

Review Article

The Effect of Organizational Justice and Auditor Professionalism on Turnover Intention with Organizational Commitments as Intervening Variables

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Received Date: 29 August 2020

Revised Date: 07 October 2020

Accepted Date: 15 October 2020

Abstract - Based on the studies that have been conducted, this study tries to provide empirical evidence, on the desire of the auditors to leave jobs that can be influenced by organizational justice, professionalism and organizational commitment of the auditors. This research was conducted in Bali Province by doing research at Public Accounting Firms throughout Bali in 2016. Samples were determined based on purposive sampling method with auditors' criteria for those having a minimum working experience for one year in one of the Public Accounting Firms. The variables analyzed in this study were organizational justice, professionalism auditor, organizational commitment, and job turnover intentions. Primary data were obtained through questionnaires distributed to the respondents, while secondary data were obtained through data that has been available. PLS (Partial Least Square) was used as a data analysis tool. The results of the study provide empirical evidence that organizational justice has an effect on the intention to turnover, auditor professionalism influences on the intention to turnover, organizational justice influences the intention to the turnover of auditors through organizational commitment and professionalism influence on the intention to turnover through organizational commitment.

Keywords - Organizational Justice, Auditor Professionalism, Organizational Commitment, Turnover Intention.

I. INTRODUCTION

The behaviour of employees of an organization or company is a benchmark and a determining factor for the success of an organization in carrying out its activities. In the world of accounting, there is a profession called auditing, where auditors can be divided into three: (1) independent auditors; (2) government auditors; (3) internal auditors. An independent auditor or known as a public accountant is an auditor whose job is to audit the financial statements issued by a company. The practise of public accounting in its implementation must be carried out

through an organization or company called the Public Accounting Firm (Halim, 2008).

The increase in the number of public accounting firms, and the desire to obtain better welfare, has prompted a high desire to change auditor jobs to public accounting firms. In connection with these phenomena and realities, several researchers have conducted tests to examine the factors that drive turnover intensity in public accounting firms in Indonesia, including Pasewark dan Strawser, (1996); Ratnawati dan Kusuma, (2002); Suwandi dan Indriantoro, (1999)

Turnover in certain conditions is indeed needed by the company, especially for employees with low performance (Hollenbeck and Williams, 1986). However, the turnover intensity level must have strived so that it is not too high so that the company still has the opportunity to benefit or benefit from the increased performance from new employees are greater than the recruitment costs borne by the company (Toly, 2001). The high rate of turnover in the company will increasingly lead to various potential costs, both training costs that have been invested in employees, performance levels that must be sacrificed, as well as recruitment and retraining costs (Suwandi and Indriantoro, 1999).

Intentions to leave or turnover intentions refer to employees' intentions to seek other work alternatives and have not yet manifested themselves intangible forms of behaviour (Pasewark and Strawser, 1996). Daromes (2006) concluded that the higher the level of perceived discrimination would affect the turnover intentions of auditors in public accounting firms, both directly and through the intermediation of job satisfaction and organizational commitment which indicates the importance of understanding and awareness of organizational justice (organizational justice, especially in relation to salaries and promotions in public accounting firms if associated with turnover intensity. The professionalism of auditors also found a significant effect on turnover intentions, which means that the auditor has a high level of professionalism will show goodwill turnover higher (Agustia, 2011). Based



on the studies that have been conducted, this study attempts to provide empirical evidence regarding the desire to switch auditors which can be influenced by organizational justice, professionalism and organizational commitment possessed by auditors.

Research on organizational justice is very interesting and important to study. The principle of fairness describes that when employees perceive an injustice, they can take one of the following six options: (1) change their input; (2) change their output; (3) distorting perceptions of self; (4) distorting perceptions of other people; (5) choosing a different reference; (6) quit their job (Faturochman, 2002). The concept of justice in question is organizational justice which includes three forms of justice, namely distributive justice, procedural justice and interactional justice (Faturochman, 2002). Perceptions of distributive, procedural, and interactional justice which are seen as the main components of organizational justice can be related to various results of a job, such as the implementation of an activity, the behaviour of a group, and work attitudes (Cropanzano et al., 2001). Previous studies that have been conducted have provided evidence that fair treatment is closely related to employee behaviour and the achievement of higher performance Dailey and Kirk, (1992); Daromes, (2006); DeConinck and Stilwell, (2004); and Pareke, (2004) With the results of previous studies, this has provided motivation for future researchers to re-examine the concept of justice in organizations.

