



## The Relationship between Work-Life Balance, Job Satisfaction, and Turnover Intention among Accounting Personnel in Public Accounting Firms

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### ABSTRACT

Of late, work-life balance issues have become an essential topic for research. However, few studies have focused on accounting personnel who typically face high work pressure. This study examines the relationship between work-life balance, job satisfaction, and turnover intention among accounting staff working in public accounting firms in Sarawak. An online survey was conducted through social media channels, yielding 122 respondents from public accounting firms in Sarawak. It was found that there was a significant positive relationship between job satisfaction and work-life balance. However, work-life balance and turnover intention were found to have a significant negative relationship. Furthermore, a significant inverse relationship existed between job satisfaction and turnover intention. This research highlights the importance of having a work-life balance culture in public accounting firms to increase job satisfaction and lower employee turnover intention. Future research could consider increasing the sample size and broadening the scope by studying different industries in Sabah and West Malaysia.

**Keywords:** work-life balance, job satisfaction, turnover intention, accounting personnel, public accounting firms

### ARTICLE INFO

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<https://doi.org/10.33736/jcshd.5795.2023>

e-ISSN: 2550-1623

Manuscript received: 26 June 2023; Accepted: 14 September 2023; Date of publication: 30 September 2023

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## 1 INTRODUCTION

The COVID-19 pandemic significantly impacted corporations, industries, and individuals' lives (Irawanto et al., 2021). A prominent change was the widespread adoption of remote work across sectors, like working from home (WFH) or teleworking (Kramer & Kramer, 2020). This shift led to work-life balance (WLB) challenges for employers and employees. WLB involves managing personal and professional lives while contributing meaningfully to both (Haar et al., 2019). Irawanto et al. (2021) study shows WFH's positive effects on health, job satisfaction, WLB, and loyalty. However, it also blurs work-personal boundaries, increasing overload, stress, anxiety and decreasing job satisfaction (Liu & Lo, 2018).

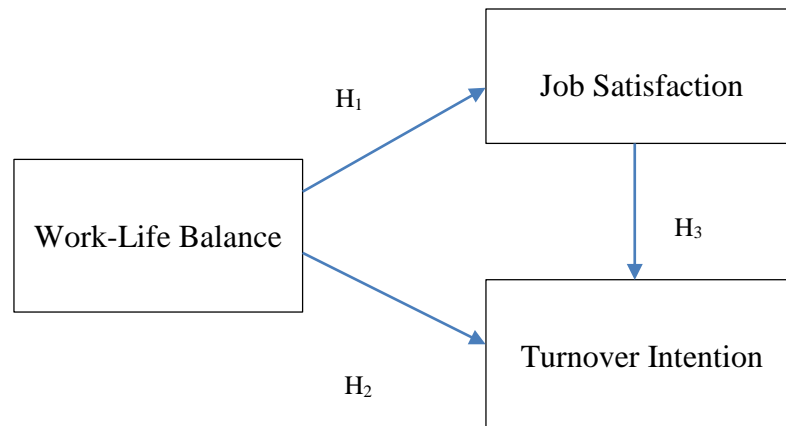
Investigating the work-life balance among accounting personnel is imperative due to the significant effects of the COVID-19 pandemic on the tasks of accounting experts in recent periods. This has resulted in noteworthy alterations to their everyday schedules and difficulties adjusting to novel job demands (Papadopoulou & Papadopoulou, 2020). Accountants have communicated challenges in managing duties across different dimensions of their lives, juggling multiple tasks, and establishing new work routines (Syrek et al., 2022).

Job satisfaction (JS) is individuals' contentment with work aspects (Rashmi & Kataria, 2021). Fear from COVID-19 correlates positively with turnover but negatively with JS (Abd-Ellatif et al., 2021). Organisations adopt work-life balance (WLB) programs to foster employee well-being and commitment, curbing burnout, emotional strain, and intent to leave (Cheng et al., 2013). Turnover intention (TI) is when employees consider leaving their current job (Ma et al., 2022). It is a concern in public accounting firms (Nouri & Parker, 2020). Public accounting involves serving clients with tax, audit, accounting, and consulting services (Wen et al., 2018). The pandemic impacted accountants' routines, leading to challenges like multitasking and boundary-setting (Syrek et al., 2022). Khavis and Krishnan (2021) found positive employee ratings in Big 4 accounting firms for career opportunities, management, culture, compensation, and work-life balance.

