ABSTRACT
Turnover intention is an intention or desirability from a person as an employee to quit, stop, or move from his job. Turnover intention becomes one of the problems which often happen in a company as it can disadvantage or bother work activities in company. This study aims to test and analyze the influence of job stress, job satisfaction, and organizational commitment on turnover intention. This type of research is quantitative research that uses research instruments, quantitative/statistical data analysis with the aim of testing hypotheses. The population in this study is 36 people in the accounting and finance department who work at PT. Multi Nabati Sulawesi. The data analysis method used in this study is descriptive statistical analysis, instrument test, classical assumption test, and hypothesis test using SPSS software version 24. The result of the research shows that (1) work stress has a positive effect on turnover intention, meaning the lower the perceived work stress, the lower the desire to switch jobs, and conversely, the higher the level of work stress, the higher the tendency to switch jobs. (2) job satisfaction has a negative effect on turnover intention, meaning the higher the level of job satisfaction of employees, the lower their tendency to switch jobs, and conversely, the lower the job satisfaction perceived, the higher the desire to switch jobs. (3) organizational commitment doesn’t have an effect on turnover intention.

Keywords: turnover intention; work stress; job satisfaction; organizational commitment
JEL Classification: M12 & M51

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knowledge required depend on the career or profession chosen, such as accounting, which requires special precision and abilities in the fields of finance and auditing (Eriza et al., 2020). The accounting profession includes roles such as public accountants, companies, educators, and government, which require data analysis for decision-making. Big challenges often make employees want to leave this field. Turnover intention, which refers to an employee's desire to leave work or move to another workplace, is a phenomenon that can affect organizational stability. However, a high turnover rate can harm the company, such as disrupting productivity, damaging performance, and increasing company operational costs related to recruiting new employees (Kartika & Gunawan, 2022).

PT. Multi Nabati Sulawesi is a multinational company under the auspices of the Wilmar Group which operates in the coconut industry sector and produces coconut oil and also faces the challenge of employee turnover. PT. Multi Nabati Sulawesi has five units spread across the islands of Sulawesi and Kalimantan, such as Bitung, Maleo, Luwuk, Palu, and Samarinda. Therefore, companies are very suggested to manage employee turnover intentions as part of their human resource management strategy (Isman & Lutfi, 2018). The right strategy for overcoming turnover intention is crucial to ensuring the continuity of stable and productive operations for PT. Multi Nabati Sulawesi.

Several factors that are significant in influencing turnover intention include work stress. Work stress can be defined as feelings of discomfort or threat experienced by employees due to pressure or demands in the work environment (Derrick, 2022). Empirical evidence shows that high levels of work stress are positively related to employees’ tendency to leave their jobs (Lukmawati & Pratono, 2020; Rasjid & Putri, 2022; Hidayati & Rizalti, 2021; Kamis et al., 2021; Widyawati et al., 2023). However, there is other evidence showing that not all work stress conditions significantly influence turnover intention (Andriani, 2020; Bawana et al., 2021; Deswarta et al., 2021; Dewi & Agustina, 2021; Derrick, 2022).

Job satisfaction is also an important factor in influencing employees’ intentions to stay or move from their jobs, which reflects how well employees feel comfortable with their jobs, including aspects of salary, supervision, opportunities for advancement, and awards from the company (Derrick, 2022). High job satisfaction tends to reduce the possibility of employees leaving the company (Isman & Lutfi, 2018; Eriza et al., 2020; Deswarta et al., 2021; Dewi & Agustina, 2021; Waskito & Putri, 2021). However, job satisfaction does not always have a significant influence on turnover intention (Egarini & Prastiwi, 2022; Nurcahyo et al., 2022; Razikin et al., 2023).

Organizational commitment is an individual's belief in the goals and values of the organization and the willingness to strive to achieve these goals (Amalia, 2020). Empirical evidence shows that low organizational commitment can increase the likelihood of employee turnover intention (Amalia, 2020; Andriani, 2020; Eriza et al., 2020; Bawana et al., 2021). However, organizational commitment also does not always significantly influence turnover intention (Ardianto & Bukhor, 2021; Permatasari & Laily, 2021; Ratnaningsih, 2021; Ramadhani et al., 2023; Hamsal et al., 2023).

2. Literature review
- Motivation theory. The motivation theory of Herzberg (1966), known as the "Two Factor Model". According to Cahyono (2019) distinguishes between intrinsic factors such as responsibility and reward, and extrinsic factors such as work relationships and company policies, which influence individual
behavior. This theory explains that human motivation is driven by these factors, which are the basis for understanding employee turnover behavior.