Workers or employees will generally evaluate fairness in three classifications of events, namely the results they receive from the organization (distribution justice), formal policies or processes by which achievement is allocated (procedural justice), and the treatment taken by interpersonal decision-makers within the organization (interactional justice) (Cropanzano and Mitchell, 2005). Folger and Cropanzano (1998) define organizational justice as working conditions that lead individuals to believe that they are treated fairly or unfairly by their organizations, and organizational justice is an important motivator in a work environment. The injustice felt by individuals will cause them to feel disappointed, so that they tend to leave their jobs, and do not rule out that they can harm the organization.

The number of studies on organizational justice has been carried out in the fields of psychology and management; in order to show the importance of understanding organizational justice, however, this is in contrast to the field of accounting, particularly behavioural accounting, where studies that discuss organizational justice are related to the literature. Accounting is rarely done. Pareke (2004) concluded that distributive justice, procedural justice, and job satisfaction negatively affect the desire to move. Parker and Kohlmeyer (2005) found that proxy perception of fairness in the discrimination felt (perceived discrimination) affects the intensity level of turnover through the intermediation of organizational commitment (organizational commitment).

Parker and Kohlmeyer (2005) in Daromes (2006), also explain organizational justice includes the perception of organizational members about the conditions of justice

they experience in the organization, in particular about the sense of justice associated with the allocation of organizational rewards such as salaries and promotions. A sense of fairness will emerge when the organizational authority is consistent and unbiased in making organizational decisions, especially related to salary allocation and promotion. Organizational rules that are inconsistent and biased against individuals are an act of discrimination so that a sense of discrimination appears (perceived discrimination) by individuals. Feelings of discrimination (perceived discrimination) experienced by a person in an organization will cause various negative impacts, both at the individual level and on the organization or company as a whole. The existence of a feeling of discrimination felt by members of the organization, especially in public accounting firms, will have several consequences, one of which is the desire to move away from auditors.

The auditor is a professional who performs audits of financial statements and is responsible for the opinions yang is given. Professionalism is a major requirement for an auditor, so professionalism is expected to be a fortress for the auditor to be able to prioritize responsibilities of the profession for the people than a vested interest in exchange for services obtained. According to Lindblom and Ruland (1997), professionalism in accounting must be viewed as a triad consisting of professionals, clients and society.

Research about professionalism associated with the organization's commitment and desire to move the work has been done, but the results of research that has been done have not shown consistent results. Sorensen (1967) proved that professionalism is positively related to the desire to change jobs. Kalbers and Fogarty (1995) found that the affiliation dimension of the professional community was directly and positively related to the desire to change jobs between companies. High professionalism indicates a desire to move, which cannot be avoided by professional organizations, especially the public accounting profession (Khikmah, 2005). Andini (2006) concluded that pay satisfaction, job satisfaction and organizational commitment have a negative influence on turnover intention as an integral effort to lower turnover and a strong organizational commitment can curb the high turnover.

Istiqomah (2008) concludes that there is a significant influence between organizational commitment on the desire to move and there is no significant influence between job satisfaction, organizational commitment, and professional commitment simultaneously on the desire to move. Agustia (2011) concluded that auditor professionalism has a significant effect on turnover intentions, which means that auditors who have a high level of professionalism will show higher turnover intentions, the results of this study also show that organizational commitment also shows a significant effect on turnover intentions, which means organizational commitment. High auditors, the desire to change auditors will be lower in contrast to Hernawati (2008) who concluded that accountant professionalism has a negative effect on the desire to move. The difference in the results

of these studies is also one of the motivations for conducting this research, by adding organizational commitment as an intervening variable, because organizational commitment is one of the attitudes that reflect feelings of like or dislike towards the organization where you work, so that, can affect a person's desire to change jobs in the organization or place of work (Robbins, 2003).