Accountants often seek different paths than public accounting (ACCA, 2018). Many young accountants plan to move to management roles (Thomson, 2017). Accounting's role in uncovering inefficiencies and fraud has an economic impact (Johnston, 2015). Compared to studies on WLB, JS, and TI in the healthcare and education sectors, accounting personnel in public firms need more research attention (Al Momani, 2017; Dousin et al., 2019; Nair et al., 2021). This study addresses the gap, exploring WLB, JS, and TI connections in public accounting firms.

The remainder of this paper is structured as follows: The subsequent section presents the review of existing literature, the research methodology, and the data analysis and findings. The study's implications are also examined and explained. Finally, the paper concludes with a section that outlines recommendations for future research and acknowledges the study's limitations.

## 1.1 Conceptual Framework



**Figure 1.** The framework of the study.

The relationship between work-life balance (Al-Omari et al., 2020; Dousin et al., 2021; Oosthuizen et al., 2016), job satisfaction (Azmi et al., 2021; Bravo et al., 2021; Rashmi & Kataria, 2021), and turnover intention (Abd-Ellatif et al., 2021; Alam & Asim, 2019; Kurniawaty et al., 2019) is shown in the conceptual framework of this study in Figure 1. The independent variable is work-life balance, and the dependent variables are job satisfaction and turnover intention.

## 1.2 Hypothesis Development

### 1.2.1 Work-Life Balance and Job Satisfaction

Kasbuntoro et al. (2020) highlight the significance of work-life balance (WLB) as a crucial factor that can enhance job satisfaction (JS). The extensive research on the relationship between work-life balance (WLB) and job satisfaction (JS) reveals that a decline in job satisfaction and an increase in workplace distress occur when personal commitments encroach upon work (Orkibi & Brandt, 2015). Professionals' perspectives on WLB research demonstrate that maintaining a healthy work-life balance positively influences job satisfaction, productivity, and ethical behaviour (Jones & Taylor, 2017). WLB practices, including flexible work schedules, have alleviated stress, burnout, and turnover intention while boosting job satisfaction (Haar, 2007). Furthermore, significant correlations exist between daily work hours, job experiences, and work-life balance (Babu, 2022). Babu (2022) conducted a study on the work-life balance among employees at Big 4 accounting firms. He found that long work hours, weekend work, and continuous shifts significantly affect an individual's ability to balance personal and professional lives. Beyond work-life balance, Big four firms receive higher employee ratings than non-Big 4 firms, particularly in senior management, career opportunities, compensation benefits, and organisational culture (Khavis & Krishnan, 2021). Based on these findings, the hypothesis regarding the relationship between work-life balance and job satisfaction is formulated as follows:

**H<sub>1</sub>:** There is a significant positive relationship between work-life balance and job satisfaction among accounting personnel in public accounting firms.

### **1.2.2 Work-Life Balance and Turnover Intention**

The financial impact of employee turnover is substantial for businesses. Seyrek and Turan's study (2017) revealed that factors such as work-life balance (WLB), compensation and perks, and supervisory behaviour significantly negatively impact the turnover intention (TI) of accounting professionals. Likewise, Surlenty et al. (2014) demonstrated that WLB strongly predicts TI, and a noticeable negative relationship exists between supervisory behaviour, job characteristics, and TI. Recent research by Gim and Ramayah (2020) identified a significant correlation between auditors' turnover intention and work-life conflict. Accounting firms know the challenges of attracting and retaining skilled personnel (Hermanson et al., 2016). Based on these findings, the hypothesis regarding the relationship between work-life balance and turnover intention is proposed as follows:

**H<sub>2</sub>:** There is a significant negative relationship between work-life balance and turnover intention among accounting personnel in public accounting firms.

### **1.2.3 Job Satisfaction and Turnover Intention**

Employee turnover tends to be higher among individuals dissatisfied with their jobs, as job dissatisfaction is a primary driver of employee churn (Özer & Günlük, 2010). Chatzoglou et al. (2011) found that job satisfaction had an adverse effect on the turnover intention (TI) of Greek accountants. A study on newly employed accountants in public accounting firms in Jakarta revealed that work overload significantly increases the desire to leave the job due to its impact on job satisfaction and stress (Pradana & Salehudin, 2015). Boyer-Davis (2019) identified technological stress, job happiness, and organisational commitment as significant predictors of TI among American accountants. Resilience was found to have a direct negative association with stress arousal and burnout, an indirect negative correlation with TI, and an indirect positive correlation with job satisfaction (Smith et al., 2020). Among the intrinsic factors, only growth had a substantial impact on auditors' job satisfaction, according to Rani et al. (2018). Extrinsic job satisfaction, such as supervisory relationships and compensation, also significantly influenced the job satisfaction of junior auditors while having a significant negative correlation with their turnover intention. The hypothesis regarding the relationship between job satisfaction and turnover intention is as follows:

**H<sub>3</sub>:** There is a significant negative relationship between job satisfaction and turnover intention among accounting personnel in public accounting firms.

