Measurement of Construct:
Performance Appraisal (IV 4)

Questions	Mean	Median	Standard Deviation
PA1	3.63	4.00	0.995
PA2	3.90	4.00	0.991
PA3	4.01	4.00	0.843
PA4	3.86	4.00	0.967
PA5	3.76	4.00	1.120
PA6	4.21	4.00	0.867
PA7	4.07	4.00	0.806
PA8	4.12	4.00	0.767

Source: Data generated by SPSS version 16.0

PA1, PA2, PA4 and PA5 are negatively skewed since the means are less than their medians whereas PA3, PA6, PA7, PA8 are positively skewed. The highest mean is PA6 with a value of 4.21, followed by PA3 with value of 4.01. The most dispersed data is PA5 whereas the least dispersed data is PA8.

Table 4.9 Central Tendencies Measurement of Construct :
Job Satisfaction (MV)

Question	Mean	Median	Standard Deviation
JS1	3.83	4.00	0.956
JS2	3.72	4.00	1.121
JS3	3.69	4.00	1.168
JS4	2.93	3.00	1.292
JS5	4.06	4.00	0.802
JS6	3.92	4.00	0.844
JS7	3.48	4.00	1.145
JS8	3.37	4.00	1.236

Source: Data generated by SPSS version 16.0

Only the variable JS5 is positively skewed and has the highest mean of 4.06 which exceeds its median. The other items, JS1, JS2, JS3, JS4, JS6, JS7 and JS8 are negatively skewed. The lowest mean is JS4 with a value of 2.93. The most spread out data is JS4 whereas the least spread out data is JS5.

Table 4.10 Central Tendencies Measurement of Construct :
Turnover Intention (DV)

Question	Mean	Median	Standard Deviation
TI1	3.04	3.00	1.217
TI2	2.85	2.00	1.258
TI3	3.26	4.00	1.223

Source: Data generated by SPSS version 16.0

TI1 and TI2 are positively skewed whereas TI3 is negatively skewed. The highest mean is TI3 with value of 3.26 followed by TI1 and TI2 with mean values of 3.04 and 2.85 respectively. The standard deviation indicates that TI2 is the most dispersed variable followed by TI3 and lastly TI1.

4.2 Scale Measurement

4.2.1 Reliability for Actual Test

Table 4.11: Internal Consistency (Coefficient Alpha)

Level of Reliability	Coefficient Alpha
Very good reliability	0.80 to 0.95
Good reliability	0.70 to 0.80
Fair reliability	0.60 to 0.70
Poor reliability	< 0.60

Source: Hair et al. (2003). *Essential of Business Research Methods*. Wiley International Edition: Leyn Publishing LLC, (page 172).

Table 4.12: Reliability Test for Actual Test

No.	* IV/MV/DV	Variables	Cronbach's Alpha	No. of items
1.	IV	Training	0.837	2
2.	IV	Pay	0.879	5
3.	IV	Teamwork	0.886	6
4.	IV	Performance	0.778	8
5.	MV	Job Satisfaction	0.820	8
6.	DV	Turnover Intention	0.843	3

Source: Data generated by SPSS version 16.0

Referring to Table 4.12, 32 items were used to measure the six variables in the questionnaire using Cronbach's alpha and reliability test. The internal consistencies and stability of the multi-item scale was tested using Cronbach's alpha. The Cronbach's alpha coefficient that is nearer to one signifies that the particular item has greater internal consistency.

The variable, training, was measured using two items, with Cronbach's alpha of 0.837. Besides that, pay was measured through five items, with Cronbach's alpha of 0.879. The Cronbach's alpha of teamwork is 0.886 and was measured using six items. Eight items were used to measure the performance appraisal, with Cronbach's alpha of 0.778. Job satisfaction was measured using eight items, with Cronbach's alpha of 0.820. Lastly, Cronbach's alpha of turnover intention is 0.843 and measured using three items.

In conclusion, the overall reliability of all the examined variables in this research is acceptable. The coefficient alphas of all the variables showed a Cronbach's alpha of more than 0.70, which signifies stabilities and consistencies of the measurement.

4.2.2 Normality Analysis for Job Satisfaction

Table 4.13 Tests of Normality for Actual Test (JS)

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Normal Score of AVJS using Rankit's Formula	.048	250	.200*	.995	250	.518

Source: Data generated by SPSS version 16.0

The above table 4.13 showed the results of normality test for job satisfaction. Coakes, Steed and Dzidic (2006) mentioned that Kolmogorov-Smirnov is the appropriate test of normality for samples of more than 100. According to Chong, Lin, Ooi, and Raman (2009), for data to be assumed to have normal distribution, the rule is that significant

P value \geq 0.05. The results showed a significant level of 0.200 which is more than 0.05. Hence, normality is assumed.

4.2.3 Normality Analysis for Turnover Intention

Table 4.14 Tests of Normality for Actual Test (TI)

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Normal Score of ATI using Rankit's Formula	.014	250	.200*	1.000	250	1.000

Source: Data generated by SPSS version 16.0

The above table 4.14 displayed the results of normality test for turnover intention. The results of Kolmogorov-Smirnov showed a significant level of 0.200, which is more than 0.05. Therefore, normality is assumed.

4.3 Inferential Analysis

4.3.1 Pearson’s Correlation Analysis

The connections, whether positive or negative, of the auditors’ turnover intentions and job satisfaction; job satisfaction and the four HRM Practices: Training, Pay, Teamwork and Performance Appraisal were tested using the Pearson’s Correlation Analysis and also to detect any multicollinearity problem.

Table 4.15: Pearson’s Correlation Analysis

	T	P	TW	PA	JS	TI
Training(T)	1					
Pay(P)	.145*	1				
Teamwork(TW)	.337**	.202**	1			
Performance Appraisal(PA)	.164**	.099	.316**	1		
Job Satisfaction(JS)	.390**	.251**	.667**	.484**	1	
Turnover Intention(TI)	-.292**	-.295**	-.390**	-.216**	-.503**	1

* Correlation is significant at $p < 0.05$ level, 2-tailed.

** Correlation is significant at $p < 0.01$ level, 2-tailed.

Source: Data generated by SPSS version 16.0

Small but definite positive relationships exists between training ($r=0.390$, $p<0.01$) and pay ($r=0.251$, $p<0.01$) with job satisfaction; **moderate positive** connection is found between job satisfaction with teamwork ($r=0.667$, $p<0.01$) and performance appraisal ($r=0.484$, $p<0.01$) (Hair et al., 2007). Conversely job satisfaction happened to have a **moderate**

negative relation with turnover intention ($r=-0.503$, $p<0.01$) (Hair et al., 2007).

Multicollinearity does not exist as the correlations coefficient value between these variables does exceed the value of 0.90 (Hair, et al., 2003).

4.3.2 Multiple Linear Regression (MLR)

MLR analysis was carried out to study which of the HRM practices has the most significant relationship in explaining job satisfaction. According to Sekaran (2003), correlation coefficient, r , signifies the strength of relationship between two variables and how much variation in the dependent variable can be explained by the independent variables.

Table 4.16: Strength of Relationship between Two Variables

$r = +1$	perfect positive linear relationship
$r = -1$	negative linear relationship
$r = 0$	no correlation

Source: Sekaran, U. (2003). *Research Methods for Business: A Skill Building Approach (Fourth Edition)*. Kundli: John Wiley & Sons.

One method to evaluate the overall predictive accuracy of a model is using its r^2 . The r^2 is a statistical descriptive measure of how good a regression line approximates real data points with any value between zero and one. The value of the r^2 value that is nearer to one is better in predicting a trend of a model. This value determines how much of the variation in one variable is caused by the other variable.

Table 4.17: MLR Model Summary

	r	r ²	Adjusted r ²	Std error of estimate	Durbin- Watson
Model 1	0.750	0.562	0.555	0.48107	1.846

- a. Predictors: (Constant), Training, Pay, Teamwork, Performance Appraisal
- b. Dependent Variable: Job Satisfaction

Source: Data generated by SPSS version 16.0

From the above summary table, the r between each independent variable (Training, Pay, Teamwork and Performance Appraisal) and dependent variable (Job Satisfaction) is 0.75. This shows a highly positive correlation among the independent variables and dependent variable. The r² reveals that 56.2% of the variation in the dependent variable can be justified by the four independent variables. The Durbin-Watson is 1.846 which falls within the acceptable range of 1.5 to 2.5.

Table 4.18: MLR - ANOVA

Model 1	Sum of Square	df	Mean square	F	Sig.
Regression	72.737	4	18.184	78.574	0.000
Residual	56.700	245	0.231		
Total	129.437	249			

- a. Predictors: (Constant), Training, Pay, Teamwork, Performance Appraisal
- b. Dependent Variable: Job Satisfaction

Source: Data generated by SPSS version 16.0

The F statistics of 78.574 is large, indicating the regression model has more explained variance than error variance. The model is a good relationship descriptor between those variables.

Table 4.19: MLR Coefficients

Variables	Unstandardized		Standardized	t-value	Sig.
	Coefficients		Coefficients		
	β	Std. error	β		
(Constant)	-0.105	0.242		-0.431	0.667
AVT	0.108	0.031	0.158	3.509	0.001
AVP	0.082	0.036	0.097	2.246	0.026
AVTW	0.441	0.041	0.503	10.621	0.000
AVPA	0.361	0.056	0.290	6.488	0.000

- a. Predictors: (Constant), Training, Pay, Teamwork, Performance Appraisal
- b. Dependent Variable: Job Satisfaction

Source: Data generated by SPSS version 16.0

Based on the results above, teamwork is the most significant independent variable with strength of 50.3%, followed by job satisfaction, performance, training and lastly pay which has the weakest strength of 9.7% only. There is a significant relationship for all the variables in the model as $p < 0.05$.

Model 1,

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4$$

$$Y = -0.105 + 0.108(\text{Training}) + 0.082(\text{Pay}) + 0.441(\text{Teamwork}) + 0.361(\text{Performance Appraisal})$$

Y = Job Satisfaction

a = Constant

X1= Training

X2 = Pay

X3 = Teamwork

X4 = Performance appraisal

4.3.3 Single Linear Regression

Simple linear regression is the examination of dependent variable that is related to one independent variable only. It is used to form predictions about a single value.

Table 4.20 : Single Linear Regression Model Summary

	r	r ²	Adjusted r ²	Std error of estimate	Durbin- Watson
Model 2	0.503	0.253	0.250	0.93176	1.599

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

Source: Data generated by SPSS version 16.0

From table 4.20, the r between the job satisfaction and turnover intention is 0.503. This shows a high and positive correlation between the two variables. The r², 0.253, reveals that 25.3% of the variation in the turnover intention can be justified by job satisfaction. The Durbin-Watson is 1.599 which falls between the acceptable ranges of 1.5 to 2.5.

Table 4.21: Single Linear Regression - ANOVA

Model 1	Sum of squares	df	Mean square	F	Sig.
Regression	72.861	1	72.861	83.92	0.000
Residual	215.309	248	0.868		
Total	288.169	249			

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

Source: Data generated by SPSS version 16.0

The F statistics of 83.923 is large which indicates that the regression model has more explained variance than error variance. The model is a good relationship descriptor between those variables. They are also significant as $p < 0.05$.

Table 4.22: Single Linear Regression Coefficients

Variables	Unstandardized		Standardized	t-value	Sig.
	Coefficients		Coefficients		
	β	Std. error	β		
(Constant)	5.768	0.303		19.063	0.000
AVJS	-0.750	0.082	-0.503	-9.161	0.000

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

Source: Data generated by SPSS version 16.0

Based on table 4.22, job satisfaction has a β of -0.503 towards turnover intention. Job satisfaction is a fairly influential variable that can affect turnover intention. There is also a significant relationship between these variables as $p < 0.05$.

Model 2,

$$Y = a + b1X1$$

$$Y = 5.768 - 0.750(\text{Job Satisfaction})$$

Y = Turnover Intention

X1= Job Satisfaction

4.4 Conclusion

This chapter signified how data was transformed and analyzed into meaningful and informative explanation using those data analysis techniques. As such, the next chapter further discusses the interpretation of results, implications of this study and also the limitations and recommendations.

CHAPTER 5: DISCUSSION, CONCLUSION AND IMPLICATIONS

5.0 Introduction

This last chapter concludes the research. The following are discussed (a) summary of statistical analyses (b) discussion of major findings (c) implications of study (d) limitations of study (e) recommendations (f) overall conclusion of the research project.

