

MULTIDIMENSIONAL CAUSAL PATH ON ORGANIZATIONAL COMMITMENT AND JOB SATISFACTION IN INTENTION TO LEAVE BY ACCOUNTANTS

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ABSTRACT

The turnover phenomenon of professional accountants has become an important issue both among practitioners and academics. This study investigates the phenomenon of turnover by using constructs multidimensional organizational commitment and job satisfaction is seen as a factor affecting the turnover, as well as using constructs of intention to leave as a proxy for turnover. Two theoretical models are confirmed: Theoretical Model 1 puts multidimensional organizational commitment as antecedents to job satisfaction, and Theoretical Model 2 is the construct of job satisfaction as an antecedent to multidimensional organizational commitment. Turnover intention is the final output on both models. This employed 107 professional accountants from various public accounting firms in Indonesia and these were analyzed by means of structural equation model (SEM). It shows that the Theoretical Model 2 is better than Theoretical Model 1. The parameter estimates indicate that a positive relationship between job satisfaction and affective commitment. There were negative relationship between job satisfaction and low alternative commitment, between job satisfaction and high sacrifice commitment, and between job satisfaction and affective commitment with intention to leave.

Key words: *Organizational Commitment, Job Satisfaction, Intention to Leave, Comparison Model, and Cognitive Dissonance.*

URUTAN KAUSAL MULTIDIMENSI DARI KOMITMEN ORGANISASIONAL DAN KEPUASAN KERJA DALAM MODEL PENARIKAN DIRI AKUNTAN

ABSTRAK

Fenomena turnover pada akuntan profesional telah menjadi isu penting baik di kalangan praktisi dan akademisi. Studi ini mengkaji fenomena intention to leave dengan menggunakan konstruksi komitmen organisasi multidimensi dan kepuasan kerja sebagai faktor yang mempengaruhi turnover, serta menggunakan konstruksi intention to leave sebagai proxy untuk intention to leave. Dua model teoritis dikonfirmasi: Model Teori 1 menempatkan komitmen organisasi multidimensi sebagai antecedent terhadap kepuasan kerja, dan Model Teori 2 adalah konstruk kepuasan kerja sebagai antecedent komitmen organisasi multidimensi. Turnover intentions adalah hasil akhir pada kedua model. Penelitian ini menggunakan 107 akuntan profesional dari berbagai perusahaan akuntan publik di Indonesia, kemudian dianalisis dengan menggunakan structural equation model (SEM). Terbukti, bahwa Model Teoritis 2 ternyata lebih baik daripada Model Teoritis 1. Estimasi parameter menunjukkan hubungan positif antara kepuasan kerja dan komitmen afektif. Terdapat hubungan negatif antara kepuasan kerja dan komitmen alternatif rendah, antara kepuasan kerja dan komitmen pengorbanan tinggi, dan antara kepuasan kerja dan komitmen afektif dengan niat menarik diri.

Kata Kunci: *Organizational Commitment, Job Satisfaction, Intention to Leave, Comparison Model, and Cognitive Dissonance.*

INTRODUCTION

The withdrawal of employees in the organization Public Accounting Firm (PAF) has become an important phenomenon in the accounting profession. For example, American studies show high rates of accountant withdrawal. The previous study by Istvan and Wollmann (1976) provides evidence that the excessive accountant withdrawal is about 68% happening in non-PAFs after 2 to 6.5 years. Lampe and Earnest (1984) showed a withdrawal of 23.9% for the accounting staff with 1 to 3 years experience in PAF. Poznanski and Blin (1997) states that the firm each year to experience withdrawal rate of non-partner that reaches 45%, especially the staff at the entry-level accounting. For cases in Indonesia there is no exact data about the number of withdrawal.

However, it is interesting to note these studies. First, Jonah (1992) based on his studies states that the growing number of local accounting firm which was founded by the accountant who previously worked on major foreign PAFs led to a high staff accountant withdrawal in the firm. The second, a survey conducted by Femacon (1995) concluded that there is strong competition so that only the best accountants will acquire feasible jobs. Third, a study by IBII Accounting Forum (2002) suggests that practitioners of PAFs in Indonesia found the difficulty in dealing with withdrawal for accountants to intermediate level upwards.

Furthermore, the audit before the financial crisis was only known among accounts and finance. But, now it has become the public discourse. The economic crisis has opened up public awareness of the importance of the audit by the independent auditors. Such awareness has opened up business opportunities. In line with central and regional financial autonomy balancing, a variety of PAFs offer cooperation in the region, or the firm with its reputation to establish a network of cooperation to anticipate future possible condition in that era.

The fourth, the study by Soedibyo (2010) showed that PAF is the most perfect place for new graduates. After 3-5 years of work ex-

perience, they will leave the firm, thinking of moving to better or more promising ones. This happens, especially in terms of finances.