## **2 METHODS**

In this study, quantitative research methods and online surveys were employed to examine the relationship between work-life balance (WLB) as the independent variable and job satisfaction

(JS) and turnover intention (TI) as the dependent variables. The participants were accounting personnel working in the 23 public accounting firms (MIA, 2022, MICPA, 2022) in Sarawak, Malaysia. These firms include two Crowe branches in Kuching, Crowe Bintulu, Crowe Miri, Deloitte PLT, Ernst & Young Kuching, Miri, Sibul, and Bintulu, Hii & Lee Miri, Sibul, Kuching, and Bintulu, Hii King Hiong & Co., J.P. Ng & Associates, KPMG PLT, Roland Chieng & Co., Tic & Co., W.H Ting & Co., Wong Ching Yong & Co. Kuching and Sibul, and two Ting Hua Cheong & Co. companies in Kuching. This research focused on investigating this relationship during the COVID-19 pandemic.

## **2.1 Data Collection and Respondents**

To ensure participant confidentiality and privacy protection, as suggested by the Ethics Committee, the investigators utilised social media platforms like Facebook, LinkedIn, and Instagram to distribute a message that introduced the online questionnaire survey. This message included an attached Consent Information Statement. One hundred twenty-two responses were gathered from individuals working in public accounting firms in Sarawak, with ages ranging from 21 to 60. A sample size of around 100 respondents is considered a minimum requirement when conducting multivariate analyses (Anthoine et al., 2014). Multivariate analysis involves the examination of multiple variables (typically more than two) to detect potential relationships or correlations among them. An a priori power analysis was conducted using G\*Power version 3.1.9.4 to determine the smallest sample size necessary for testing the study's hypotheses. The analysis revealed that to achieve 95% power in detecting a substantial effect with a significance level of  $\alpha = .05$ , a sample size of  $N = 89$  is required. Thus, the obtained sample size of 122 is more than sufficient for testing the study's hypotheses. The researchers adopted a non-probability purposive sampling method, deliberately selecting participants with characteristics relevant to this study.

## **2.2 Instruments**

The study employs a four-part questionnaire. Section A encompasses demographic details like gender, age, nationality, highest educational attainment, years of professional experience, current job role, and primary job responsibilities of the accounting personnel. The subsequent section, Section B, comprises 15 items related to Work-Life Balance, sourced from Fisher-McAuley et al. (2003), which has demonstrated strong reliability with a Cronbach alpha coefficient of 0.870. Section B assesses participants' work-life balance based on Work Interference with Personal Life (WIPL), Personal Life Interference with Work (PLIW), and Work-Life Balance (WLB) dimensions. Section C includes 20 questions about Job Satisfaction, adapted from Delobelle et al. (2011), exhibiting substantial internal consistency with an alpha coefficient of 0.922. Section C measures job satisfaction based on supervision, work nature, work conditions, training, co-worker relationships, and pay factors. Section D forms six questions addressing Turnover Intention, adapted from Roodt (2004), with an internal consistency alpha coefficient of 0.810. Each question employs a 5-point Likert scale, ranging from "strongly disagree" (1) to "strongly agree" (5).

### 2.3 Reliability of the Instrument

Based on the Mahalanobis Distance (D2) and Cook's Distance (Di) outcomes, no outliers were eliminated in the data screening and cleaning procedures. As a result, the total sample size of 122 remained. Cronbach's alpha values were used to measure the internal consistency and reliability of the tested items. The instrument was highly reliable as the overall alpha values were above 0.8. The alpha values should be at least 0.70 or higher for research purposes (Frankel & Wallen, 1993). As shown in Table 1, Cronbach's Alpha values ranged from 0.738 to 0.913, demonstrating that all the items signified a high level of reliability.