5.1 Summary of Statistical Analysis

5.1.1 Descriptive Analysis

5.1.1.1 Respondents Demographic Profile

Based on the analysis in Chapter 4, female respondents outnumbered male respondents by 12.8%. Majority of the respondents fall under the age group of 20 – 29 years old and is still single. There were at least 80% of the respondents who exceeded SPM/STPM level and worked at least a year in the existing organization and as an auditor. Lastly, 61.2% of the target respondents are based in Perak.

5.1.1.2 Central Tendencies Measurement of Construct

Mean scores for the 32 questions were generated using SPSS. As analyzed in the previous chapter, all the questions from training, pay and teamwork constructs have indicated negatively skewed distribution of data whereby all means are less than their medians. On the other hand, there are some positively skewed data from the performance appraisal, job satisfaction and turnover intention constructs that are PA3, PA6, PA7, PA8, JS5, TI1 and TI2 as their means are higher than their medians. In terms of dispersion, the construct which scored the highest standard deviation is JS4 where as the least scattered data is from PA8.

5.1.2 Scale Measurement

5.1.2.1 Reliability Test

The results of the reliability test showed that teamwork scored the highest Cronbach's alpha of 0.886, followed by pay (0.879), turnover intention (0.843), training (0.837), job satisfaction (0.820) and lastly performance appraisal with a value of 0.778. According to Hair et al. (2003), the minimum acceptable level of reliability is 0.70.

5.1.2.2 Normality Test

The result of the two normality tests by referring to Kolmogorov-Smirnov test for both job satisfaction and turnover intention are $p = 0.200$. Normality is assumed when $p > 0.05$.

5.1.2.3 Pearson's Correlation Analysis

The analysis showed two of the independent variables: training and pay have weak connections with job satisfaction. The other two independent variables: teamwork and performance appraisal displayed a moderate positive relationship with the mediating factor. Turnover intention is described as fairly negative associated to job satisfaction. None of the variables has multicollinearity problem.

5.1.2.4 Multiple Linear Regression Analysis

The findings showed that all HRM practices are positively identifiable to job satisfaction. The independent variable that has the most significant relationship with job satisfaction is teamwork ($\beta = 0.503$, $p < 0.05$). On the other hand, pay is the weakest contributor to the variation ($\beta = 0.097$, $p < 0.05$). For the multicollinearity diagnosis, the independent variables were tested and found to have very low Variation Inflation Factors (VIF) values which are less than ten.

5.1.2.5 Single Linear Regression Analysis

From the data generated, job satisfaction is strongly negative associated to turnover intention ($\beta = - 0.503$, $p < 0.05$). The analysis shows that job satisfaction can explain 25.3% of the dependent variable. The strength is not high as there is only one variable tested.

5.2 Discussion of Major Findings

Table 5.1: Summary of the Result of Hypotheses Testing

	Hypotheses	Results	Accepted	Not accepted
H ₁	There is a positive relationship between training and job satisfaction	$\beta = 0.158$ $p < 0.05$	✓	
H ₂	There is a positive relationship between Pay and Job Satisfaction	$\beta = 0.097$ $p < 0.05$	✓	
H ₃	There is a positive relationship between Teamwork and Job Satisfaction	$\beta = 0.503$ $p < 0.05$	✓	
H ₄	There is a positive relationship between Performance Appraisal and Job Satisfaction	$\beta = 0.290$ $p < 0.05$	✓	
H ₅	There is a negative relationship between Job Satisfaction and Turnover Intention	$\beta = - 0.503$ $p < 0.05$	✓	

Source: Developed for the research

5.2.1 Relationship between Training and Job Satisfaction

There is a positive relationship between training and job satisfaction. This finding is supported by Phillips and Phillips (2001) who pointed out that job satisfaction is among the benefits obtained from training provided to the employees. As cited by Schmidt, 2007, employees who participated in training gained greater job satisfaction compared to those who were not trained (Kimberly et al., 2002). However, the results are contradictory to a study conducted by Ofuani (2010), who found that there is no significant relationship between training and qualification with job satisfaction of women with paid job in Benin City.

The justification for this moderate relationship is based on the data collected through the questionnaires. Results indicated only 65.2% of the auditors agreed to T1 and 62.4% agreed to T2, this can justify that from the auditors' point of views, more than 30% of the firms do not provide training opportunities nor are they interested in their employees' personal and professional development. Thus, this could result in a weaker association between training and job satisfaction. Without the concern from the management of the firms on the training aspects, auditors are more likely to be less satisfied with their job as they hope to improve themselves from time to time.

5.2.2 Relationship between Pay and Job Satisfaction

The study revealed a positive relationship between pay and job satisfaction. Pay is considered an important factor related to job satisfaction as compared to other factors (Nguyen, Taylor, & Bradley, 2003). Previous studies conducted by Stedham, Yamamura and Satoh (2003) indicated that female managers who received less pay were less satisfied with their pay and overall job satisfaction. On the other hand, studies conducted by Judge and Church (2000) revealed that factor such as pay is not as important as compared to other factor such as benefits and overall work condition.

Based on the results, 69.6% of the respondents agreed with overall level of pay that they received in their firm, whereas 60.4% agreed with recent raise by the company management. Next 60.4% of the respondents agreed with how the raise are determined in their firm, while 61.6% agreed with the benefit package which offer by the firm and lastly 55.2% of the respondents agreed with the organization pay structure. Although more than half of the respondents are satisfied with the pay system of their firms, it has been proven in this study that pay has weak influence on the job satisfaction of external auditors. This is perhaps due to the opportunity to gain experiences and knowledge is much more appreciated by the external auditors in small and medium sized firms than the pay they received.

5.2.3 Relationship between Teamwork and Job Satisfaction

As shown above, teamwork exhibited a highly positive association with job satisfaction. This analysis is similar Bluestone and Bluestone (1992), in which participative management practices have positive effects on performance and job satisfaction. In a paper presented by Dean and Bowen (1994), the review of 2,249 employees working in large mid western organization showed the outcome that teamwork is favorably related to job satisfaction. Conversely, in a survey conducted in a UK steel company by European Foundation for the Improvement of Living and Working Conditions (2007), not every employee is willing to work in teams as they perceived that it will only benefit the managers. The results are unable to prove that teamwork established a positive relationship with job satisfaction in some of the countries.

The rationalization for this strong relationship is based on the results generated that showed 78.8% of the auditors agreed that there were frequent communication among team members, 66.4% expressed that relevant information is shared openly by members, 72.8% recognized that members are often supported, 78.8% state that they are respectful towards one another's opinion, 64% responded that conflicts faced were solved quickly and 78.4% answered that team members are able to reach a consensus for any important issue. Overall, auditors acknowledged that teamwork is important in all aspects of their work to increase job satisfaction.

5.2.4 Relationship between Performance Appraisal and Job Satisfaction

There is positive moderate relationship between performance appraisal and job satisfaction. The result is supported by Pettijohn et al. (2000), who carried out surveys on fifty-four retailers with 230 salespeople and full time members. Result showed that when employees believe that they are being evaluated with proper criteria, the performance appraisals have a positive impact on job satisfaction. In addition, performance appraisal is significant from the management's perspective since it serves as an audit for an organization to evaluate the effectiveness of each employee (Fay, 2006). According to Nurse and Devonish (2007), performance appraisal will create job dissatisfaction if unfair procedures were used to evaluate its effectiveness. Consequently, employees' intention to quit through reduced of job satisfaction is mainly due to the dissatisfaction with the performance appraisal (Poon, 2004).

The justification for the moderate relationship between performance appraisal and job satisfaction is over 80% of them agreed that performance appraisal should be appraised once a year and consideration of their performance beyond their duties and responsibilities, and their previous responsibilities, standard and goals should be taken into account. Although there is a high degree of agreeableness, the result showed that performance appraisal may not bring a large impact as compared to teamwork where it is only the second highest in the association with job satisfaction.

5.2.5 Relationship between Job Satisfaction and Turnover Intention

The study disclosed that there is a strong negative relationship between job satisfaction and turnover intention. The results above are in line with the research Rahman, Naqvi and Ramay (2008) who supported the above statement where the IT professional's turnover intentions showed negative effect on job satisfaction cited from (Ali, 2009). Besides that, job satisfaction is the best predictor of turnover intention indicating employees who are satisfied with their jobs intend to stay with the organization (Vogelzang, 2008). However, Agustia (2011) used job commitment and job performance to explain turnover intention and emphasized that job satisfaction is not in relation with turnover intention.

The reason for job satisfaction having a fairly negative response to turnover intention is explained by 46.8% of the auditors who have thought of quitting their current jobs even though they are satisfied with their jobs. With almost half of the auditors with such thought, 51.6% happened to not looking for a job outside his organization at the moment. However, 50.4% claimed that they would switch their jobs if they could.

5.3 Implications of the Study

5.3.1 Managerial Implication

Human resources management practices (HRM) are the foundation of any organisation (Pfeffer 1998). An organization should be focused on building and sustaining dedicated employees instead of hiring purely based on their capabilities through refined HRM framework (Beechler, Bird & Raghuram 1993). From the results, HRM practices have significant relationship with job satisfaction which would affect turnover intention. Firms need to realize the need to be competitive. Auditors viewed teamwork as the most significant and dominant component in improving employees' job satisfaction. Emphasis on its importance and enhancement of frequent teamwork can be applied to daily tasks. Besides, management may also plan on a proper and systematic appraisal form so as to ensure that employees and employers have the same expectation. Discussion with subordinates enables employers to set specific, reasonable and attainable goals for the employees to achieve.

However, small and medium sized firms still lack in certain areas in which equal emphasis should be provided to their employees which are training and pay. Auditors believe that provision of training opportunities help maximize their potential to contribute to the firm. Management may organize and send employees for work-related courses such as the use of new accounting system or introduction of new regulations even though it may be cost and time consuming. Last but not least, management may take into consideration to review and revise the pay structure of the firms as most auditors are not satisfied with the system. References of other firms in the same industries can be used to stay competitive in the market. Thus, in this competitive era, organization needs to make worthwhile and good investment planning and strategies in order to improve employees'

satisfaction. This will add in the competitive advantage for the company which will lead to achievement of company's goals. (Bullen & Eyler, 2010)

5.3.2 Theoretical Implication

The conceptual framework developed by Mudor et al. (2011) has not been tested by any other researchers. This research is the first empirical study to be carried out regarding that model. Actual data were collected from target respondents and findings were analyzed and discussed thoroughly. This study has contributed in the aspect where future researchers may use it as a past study to support their researches in similar areas.

Based on most of the past studies, it was found that pay is positively and significantly related to job satisfaction. However, in this study among the external auditors in small and medium sized firms, pay has a weak association with job satisfaction. This is a new finding as few past studies were carried in the auditing industry. Thus, this result is able to create new insight for future researchers who are interested in exploring similar areas.

5.4 Limitations of research

There were several constraints faced during this research that can be considered for future research. Firstly, this research only focuses on small and medium sized audit and accounting firms located in Perak and K.L. and Selangor. The results of this study can only be used by those firms that fall within that category. It does not take the assumption that the analysis can be applied for other sectors or regions.

Next, the findings are based on the use of self-reported survey data. It is a disadvantage as it requires respondents to recall their feelings, attitudes and beliefs. However it may not be effective and becomes bias as the respondent's feelings at the time of answering the questions can affect the results.

Besides that, cross-sectional data analysis cannot be fully used to establish a valid conclusion regarding the direction of causality implied in the research model. Due to the particular point of time chosen to carry out the research, the exact causal inference could not be approached. This is because the results was obtained from a snapshot of period and could result in different outcome if another time frame was not chosen.

5.5 Recommendation for Future Research

For an improved research, small and medium sized audit and accounting firms from all the states in Malaysia should be targeted for a better quality stimulation of outcome. Thus, results not being able to represent the population can be solved. This framework can be re-tested again by the future researchers in other sectors such as manufacturing industry for better understanding of increasing employees' job satisfaction.

Next, the questionnaires may include open ended questions so that respondents can be more flexible in expressing their opinions. Respondents would also not be bias or confused in which answer to choose. Having them to come out with their own personal answers might help researcher to indentify more factors or personal perspectives which HRM practices have not explored. This could result in making the outcome of the questionnaire more meaningful and informative.

A longitudinal study of HRM practices is strongly recommended to overcome the cross sectional data analysis limitation. By conducting an investigation on auditors using the before and after effect of HRM practices implementation, researchers are able to find more definite response and form accurate conclusion. These changes could enable researchers to form a more trend across time.