As such phenomena, it can be predicted that the firm will experience a shortage of human resources with appropriate skills. In fact, resource and personnel capabilities in the PAF can be the determining factor for success to increase the performance of PAF. Professional accountants' withdrawal in the PAF is considered to have a significant impact. Internally, the withdrawal of the PAF results in high replacement costs. According Hildebeitel et al. (2000), by reducing withdrawal of 4%, a large accounting firm can save the cost approximately up to USD 100 million. Externally, Hermanson et al. (1995) stated that clients become less tolerant toward the excessive withdrawal and expertise clients require the expertise of auditors which appears consistent with the more experienced auditors.

Based on above phenomena, it is deniable that the accountant's understanding of the withdrawal in the PAF is important, because, the skill as the core of the business lays in the skill of PAF services personnel. Therefore, the difficulty of the organization to keep the professional accountant for the long term is a great challenge in the current auditing profession (Bamber and Iyer 2000).

In viewing the importance of the withdrawal of professional accountants, the accounting researchers tend to be encouraged to look for a variety of constructs that can explain the phenomenon. Withdrawal studies can be approached by psychological school or push theory or knowledge-based economy (labor market school or pull theory). Pull-based approach to economic theory and then it emphasizes the influences of external variables such as employment opportunities plus a number of simplifications and assumptions. For example, job seekers and job providers assumed to realize the true condition of the labor market.

The assumption coupled with neglected aspects of non-monetary such as fundamental flaws. The researcher can try to answer

by the push theory approach. Push theory is mainly related to the affective dimension and emphasis on making the withdrawal. According to Morrell et al. (2001) the theory is superior to the push pull theory. Push theory emphasizes more on individual choices, and more appropriate in the development of effective personnel management policy of withdrawal. On the contrary, the labor-market approach shows individual submission to external pressures.

This study investigates the phenomenon of withdrawal based on the push theory. It is based on the construct of affection. This approach actually originated from the idea of March and Simon (1958) who argue that the decision to participate is influenced by the perceived alternatives and the perceived desirability of movement such as job satisfaction (Morrell et al. 2001). Push-based research withdrawal theory has been developed since then. However, the researchers' push-based behavioral theories suggest further research with diversity of the variables, models, and methodology (Mobley et al. 1979; Bluedorn 1982; Hom et al. 1984; Schwepker 2001).

Such an argument is understandable, since the study of withdrawal has still been in the developmental stage, especially in the scope of accounting. This study uses the construct of affective organizational commitment and job satisfaction. In some studies, these two constructs are often considered when investigating the phenomenon of withdrawal (Giosan 2001; Poznanski and Bline 1997; Pasewark and Strawser 1996). In connection with the two constructs of withdrawal, the previous studies suggested that organizational commitment and job satisfaction have a significant relationship with withdrawal (Campion 1991; Lee et al. 1992, Meyer et al. 1991). However, several studies provide different findings. For example, according to Cohen (1993), the quantitative findings regarding the relationship between organizational commitment and withdrawal, it only provides little significant correlations. In fact, the contribution of job satisfaction and organ-

izational commitment in predicting withdrawal was not as expected (Gregson 1992; Kirschenbaum and Mano-Negrin 1999). For the low correlation, it is predicted there is possibility of other variables that are correlated to affective constructs of withdrawal (Cohen 1993).

For example, Good et al. (1996), in his social psychology literature, it indicates that attitude is a weak predictor for behavior which is due to the fact that job satisfaction and affective organizational commitment can be the affective evaluation of the work. It is of the ability to predict the behavior of withdrawal is not strong (Good et al. 1996). MacKenzie et al. (1998) stated that an attitude (such as job commitment) has a stronger association with behavioral intention (such as a tendency to quit) rather than the actual behavior (such as withdrawal). Empirically, the results of various studies have shown the importance of exit intentions in predicting withdrawal (Good et al. 1996; Hackett et al. 1994; Wong et al. 1994).

Although the existence of Intent to leave is a strong support, the pattern of relationship with organizational commitment and job satisfaction as well as the pattern of the relationship between organizational commitment and job satisfaction still posit important issues. The first issue is the inconsistency regarding the relationship in the bi-variate construct. For example, some researchers found that job satisfaction is a significant predictor for the intention to leave (Gerhart 1990). However, the Judge (1993) found different result, in which satisfaction is not a significant predictor for intention to leave. The second issue concerns the relationship between the constructs of organizational commitment, job satisfaction, and intention to leave as well. There are two views on this respect. The first group of researchers found that organizational commitment is an antecedent to job satisfaction (Billing and Becker 1993; Cahyono and Priest 2001; Poznanski and Bline 1997). The second group found that job satisfaction is an antecedent to organizational commitment (Ameen et al. 1995; Clugston

2000; Snape and Chan 2000; Kelvin and Nur 1999).