**Table 1.** Reliability test results.

Variables	Cronbach's Alpha	No. of Items
Work-Life Balance	0.870	15
Job Satisfaction	0.913	20
Turnover Intention	0.738	6

### 2.4 Validity of the Instrument

As per the findings by Hair et al. (2006), loading values falling within the interval of 0.3 to 0.4 were deemed to have attained the minimal acceptable standard for validity. Factors with loading values under 0.3 were advised for removal, as indicated by Howard (2015). Based on the data presented in Table 2, it is clear that all the developed items exhibit loadings considerably higher than the recommended threshold of 0.3. This signifies that each item in this study possesses an adequate level of validity.

Harman's single-factor test is a method used to assess the presence of common method bias, mainly when the same measurement instrument is used to collect data for both independent and dependent variables, as outlined by Tehseen et al. (2017). According to Podsakoff et al. (2003), it is recommended that the total variance explained by a single factor should be less than 50% to mitigate common method bias. As showed in Table 2, the primary factor in this research accounted for 27.184% of the model's variance, which is deemed acceptable since it falls below the suggested 50% threshold for common method variance. Consequently, it can be concluded that common method bias is not a significant concern in this study.

**Table 2.** Results of exploratory factor analysis.

Variables	Items	Loadings	Sum of Squared % of Variance	Loadings Cumulative %
Work-Life Balance	WLB1	0.743	27.184	27.184
	WLB2	0.770		
	WLB3	0.862		
	WLB4	0.829		
	WLB5	0.901		
	WLB6	0.854		
	WLB7	0.817		
	WLB8	0.637		
	WLB9	0.839		
	WLB10	0.828		
	WLB11	0.648		
	WLB12	0.804		
	WLB13	0.524		
	WLB14	0.761		
	WLB15	0.695		
Job Satisfaction	JS1	0.600		
	JS2	0.717		
	JS3	0.527		
	JS4	0.767		
	JS5	0.642		
	JS6	0.828		
	JS7	0.826		
	JS8	0.506		
	JS9	0.465		
	JS10	0.805		
	JS11	0.442		
	JS12	0.536		
	JS13	0.865		
	JS14	0.698		
	JS15	0.779		
	JS16	0.532		
	JS17	0.753		
	JS18	0.841		
	JS19	0.879		
	JS20	0.880		
Turnover Intention	TI1	0.512		
	TI2	0.799		
	TI3	0.733		
	TI4	0.781		
	TI5	0.822		
	TI6	0.863		

A validity test was conducted by generating the cumulative percentage of variance. Williams et al. (2010) stated that if the variables were within an acceptable range of cumulative percentage of variance, which is more than 50%, it would be considered valid. Table 3 shows that the cumulative percentage of variances for the three variables is more than 50%. Hence, the instruments used in this study were considered as valid.

**Table 3.** Validity test results.

Variables	Cumulative % of Variance
Work-Life Balance	69.26%
Job Satisfaction	72.43%
Turnover Intention	66.01%

To conclude, the analyses indicated that the constructs utilised in this study were all reliable and valid.

## 2.5 Normality Test

Derived from the information in Table 4, the skewness values fall within the range of -1 to +1. Cain et al. (2017) assert that these findings indicate that the data exhibits a reasonably normal distribution and can be confidently employed, considering that skewness within the bounds of -1 and +1 is considered acceptable.

**Table 4.** Skewness and kurtosis values.

Variables	Skewness		Kurtosis	
	Statistic	Std. Error	Statistic	Std. Error
Work-Life Balance	0.091	0.219	-0.084	0.435
Job Satisfaction	0.141	0.219	-0.595	0.435
Turnover Intention	-0.055	0.219	1.087	0.435

## 2.6 Data Analysis

The data were analysed using Statistical Package for the Social Sciences (SPSS) version 26. First, the researchers decided on the instrument's validity, reliability, and normality. Then, descriptive statistics were presented to present the demographic profile of the respondents and the mean and standard deviation values of the variables. Lastly, Linear Regression Analysis was generated to examine the three hypothesised relationships between work-life balance, job satisfaction, and turnover intention.



### 3 RESULTS

#### 3.1 Characteristics of the Respondents

The demographic factors studied in Section A of the questionnaire were the respondents' gender, age, nationality, highest educational achievement, work experience, current job position, and their main job function. As shown in Table 5, 122 respondents participated in this study. Female respondents comprised 82% compared to 18% of male respondents. The respondents comprised 86.9% of Malaysian accounting personnel aged between 21 and 25 with at least a bachelor's degree qualification. Generally, the majority of respondents worked at the operational (41.0%) and management (34.4%) levels for the account work function (43.4%) with between one to five years of work experience (32.8%), followed by less than one years (18.0%), 20 years and above (17.2%), and 11 to 15 years (13.1%).

