

# Determinants of Auditors' Intention to Leave Their Job in Thailand

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## Abstract

Auditor turnover has become a significant challenge for accounting firms in Thailand, affecting audit quality and organizational performance. This study investigates the determinants of auditors' intention to leave their job, focusing on job satisfaction, organizational commitment, work stress, career development opportunities, and social support. A quantitative research design was adopted, with data collected through a structured questionnaire from 350 auditors working in accounting firms across Thailand. The data were analyzed using descriptive statistics, correlation analysis, and multiple regression analysis. The findings indicate that work stress positively influences auditors' turnover intention, whereas job satisfaction and organizational commitment are the strongest negative predictors. Career development opportunities and social support also significantly reduce turnover intention, although their effects are comparatively smaller. These results highlight the importance of implementing stress management programs, enhancing employee satisfaction and commitment, and providing clear career advancement opportunities to retain skilled auditors. The study contributes to both theory and practice by offering a comprehensive model of turnover intention specific to the Thai auditing context.

**Keywords:** Auditor turnover, Job satisfaction, Organizational commitment, Turnover intention, Work Stress

## 1. Introduction

### 1.1 Principles and Rationale

Auditors play a critical role in ensuring financial transparency and corporate governance, making them essential to the stability of businesses and the broader economy. However, the audit profession is characterized by high workloads, long working hours, and intense performance pressure, which contribute to stress and dissatisfaction among professionals (Kwon & Hein, 2017; Lee, 2018). High turnover rates among auditors are a persistent issue globally, affecting audit quality, client relationships, and firm reputation (Maglinayani, 2025).

In Thailand, the accounting profession faces similar challenges. Auditors often experience role ambiguity, strict deadlines, and a demanding work environment, leading to increased intention to leave their positions (Phongpaichit & Sarachai, 2021). Cultural factors, such as hierarchical organizational structures and high expectations of loyalty to supervisors, may further intensify pressure and influence turnover intentions (Lim & Park, 2019).

Previous studies have identified several key determinants of auditors' turnover intentions. Job satisfaction, including satisfaction with pay, work conditions, and recognition, has a

negative relationship with turnover intention (Nguyen et al., 2018). Organizational commitment, reflecting the degree of psychological attachment and loyalty to the firm, is also a critical predictor (Kwon & Hein, 2017). Work stress, arising from heavy workloads, client demands, and time pressure, is a major contributor to turnover intention (Lee, 2018). Furthermore, career development opportunities and social support from supervisors and peers can mitigate the likelihood of leaving (Nguyen et al., 2018).

Despite the growing recognition of these factors, research examining the determinants of auditors' intention to leave in Thailand remains limited. Most studies focus on general accountants or specific firms, with insufficient attention to the interplay of personal, organizational, and social factors in the Thai context. Understanding these determinants is essential for accounting firms to develop effective retention strategies, improve employee well-being, and maintain audit quality.

Therefore, this study seeks to investigate the key determinants influencing auditors' intention to leave their jobs in Thailand, integrating insights from both international and Thai studies to provide practical and theoretical contributions to the field of human resource management in accounting.

## **1.2 Research Objective**

The specific research objectives are as follows:

1. To examine the effect of job satisfaction on auditors' intention to leave their job.
2. To investigate the influence of organizational commitment on auditors' intention to leave.
3. To assess the impact of work stress on auditors' intention to leave their job.

## **2. Literature Review**

### **2.1 Theoretical Foundations**

Turnover intention has been extensively explained through several organizational behavior theories. Organizational Commitment Theory argues that employees with strong affective commitment are less likely to consider leaving their jobs, as commitment strengthens emotional attachment and organizational loyalty (Meyer & Allen, 1991). Job Satisfaction Theory further posits that satisfaction with work roles, compensation, and working conditions reduces employees' desire to quit (Phumphruk, 2025). In addition, the Job Demands–Resources (JD–R) model provides a comprehensive explanation by suggesting that high job demands—such as workload, time pressure, and role ambiguity—can lead to emotional exhaustion, thereby increasing turnover intention. Empirical studies show that auditors frequently face heavy workloads and stress during peak periods, making them especially vulnerable to turnover (Almer & Kaplan, 2002). Together, these theories highlight how psychological attachment, job evaluations, and job demands combine to influence auditors' intention to leave their roles.