5.6 Conclusion

Discussions on the findings have been presented and the deficiencies and recommendations for future researches have also been described. The findings of the study have supported all the hypotheses where there is a significant positive relationship between the four independent variables (training, pay, teamwork and performance appraisal) with mediating variable (job satisfaction). On the other hand, job satisfaction has a negative relationship with turnover intention. Therefore, all of the research objectives have been achieved.

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Appendices

Appendix A - Summary of Past Empirical Studies on Human Capital Theory

<i>Study</i>	<i>Country</i>	<i>Data</i>	<i>Inferential Analysis</i>	<i>Major Findings</i>
Xiao, 2002	China	1996 Surveyed data of 1023 employees in Shenzhen	Hierarchical linear model	<ul style="list-style-type: none"> i) Pre-work formal education has a positive relationship with salary at hiring. ii) There is a positive relationship between employees' experience in on-the-job training with salary increases. iii) Manufacturing firms improves performance and increase salary of employees more than the service sector by introducing more new production technology and on-the job training.
Alpkan, Bulut, Gunday, Ulusoy & Kilic (2010)	Turkey	184 questionnaire survey distributed to manufacturing firms in northern Marmara region (Turkey)	Regression Analysis	Human capital plays an important role in driving up innovative performance when there is insufficient organizational support.
Lo, Mohamad, La (2009)	Malaysia	Questionnaire survey to 85 executives of manufacturing companies in Sarawak, East Malaysia	<ul style="list-style-type: none"> Pearson Correlation Multiple Regression Analysis 	<ul style="list-style-type: none"> i) There is a significant association between Human Resource Management practices such as incentives and information technology and performance of the firm ii) Training and performance appraisal does not significantly correlate with firm performance.

Appendix B - Summary of Past Empirical Studies on Training

<i>Study</i>	<i>Country</i>	<i>Data</i>	<i>Inferential Analysis</i>	<i>Major Findings</i>
Chang & Chen, 2002	Taiwan	Questionnaire survey of 62 Taiwan high-tech firms	Regression Analysis	HRM practices such as training & development, teamwork, performance appraisal, benefits and human resource planning affect employee productivity significantly and have negative relationship with turnover of employees
Rowden & Conine, 2004	US	Questionnaire survey to 341 employees of 13 small commercial banks	Pearson Correlation Analysis	There is a direct relationship between job satisfaction and workplace learning whether it is incidental, informal or formal learning. Opportunities of learning on the job forms a big part of job satisfaction
Schmidt, 2007	US and Canada	Questionnaire survey to 301 customer contact representatives	Simple Regression Analysis	There is a significant positive association between job training satisfaction and overall job satisfaction.
Shields & Price, 2002	England	Questionnaire survey to 1203 nursing staff	Multivariate Analysis	Employees experience less job satisfaction when they are being discriminated with regard to training compared to those who are being treated equally.
Masdek, Aziz & Awang, 2011	Malaysia	Questionnaire survey to 258 frontline employees in hotel industry	Spearman Product-Moment Correlation	There is a correlation between empowerment and training with performance of service recovery, job satisfaction and turnover intention of employees.
Zain, Ishak & Ghani, 2009	Malaysia	Questionnaire survey to 190 employees from a listed company in Malaysia	Pearson Correlation Analysis & Multiple Regression Analysis	There are significant relationships between the variables (teamwork, communication, reward and recognition as well as training and development) and employees' commitment.
Ofuani, 2010	Nigeria	Questionnaire survey to 200 women with paid employment in Benin City, Nigeria	Pearson's Product Moment Correlation	There is no significant influence exerted by professionally trained women on their job satisfaction.

Appendix C – Summary of Past Empirical Studies on Pay

Study	Country	Data	Inferential Analysis	Major Findings
Temnitskii, 2007	Russia	Questionnaire survey of blue collar worker in 6 enterprises	Kendall's tau, gamma coefficient	During all the survey, a confirmed positive connection was found between workers assessment of fairness of their pay and their level of satisfaction with the job enterprise and their lives as a whole
Show & Gupta, 2001	US	Interview survey of 651 employees from 5 mid-western American organisation	Logistics regression Hierarchical Regression	The result indicated that the relationship between pay fairness and job performance is strongly positive
Yasir & Fawad, 2009	Pakistan	Survey questionnaire were circulated among the bankers in three commercial banks namely Standard Chartered Bank, United Bank of Pakistan and Allied Bank Limited.	Correlation analysis, Ordinary Least Square Regression analysis, and ANOVA	Change in pay rate will enhance employee commitment and satisfaction toward the job.

Appendix D - Summary of Past Empirical Studies on Teamwork

Study	Country	Data	Inferential Analysis	Major Findings
Lee & Chang, 2008	Taiwan	339 postal questionnaires of 10 electric wire and cable company from Taiwan Stock Exchange	Canonical correlation, Kaiser-Meyer-Olkin, Bartlett spherical test, ANOVA	Positive correlation between teamwork and employee job satisfaction
Hunjra, Chani, Aslam, Azam, & Rehman (2010)	Pakistan	295 self-administered questionnaires to employees in the banking sector in Rawalpindi, Islamabad and Lahore.	Multiple Linear Regression, Pearson Correlation and Independent Sample T-Test	Team work environment has significant impact on job satisfaction
Ooi, Arumugam, Teh and Chong (2008)	Malaysia	173 self-administered questionnaire distributed to full-time production workers in three major electrical & electronic organizations in Malaysia selected from SIRIM QAS International Directory of Certified Products and Companies	Multiple Linear Regression, Bartlett Test of Sphericity, Pearson Correlation Analysis	Teamwork is viewed as an important variable in improving the employees' job satisfaction. It is positively related to production workers' satisfaction
Boselie and Wiele (2002)	Netherlands	Empirically analysis of 'Survey 200' from 2,300 employees from a knowledge-intensive organization (Ernst & Young) in a Dutch company.	Ordinary Least Squares (OLS), Logistic regression	Individual employees have positive perception on teamwork concepts which leads to a higher level of satisfaction and less intentions to leave the organisation
Valmohammadi and	Iran	Self completed questionnaire to 52 employees of various departments in	Multiple Linear Regression, T-Test,	Employees' perception of teamwork has strong relationship with their

Khodapanahi (2011)		large food production industries located in the Golestan province.	ANOVA	job satisfaction
Ooi, Abu Bakar, Arumugam, Vellapan, and Loke (2007)	Malaysia	230 self-completed questionnaires distributed to all staff within a large Malaysian semiconductor packaging organization	Simple Linear Regression	Employee involvement is positively associated with employees' propensity to remain. It is also found that teamwork was perceived as a dominant HRM practices

Appendix E – Summary of Past Empirical Studies on Performance Appraisal

Study	Country	Data	Inferential Analysis	Major Findings
Blau, 1999	US	Survey questionnaires were sent out by mail to the same random stratified sample of recently graduated medical technologists (MTs) in 1993, 1994, 1995 and 1996.	Hierarchical regression	Appraisal process implemented by one's supervisor is perceived as satisfactory, this positively affect the overall employee job satisfaction.
Pettijohn, Pettijohn, & Taylor, 2000	US	In the study, 230 salespeople will be access by fifty-four retailers that agreed to participate. Firm's managers were distributed questionnaires to full time members of each firm's staff.	Correlation analysis	The level of perceived inappropriateness of evaluation criteria used and salesperson satisfaction levels are significantly correlated. The findings indicated that there is no significant in salesperson of organizational commitment and perceived of inappropriateness of evaluation criteria.
Jawahar, 2006	US	Survey questionnaires were distributed to 138 employees housed in four different departments in the non-for-profit organization in the Midwestern U.S.	Hierarchical regression	Employees' satisfaction with appraisal system was influenced by the satisfaction with rater and previous performance ratings. Satisfaction with performance feedback was negatively related to turnover intentions and positively related job satisfaction and organizational commitment.
Kuvaas, 2006	Norway	Respondents were drawn from 82 small local saving banks in Norway that are members of a Norwegian alliance of saving banks. Email was provided by representative of alliance to 1,508 employees from 75 banks. A web-based tool (QuestBack) was used to distribute	Hierarchical regression	A positive appraisal reaction in the form of satisfaction with the performance appraisal was not directly related to work performance. Employees with low intrinsic motivation will have a negative relationship between performance appraisal satisfaction and work performance, and a positive relationship for high intrinsic motivation. The major finding is that intrinsic motivation with relatively high level will positively influence work performance.

		the questionnaires to these employees.		
Fay, 2006	US	250 completed surveys by sending the questionnaire to employess from participating organizations through the email with method of convenience.	Kruskal Wallis	The relationship between performance appraisal and job satisfaction is not one way directional, and it is very likely that level of job satisfaction increases when employee satisfied with appraisal process and outcomes

Appendix F - Summary of Past Empirical Studies on Job Satisfaction and Turnover Intention

Study	Country	Data	Inferential Analysis	Major Findings
Ali, 2009	Pakistan	Questionnaire survey of 212 private sector colleges lecturers	Pearson Correlation Analysis	There is a significant negative relationship between overall job satisfaction and turnover intention.
Brough & Frame, 2004	New Zealand	Questionnaire survey to 400 police officers	Structural Equation Modelling	There is a significant negative relationship between both intrinsic and extrinsic job satisfaction with turnover intention.
Cho, Johanson & Gruchait, 2008	US	Self-administered questionnaire was distributed to 828 non-managerial employees from 13 mid-to-upscale restaurants representing four different companies and four upscale hotels in the U.S.	Structural equations analysis	Perceived organizational support and organizational commitment decreased intent to leave while only perceived organizational support had a positive impact on intention to stay.
Seston, E., Hassell, K., Ferguson, J., & Hann, M. (2009)	UK	Validated satisfaction scale questionnaires were used to determine the pharmacists' intentions to quit pharmacy within the next 2 years and follow-up was done using secondary analysis to compare with their previous' results.	Mean values & regression	<ul style="list-style-type: none"> - Female pharmacists were more satisfied than the male counterparts. - Pharmacists working in the community sector were less satisfied than those in other sectors. - Remuneration was consistently ranked as 1 as the aspects of least satisfying, regardless of sex, age, or sector of practice/ - The strength to desire to practice pharmacy was a predictor of both job satisfaction and intentions to quit pharmacy.

Appendix G: Permission Letter to Conduct Survey



UNIVERSITI TUNKU ABDUL RAHMAN

Faculty of Business and Finance, Jalan Universiti, Bandar Barat,
31900 Kampar, Perak. Tel: 05-468-8888 Fax: 05-466-7407

2nd August 2011

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 programme 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 this research at your institution. All information collected will be kept confidential and used only for academic purposes.

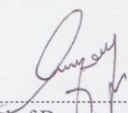
The students are as follows:

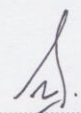
Name of Student	Student ID	Mobile Phone No.
Chen Big Jing	09ABB06264	017-5550198
Chim Way Ru	09ABB06818	016-5363688
Joyce Tan Hui Cheen	09ABB06561	016-5060036
Yap Yaw Woon	09ABB06022	010-3705350
Yeoh Teong Seng	09ABB06321	017-5685988

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

Thank you.

Yours sincerely


Head of Department, Ms Leong Lai Ying
Faculty of Business and Finance
Email: leongly@utar.edu.my


Supervisor, Ms Lee Voon Hsien
Faculty of Business and Finance
Email: leevh@utar.edu.my

Appendix H: Survey Questionnaire



UNIVERSITI TUNKU ABDUL RAHMAN

Faculty of Business and Finance

BACHELOR OF COMMERCE (HONS) ACCOUNTING

FINAL YEAR PROJECT

**TITLE OF TOPIC: THE RELATIONSHIP BETWEEN HUMAN
RESOURCE MANAGEMENT (HRM) PRACTICES AND
TURNOVER INTENTIONS OF EXTERNAL AUDITORS IN
SMALL AND MEDIUM SIZED FIRMS**

Survey Questionnaire

Dear respondent,

We are final year undergraduate students of Bachelor of Commerce (Hons) Accounting, from Universiti Tunku Abdul Rahman (UTAR). The **purpose** of this survey is to investigate the relationship between human resources management practices and the turnover intention of external auditors in small and medium sized firms.

Thank you for your participation.

Instructions:

- 1) There are **TWO** (2) sections in this questionnaire. Please answer **ALL** questions in **ALL** sections.
- 2) Completion of this form will take you approximately 10 to 15 minutes.
- 3) Please feel free to share your comment in the space provided. The contents of this questionnaire will be kept **strictly confidential**.