**Table 5.** Demographic profile of respondents.

Characteristics		Frequency	Percent (%)
Gender	Male	22	18.0
	Female	100	82.0
Age	21 to 25 years old	48	39.3
	26 to 30 years old	19	15.6
	31 to 35 years old	13	10.7
	36 to 40 years old	11	9.0
	41 to 45 years old	10	8.2
	46 to 50 years old	13	10.7
	51 years old and above	8	6.5
Nationality	Malaysian	106	86.9
	Non-Malaysian	16	13.1
Highest Education Achievement	Sijil Pelajaran Malaysia (SPM)	11	9.1
	Unified Examination Certificate (UEC)	2	1.6
	Sijil Tinggi Persekolahan Malaysia (STPM)	2	1.6
	Diploma	14	11.5
	Foundation	2	1.6
	Bachelor's Degree	72	59.0
	Master's Degree	9	7.4
	Others, e.g., ACCA, CPA, CAT, Professional Certificate	10	8.2
Working Experience	Less than one year	22	18.0
	1 to 5 years	40	32.8
	6 to 10 years	12	9.8
	11 to 15 years	16	13.1
	16 to 20 years	11	9.1

	20 years and above	21	17.2
Current Job Position	Operational Level	50	41.0
	Management Level	42	34.4
	Strategic Level	15	12.3
	Others	15	12.3
Main Job Function	Accounts	53	43.4
	Audit	16	13.1
	Tax	14	11.5
	Finance	14	11.5
	Consultancy	10	8.2
	Others	15	12.3

### 3.2 Means and Standard Deviations of the Variables

Based on the results shown in Table 6, the respondents experienced a moderate level of job satisfaction (Overall Mean = 3.69, Std. dev. = 0.58), work-life balance (Overall Mean = 3.23, Std. dev. = 0.65), and turnover intention (Overall Mean = 3.09, Std. dev. = 0.62).

**Table 6.** Summary of mean and standard deviation of each variable.

Variables	Overall Mean	Overall Standard Deviation
Work-Life Balance	3.23	0.65
Job Satisfaction	3.69	0.58
Turnover Intention	3.09	0.62

### 3.3 Hypotheses Testing

Linear regression analysis was carried out to determine the relationship between work-life balance, job satisfaction, and turnover intention.

**H1:** *There is a significant positive relationship between work-life balance and job satisfaction among accounting personnel in public accounting firms.*

**Table 7.** Model summary of the work-life balance and job satisfaction showing the R square value

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.389 <sup>a</sup>	.152	.145	.53288
a. Predictors: (Constant), Work-Life Balance				
b. Dependent Variable: Job Satisfaction				

Table 7 indicates that work-life balance predicts job satisfaction by 15.2% ( $r^2 = 0.152$ ).

**Table 8.** ANOVA result of the work-life balance and job satisfaction.

<b>ANOVA<sup>a</sup></b>						
<b>Model</b>		<b>Sum of Squares</b>	<b>df</b>	<b>Mean Square</b>	<b>F</b>	<b>Sig.</b>
1	Regression	6.089	1	6.089	21.444	.000 <sup>b</sup>
	Residual	34.075	120	.284		
	Total	40.164	121			

a. Dependent Variable: Job Satisfaction

b. Predictors: (Constant), Work-Life Balance

Table 8 shows that the regression model predicts the job satisfaction variable significantly, with  $p = 0.000$ .  $p$  value less than 0.05 showed that the regression model substantially predicts job satisfaction (Campbell and Lakens, 2021).

**Table 9.** Coefficient's result shows the B-value of the work-life balance and sig and t-test for the job satisfaction.

<b>Coefficients<sup>a</sup></b>						
<b>Model</b>		<b>Unstandardised Coefficients</b>		<b>Standardised Coefficients</b>		<b>Sig.</b>
		<b>B</b>	<b>Std. Error</b>	<b>Beta</b>	<b>t</b>	
1	(Constant)	2.579	.244		10.550	.000
	Work-Life Balance	.344	.074	.389	4.631	.000

a. Dependent Variable: Job Satisfaction

Table 9 above shows a significant relationship between work-life balance and job satisfaction ( $\beta = 0.389$ ,  $p < 0.05$ ).  $p$  value less than 0.05 indicates a significant relationship between work-life balance and job satisfaction (Di Leo & Sardanelli, 2020). Hence, H1 is supported.