This study is related to employee withdrawal as based on push theory approach which utilizes multidimensional constructs of organizational commitment and job satisfaction showing the existence of two theoretical models. The first model puts the multidimensional construct of organizational commitment as antecedents of job satisfaction. The second model puts the construct of multidimensional job satisfaction as antecedents of organizational commitment. This study attempts to assess and compare both the two models to determine which model fits to the context of PAFs.

The research on the sequence of multidimensional construct of organizational commitment and satisfaction in predicting accountant withdrawal requires different analysis models and methods. This requires a comparison of the two models to determine the best model. Besides that, it cannot be done when only using one particular theoretical framework that confirms the order between the constructs.

Methodologically, this study has the potential to provide additional references in terms of techniques and methods for comparative analysis of the model. Theoretically, it can provide an additional overview of the theory developed in the scope of withdrawal based on PAF with push theory approach. Practically, it also provides input to the management of the firm to reduce the tendency of accountants' withdrawal.

THEORETICAL FRAMEWORK AND HYPOTHESIS

In revealing the causal sequence of multidimensional organizational of commitment and job satisfaction for predicting withdrawal accountant, the research needs specific framework. For example, organizational commitment is a multidimensional construct used to exploit as in the results of the study by Meyer and Allen (1984) and McGee and Ford (1987). They divide the dimensions of organizational commitment into affective commit-

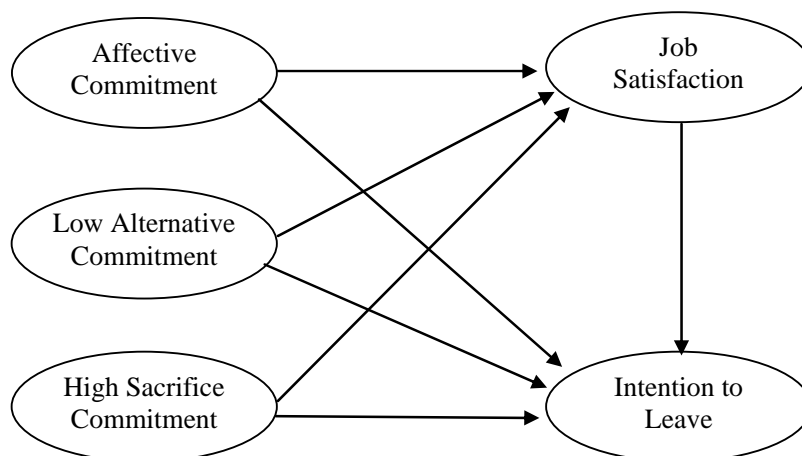
ment as an emotional attachment to the organization and continuance commitment as perceived costs of leaving the organization. Continuance commitment is broken down into two sub-dimensions. First of all, it is low alternative that is lack of jobs alternative and second is employment alternative that is another attractive job alternative and high personal sacrifice in the high personal cost when the individual leaves the organization.

Secondly, it focuses on testing a model that puts multidimensional organizational commitment and job satisfaction interchangeably as antecedents and consequences in predicting intention to leave. For that reason, the researchers has just presented some empirical studies which show the support of the existence of a negative relationship between organizational commitment and job satisfaction with the intention to leave (Ameen et al. 1995; Bambers and Iyer 2001; Blin et al. 1991 ; Chen and Francesco 2000; Clugston 2000; Fogarty 1996; Gregson 1990 1992, Hackett et al. 1994; Iverson and Buttigieg 1998; Jaros 1994; Ketchand and Strawser 1998; MacKenzie et al. 1998 ; Meyer et al. 1993; Pasewark and Strawser 1996; Reed and Kratchman 1994; Snead and Harrell 1991; Kelvin and Indriantoro 1999; Tett and Meyer 1993; Wong et al. 1994). Concerning other relationships of the above factors, the researcher describes as the following.

Theoretical Model 1: Organizational Commitment as Antecedent

A theoretical model (MT) 1 as shown in Figure 1 is based on cognitive dissonance theory perspective by Leon Festinger (1957). The main foundation of cognitive dissonance theory states that actions affect the attitudes in which the next person's attitude can be rationalized from the behavior. Cognitive dissonance occurs when there is a mismatch among the relationship of cognitive elements. Rationalization of the behavior of an individual's motivation can reduce or avoid the increase of dissonance. Attitudinal commitment which is a stronger commitment to the organization comes from the joining of the in-

Figure 1
Theoretical Models 1



dividual to the organization when there is the availability of alternative employment opportunities (Vandenberg and Lance 1992). The accountant joining the organizations is where the PAF is the initial stage for accountants to develop commitment.

In reference to behavioral commitment, action to join the organization and conditions surrounding the action attitudinal can determine an individual's commitment to the organization. The emergence of other employment opportunities can induce an accountant to join the firm. This can lead to cognitive dissonance. The next process is a function of the degree of cognitive dissonance. The greater the need to reduce dissonance, the more the individuals interpret dissonance reduction as a rationale for his choice to further strengthen the positive aspects of his choice (joining PAF) and reduce the positive aspects of other employment alternatives are not chosen.