Section A: Demographic Profile

Please place a tick “√” or fill in the blank for each of the following:

1. Gender:

- Male
- Female

2. Age:

- 20 – 29
- 30 – 39
- 40 – 49
- Above 50

3. Marital status:

- Single
- Married

4. Highest education completed:

- SPM/STPM
- Diploma
- Degree
- Professional

5. Year(s) of services in the organization:

- Less than 1
- 1 – 5
- 6 – 10
- More than 10

6. Year(s) of experiences as auditor:

- Less than 1
- 1 – 5
- 6 – 10
- More than 10

7. Location of Organization:

- Perak
- Central Region (Kuala Lumpur or Selangor)

Section B:

Please circle your answer to each statement using 5 Likert scale [(1) = strongly disagree; (2) = disagree; (3) = neutral; (4) = agree and (5) = strongly agree]

Training

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
T1	Does your department provide training opportunities?	1	2	3	4	5
T2	Is your organization interested in your personal and professional development?	1	2	3	4	5

Pay

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
P1	Are you satisfied with your overall level of pay?	1	2	3	4	5
P2	Are you satisfied with your most recent raise?	1	2	3	4	5
P3	Are you satisfied with how your raises are determined?	1	2	3	4	5
P4	Are you satisfied with your benefits package?	1	2	3	4	5
P5	Are you satisfied with the organization's pay structure?	1	2	3	4	5

Teamwork

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
TW1	Is there frequent communication among team members?	1	2	3	4	5
TW2	Is project-relevant information shared openly by all team members?	1	2	3	4	5
TW3	Are suggestions and contributions of team members respected?	1	2	3	4	5
TW4	If conflicts arise, are they easily and quickly resolved?	1	2	3	4	5
TW5	Is your team able to reach consensus regarding important issue?	1	2	3	4	5

Performance Appraisal

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
PA1	Is your appraiser familiar with all phases of your work?	1	2	3	4	5
PA2	Should performance appraisal takes into consideration the contribution made by an employee beyond his/her formal duties?	1	2	3	4	5
PA3	Should your personal development needs be discussed during performance	1	2	3	4	5
PA4	Should your performance be appraised according to previously established responsibilities, standards and goals?	1	2	3	4	5
PA5	Should your appraiser observe your performance under both routine and	1	2	3	4	5
PA6	Should all employee performance be formally appraised at least once every	1	2	3	4	5
PA7	Should plans or objectives for your job be established and mutually agreed upon by you and your appraiser?	1	2	3	4	5

PA8	Should you be encouraged to express your opinions on how your duties could be more effectively performed during performance appraisals?	1	2	3	4	5
-----	---	---	---	---	---	---

Job Satisfaction

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
JS1	Do you feel a worthwhile accomplishment from your job?	1	2	3	4	5
JS2	Do you feel your current job can make you display much more abilities?	1	2	3	4	5
JS3	Do you feel that your current job can make you more competent in competition?	1	2	3	4	5
JS4	Do you feel the workload in your current position is acceptable?	1	2	3	4	5
JS5	Do you always expect opportunities for advancement in your job?	1	2	3	4	5
JS6	Do you feel your current routine can be more efficient if you need to improve on	1	2	3	4	5
JS7	Do you feel satisfied with the current job stability?	1	2	3	4	5
JS8	If you were to do it again, will you still choose the same job or career?	1	2	3	4	5

Turnover Intention

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
TI1	Do you often think about quitting your	1	2	3	4	5
TI2	Are you currently looking for a job outside your organization?	1	2	3	4	5
TI3	Would you leave this organization if you could find a similar position at another	1	2	3	4	5

Thank you for your time, opinion and comments.

~ The End ~

Appendix I: Reliability for Pilot Test

Training (IV1)

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

Reliability Statistics

Cronbach's Alpha	N of Items
.538	4

a. Listwise deletion based on all variables in the procedure.

Pay (IV2)

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

Reliability Statistics

Cronbach's Alpha	N of Items
.918	8

a. Listwise deletion based on all variables in the procedure.

Teamwork (IV3)

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

Reliability Statistics

Cronbach's Alpha	N of Items
.834	8

a. Listwise deletion based on all variables in the procedure.

Performance Appraisal (IV4)

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

Reliability Statistics

Cronbach's Alpha	N of Items
.765	8

a. Listwise deletion based on all variables in the procedure.

Job Satisfaction (MV)

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

Reliability Statistics

Cronbach's Alpha	N of Items
.641	8

a. Listwise deletion based on all variables in the procedure.

Turnover Intention (DV)

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

Reliability Statistics

Cronbach's Alpha	N of Items
.660	3

a. Listwise deletion based on all variables in the procedure.

Appendix J: Normality for Pilot Test

Job Satisfaction

Case Processing Summary

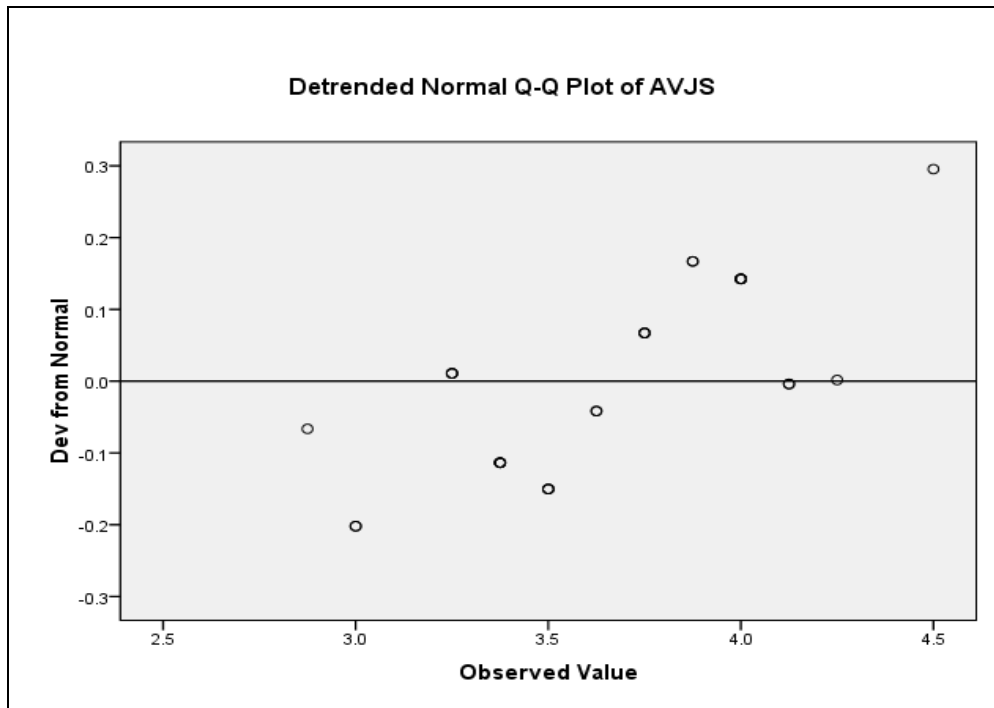
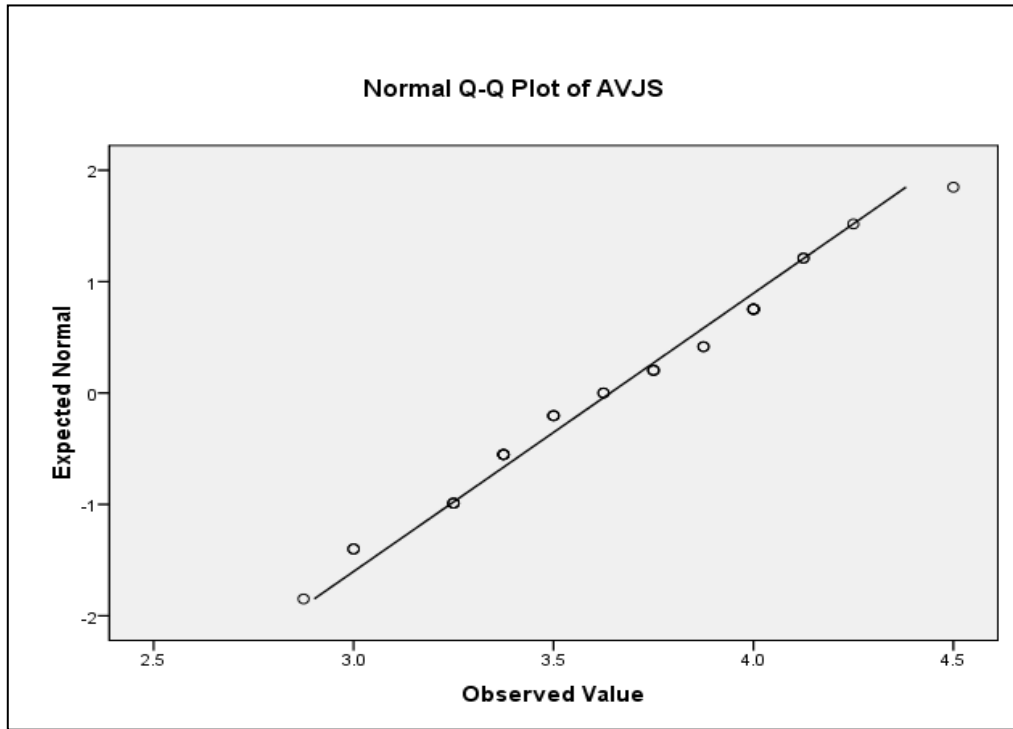
	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
AVJS	30	100.0%	0	.0%	30	100.0%

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
AVJS	.115	30	.200*	.974	30	.649

a. Lilliefors Significance

Correction

*. This is a lower bound of the true significance.



Turnover Intention

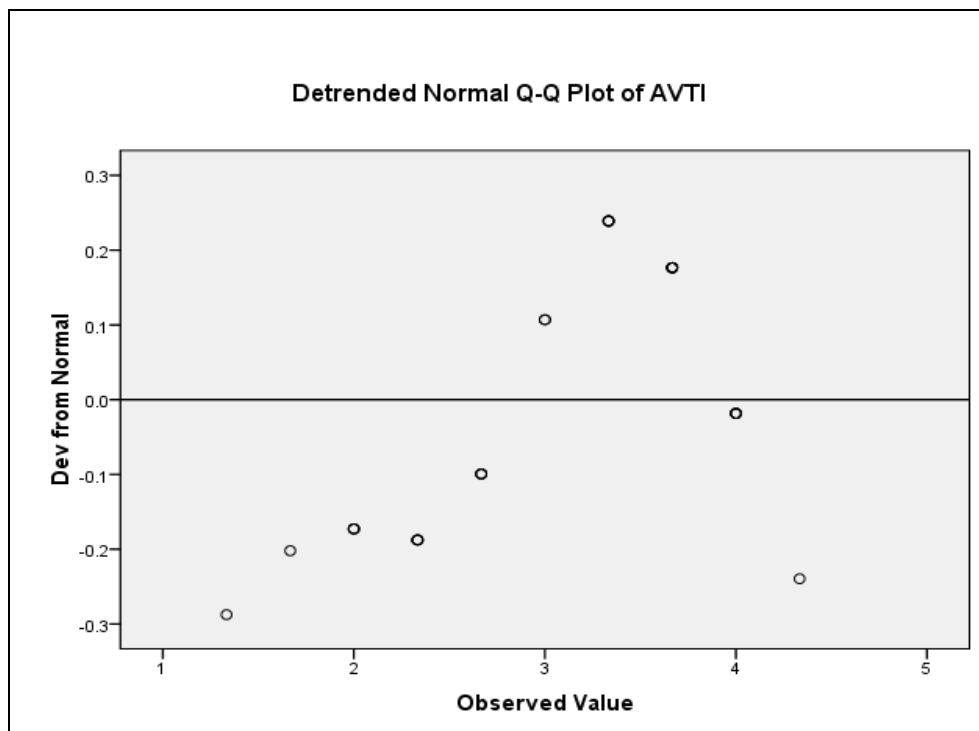
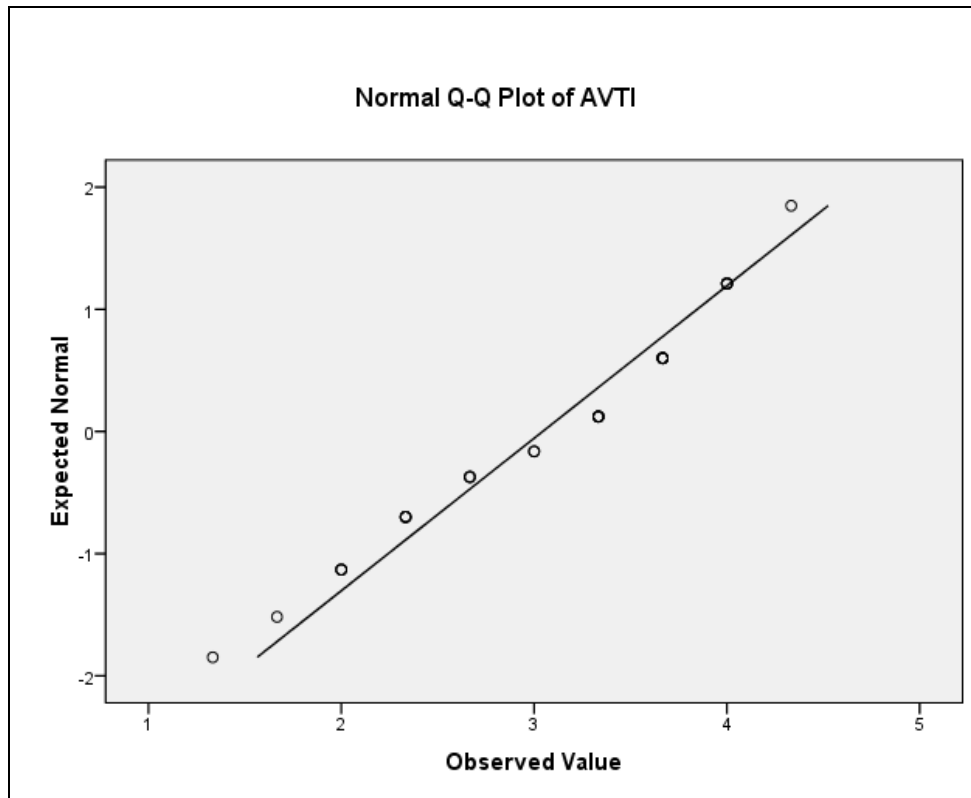
Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
AVTI	30	100.0%	0	.0%	30	100.0%