**Table 10.** Pearson correlation analysis results.

<b>Correlations</b>			
<b>Variables</b>		<b>Work-Life Balance</b>	<b>Job Satisfaction</b>
<b>Work-Life Balance</b>	Pearson Correlation	1	0.389**
	Sig. (2-tailed)		0.000
	N	122	122
<b>Job Satisfaction</b>	Pearson Correlation	0.389**	1
	Sig. (2-tailed)	0.000	
	N	122	122

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

The result in Table 10 shows a weak positive relationship ( $r=0.389$ ,  $p=0.000$ ) between work-life balance and job satisfaction among accounting personnel in public accounting firms, according to the criteria suggested by Frankel and Wallen (1993).

**H2:** *There is a significant negative relationship between work-life balance and turnover intention among accounting personnel in public accounting firms.*

**Table 11.** Model summary of the work-life balance and turnover intention showing the R square value.

<b>Model Summary</b>				
<b>Model</b>	<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>	<b>Std. Error of the Estimate</b>
1	.442 <sup>a</sup>	.195	.189	.55546

a. Predictors: (Constant), Work-Life Balance  
b. Dependent Variable: Turnover Intention

Table 11 shows that work-life balance predicts turnover intention by 19.5% ( $r^2 = 0.195$ ).

**Table 12.** ANOVA result of the work-life balance and turnover intention.

<b>ANOVA<sup>a</sup></b>						
<b>Model</b>		<b>Sum of Squares</b>	<b>df</b>	<b>Mean Square</b>	<b>F</b>	<b>Sig.</b>
1	Regression	8.983	1	8.983	29.116	.000 <sup>b</sup>
	Residual	37.025	120	.309		
	Total	46.008	121			

a. Dependent Variable: Turnover Intention  
b. Predictors: (Constant), Work-Life Balance

Table 12 shows that the regression model predicts the turnover intention significantly with  $p = 0.000$ .

**Table 13.** Coefficient's result showing the B-value of the work-life balance and sig and t-test for the turnover intention

<b>Coefficients<sup>a</sup></b>						
<b>Model</b>		<b>Unstandardized Coefficients</b>		<b>Standardised Coefficients</b>		
		<b>B</b>	<b>Std. Error</b>	<b>Beta</b>	<b>t</b>	<b>Sig.</b>
1	(Constant)	4.438	.255		17.417	.000
	Work-Life Balance	-.417	.077	-.442	-5.396	.000

a. Dependent Variable: Turnover Intention

Table 13 shows a significant relationship between work-life balance and turnover intention ( $\beta = -0.442$ ,  $p < 0.05$ ). Hence, H2 is supported.

**Table 14.** Pearson correlation analysis results.

Variables	Correlations		
		Work-Life Balance	Turnover Intention
<b>Work-Life Balance</b>	Pearson Correlation	1	-0.442**
	Sig. (2-tailed)		0.000
	N	122	122
<b>Turnover Intention</b>	Pearson Correlation	-0.442**	1
	Sig. (2-tailed)	0.000	
	N	122	122

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

Table 14 shows a moderate negative relationship ( $r = -0.442$ ,  $p = 0.000$ ) between work-life balance and turnover intention among accounting personnel in public accounting firms (Frankel & Wallen, 1993).

**H3:** *There is a significant negative relationship between job satisfaction and turnover intention among accounting personnel in public accounting firms.*

**Table 15.** Model summary of the job satisfaction and turnover intention showing the R square value.

<b>Model Summary</b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.362 <sup>a</sup>	.131	.124	.57713

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

Table 15 shows that job satisfaction predicts turnover intention by 13.1% ( $r^2 = 0.131$ ).

**Table 16.** ANOVA result of the job satisfaction and turnover intention.

<b>ANOVA<sup>a</sup></b>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.039	1	6.039	18.130	.000 <sup>b</sup>
	Residual	39.969	120	.333		
	Total	46.008	121			

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

Table 16 above shows that the regression model predicts turnover intention significantly with  $p = 0.000$ .