Similarly, individuals reduce the degree of dissonance with more developed commitment to the organization. Therefore, commitment begins the process whereby individuals' personalization 'justifies' the present situation by developing an attitude consistent with the commitment (Bateman and Strasser 1984). For that reason, organizational commitment is the basis for the development of attitudes such as job satisfaction. As such, Bateman and Strasser have theory that determines job satisfaction or-

ganizational commitment.

Some studies provide empirical support for this cognitive dissonance perspective. Some researchers, both with longitudinal and cross-sectional studies alternately put the construct of organizational commitment and job satisfaction as antecedents and consequences. Their study provide evidence that the presence of organizational commitment (both dimensional or multidimensional) as antecedents to job satisfaction is better than job satisfaction as antecedents of organizational commitment, although the relationship between commitment and the low alternative of job satisfaction is not very consistent (Bateman and Strasser 1984; Cahyono and Priest 2002; Dosset and Suszko 1990; Farkas and Tetrick 1989; Hackett et al. 1994; Iversen and Buttigieg 1998; Ketchand and Strawser 1998; Poznanski and Bline 1997; Rachel 2004; Tett and Meyer 1993 ; Vandenberg and Lance 1992; Wong et al. 1994).

Based on such description, the hypothesis for MT 1:

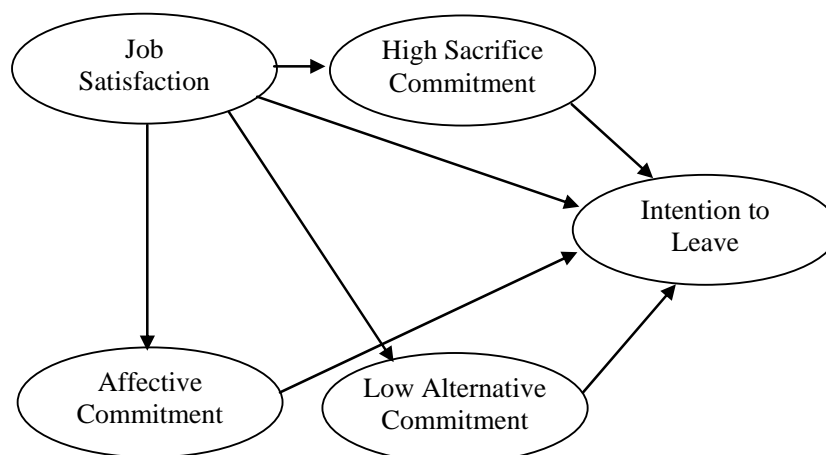
H1: There is a positive relationship between affective commitment and job satisfaction.

H2: There is a negative relationship between low alternatives commitment and job satisfaction.

H3: There is a negative relationship between high sacrifice, commitment and job satisfaction.

H4: There is a negative relationship between job satisfaction and intention to leave.

Figure 2
Theoretical Model 2



H5: There is a negative relationship between affective commitment and intention to leave.

H6: There is a relationship between low alternatives commitment and intention to leave.

H7: There is a negative relationship between high sacrifice commitment and intention to leave.

Theoretical Model 2: Job Satisfaction as Antecedents

The second view as shown in Figure 2 posits the construct of job satisfaction as antecedents to the construct of organizational commitment which is based on the framework set forth Porter et al. (1974). Porter et al. argue that satisfaction is an affective response to the unstable work environment when compared with organizational commitment; therefore, causality precedes satisfaction organizational commitment. According to Porter et al, the underlying argument is based on the assumption that job satisfaction is determined only by a part of the personal factors and organizational (e.g. job and aspect) that determine organizational commitment. Job satisfaction is seen as one of the micro determinants of organizational commitment in a relatively more macro orientation of the individual to the organization.

Some empirical studies provide support for the argument Porter et al. For example, William and Hazer (1986) investigate the causal relationship between the two con-

structs. They propose two main models, where both constructs can be positioned as the antecedents and consequences to reanalyze the data through a structural equation model of two previous studies using path analysis of Bluedorn (1982) and Michael and Spector (1982). Review of the results showed support for the models that put job satisfaction as an antecedent to organizational commitment.

They provide evidences that get support from other studies. Job satisfaction is an antecedent of organizational commitment (Clugston 2000; Good et al. 1996; Gregson 1992; Parnell and Crandal 2003; Slattery 2005; Sunjoyo and Harsono 2002; Woo 2005). Based on these descriptions, MT 2, which can be developed are:

Therefore, some hypotheses can be proposed for Theoretical Model 2 as the following:

H8: There is a positive relationship between job satisfaction and affective commitment.

H9: There is a negative relationship between job satisfaction and low alternative commitment.

H10: There is a negative relationship between job satisfaction and high sacrifice commitment.

H11: There is a negative relationship between job satisfaction and intention to leave.