The desire to move, and commitment of organizational (organizational commitment), it is very interesting to study behavioural, but if it is associated with justice organizational (organizational justice), and the professionalism of auditors, it is a problem that is rarely raised in the study, particularly in Indonesia. This research was conducted to provide empirical evidence regarding the behaviour of the desire to change the work of individuals who are members of an organization. The desire to change jobs or turnover intentions is the behaviour of organizational members that can result in decreased individual performance and organizational performance. In reality, turnover is needed for organizations or companies that have employees or members with low performance, but a turnover rate that is too high, of course, can have a negative impact on the company, both economically and in terms of time. This study was conducted to develop previous research to provide empirical evidence about the influence of organizational fairness and professionalism of auditors to the turnover intention with organizational commitment as an intervening variable (Study on Public Accountants Offices in Bali Province).

II. LITERATURE REVIEW AND HYPOTHESIS

A. Literature Review

a) Attribution Theory

Suartana (2010) states that attribution theory studies the process of how a person interprets an event, studies how a person interprets reasons or causes of behaviour. This theory argues that a person's behaviour is determined by a combination of internal forces, namely factors that come from within a person, such as ability or effort and external strength, namely factors that come from outside, such as difficulty in assignments or luck. Regarding attribution theory, the desire to change jobs by auditors is behaviour that can be interpreted as behaviour caused by internal or external forces, which are influenced by the perceptions and social conditions of an auditor.

b) Organizational Justice

Organizational justice is a term used to operationalize the theory of justice (equity theory). In the theory of justice, each individual compares income and expenditure with other workers. This comparison ultimately raises the perception, how high the level of organizational justice he gets from the organization (Robbins, 2001). As the subsequent developments, distributive justice can be further broken down into distributive justice and interactional justice (Lee, 2000). Interactional justice is the perception of fairness in the interaction between an

employee and his superior, compared to the boss and other employees (Macinnis et al., 1991).

c) Professionalism

Kusuma (2012) states that auditor professionalism is the attitude and behaviour of auditors in carrying out their profession with seriousness and responsibility in order to achieve task performance as regulated in professional organizations, including professional service, social obligations, independence, professional beliefs and relationships with colleagues. According to Hall (1968) in Kalbers and Fogarty (1995), there are five concepts of professionalism, namely: 1) Professional Community Affiliation, 2) Autonomy Demand, 3) Belief in Self-Regulation, 4) Dedication, 5) Social Obligation.

d) Organizational Commitment

Mowday et al., (1979); Parker and Kohlmeyer, (2005), define organizational commitment as the relative strength of an individual's identification of an organization and his involvement in a particular organization. Meyer et al., (1993), states that organizational commitment can be divided into three types, namely: 1) Affective commitment, 2) Continuance commitment, 3). Normative commitment.

e) Turnover Intention

Suwandi and Indriantoro (1999) stated that Turnover intentions are defined as the desire to move, which reflects the desire of individuals to leave the organization and look for other work alternatives. Abdillah (2012) states turnover intention is a position where employees have the desire or intention to look for another job as an alternative in a different company.

B. Hypothesis

Dailey and Kirk (1992) found distributive justice affects the desire to change jobs. Distributive justice, procedural justice, and job satisfaction were also found to negatively affect the desire to change jobs. Pareke (2004) Nadiri and Tanova (2010) concluded that the fairness of the personal income that employees receive has a greater impact on the desire to move than the procedural fairness felt by employees. Research on the desire to change jobs is also related to the variable organizational commitment which can be connected directly as an effect on the desire to change jobs, it is also indirectly related to the variable organizational justice through the variable organizational commitment (Parker and Kohlmeyer, 2005).

Khikmah (2005) states that high professionalism indicates a desire to move, which cannot be avoided by professional organizations, especially the public accounting profession. Professionalism is also concluded to have a significant positive effect on turnover intentions or the desire to change auditor jobs (Agustia, 2005).