**Table 1.** Coefficient's result shows the B-value of job satisfaction and sig and t-test for the turnover intention.

<b>Coefficients<sup>a</sup></b>						
<b>Model</b>		<b>Unstandardised Coefficients</b>		<b>Standardised Coefficients</b>		<b>Sig.</b>
		<b>B</b>	<b>Std. Error</b>	<b>Beta</b>	<b>t</b>	
1	(Constant)	4.520	.340		13.298	.000
	Job Satisfaction	-.388	.091	-.362	-4.258	.000

a. Dependent Variable: Turnover Intention

Table 17 shows a significant relationship between job satisfaction and turnover intention ( $\beta = -0.362$ ,  $p < 0.05$ ). Thus, H3 is supported.

**Table 18.** Pearson correlation analysis results.

<b>Variables</b>	<b>Correlations</b>		
		<b>Job Satisfaction</b>	<b>Turnover Intention</b>
<b>Job Satisfaction</b>	Pearson Correlation	1	-0.362**
	Sig. (2-tailed)		0.000
	N	122	122
<b>Turnover Intention</b>	Pearson Correlation	-0.362**	1
	Sig. (2-tailed)	0.000	
	N	122	122

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

Table 18 shows a weak negative relationship ( $r = -0.362$ ,  $p = 0.000$ ) between job satisfaction and turnover intention among accounting personnel in public accounting firms (Frankel & Wallen, 1993).

**Table 19.** Summary of results.

<b>Relationship</b>	<b>Hypothesis</b>
H <sub>1</sub> : Work-Life Balance → Job Satisfaction	Supported
H <sub>2</sub> : Work-Life Balance → Turnover Intention	Supported
H <sub>3</sub> : Job Satisfaction → Turnover Intention	Supported

The summary of results in Table 18 indicates that all three hypotheses are supported.

#### **4 DISCUSSION**

This study demonstrated a significant yet weak positive connection between work-life balance and job satisfaction among accounting staff in public accounting firms in Sarawak. These results align with the investigations carried out by Irawanto et al. (2021), Pradhan et al. (2016), and Sitorus et al. (2018). Jones and Taylor (2017) concluded that maintaining a sound equilibrium between work and personal life can amplify employee job satisfaction and effectiveness. These findings correspond with the observations of Koseek et al. (2012), who identified that those with better control over managing their work-life boundaries experience a favourable work-life balance, leading to increased job satisfaction, job security, and steadiness. Al-Omari et al. (2020) also contended that work-life balance is pivotal in elevating job contentment, cultivating a sense of belonging, and advancing employee job stability.

The outcomes of this study revealed a significant and moderate negative correlation between achieving a work-life balance and the intention to leave employment among accounting staff in public accounting firms in Sarawak. These results support the conclusions drawn from prior research conducted by Seyrek and Turan (2017), who also highlighted the significance of work-life balance in predicting employees' intentions to leave, given that high turnover can impose significant costs on companies due to expenses related to recruitment, training, and reduced organisational output (Suifan et al., 2016). Seyrek and Turan (2017) identified that individuals with better work-life balance tend to manifest a reduced intention to leave. A recent study also revealed a strong correlation between auditors' intention to leave and their struggles to manage work-life conflicts (Gim & Ramayah, 2020).

Furthermore, the inverse relationship between job satisfaction and the inclination to leave employment among accounting staff in public accounting firms in Sarawak was consistent with the discoveries made by Abd-Ellatif et al. (2021) and Alam and Asim (2019). Maslow's motivation theory proposed that individuals are compelled to satisfy their fundamental needs, a dynamic that can create internal pressures impacting their workplace conduct, especially during the pandemic (Smith et al., 2016). This investigation disclosed that accounting personnel who found greater job satisfaction displayed reduced intentions to leave. In other words, employees who encounter diminished job satisfaction are more prone to seek new opportunities and better work-life balance by departing from their current positions (Nurdin & Rohaeni, 2020).

Generally, the accounting staff working in public accounting firms in Sarawak demonstrated a moderate degree of work-life balance. This outcome is somewhat surprising when contrasted with prior investigations conducted by MIA (2018), which indicated a low level of work-life balance prevalent in most accounting firms. Correspondingly, Tuttle (2018) also revealed that employees within the four largest global accounting firms encountered challenges in achieving a satisfactory work-life balance. The primary reason for the moderate work-life balance identified in this study can be attributed to the timing of data collection, which occurred during Malaysia's off-peak season, specifically spanning from January to March, immediately after the conclusion of the fiscal

year (Kyan, 2022). Throughout this off-peak audit period, accounting personnel managed to establish a balance between work and personal life, yet encountered difficulties in maintaining such equilibrium during the peak business period (Das, 2022).