H12: There is a negative relationship between affective commitment and intention to leave.

H13: There is a relationship between low alternatives commitment and intention to leave.

H14: There is a negative relationship between high sacrifice commitment and intention to leave.

RESEARCH METHOD

This study consists of the respondents from 107 accountants. They were taken from various Public Accounting Offices/Firms (PAFs) in Indonesia. The rate of returned response is considered low that is only 10.2%. Yet, the data is analyzable when and the rate reached 7.6% of total 1400 questionnaires distributed.

The analysis technique is by using factor analysis for simplifying the job satisfaction indicators and structural equation models to confirm hypotheses and basic comparison of the two proposed models. On the overall testing, the measurement is adapted from Ghozali (2004), Hair et al. (1998), and Poznanski and Bline (1997). The main purpose of this study is to confirm the model that best fit the data. Three criteria are used to confirm the model.

The first criterion is the Goodness of Fit (Hair et al. 1998; Brown and Gaylor 2001), the second and third criteria are the comparative strength of individual path coefficients and comparison of the coefficient of determination (Poznanski and Bline 1997). The second and third criteria are used to anticipate the difficulty in determining which model is better based on the first criteria.

The comparative strength of the path coefficients is based on the criteria that the higher coefficient indicates that the model is better than the other ones. Coefficients are compared with one another which only statistically significant coefficients. The sum is done using absolute numbers. The last criterion is the number of endogenous variables the coefficient of determination. A model is better than another if it has higher a coefficient of determination.

Organizational commitment is measured using an instrument developed by Meyer and

Allen (1993). This is based on subject responses to a series of items using a five-point Likert scale-type, starting from the number 1 (Strongly Disagree) to number 5 (Strongly Agree). According to Price (1997), this instrument been tested by J. W. Ko 1996 for South Korea in the Asian context. Price (1997) reported reliability ranged from 0.64 to 0.87. The composition of the instrument consists of 6 items affective commitment, alternative low commitment and high sacrifice commitment each of the 3 items.

The next is job satisfaction measured using the short form of the instrument 20-item version of the Minnesota Satisfaction Questionnaire (MSQ). This was formerly developed by Weiss et al. (1967). Each indicator of job satisfaction translates into the statement item. MacKenzie et al. (1998) stated that the MSQ has good psychometric properties and correlates strongly with other measures of job satisfaction. Intention to leave was measured using a scale of response to four items developed by Fahr et al. (1998) and has been used in the context of Asia by Chen and Francesco (2000). Internal reliability for the scale is 0.81 (Chen and Francesco 2000). The size of intention to leave is also based on subject responses to a series of items using a five-point scale, starting with the number 1 (Strongly Disagree) to number 5 (Strongly Agree).

DATA ANALYSIS AND DISCUSSION

Descriptive Statistics

The non-response bias testing was conducted to determine differences in the characteristics of respondents who answer (1) return the questionnaires to the respondents (2) do not return the questionnaires. Based on this, it can be concluded that the two groups come from the same population. The factor analysis was done to construct job satisfaction using indicator (item) 20 indicators. The estimation indicates that the variables are grouped into five factors. No special naming for each factor because the purpose of factor analysis here is only for summary but not for finding or confirming the theory. Table 1 shows the mean, standard

Table 1
Descriptive Statistics

Var.	Meansra	Dev. Std.	KK	AC	LoAlt	HiSac	IK
KK	74.560	11.004	1				
AC	3.460	0.755	0.678 ^(**)	1			
LoAlt	2.857	0.817	0.253 ^(**)	0.319 ^(**)	1		
HiSac	3.265	0.719	0.279 ^(**)	0.400 ^(**)	0.254 ^(**)	1	
IK	3.061	0.946	-0.573 ^(**)	-0.622 ^(**)	-0.218 ^(*)	-0.268 ^(**)	1

Level ^{**} significant at 0.01; ^{*} significant at the level of 0.05

Table 2
Measurement Model

MT	χ^2	CMIN/DF	GFI	TLI	CFI	RMSE
1	202.078 ; $\alpha = 0.114$	1.129	0.852	0.976	0.980	0.035
2	213.385 ; $\alpha = 0.056$	1.1172	0.845	0.968	0.973	0.040

deviation and Pearson correlations among the variables.

Measurement Model

Two structural models are proposed such as MT 1 which puts organizational commitment as antecedents to job satisfaction and MT 2 which puts job satisfaction as antecedents to organizational commitment. In Table 2, it shows the measurement model of each model. It indicates that the measurement model for MT 1 and MT 2 can be declared fit.

Estimation of Structural Models

As presented on Table 3, it can be stated as the following:

- Affective commitment and job satisfaction have a positive and significant relationship. This confirms the hypothesis 1.
- Low alternative commitment and high sacrifice commitment have no significant relationship with job satisfaction and intention to leave. Due to this evidence, the hypothesis 2, 3, 5 and 6 cannot be confirmed.
- Affective commitment and job satisfaction have a negative and significant relationship with the intention to leave. This confirms the hypothesis 4 and 7.