Organizational justice can be linked indirectly as an effect on the desire to change jobs through the variable organizational commitment (Parker and Kohlmeyer, 2005). Organizational justice that is felt and is mediated by organizational commitment will minimize the desire to

move away from an employee. There are 3 hypotheses in this study, namely:

- H₁: organizational justice has an effect on turnover intention.
- H₂: auditor professionalism influences on the turnover intention.
- H₃: organizational justice influences to the turnover intention of auditors through organizational commitment as an intervening variable.
- H₄: auditor professionalism influences to the turnover intention of auditors through organizational commitment as an intervening variable.

III. LITERATURE REVIEW AND HYPOTHESIS

The study used 4 variables consisting of organizational justice and professionalism as independent variables, organizational commitment as an intervening variable, and desire to change jobs as the dependent variable. Data collection was carried out by using a questionnaire method, where the collected data was tabulated and analyzed using Partial Least Square (PLS) analysis. The results of data processing and analysis are discussed and interpreted so that researchers can draw and provide suggestions for previous research. The research was conducted in the province of Bali by visiting existing KAPs throughout Bali. The research period was in 2016. The following is a list of KAPs in Bali Province in 2016.

Table 1. List of KAP in Bali Province

No.	Name of KAP	Address	Population
1.	KAP Drs. Ida Bagus Djagera	Jl. Hassanuddin No.1, Denpasar	-
2.	KAPI Wayan Ramantha	Jl. Rampai No.1 A Lantai 3 Denpasar	7
3.	KAP Drs. Johan Malonda, Astika & Rekan (Cab)	Jl. Muding Indah I No.5 Kuta Utara, Kerobokan, Denpasar	18
4.	KAP K. Gunarsa	Jl. Banyusari Gang II, Denpasar	12
5.	KAP Drs. Ketut Budiarta	Jl. Gunung Agung Perum Padang Pesona Graha Adi A6, Denpasar.	11
6.	KAP Drs. Sri Marmo Djogosarkoro	Jl. Gunung Muria Blok VE No.1 Monang-Maning, Denpasar	17
7.	KAP Drs. Wayan Sunasdyana	Jl. Pura Demak I Gang Buntu No.89, Denpasar	7
8.	KAP Rama Wendra	Grand Sudirman Blok B No.10, Jl. Jend. Sudirman Denpasar	-
9.	KAP Drs. Ketut Muliarta RM & Rekan	Jl. Drupadi No.25, Denpasar	7
Amount of Population			79

Source: Directory 2016 (<http://www.iapi.or.id>)

IV. RESULT AND DISCUSSION

A. Result

Based on the calculation of Smart PLS version 3.0, it can be seen the amount of direct effect, indirect effect and

total effect between variables. The calculation of the effect between variables is as Table 2.

Table 2. Direct Effect of Research Variables

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	t Statistics ((O/STDEV))	P Values
Justice organization -> Turnover intention	-0,109	-0,113	0,026	4,139	0,000
Justice organization -> Organizational commitment	0,170	0,167	0,029	5,966	0,000
Organizational commitment -> Turnover intention	-0,217	-0,205	0,091	2,395	0,017
Professionalism -> Turnover intention	-0,702	-0,712	0,080	8,779	0,000
Professionalism -> Organizational commitment	0,866	0,868	0,023	38,096	0,000

Source: primary data processed (2017)

Table II explains the magnitude of the direct influence of the independent variables on the dependent variable. The organizational justice variable and the professionalism variable each have a negative coefficient value on the variable turnover intention.

Table 3. Indirect Effect of Research Variables

	Justice organization	Turnover intention	Organizational commitment	Professionalism
Justice organization		-0,03		
Turnover intention				
Organizational commitment				
Professionalism		-0,18		

Source: primary data processed (2017)

Table III explains the magnitude of the indirect effect of the independent variables on the dependent variable through intervening variables. The organizational justice variable and the professionalism variable each have a negative coefficient value on the desire to change jobs through the mediation of the organizational commitment variable.