The results of this investigation suggest that accounting staff employed in public accounting firms in Sarawak exhibit a moderate degree of contentment with their jobs. This outcome aligns with earlier studies that propose individuals within the accounting and auditing sector often encounter elevated levels of job satisfaction (Chan, 2019). Moreover, as Randstad (2021) stated, appealing compensation and perks are regarded as Malaysia's foremost employee value proposition. The current study substantiates this concept by revealing that competitive remuneration and benefits within the accounting personnel cadre bolster their overall job contentment (Judge et al., 2010).

The study uncovered a moderate propensity to change jobs among accounting personnel employed in public accounting firms in Sarawak. This outcome aligns with earlier investigations that reveal a similar tendency among Malaysian public accounting practitioners who entertain shifting from their existing positions to explore alternative career paths (ACCA, 2018; MIA, 2018). Thomson (2017) conducted a study that pointed out that roughly half of young accounting professionals contemplate transitioning from public accounting to managerial accounting roles within three years. Elements such as limited avenues for professional training and advancement, gradual career growth, and a lack of potential for development within their current roles all contribute to the inclination to change jobs among accounting personnel (Chan, 2019).

The findings of this study demonstrate the interconnectedness of work-life balance and job satisfaction as they predict employee turnover intention. Consequently, work-life balance programs can be utilised as retention strategies to mitigate employee turnover. The study underscores human resource development practitioners' significance in acknowledging the importance of work-life balance among employees and designing effective programs that promote motivation, enhance work-life balance, and elevate job satisfaction. The findings also contribute to understanding how employers can prioritise their employees' physical and mental well-being post-pandemic by implementing workplace health and well-being initiatives to ensure work-life balance. Furthermore, the study serves as a reminder to employers about the value of offering practical training and development programs and fair compensation to foster job satisfaction and retain employees.

## **5 IMPLICATIONS**

Most existing literature on work-life balance, job satisfaction, and turnover intention has a broader scope, encompassing various industries or professional fields. There may be a lack of specific research that solely concentrates on accounting personnel within public accounting firms in Malaysia, which limits the applicability of findings to this particular population. By filling the existing gaps in the literature, HR practitioners can attain a more holistic comprehension of the intricate connection between work-life balance, job satisfaction, and turnover intention among accounting personnel in public accounting firms. Researchers can concentrate on these specific



areas to enrich the knowledge base and offer practical recommendations for enhancing employee well-being and retention within the accounting profession in Sarawak.

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This study has the potential to make a valuable contribution to the field of cognitive science by exploring the impact of work-life balance on cognitive functioning and cognitive load. By investigating the relationship between work-life balance and cognitive processes, such as stress reduction, improved attentional resources, and enhanced decision-making, this study may uncover insights that can lead to higher levels of job satisfaction and lower turnover intention.

## **6 CONCLUSION**

This study highlights a connection between work-life balance and job satisfaction, influencing the forecast of employees' intentions to leave their current roles. To mitigate this inclination for job transitions, it becomes essential for human resource experts to foster a work-life balance culture by introducing flexible work arrangements and augmenting job satisfaction. This research was centred on accounting firms within Sarawak only; thus, future investigations could bolster their relevance by expanding the participant pool to encompass other states in West Malaysia and Sabah. Additionally, the research's scope could embrace a broader range of industries where work-life balance and job satisfaction challenges contribute to increased turnover rates. Subsequent studies could also explore supplementary variables like organisational commitment, role conflict, and job-related stress. Given the intricate nature of work-life balance, qualitative studies could yield valuable insights into the dynamic interplay among work-life balance, job satisfaction, and intentions to change employment. Including both professional and non-professional level public accounting staff as participants diminishes the significance of the contributions, as distinct staff groups may possess varying levels of job satisfaction and work-life balance preferences, thus impacting the overall value of the findings. Future research could also involve a comparison of the levels of job satisfaction and preferences for work-life balance between accounting personnel operating at the professional and non-professional tiers.

## ACKNOWLEDGEMENTS

This study received no grant from public, private, or non-profit funding agencies. However, the timely completion of the research was made possible with the valuable guidance from faculty members and the cooperation and assistance provided by accounting personnel in public accounting firms in Sarawak. The authors express their gratitude to all those who contributed to the successful completion of this study.

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