Based on Table 4, it can be described as the the following:

- Job satisfaction has a positive and significant relationship with affective commitment;

ands job satisfaction has a negative and significant relationship with alternative low commitment and high sacrifice commitment. These findings confirm the hypothesis 8, 9, and 10.

- Job satisfaction and affective commitment have a negative and significant relationship with the intention to leave. This evidence expressing hypotheses 11 and 12 get the support from the empirical data.
- Low alternative commitment and high sacrifice commitment do not have a significant relationship with the intention to leave. These results indicate a rejection of the hypothesis 13 and 14.

Comparison Model

To prove that the model is better than others or whether the dimensions of organizational commitment can become the antecedents of job satisfaction or vice versa, it uses three sizes.

a. Goodness-of-fit.

Absolute Fit Measure

Chi-square (Discrepancy) is in the comparison of chi-square, in which MT 1 is slightly better than the MT 2 (202.0782: 213.3854) and both are not significant beyond 0.05 levels. However, the degree of freedom and parameters, though MT 1 is slightly better in terms of chi-square, its degrees of freedom and the smaller value of parameters need to be estimated more and more. The objective

Table 3
Theoretical Model of Regression Weights 1

			Estimation	C.R.	P
KK	←	AC	0.3329	5.0144	0.0000
KK	←	LoAlt	-0.0063	0.1638	0.8699
KK	←	HiSac	-0.0032	0.0376	0.9700
IK	←	AC	-0.5229	-2.6295	0.0086
IK	←	LoAlt	0.0175	0.1670	0.8674
IK	←	HiSac	0.0082	0.0352	0.9719
IK	←	KK	-0.8523	-2.1033	0.0354

Table 4
2 Theoretical Model Regression Weights

			Estimate	C.R.	P
AC	←	KK	1.6999	5.5163	0.0000
LoAlt	←	KK	-0.8664	-2.9309	0.0034
HiSac	←	KK	-0.5208	-2.8551	0.0043
IK	←	KK	-0.9016	-1.9628	0.0497
IK	←	AC	-0.4995	-2.6143	0.0089
IK	←	LoAlt	0.0141	0.1420	0.8871
IK	←	HiSac	-0.0048	-0.0228	0.9818

here is to maximize the degree of freedom to keep the model in order to remain fit, and any estimated coefficients "consume" the degree of freedom. Thus, MT 2 is better than MT 1 for MT 2 MT has more degrees of freedom and the number of parameters to be estimated is less.

Noncentrality Parameter (NCP) requires that the smaller the coefficient of the NCP, the better the model. NCP value for MT 1 MT is better than 2 because it has a lower value (23.0782: 31.3854).

Goodness-of-fit index (GFI) presents the overall degree of fit. GFI on the MT 1 is 0.8523 and the MT 2 is 0.8449. Although it much higher than the MT 1 for MT 2, the difference is not so striking.

Root Mean Square Residual (RMR) is based on the size that the smaller the RMR criteria, as whatever better the model, RMR at MT 1 is equal to 0.0481, while MT 2 is equal to 0.0607. Therefore, the MT 1 is better than MT 2.

Root Mean Square Error of Approximation (RMSEA) is smaller than 2 (0.0349:

0.0403). This indicates that MT 1 is better than MT 2.

In general, based on absolute fit measure, it can be concluded that both MT 1 and MT 2 are superior on measurement degree of freedom and the number of estimated parameters, whereas model 1 is better than other measures.

Incremental Fit Measure

Adjusted Goodness-of-fit (AGFI) is for both models, the empirical value of AGFI get only marginal support, through the comparison of the value of the coefficient, the value for the MT 1 MT is higher than 2 (0.8094 vs. 0.8032). Therefore it can be said that the MT 1 MT a little better than 2.

Tucker-Lewis index (TLI) is similarly to TLI, the values for MT 1 MT 2 are higher than (0.97642: 0.9684). Therefore, TLI further support MT 1. For that reason, as based on incremental fit measure, it can be concluded that the MT 1 is better than the MT 2 which provides support for the AGFI criteria.

Table 5
Comparison of Goodness-of-Fit

Fit Measure	MT 1	MT 2
A. Absolute Fit Measure		
Discrepancy	202.0782	213.3854
Degrees of freedom	179	182
Noncentrality parameter estimate	23.0782	31.3854
Number of parameters	52	49
CMIN/DF	1.1289	1.1724
GFI	0.8523	0.8449
RMR	0.0481	0.0607
RMSEA	0.0349	0.0403
B. Incremental Fit Measure		
Adjusted GFI	0.8094	0.8032
Tucker-Lewis index	0.9764	0.9684
C. Parsimony Fit Measure		
Parsimony-adjusted NFI	0.7255	0.7304
CMIN/DF (normed chi-square)	1.17652458	1.15349974
Akaike information criterion	306.0782	311.3854
Expected cross validation index	2.8875	2.9376

Parsimony Fit Measure

Parsimony-adjusted normed Fit Index (PNFI) is based on the criteria that the smaller PNFI value, the better the model is. PNFI value for MT 1 is smaller than the value PNFI for MT 2 (0.7255: 0.7304). However, in comparing the model, it requires a minimum difference of 0:06, to indicate the differences in the model substantially. Due to the difference only reached 0.0023, the two models do not have a substantial difference.