- **Attribution theory.** The attribution theory of Heider (1958) states that behavior is determined by internal forces such as ability and effort and external forces such as working conditions and luck. This theory underlies the causes of employee turnover by categorizing the causes of behavior as dispositional attributions (internal) and situational attributions (external).

- **Human resource management.** Employees are the company's main resource required to provide optimal service and performance, which impacts consumer satisfaction and the company's image (Purnomo & Yudhianto, 2023). Meanwhile, human resource management functions include managerial functions such as planning, organizing, directing and controlling, as well as technical functions such as procurement, development, compensation, integration, maintenance and retirement (Purnomo & Yudhianto, 2023).

- **Work motivation.** Motivation is the key to maintaining work continuity in the organization and providing direction so that employees are inspired and interested in working (Purnomo & Yudhianto, 2023). Work motivation raises work enthusiasm and determines the size of employee achievement. Motivation models include traditional models that use monetary incentives, relationship models that emphasize social contact, and human resource models that motivate employees through achievement and responsibility (Purnomo & Yudhianto, 2023). Each model focuses on a different aspect of motivating employees.

- **Turnover intention.** Turnover intention is an employee's desire to quit their job, including thoughts of leaving and looking for another job (Derrick, 2022). The desire is influenced by organizational problems, individual problems, and the environment. According to Kasmir (2018), turnover intention is divided into two: being laid off and quitting yourself. Dismissal includes retirement or being laid off for certain reasons, while self-termination is an employee who decides to leave without the company's intervention.

- **Work stress.** Work stress, as explained by Riinawati (2019), is an important phenomenon in organizations because it can affect employees with symptoms such as nervousness, irritability, and difficulty sleeping, which depends on how the individual responds to work pressure. According to Riinawati (2019), symptoms of work stress include physical reactions such as difficulty sleeping and headaches, as well as emotional reactions such as irritability and mental lethargy. Purnomo and Yudhianto (2023) state that factors that trigger work stress include economic uncertainty, high task demands, and interpersonal factors in the work environment such as lack of social support from co-workers.

- **Job satisfaction.** According to Purnomo and Yudhianto (2023), job satisfaction is an individual's emotional evaluation of their work, influenced by factors such as salary, supervision, and opportunities to advance within the company. According to Purnomo and Yudhianto (2023), job satisfaction consists of several aspects such as fair salary, adequate promotion opportunities, appreciation from the company, and effective communication in the workplace.

- **Organizational commitment.** Organizational commitment, according
to Wardhana (2021), includes an individual's strong desire to remain and work hard for organizational goals as well as acceptance of organizational values as part of an ongoing process to support the company’s progress. According to Wardhana (2021), organizational commitment consists of affective commitment which is emotionally based, sustainable commitment which is related to perceptions about profits and losses in the organization, and normative commitment which is rooted in values and a sense of responsibility towards the organization.

- Conceptual framework. Figure 1 depicts the conceptual framework briefly outlining the interdependence of variables that are important to enrich this research. The dependent variable in this research is turnover intention, while the independent variables include job stress, job satisfaction, and organizational commitment.

**Figure 1. Conceptual framework**

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**Hypothesis development**

a. **Job stress and turnover intention.** The first hypothesis states that work stress has a positive and significant effect on employee turnover intention. This hypothesis was formed following motivation theory and evidence by Lukmawati and Pratono (2020) and Rasjid and Putri (2022).

\[ H1: \text{job stress has a positive and significant effect on employee turnover intention} \]

b. **Job satisfaction influences turnover intention.** The second hypothesis states that job satisfaction has a negative and significant effect on employee turnover intention. This hypothesis is in accordance with motivation theory and evidence by Isman and Lutfi (2018), and Eriza et al. (2020).

\[ H2: \text{job satisfaction has a negative and significant effect on employee turnover intention} \]

c. **Organizational commitment influences turnover intention.** The third hypothesis states that organizational commitment has a negative and significant effect on employee turnover intention. This hypothesis is built based on organizational commitment theory and evidence by Amalia (2020), and Ardianto and Bukhori (2021).

\[ H3: \text{organizational commitment has a negative and significant effect on employee turnover intention} \]

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**3. Research method**

This study uses a quantitative approach according to suggestions from Machali (2021). The sample used consisted of 36 respondents from all work units. The data analysis methods used are descriptive statistical analysis, instrument tests, classical assumption tests, and multiple regression tests. The independent variables consist of job stress (X1), job satisfaction (X2), and organizational commitment (X3).
(X2), and organizational commitment (X3) with the dependent variable, namely turnover intention (Y). Table 1 presents the operational definitions and measurements of each variable.