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
AVTI	.174	30	.021	.943	30	.110

a. Lilliefors Significance
Correction



Appendix K: Respondent Demographic Profile

Frequency

Gender

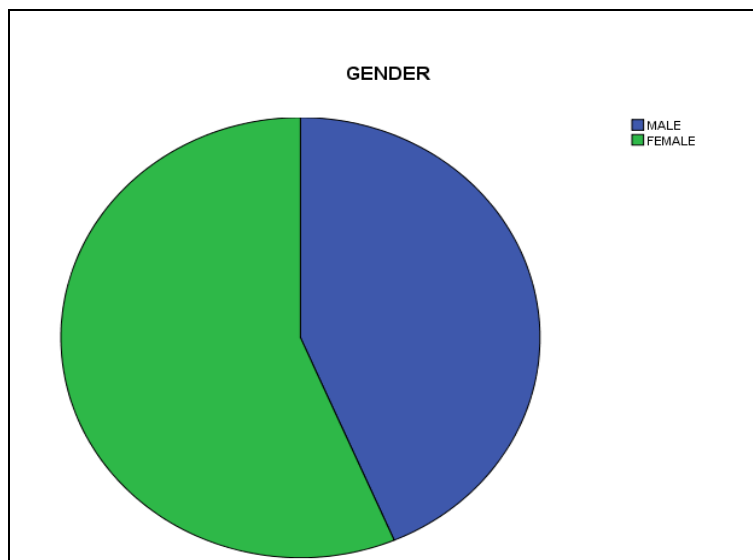
Statistics

GENDER

N	Valid	250
	Missing	0
Mean		1.56
Median		2.00
Std. Deviation		.497

GENDER

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	MALE	109	43.6	43.6	43.6
	FEMALE	141	56.4	56.4	100.0
	Total	250	100.0	100.0	



Age

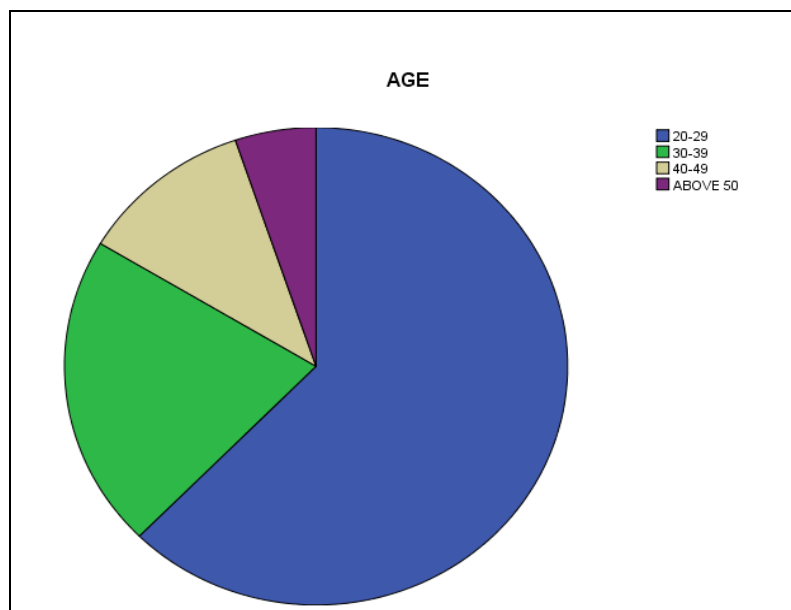
Statistics

AGE

N	Valid	250
	Missing	0
Mean		1.59
Median		1.00
Std. Deviation		.884

AGE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-29	156	62.4	62.4	62.4
	30-39	53	21.2	21.2	83.6
	40-49	28	11.2	11.2	94.8
	ABOVE 50	13	5.2	5.2	100.0
	Total	250	100.0	100.0	



Marital Status

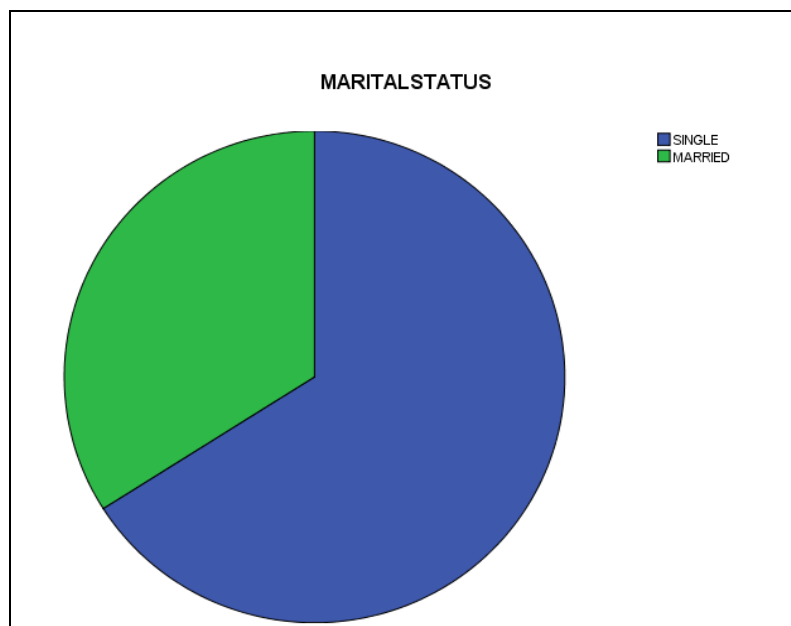
Statistics

MARITALSTATUS

N	Valid	250
	Missing	0
Mean		1.34
Median		1.00
Std. Deviation		.475

MARITALSTATUS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SINGLE	165	66.0	66.0	66.0
	MARRIED	85	34.0	34.0	100.0
	Total	250	100.0	100.0	



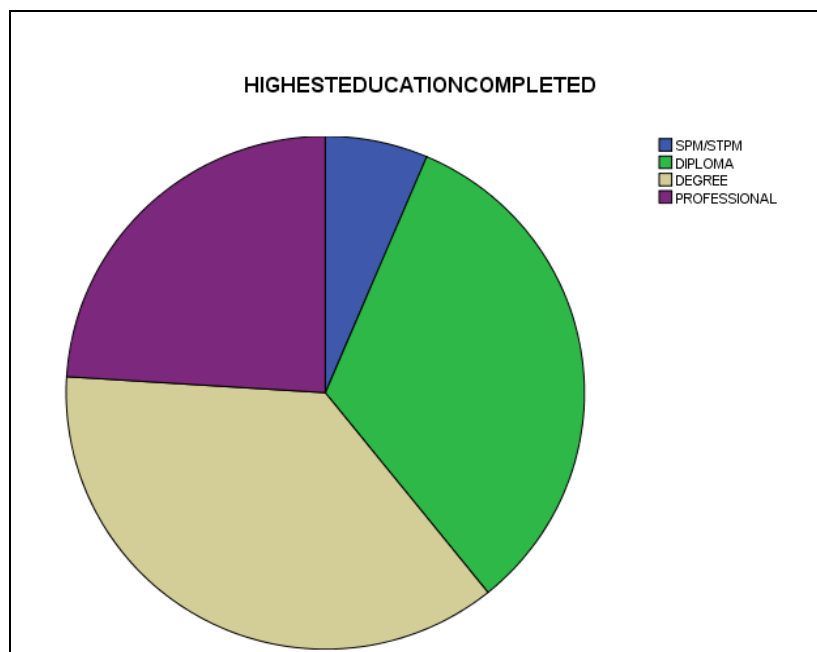
Highest Education Completed

Statistics

HIGHESTEDUCATIONCOMPLETED		
N	Valid	250
	Missing	0
Mean		2.78
Median		3.00
Std. Deviation		.883

HIGHESTEDUCATIONCOMPLETED

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SPM/STPM	16	6.4	6.4	6.4
	DIPLOMA	82	32.8	32.8	39.2
	DEGREE	92	36.8	36.8	76.0
	PROFESSIONAL	60	24.0	24.0	100.0
Total		250	100.0	100.0	



Years of Experience as Auditor

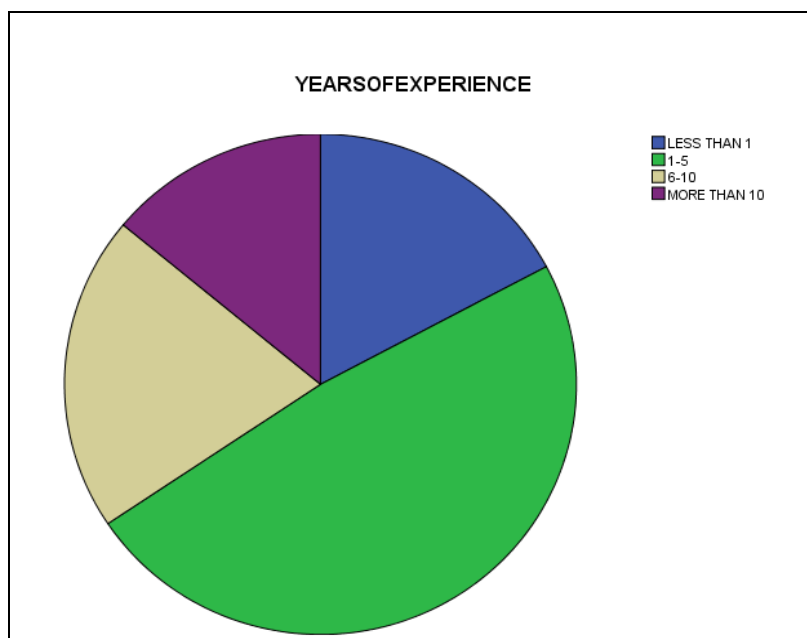
Statistics

YEARSOFEXPERIENCE

N	Valid	250
	Missing	0
Mean		2.31
Median		2.00
Std. Deviation		.918

YEARSOFEXPERIENCE

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid LESS THAN 1	43	17.2	17.2	17.2
1-5	121	48.4	48.4	65.6
6-10	51	20.4	20.4	86.0
MORE THAN 10	35	14.0	14.0	100.0
Total	250	100.0	100.0	