Akaike Information Criterion (AIC) and Expected Cross Validation Index (ECVI) are the criteria based on a smaller value. AIC for model 1 is better than model 2 (306.0782: 311.3854). Similarly, based on criteria ECVI, MT 1 is better than the MT 2 (2.8875: 2.9376). The measurements based on parsimony criteria fit measure indicates that the MT 1 MT a little better than 2. Yet, it needs to pay attention to the size based PNFI indicating that both models do not have a substantial difference.

In general, the two models are proposed for getting empirical support from the data. To judge which model is better, as based on

measure absolute fit, the incremental fit and parsimony measure fit of both models have advantages and disadvantages. As such, since from then on, the measurement model can not be confirmed as to which model is better.

b. The Comparison Strength of coefficient Path

The comparative strength of the coefficient path is based on the criteria that the higher coefficient, it indicates a model is better than the other ones. Coefficients are compared with one another for only being statistically significant coefficients. The sum total is done using absolute numbers.

As based on the comparative strength of the coefficients path, MT 2 is far superior to the MT 1 (overall 1.7081: 4.4882). So, based on the criteria of strength of the coefficients path, MT 2, ob satisfaction as antecedents is better than MT 1 compared to organizational commitment as an antecedent.

c. Comparison of Determination Coefficients

The second measurement is based on the

Table 6
Comparison of Path Coefficients

MT 1		MT 2	
Path	Coefficient	Path	Coefficient
AC → KK	0.3329	KK → AC	1.6999
AC → IK	-0.5229	KK → LoAlt	-0.8664
KK → IK	-0.8523	KK → HiSac	-0.5208
		AC → IK	-0.4995
		KK → IK	-0.9016
Total	1.7081		4.4882

Table 7
Comparison of Determination Coefficients

MT 1	Estimation	MT 2	Estimation
KK	0.5624	LoAlt	0.1143
IK	0.4660	HiSac	0.1520
		AC	0.5844
		IK	0.4647
Total	1.0284	Total	1.1315

number of endogenous variables of the coefficient of determination, the criteria, and the model with the largest coefficient of determination which is the best.

The number of determination coefficient for each of the endogenous variables in MT 2 is higher than the MT 1 (1.1314: 1.0287). Based on the criteria of the determination coefficient, it can be stated that the MT 2, which puts job satisfaction as an antecedent is better than the MT 1. For that reason, the criteria of evaluation of all proposed, in general can be concluded that the MT 2 which puts job satisfaction as an antecedent to affective commitment, alternative low commitment and high sacrifice commitment is better than MT 1 which puts affective commitment, commitment and alternative low high as antecedents to job satisfaction.

Discussion

This study attempts to confirm which model is the most appropriate for empirical data in predicting intention to leave in PAFs. Based on the estimation of the measurement model, MT 1 and MT 2 get empirical support. The measurement model based on the criteria goodness-of-fit is difficult for determining which model best fits the data. Further

analysis of the results based on the criteria of path coefficient strength and the determination coefficient, it indicates that MT 2 with job satisfaction as an antecedent to organizational commitment is a better than the MT 1.

The finding above is consistent with previous ones which also used methodologies such as SEM and Harsono Sunjoyo (2003), Clugston (2001), and Gregson (1992). However, this evidence is different from the findings by Poznanski and Bline (1997). Poznanski and Bline found that MT with organizational commitment as antecedents is better than the model of job satisfaction as an antecedent.

When linked back to the basic formation of the response in the workplace, the findings in this study confirm the assertion by Porter et al. (1974) and Mowday et al. (1982). They stated that job satisfaction is an affective response to the unstable work environment when compared with organizational commitment. Therefore, it precedes job satisfaction and organizational commitment. The conceptual argument is based on the assumption that job satisfaction is determined only by a part of the personal factors and organizational (e.g. job and aspect) which, in turn, determines organizational commitment.

William and Hazer argue that job satisfaction is one of the micro determinants of organizational commitment in a relatively more macro orientation of the individual to the organization (Vandenberg and Lance 1992). By MT 2, further they also investigated the relationship between such variables. Coefficients Path in the model showed that job satisfaction has a positive and significant effect on affective commitment, alternative low commitment and high sacrifice commitment. The higher the job satisfaction of accountants, the higher the affective commitment, as well as the lower alternative low commitment and high sacrifice commitment.