Table 1. Operational definitions and variable measurements

<table>
<thead>
<tr>
<th>Variable</th>
<th>Operational definitions</th>
<th>Indicator</th>
<th>No. items</th>
<th>Measurement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Turnover intention (Y)</td>
<td>Turnover intention is the tendency or desire of an employee to quit his job and look for other alternative jobs (Isman &amp; Lutfi, 2018).</td>
<td>Thinking of quit</td>
<td>1</td>
<td>Likert</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Intention to quit</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Job search</td>
<td>3,4</td>
<td></td>
</tr>
<tr>
<td>Job stress (X1)</td>
<td>Job stress is a source that causes individual reactions such as physical, emotional, and behavioral reactions (Safarudin et al., 2023).</td>
<td>Role confusion</td>
<td>5,6,7,8,9</td>
<td>Likert</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Role conflict</td>
<td>10,11,12</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Time availability</td>
<td>13,14,15,16,17</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Excess workload</td>
<td>18,19,20</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Responsibility</td>
<td>21,22,23,24</td>
<td></td>
</tr>
<tr>
<td>Job satisfaction (X2)</td>
<td>Job satisfaction is an emotional attitude shown by individuals that comes from assessing one’s work or work experience (Daryanto &amp; Suryanto, 2022).</td>
<td>Satisfaction with work</td>
<td>25,26,27</td>
<td>Likert</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Satisfaction with salary</td>
<td>28,29,30,31,32</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Satisfaction with promotions</td>
<td>33,34,35</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Satisfaction with supervision</td>
<td>36,37,38</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Satisfaction with coworkers</td>
<td>39,40,41</td>
<td></td>
</tr>
<tr>
<td>Organizational commitment (X3)</td>
<td>Organizational commitment is a belief that binds employees to the organization where they work, which is demonstrated by loyalty, involvement in work, and acceptance of the organization's values and goals (Lukmawati &amp; Pratono, 2020).</td>
<td>Affective commitment</td>
<td>42,43,44,45,46</td>
<td>Likert</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Continuance commitment</td>
<td>47,48,49,50,51</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Normative commitment</td>
<td>52,53,54,55,56</td>
<td></td>
</tr>
</tbody>
</table>

4. Result and discussion

Results
- **Validity test**. The validity test in this study was carried out using the Pearson test which showed that all statements were valid with significance below 5%. Manually, the correlation value for each statement shows construct validity and internal consistency.
- **Reliability test**. The reliability test in this study used Cronbach’s Alpha. Turnover intention (Y), job stress (X1), job satisfaction (X2), and organizational commitment (X3) have a Cronbach’s Alpha value of more than 0.60.
- **Normality test**. Based on the Kolmogorov-Smirnov test, it was found that the significance value of asymp. sig. (2-tailed) is 0.200 or greater than 0.05. Therefore, the residual error from the regression equation is stated to be normally distributed.
- **Multicollinearity test**. The multicollinearity test refers to the tolerance value and Variance Inflation Factor (VIF). If tolerance is above 0.10 and VIF is below 10 then the regression model is free from multicollinearity. The results of the multicollinearity test show that the tolerance value for all variables is above 0.10 with a VIF value of less than 10. These results indicate that the independent variables are free from multicollinearity.
- **Heteroscedasticity test**. The heteroscedasticity test aims to test whether there is an inequality of residual variance between observations in the regression model. Detection was carried out using the Glejser Test and...
the results obtained were that each independent variable had a significance of more than 0.05, so it was indicated that the model did not experience heteroscedasticity.

- **Multiple linear regression analysis.**

Table 2 presents the results of multiple regression tests. The analysis results show that job stress (X1) has a significance of 0.000 with a positive regression coefficient value. These results indicate that job stress has a positive and significant effect on the turnover intention of accounting and finance employees at PT. Multi Nabati Sulawesi. The test results for job satisfaction (X2) show a significance value of 0.010 with a negative regression coefficient value. These results indicate that job satisfaction has a negative and significant effect on the turnover intention of accounting and finance employees at PT. Multi Nabati Sulawesi. Apart from that, the test results also show that there is a fairly strong and unidirectional correlation (R=0.905) between the dependent variable and the independent variables. It was also found that the independent variables contributed 80.3% to the dependent variable and 29.6% was influenced by other factors.