Years of Services in Current Firm

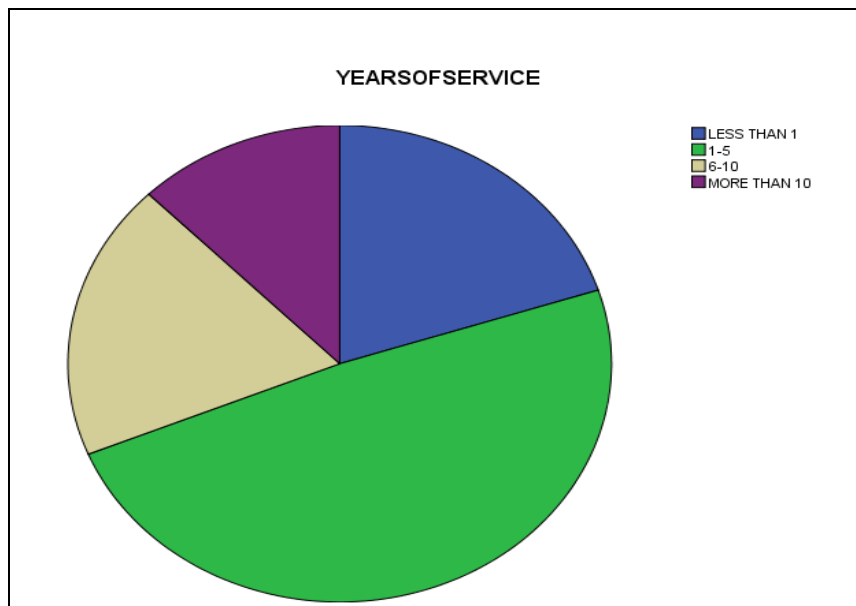
Statistics

YEARSOFSERVICE

N	Valid	250
	Missing	0
Mean		2.24
Median		2.00
Std. Deviation		.912

YEARSOFSERVICE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	LESS THAN 1	50	20.0	20.0	20.0
	1-5	122	48.8	48.8	68.8
	6-10	47	18.8	18.8	87.6
	MORE THAN 10	31	12.4	12.4	100.0
	Total	250	100.0	100.0	



Location of firm

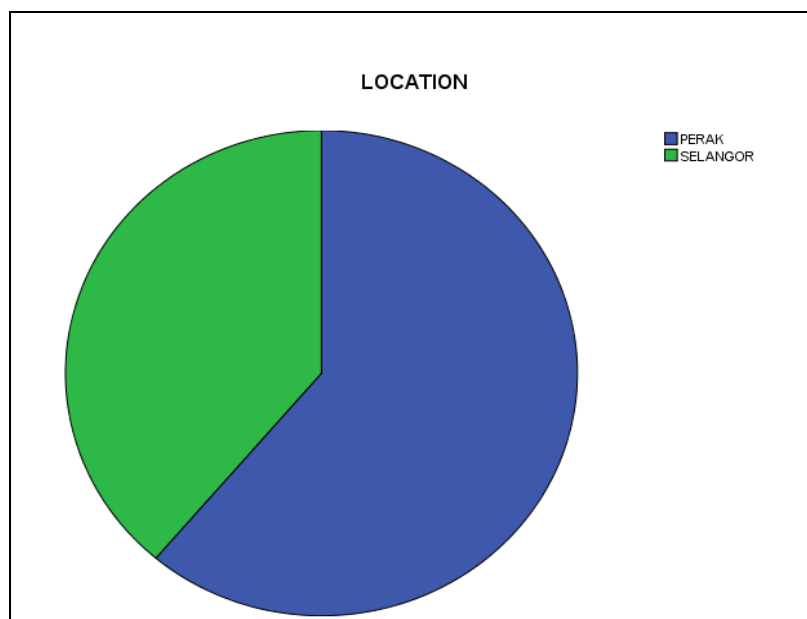
Statistics

LOCATION

N	Valid	250
	Missing	0
Mean		1.39
Median		1.00
Std. Deviation		.488

LOCATION

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	PERAK	153	61.2	61.2	61.2
	SELANGOR	97	38.8	38.8	100.0
	Total	250	100.0	100.0	



APPENDIX L: Central Tendencies Measurement of Constructs

Training (IV1)

Statistics

		T1	T2
N	Valid	250	250
	Missing	0	0
Mean		3.48	3.48
Median		4.00	4.00
Std. Deviation		1.113	1.169

T1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	11	4.4	4.4	4.4
	DISAGREE	56	22.4	22.4	26.8
	NEUTRAL	20	8.0	8.0	34.8
	AGREE	129	51.6	51.6	86.4
	STRONGLY AGREE	34	13.6	13.6	100.0
Total		250	100.0	100.0	

T2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	16	6.4	6.4	6.4
	DISAGREE	48	19.2	19.2	25.6
	NEUTRAL	30	12.0	12.0	37.6
	AGREE	113	45.2	45.2	82.8
	STRONGLY AGREE	43	17.2	17.2	100.0
Total		250	100.0	100.0	

Pay (IV2)

Statistics

		P1	P2	P3	P4	P5
N	Valid	250	250	250	250	250
	Missing	0	0	0	0	0
Mean		3.31	3.26	3.33	3.39	3.32
Median		4.00	4.00	4.00	4.00	4.00
Std. Deviation		1.082	1.075	1.032	1.071	.982

P1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	12	4.8	4.8	4.8
	DISAGREE	67	26.8	26.8	31.6
	NEUTRAL	19	7.6	7.6	39.2
	AGREE	136	54.4	54.4	93.6
	STRONGLY AGREE	16	6.4	6.4	100.0
Total		250	100.0	100.0	

P2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	9	3.6	3.6	3.6
	DISAGREE	74	29.6	29.6	33.2
	NEUTRAL	30	12.0	12.0	45.2
	AGREE	118	47.2	47.2	92.4
	STRONGLY AGREE	19	7.6	7.6	100.0
Total		250	100.0	100.0	

P3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	6	2.4	2.4	2.4
	DISAGREE	69	27.6	27.6	30.0
	NEUTRAL	30	12.0	12.0	42.0
	AGREE	127	50.8	50.8	92.8
	STRONGLY AGREE	18	7.2	7.2	100.0
	Total	250	100.0	100.0	

P4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	8	3.2	3.2	3.2
	DISAGREE	64	25.6	25.6	28.8
	NEUTRAL	25	10.0	10.0	38.8
	AGREE	128	51.2	51.2	90.0
	STRONGLY AGREE	25	10.0	10.0	100.0
	Total	250	100.0	100.0	

P5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	5	2.0	2.0	2.0
	DISAGREE	62	24.8	24.8	26.8
	NEUTRAL	48	19.2	19.2	46.0
	AGREE	119	47.6	47.6	93.6
	STRONGLY AGREE	16	6.4	6.4	100.0
	Total	250	100.0	100.0	

Teamwork (IV3)

Statistics

		TW1	TW2	TW3	TW4	TW5	TW6
N	Valid	250	250	250	250	250	250
	Missing	0	0	0	0	0	0
Mean		3.83	3.64	3.78	3.84	3.58	3.94
Median		4.00	4.00	4.00	4.00	4.00	4.00
Std. Deviation		.992	1.116	1.111	.874	1.163	.885

TW1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	6	2.4	2.4	2.4
	DISAGREE	32	12.8	12.8	15.2
	NEUTRAL	15	6.0	6.0	21.2
	AGREE	142	56.8	56.8	78.0
	5	55	22.0	22.0	100.0
Total		250	100.0	100.0	

TW2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	7	2.8	2.8	2.8
	DISAGREE	49	19.6	19.6	22.4
	NEUTRAL	28	11.2	11.2	33.6
	AGREE	110	44.0	44.0	77.6
	STRONGLY AGREE	56	22.4	22.4	100.0
Total		250	100.0	100.0	

TW3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	8	3.2	3.2	3.2
	DISAGREE	40	16.0	16.0	19.2
	NEUTRAL	20	8.0	8.0	27.2
	AGREE	114	45.6	45.6	72.8
	STRONGLY AGREE	68	27.2	27.2	100.0
	Total	250	100.0	100.0	

TW4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	2	.8	.8	.8
	DISAGREE	28	11.2	11.2	12.0
	NEUTRAL	23	9.2	9.2	21.2
	AGREE	153	61.2	61.2	82.4
	STRONGLY AGREE	44	17.6	17.6	100.0
	Total	250	100.0	100.0	

TW5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	13	5.2	5.2	5.2
	DISAGREE	44	17.6	17.6	22.8
	NEUTRAL	33	13.2	13.2	36.0
	AGREE	105	42.0	42.0	78.0
	STRONGLY AGREE	55	22.0	22.0	100.0
	Total	250	100.0	100.0	

TW6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	3	1.2	1.2	1.2
	DISAGREE	18	7.2	7.2	8.4
	NEUTRAL	33	13.2	13.2	21.6
	AGREE	132	52.8	52.8	74.4
	STRONGLY AGREE	64	25.6	25.6	100.0
	Total	250	100.0	100.0	

Performance Appraisal (IV4)

Statistics

		PA1	PA2	PA3	PA4	PA5	PA6	PA7	PA8
N	Valid	250	250	250	250	250	250	250	250
	Missing	0	0	0	0	0	0	0	0
Mean		3.63	3.90	4.01	3.86	3.76	4.21	4.07	4.12
Median		4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Std. Deviation		.995	.991	.843	.967	1.120	.867	.806	.767

PA1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	1	.4	.4	.4
	DISAGREE	51	20.4	20.4	20.8
	NEUTRAL	28	11.2	11.2	32.0
	AGREE	130	52.0	52.0	84.0
	STRONGLY AGREE	40	16.0	16.0	100.0
	Total	250	100.0	100.0	

PA2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	11	4.4	4.4	4.4
	DISAGREE	18	7.2	7.2	11.6
	NEUTRAL	16	6.4	6.4	18.0
	AGREE	145	58.0	58.0	76.0
	STRONGLY AGREE	60	24.0	24.0	100.0
	Total	250	100.0	100.0	

PA3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	4	1.6	1.6	1.6
	DISAGREE	16	6.4	6.4	8.0
	NEUTRAL	15	6.0	6.0	14.0
	AGREE	153	61.2	61.2	75.2
	STRONGLY AGREE	62	24.8	24.8	100.0
	Total	250	100.0	100.0	

PA4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	5	2.0	2.0	2.0
	DISAGREE	31	12.4	12.4	14.4
	NEUTRAL	14	5.6	5.6	20.0
	AGREE	145	58.0	58.0	78.0
	STRONGLY AGREE	55	22.0	22.0	100.0
	Total	250	100.0	100.0	

PA5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	9	3.6	3.6	3.6
	DISAGREE	40	16.0	16.0	19.6
	NEUTRAL	20	8.0	8.0	27.6
	AGREE	115	46.0	46.0	73.6
	STRONGLY AGREE	66	26.4	26.4	100.0
	Total	250	100.0	100.0	

PA6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	5	2.0	2.0	2.0
	DISAGREE	9	3.6	3.6	5.6
	NEUTRAL	16	6.4	6.4	12.0
	AGREE	119	47.6	47.6	59.6
	STRONGLY AGREE	101	40.4	40.4	100.0
	Total	250	100.0	100.0	

PA7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	3	1.2	1.2	1.2
	DISAGREE	10	4.0	4.0	5.2
	NEUTRAL	25	10.0	10.0	15.2
	AGREE	141	56.4	56.4	71.6
	STRONGLY AGREE	71	28.4	28.4	100.0
	Total	250	100.0	100.0	

PA8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	3	1.2	1.2	1.2
	DISAGREE	7	2.8	2.8	4.0
	NEUTRAL	21	8.4	8.4	12.4
	AGREE	145	58.0	58.0	70.4
	STRONGLY AGREE	74	29.6	29.6	100.0
	Total	250	100.0	100.0	

Job Satisfaction (MV)

Statistics

		JS1	JS2	JS3	JS4	JS5	JS6	JS7	JS8
N	Valid	250	250	250	250	250	250	250	250
	Missing	0	0	0	0	0	0	0	0
Mean		3.83	3.72	3.69	2.93	4.06	3.92	3.48	3.37
Median		4.00	4.00	4.00	3.00	4.00	4.00	4.00	4.00
Std. Deviation		.956	1.121	1.168	1.292	.802	.844	1.145	1.236

JS1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	2	.8	.8	.8
	DISAGREE	30	12.0	12.0	12.8
	NEUTRAL	37	14.8	14.8	27.6
	AGREE	121	48.4	48.4	76.0
	STRONGLY AGREE	60	24.0	24.0	100.0
Total		250	100.0	100.0	