Hypothesis testing is done by using the t-test (t-test) on each path of influence between the independent variable and the dependent variable and between the independent variable and the dependent variable being mediated by the intervening variable. The results of the overall path calculation can be seen in the path coefficients and total effects. Hypothesis testing in this study uses the smart PLS 3.0 Structural Equation Model (SEM). The results of testing the hypothesis of this study can be seen in Tabel IV.

Table 4.

H	Ind. Variable	Variable Intervening	Dependent variable	Inf.	Path Coeff. (t-count)	Dec.
H1	Justice organization	-	Turnover intention	Direct	-0,109 (4,139)	Received
H2	Turnover intention	-	Turnover intention	Direct	-0,702 (8,779)	Received
H3	Organizational commitment	Organizational commitment	Turnover intention	Indirect	-0,037 (2,226)	Received
H4	Professionalism	Organizational commitment	Turnover intention	Indirect	-0,188 (2,39)	Received

Source: T-Test Using SmartPLS 3.0, (2017)

- 1) The test results show that the t-test value of 4.139 with p-value = 0,000 and a path coefficient of -0.109 using 5% confidence level. Hence, justice affects organizational turnover intentions. Auditor's work can be accepted. The results also show that there is a negative effect of organizational justice on the desire to turnover intentions auditors.
- 2) The test shows that the t-value is 8,779 with p-value = 0.00. And the path coefficient of -0.702 using a level of confidence of 5% so that professionalism affects the willingness to change auditor jobs can be accepted. This means that there is a negative influence between professionalism on the turnover intentions auditors.
- 3) The result of research in testing shows that the t-value is 2.226 with p-value = 0.026. And the path coefficient is -0.037 by using a 5% trust level so that organizational justice affects the turnover intentions auditor's through organizational commitment can be accepted.
- 4) The test shows that the t-value is 2.390 with p-value = 0.017. And the path coefficient is -0.188 using a 5% confidence level so that professionalism affects the turnover intentions auditor's through organizational commitment can be accepted.

B. Discussion

a) The Influence of Organizational Justice on The Turnover Intention

The results concluded that organizational justice has an acceptable effect on turnover intentions auditor's, and the results of the study also show that there is a negative effect between organizational justice on the turnover intentions auditor. This also supports the results of research from Pareke (2004), which concluded that distributive justice, procedural justice, and job satisfaction were found to negatively affect the desire to change jobs. Organizational justice is proxied by *perceived discrimination*, which is an individual belief about the injustice committed by an organization in making decisions, especially regarding salaries and promotions. The injustice that is meant is an unfair consideration, whether it is a violation of the consistency rule or the neutrality rule. Feelings of underappreciation and disregard for rights can lead to a

number of *negative* consequences, for example, the desire to change jobs. Bias in decision making will have implications for the lack of organizational rewards and may have implications for neglecting the rewards that should be received by employees. Perceptions of discrimination may increase an individual's willingness to change jobs. Individuals who feel unfairly treated may be motivated to find another job that is considered fair, especially the more not give justice to the individual and provide *rewards* are more appropriate. This study is also in accordance with the results of research by Dailey and Kirk (1992), which found distributive justice affects the desire to change jobs. Likewise, Nadiri and Tanova (2010) concluded that the fairness of personal income that employees receive has a greater impact on the desire to move than the procedural fairness felt by employees.

b) The Influence of Auditor Professionalism on The Turnover Intention

The study concluded that professionalism affects the turnover of auditors, and there is a negative influence between professionalism and the turnover of auditors. The results of this study support the research of Hernawati (2008), which concluded that accountant professionalism has a negative effect on the desire to move. The conclusion that can be drawn from the results of the above research is that high professionalism can suppress the high level of desire to change jobs by auditors who are in KAP in the province of Bali, on the other hand, high desire to move is owned by auditors who have a low level of professionalism. The high professionalism of the auditor reflects the responsibility of the auditor in carrying out his duties. The higher the professionalism of the auditors, the higher their level of awareness in carrying out their duties so that the desire to change jobs is lower. High desire to work can be caused by many accountants who are not dedicated to their work and do not have strong ties to the organization where they work. In the end, sometimes the accounting profession is only seen as a stepping stone to gain experience and the opportunity to find a better job. To overcome the high level of desire to move, every accountant must be able to have and foster professionalism in his profession.