**Table 2. Regression result**

<table>
<thead>
<tr>
<th>Variable</th>
<th>Unstandardized Coefficients</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Constant</td>
<td>9.942</td>
<td>2.693</td>
<td>0.011</td>
</tr>
<tr>
<td>Job stress (X1)</td>
<td>0.162</td>
<td>6.600</td>
<td>0.000</td>
</tr>
<tr>
<td>Job satisfaction (X2)</td>
<td>-0.063</td>
<td>-2.739</td>
<td>0.010</td>
</tr>
<tr>
<td>Organizational commitment (X3)</td>
<td>-0.059</td>
<td>-0.986</td>
<td>0.331</td>
</tr>
<tr>
<td>R</td>
<td>0.905</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R²</td>
<td>0.820</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted R²</td>
<td>0.803</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Discussion**

- **Job stress and turnover intention.** The test results show that job stress has a positive and significant effect on the turnover intention of accounting and finance employees at PT. Multi Nabati Sulawesi. These results indicate that every increase in job stress will increase turnover intention. In other words, the higher the level of work stress felt by employees, the higher their desire to change jobs. This finding is in accordance with Heider (1958) in context of attribution theory and Herzberg (1966) in context of motivation theory. These findings also indicate that job stress can influence a person's motivation and tendency to look for a better work environment and can trigger the desire to change jobs (Cahyono, 2019). The influence of job stress on turnover intention can also be explained by the psychological and physical impacts it causes. High job stress can cause dissatisfaction, the emotional exhaustion, and even reduce employees' quality of life. This makes them tend to look for alternative jobs which are expected to reduce stress levels and increase job satisfaction.
This study is consistent with Lukmawati and Pratono (2020), Rasjid and Putri (2022), Hidayati and Rizalti (2021), Kamis et al. (2021), and Widyawati et al. (2023). However, further studies are needed to understand the complex dynamics between job stress and other factors that influence employees' decisions to stay or move from an organization.

- **Job satisfaction and turnover intention.** Job satisfaction has a negative and significant influence on the turnover intention of accounting and finance employees at PT. Multi Nabati Sulawesi. These results indicate that any increase in job satisfaction will reduce turnover intention. The motivation theory supports these findings by emphasizing that intrinsic factors such as work conditions and interpersonal relationships influence job satisfaction and the tendency to stay at work (Cahyono, 2019). Employees who are satisfied with their jobs tend to be more engaged and committed to the company. They feel valued and view their work as meeting professional and personal expectations and are less inclined to look for new work. However, the relationship between job satisfaction and turnover intention is not completely causal because other factors such as economic conditions and company policies also influence employees' decisions to change jobs. Further studies are needed to understand these dynamics in more depth.

- **Organizational commitment and turnover intention.** The influence of organizational commitment on employee turnover intention in the accounting and finance department of PT. Multi Nabati Sulawesi was not proven to be significant. Although not significant, the findings show that there is a tendency that the higher the level of employee organizational commitment, the lower their desire to change jobs. The motivation theory by Herzberg (1966) emphasizes that supportive working conditions, such as good work facilities and a harmonious work environment, can increase organizational commitment. However, external factors such as better career opportunities, unstable economic conditions, or a mismatch in organizational values and culture can influence an employee's decision to move. Employees who do not feel compatible with their values or do not receive adequate support from their superiors tend to seek a more suitable work environment. In addition, job dissatisfaction triggered by lack of appreciation, limited development opportunities, or unstable organizational changes can also affect organizational commitment. Therefore, although organizational commitment can make a positive contribution to retaining employees, other factors need to be considered to reduce turnover intention effectively.

5. **Conclusion**

This study concludes that the higher the level of job stress, the higher the employee's tendency to change jobs. Effective work stress management is essential to retain employees and reduce turnover in organizations. The findings also show that high job satisfaction of employees will reduce the tendency to change jobs. High job satisfaction can reduce turnover or employee replacement in the organization. This study proves that organizational commitment is insignificant in turnover intention. This shows that although organizational commitment is insignificant, other factors such as organizational values and support from superiors still play an important role in retaining employees. Therefore, management needs to pay attention to
these factors effectively to minimize turnover and retain potential employees.

References