JS2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	8	3.2	3.2	3.2
	DISAGREE	41	16.4	16.4	19.6
	NEUTRAL	31	12.4	12.4	32.0
	AGREE	104	41.6	41.6	73.6
	STRONGLY AGREE	66	26.4	26.4	100.0
Total		250	100.0	100.0	

JS3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	11	4.4	4.4	4.4
	DISAGREE	41	16.4	16.4	20.8
	NEUTRAL	32	12.8	12.8	33.6
	AGREE	97	38.8	38.8	72.4
	STRONGLY AGREE	69	27.6	27.6	100.0
	Total	250	100.0	100.0	

JS4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	42	16.8	16.8	16.8
	DISAGREE	67	26.8	26.8	43.6
	NEUTRAL	31	12.4	12.4	56.0
	AGREE	86	34.4	34.4	90.4
	STRONGLY AGREE	24	9.6	9.6	100.0
	Total	250	100.0	100.0	

JS5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	3	1.2	1.2	1.2
	DISAGREE	13	5.2	5.2	6.4
	NEUTRAL	16	6.4	6.4	12.8
	AGREE	152	60.8	60.8	73.6
	STRONGLY AGREE	66	26.4	26.4	100.0
	Total	250	100.0	100.0	

JS6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	2	.8	.8	.8
	DISAGREE	20	8.0	8.0	8.8
	NEUTRAL	28	11.2	11.2	20.0
	AGREE	147	58.8	58.8	78.8
	STRONGLY AGREE	53	21.2	21.2	100.0
	Total	250	100.0	100.0	

JS7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	6	2.4	2.4	2.4
	DISAGREE	63	25.2	25.2	27.6
	NEUTRAL	37	14.8	14.8	42.4
	AGREE	93	37.2	37.2	79.6
	STRONGLY AGREE	51	20.4	20.4	100.0
	Total	250	100.0	100.0	

JS8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	24	9.6	9.6	9.6
	DISAGREE	45	18.0	18.0	27.6
	NEUTRAL	39	15.6	15.6	43.2
	AGREE	98	39.2	39.2	82.4
	STRONGLY AGREE	44	17.6	17.6	100.0
	Total	250	100.0	100.0	

Turnover Intention (DV)

Statistics

		T11	T12	T13
N	Valid	250	250	250
	Missing	0	0	0
Mean		3.04	2.85	3.26
Median		3.00	2.00	4.00
Std. Deviation		1.217	1.258	1.223

T11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	22	8.8	8.8	8.8
	DISAGREE	89	35.6	35.6	44.4
	NEUTRAL	22	8.8	8.8	53.2
	AGREE	92	36.8	36.8	90.0
	STRONGLY AGREE	25	10.0	10.0	100.0
Total		250	100.0	100.0	

T12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	31	12.4	12.4	12.4
	DISAGREE	98	39.2	39.2	51.6
	NEUTRAL	27	10.8	10.8	62.4
	AGREE	66	26.4	26.4	88.8
	STRONGLY AGREE	28	11.2	11.2	100.0
Total		250	100.0	100.0	

T13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STRONGLY DISAGREE	16	6.4	6.4	6.4
	DISAGREE	71	28.4	28.4	34.8
	NEUTRAL	37	14.8	14.8	49.6
	AGREE	83	33.2	33.2	82.8
	STRONGLY AGREE	43	17.2	17.2	100.0
Total		250	100.0	100.0	

APPENDIX M: Reliability for Actual Test

Training (IV1)

Case Processing Summary

		N	%
Cases	Valid	250	100.0
	Excluded ^a	0	.0
	Total	250	100.0

Reliability Statistics

Cronbach's	
Alpha	N of Items
.837	2

Pay (IV2)

Case Processing Summary

		N	%
Cases	Valid	250	100.0
	Excluded ^a	0	.0
	Total	250	100.0

Reliability Statistics

Cronbach's	
Alpha	N of Items
.879	5

a. Listwise deletion based on all variables in the procedure.

Teamwork (IV3)

Case Processing Summary

		N	%
Cases	Valid	250	100.0
	Excluded ^a	0	.0
	Total	250	100.0

Reliability Statistics

Cronbach's	
Alpha	N of Items
.886	6

a. Listwise deletion based on all variables in the procedure.

Performance Appraisal (IV4)

Case Processing Summary

		N	%
Cases	Valid	250	100.0
	Excluded ^a	0	.0
	Total	250	100.0

Reliability Statistics

Cronbach's	
Alpha	N of Items
.778	8

a. Listwise deletion based on all variables in the procedure.

Job Satisfaction (MV)

Case Processing Summary

		N	%
Cases	Valid	250	100.0
	Excluded ^a	0	.0
	Total	250	100.0

Reliability Statistics

Cronbach's	
Alpha	N of Items
.820	8

a. Listwise deletion based on all variables in the procedure.

Turnover Intention (DV)

Case Processing Summary

		N	%
Cases	Valid	250	100.0
	Excluded ^a	0	.0
	Total	250	100.0

Reliability Statistics

Cronbach's	
Alpha	N of Items
.843	3

a. Listwise deletion based on all variables in the procedure.

Appendix N: Normality for Actual Test

Job Satisfaction

Case Processing Summary

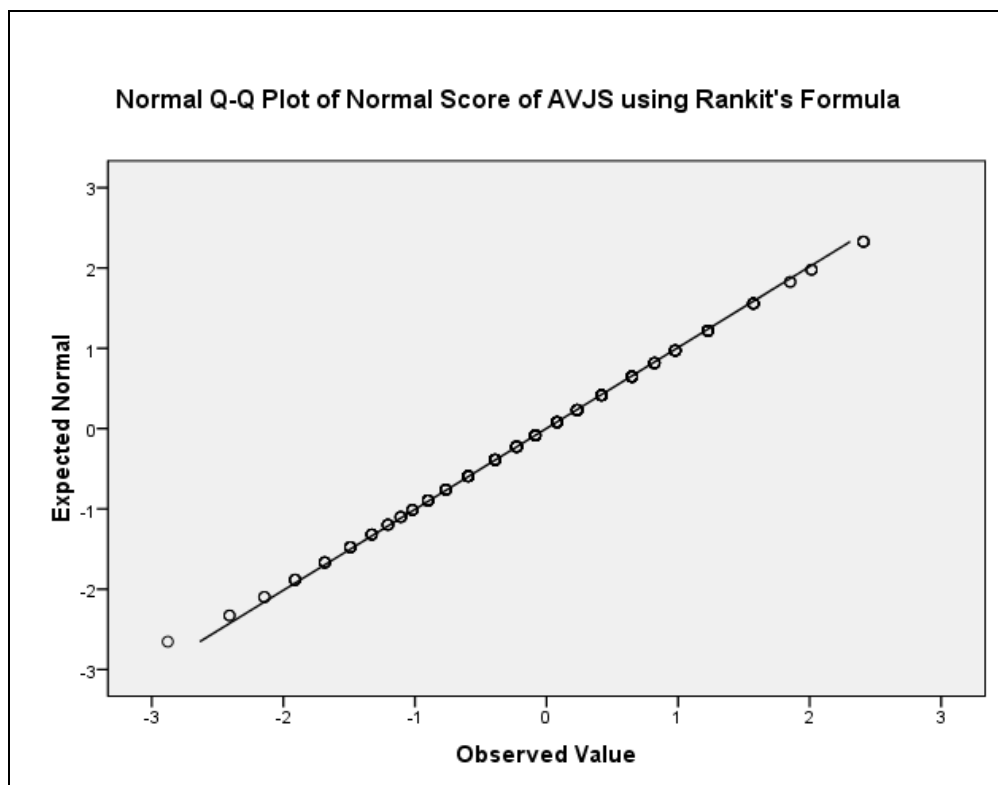
	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Normal Score of AVJS using Rankit's Formula	250	100.0%	0	.0%	250	100.0%

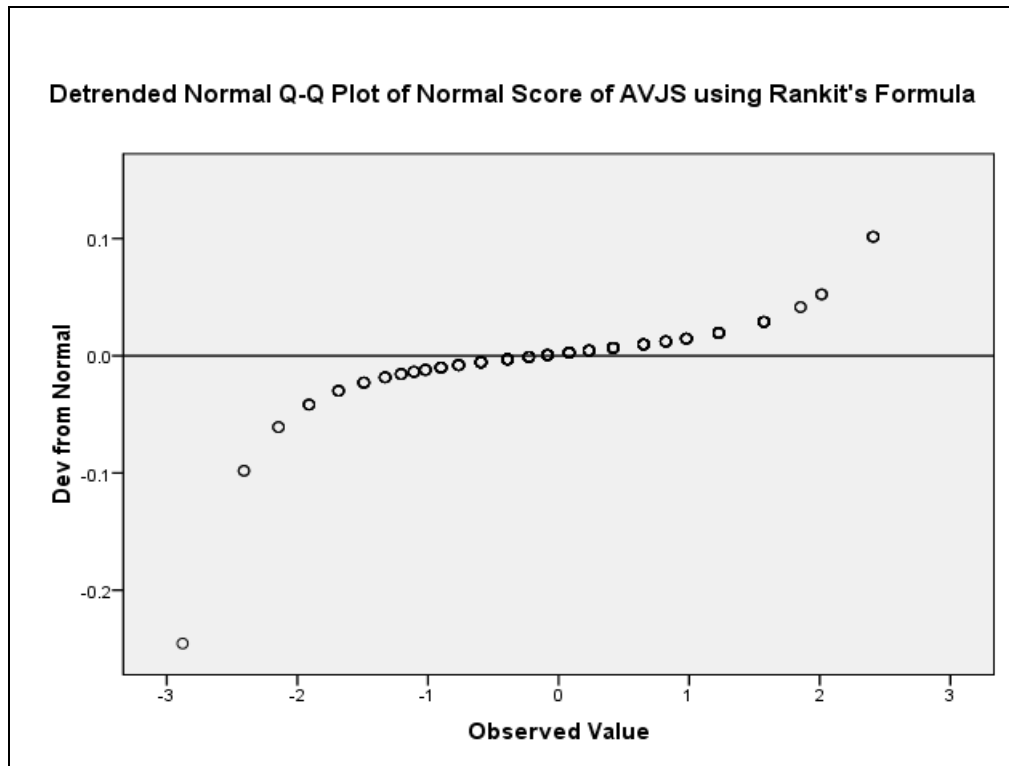
Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Normal Score of AVJS using Rankit's Formula	.048	250	.200*	.995	250	.518

a. Lilliefors Significance Correction

*. This is a lower bound of the true significance.





Turnover Intention

Case Processing Summary

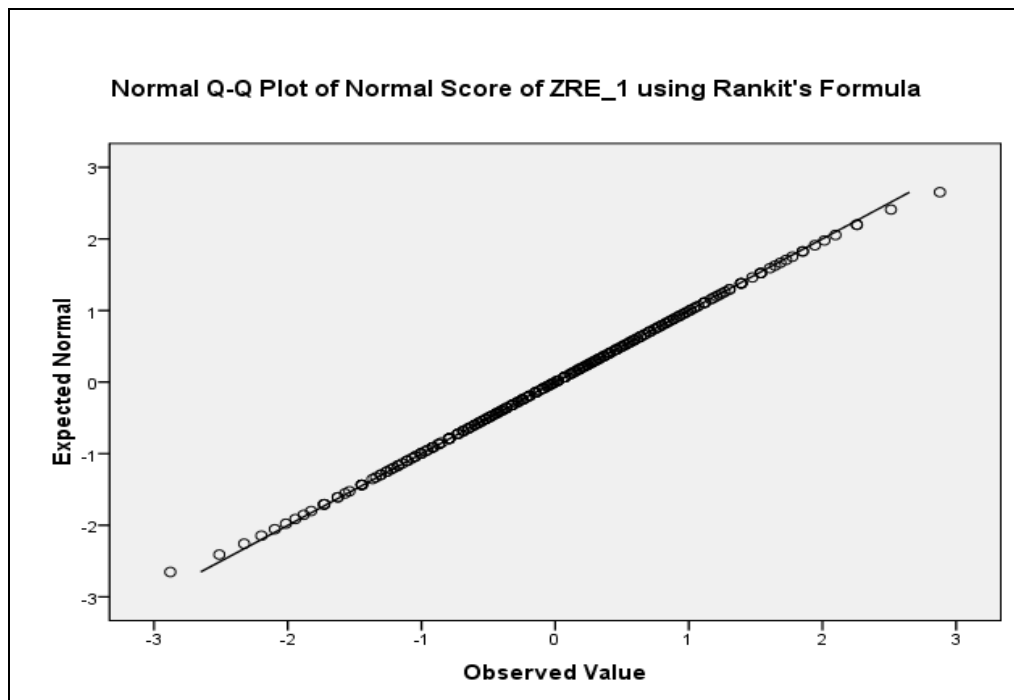
	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Normal Score of ZRE_1 using Rankit's Formula	250	100.0%	0	.0%	250	100.0%