c) The Influence of Organizational Justice to Turnover Intention of Auditors Through Organizational Commitment as Intervening Variable

Based on the test results, organizational justice affects effect on turnover intentions auditor's through organizational commitment as the intervening variable is accepted. Organizational commitment is defined as a bond between an individual and his organization (Mathieu and Zajac, 1990). In accordance with the framework stated above, an unfair act in allocating rewards will reduce individual commitment to the organization. Organizational justice can be linked indirectly as an effect on the desire to change jobs through the variable organizational commitment (Parker and Kohlmeyer, 2005). Organizational justice measured using perceived discrimination and mediated by organizational commitment will minimize the desire to move away from an employee. Research on the desire to change jobs is also related to the variable organizational commitment which can be connected directly as an effect on the desire to change jobs, it is also indirectly related to the variable organizational justice through the variable organizational commitment (Parker and Kohlmeyer, 2005). Each auditor has a different level of commitment to the organization where he works. Organizational commitment is an internal factor that the auditor has in determining his attitude and behaviour towards the organization; this commitment reflects how the bonds that exist between the auditor and the organization where he works. In contrast to organizational justice, organizational justice is an external factor that causes the auditors to have high levels of desire to change jobs. Organizational justice is a condition in which the auditor feels the level of justice provided by the organization, whether the justice provided is appropriate or is perceived as unfair by the auditor. So this study provides an overview of how organizational justice is an external factor that affects the desire to change auditors through organizational commitment as an internal factor as a mediator. In the end, this study concludes that organizational commitment can mediate the effect of organizational justice on the desire to switch auditors.

d) The Influence of Professionalism to Turnover Intention of Auditors Through Organizational Commitment as Intervening Variable

Research also produces professionalism influence on turnover intentions auditor's through organizational commitment. Organizational commitment is one of the attitudes that reflect feelings of like or dislike towards the organization where they work so that it can affect the desire to change one's work towards the organization or place of work (Robbins, 2003). The high professionalism of an auditor, accompanied by high commitment, can cause an auditor to stay in his job as an auditor. Organizational commitment and auditor professionalism are factors that arise in auditors that can influence the behaviour of audiences, both in the relationship between the auditor and his organization, the auditor with his work in motivating work and making decisions. The decisions made by the auditor, of

course, can include decisions on the job and taking actions that can determine the future of his career. In this case, the intention to move is one of the decisions that the auditor can make in relation to the organization where he works. The desire to change jobs is one of the actions that can be detrimental to the organization or KAP where they work, because KAP will lose one of its members, so it will interfere with organizational performance, and it will take some time to get a replacement auditor after going through several stages of employee selection, *training* and introduction of the work environment so that new auditors can immediately assist KAP activities. Therefore, auditors are expected to have high professionalism and a strong commitment to their working KAP in order to reduce the level of willingness to change auditor jobs. The auditor's organizational commitment is expected to be able to mediate the influence of the professionalism of the auditors to reduce the high desire to move.

V. CONCLUSION, LIMITATION, AND SUGGESTION

The results of the study provide empirical evidence that organizational justice has an effect on turnover intentions auditor's, auditor professionalism influences on turnover intentions auditor's, organizational justice influences the turnover intentions auditor's through organizational commitment as intervening variable and also there is the influence of professionalism on turnover intentions auditor's through organizational commitment as an intervening variable.

This research is inseparable from various limitations. Based on the limitations contained in this study, it can be suggested that this study only uses a sample of 69, due to the lack of auditors in Bali province. Further research can be carried out by expanding the research area in order to increase the number of samples used. Future research can add other variables to further deepen the research, such as leadership style. Leadership style is also one of the factors studied that can influence the desire to change auditors' work. Another variable that can be added is auditor job satisfaction. The auditor's job decision is a feeling of satisfaction or dissatisfaction that is felt by the auditor so that it can influence the auditor's decision to make a decision to stay or leave the organization.

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