Such finding above confirms those by other researchers who have done well in the setting of accounting and non-accounting (Gregson 1990 1992; Ameen et al. 1995; Pasewark and Strawser 1996; Sunjoyo and Harsono 2003; Kelvin and Indriatoro 1999; Meyer and Allen 1993). In addition, job satisfaction also has a significant and negative effect on the intention to leave. The higher job satisfaction, lower the accountants to leave their firms, where they are working. These findings confirm the hypothesis and the findings of previous researchers both in the setting of accounting and non-accounting (Tett and Meyer 1993; Clugston 2000; Gregson 1990 1992; Snead and Harrell 1991; Ameen et al. 1995; Pasewark and Strawser 1996; Bambers and Iyer 2001; Sunjoyo and Harsono 2003).

The dimension of high sacrifice and low alternatives commitment despite having a negative correlation with the intention to leave, it was not a significant predictor. Absence of a significant association of high sacrifice, commitment and intention to leave confirms the previous findings (Jaros 1994; Ketchand and Strawser 1998), whereas in conjunction with alternative low commitment consistent with the findings Jaros (1994) and Iverson and Buttigieg (1998).

A possible clarification for the insignificant relationship between low alternative commitment and intention to leave is cue to

the construct of the intention to leave as a composite of self-awareness to do a withdrawal (withdrawal-cognition). Intention to leave is operationalized with items that reflect the thinking of leaving and intention to leave. According to Jaros (1994), it is quite reasonable if one is experiencing low perceived alternatives, he has low intention to leave. Yet, this is not necessarily true for thinking of leaving the firms.

In the perspective of the cognitive dissonance theory, accountants responded by avoiding the situation of information that can improve thinking of leaving or justify their actions by reducing the thinking of leaving. Another explanation that is needed is the absence of a significant relationship between high sacrifice commitment and intention to leave. Based the findings here, Marxen et al. (1996) concluded that in general, the auditor who left the firm to obtain a better position in another new workplace.

The accountants being in the research here are likely not bothered if they have to leave their offices, both in developing and planning future careers. Study in Indonesia by Yunus (1992) showed that withdrawal at such a high level of staff is due to the new accounting firms founded by accountants who originally worked at a large one. The respondents in this study are dominated by accountants on the staff levels with their ages ranging from 20 to 39 years.

Brown and Gaylor (2001) stated that in the 30s level, the employees are categorized as nomads on the move. Therefore, the above argument is obvious why there is no significant relationship between the two constructs. Of the three dimensions: organizational commitment, only affective commitment has a negative and significant effect on intention to leave. The higher the affective commitment of professional accountants is, the lower their desire to leave their offices. This finding confirms the findings of previous researchers (Meyer et al. 1993; Hackett, et al. 1994; Jaros 1994; Iverson and Buttigieg 1998, Clugston 2000; Ketchand and Strawser 1998). Regarding which items

are most responsible in conjunction with the intention to leave, all have a contribution that affective commitment is not too different in such condition.

CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

Some implications can be asserted in this study as the following. First, theoretically, the development of theoretical models that utilize intention to leave which utilizes the construct of affective organizational commitment and job satisfaction should consider construct multidimensional job satisfaction as antecedents of job satisfaction. However, it is also true when putting meaningful multidimensional organizational commitment as antecedents of job satisfaction. Besides that, the results of this study indicate that job satisfaction as an antecedent is stronger than organizational commitment as an antecedent.

The next is practically implication. For reducing the intention to leave, the management is requested to consider PAFs to condition the more job satisfaction and affective commitment as an important factor. It can be predicted that the higher the job satisfaction and affective commitment, the lower the desire to leave PAF for professional accountants. This study is limited the scope of PAFs in Indonesia. Consequently, the findings here are not generalized for other places outside the firm as well as outside the field of accounting.

The findings of this study are not generalized for other countries. Cultural differences can lead to differences in the findings of this study with previous findings. Another limitation is the number of samples. The number of 107 is quite critical for the use of SEM. The use of too few samples raises the likelihood of an absolute rejection of the null hypothesis or vice versa. In addition, the rate of return (response rate) is very low at only 10.2%, and the data can be analyzed only reached 7.6% of total 1400 questionnaires distributed.

The third limitation is that there is the

possibility of bias from self-report nature of the questionnaire. Although the questionnaire has been validated, the filled up questionnaires from the respondents do not necessarily reflect the views of the real responses.

The fourth limitation relates to conceptual issues. Models of withdrawal (turnover) within the scope of accounting theory push behavior are based approach that has been growing in line with the number of relevant constructs and also has a high popularity. In this study, job satisfaction and affective commitment can only explain 46.39% of variation in exit intentions, and as much as 53.61% still need an explanation of the other constructs. Beside, this did not distinguish among the firm sizes, ownership PAF (PAF partnering with foreign or not) as well as the location of PAF, in which it might provide different results.

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