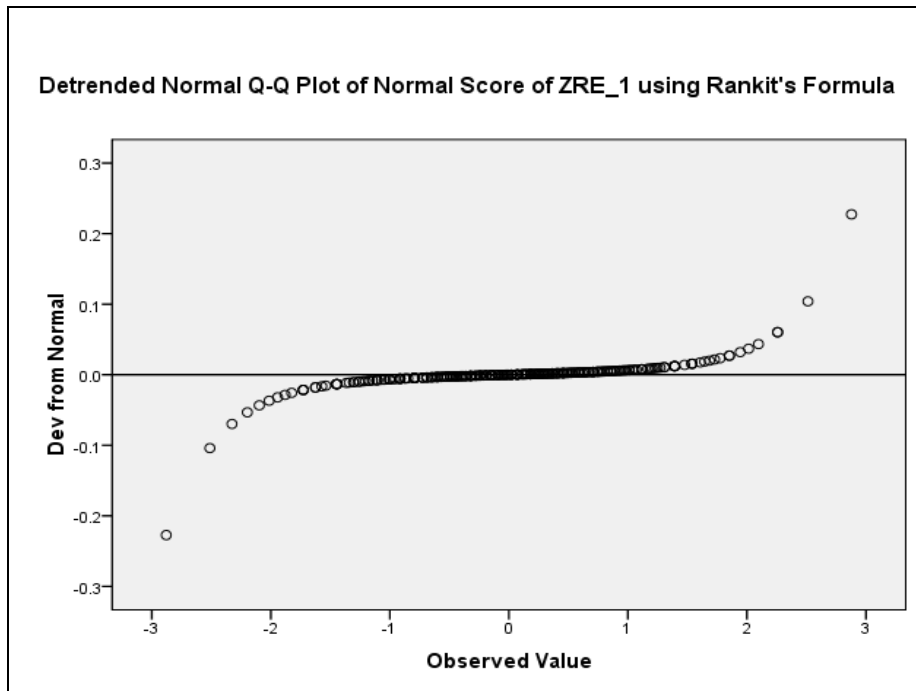
Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Normal Score of ZRE_1 using Rankit's Formula	.014	250	.200 [*]	1.000	250	1.000

a. Lilliefors Significance Correction

*. This is a lower bound of the true significance.





APPENDIX O: Pearson Correlation

Pearson Correlation

Correlations

		AVT	AVP	AVTW	AVPA	AVJS	AVTI
AVT	Pearson Correlation	1	.145*	.337**	.164**	.390**	-.292**
	Sig. (2-tailed)		.022	.000	.009	.000	.000
	N	250	250	250	250	250	250
AVP	Pearson Correlation	.145*	1	.202**	.099	.251**	-.295**
	Sig. (2-tailed)	.022		.001	.118	.000	.000
	N	250	250	250	250	250	250
AVTW	Pearson Correlation	.337**	.202**	1	.316**	.667**	-.390**
	Sig. (2-tailed)	.000	.001		.000	.000	.000
	N	250	250	250	250	250	250
AVPA	Pearson Correlation	.164**	.099	.316**	1	.484**	-.216**
	Sig. (2-tailed)	.009	.118	.000		.000	.001
	N	250	250	250	250	250	250
AVJS	Pearson Correlation	.390**	.251**	.667**	.484**	1	-.503**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	250	250	250	250	250	250
AVTI	Pearson Correlation	-.292**	-.295**	-.390**	-.216**	-.503**	1
	Sig. (2-tailed)	.000	.000	.000	.001	.000	
	N	250	250	250	250	250	250

*. Correlation is significant at the 0.05 level (2-tailed).

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

APPENDIX P: Multiple Linear Regression

Multiple Linear Regression

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.750 ^a	.562	.555	.48107	.562	78.574	4	245	.000	1.846

a. Predictors: (Constant), AVPA, AVP, AVT, VTW

b. Dependent Variable: AVJS

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	72.737	4	18.184	78.574	.000 ^a
	Residual	56.700	245	.231		
	Total	129.437	249			

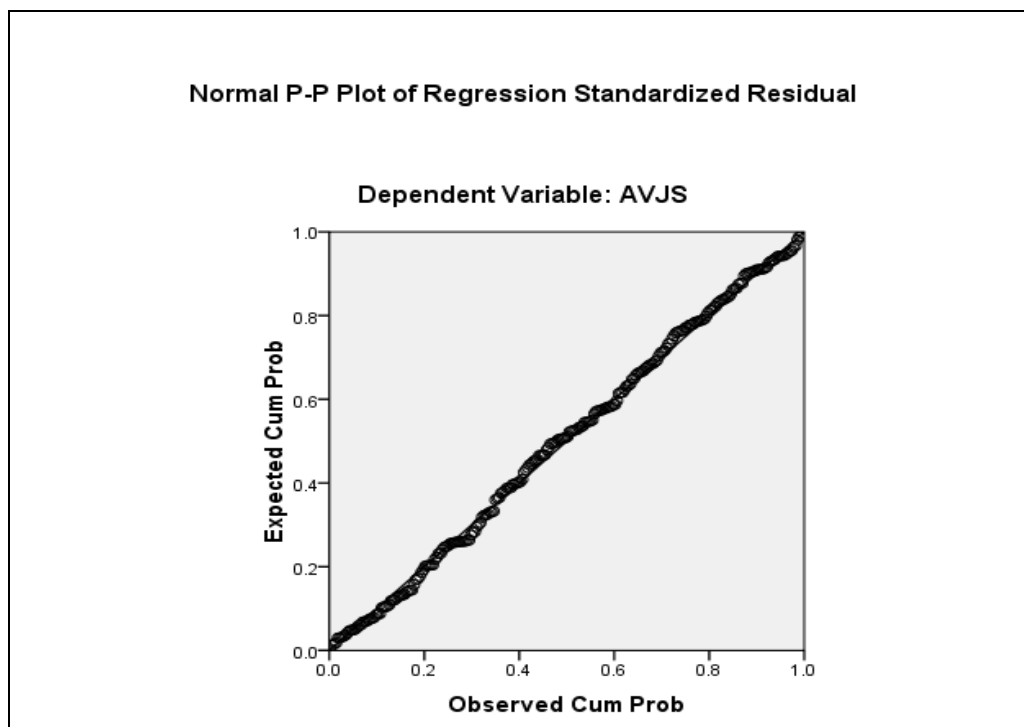
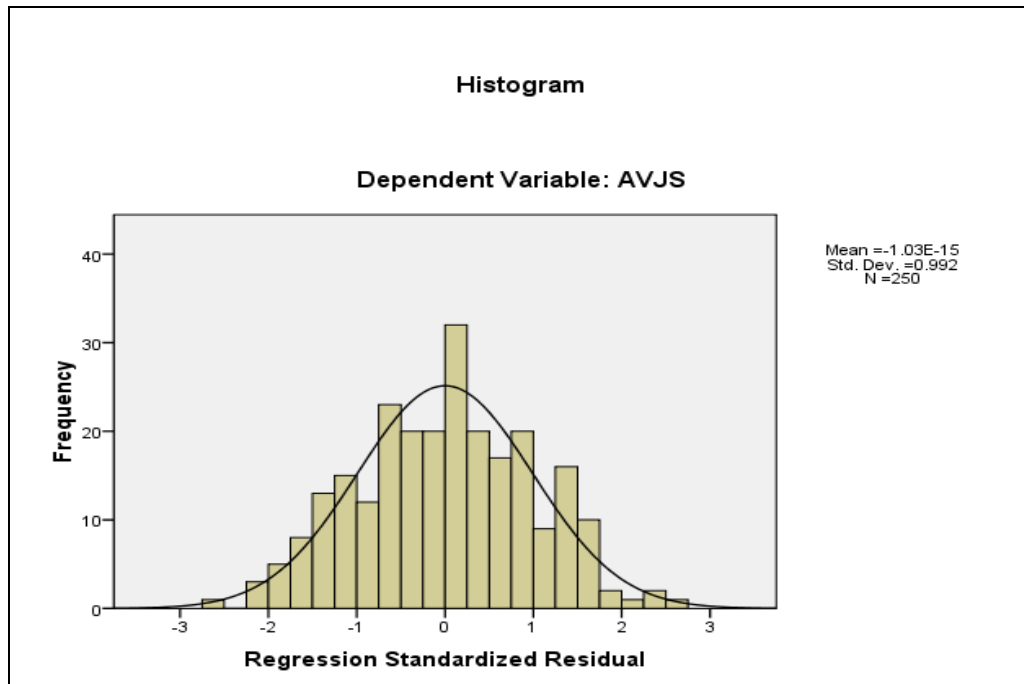
a. Predictors: (Constant), AVPA, AVP, AVT, AVTW

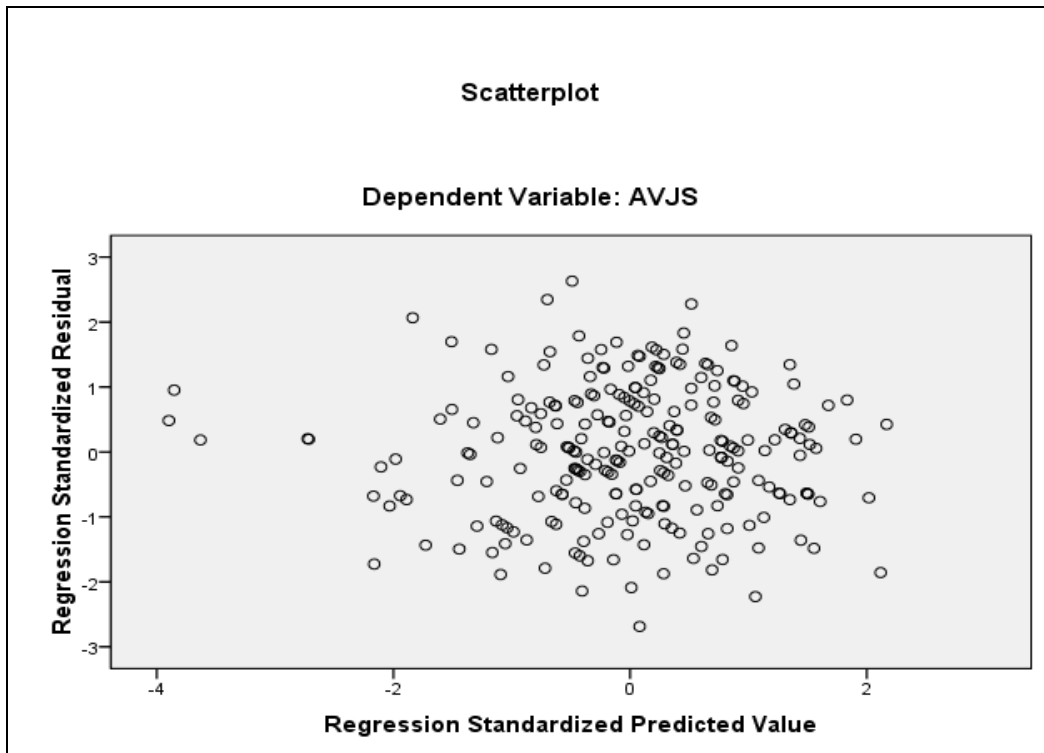
b. Dependent Variable: AVJS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.105	.242		-.431	.667
	AVT	.108	.031	.158	3.509	.001
	AVP	.082	.036	.097	2.246	.026
	AVTW	.441	.041	.503	10.621	.000
	AVPA	.361	.056	.290	6.488	.000

a. Dependent Variable: AVJS





APPENDIX Q: Single Linear Regression

Single Linear Regression

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.503 ^a	.253	.250	.93176	.253	83.923	1	248	.000	1.599

a. Predictors: (Constant), AVJS

b. Dependent Variable: AVTI

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	72.861	1	72.861	83.923	.000 ^a
	Residual	215.309	248	.868		
	Total	288.169	249			

a. Predictors: (Constant), AVJS

b. Dependent Variable: AVTI

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.768	.303		19.063	.000
	AVJS	-.750	.082	-.503	-9.161	.000

a. Dependent Variable: AVTI