### **2.2 Research on Auditors' Turnover Intention**

International research has shown that auditors' turnover intention is significantly influenced by workload, job stress, and job satisfaction. Sasongko, Nugraha, and Sriwijianingsih (2023) found that high workload and job stress increase auditors' intention to leave, whereas greater job satisfaction reduces this likelihood, emphasizing the importance of workload management and work-life balance in retaining audit professionals. Similarly, Maglinayani (2025)

highlighted that work pressure, particularly during CPA preparation and compliance with professional standards, is a major determinant of auditors' turnover intention, with gender moderating this relationship and leading to differences across demographic groups.

In the Thai context, several studies support these findings. Rungwareepaisarn (2019) reported that job satisfaction and organizational commitment positively contribute to retaining auditors in licensed audit firms. Saenpakdee and Phaophan (2022) emphasized that intrinsic motivation and career development opportunities also play a crucial role in reducing turnover intention and found that both personal factors, such as age and gender, and job-related factors, including workload and stress, significantly influence auditors' decisions to leave. Additionally, Trangwacharakul (2004) analyzed auditor changes in Thai listed companies and noted that changes in the board of directors affected auditor turnover, whereas other factors, such as going concern opinions, were not significant. Supporting these findings, reports from the Securities and Exchange Commission (SEC, Thailand, 2022) indicate that turnover rates in the audit profession remain high, underscoring the need for effective workforce planning and retention strategies.

### **2.3 Key Determinants of Auditors' Intention to Leave**

The key determinants influencing auditors' intention to leave their jobs arise from a combination of organizational, professional, and personal factors. Job satisfaction remains one of the strongest predictors, as auditors who feel satisfied with compensation, work environment, and recognition exhibit lower turnover intention (Sasongko et al., 2023). Conversely, workload and job stress significantly heighten auditors' intention to leave, especially during peak audit seasons characterized by long working hours and tight deadlines (Sasongko et al., 2023; Almer & Kaplan, 2002). Organizational commitment also plays a critical role; auditors with strong emotional attachment and loyalty toward their firms are less likely to consider resignation (Rungwareepaisarn, 2019; Meyer & Allen, 1991). In addition, professional motivation, including intrinsic interest in the auditing field and long-term career aspirations, enhances retention (Saenpakdee & Phaophan, 2022). Access to career development opportunities, such as clear promotion pathways and training, further reduces turnover intention (SEC Thailand, 2022; Collins, 2010). Moreover, organizational or structural changes, such as shifts in governance or leadership, may also shape auditors' decisions, as such transitions can disrupt perceived job stability (Trangwacharakul, 2004). Collectively, these determinants highlight the interplay between job conditions, psychological factors, and firm-level dynamics that influence auditors' turnover intentions in both Thai and international contexts.

Despite these insights, several research gaps remain. Most Thai studies emphasize general employee retention rather than directly examining turnover intention among auditors, limiting the understanding of specific motivational mechanisms within audit environments. Furthermore, few studies investigate multiple determinants—personal, organizational, and social factors—within a single integrated conceptual model, leaving unanswered questions about their combined predictive power. Additionally, existing research rarely explores cultural and organizational dynamics unique to Thailand, such as hierarchical norms, supervisor–subordinate expectations, and collectivist workplace behaviors, all of which may significantly shape auditors' intention to remain or leave the profession.

### 3. Methodology

This study adopts a quantitative research design to examine the determinants of auditors' intention to leave their job in Thailand. A cross-sectional survey method is used to collect data from auditors working in accounting firms across Thailand. The research focuses on identifying the effects of job satisfaction, organizational commitment, work stress, career development opportunities, and social support on auditors' turnover intention. Quantitative analysis allows for testing hypothesized relationships and providing empirical evidence that is generalizable to the population of auditors in Thailand.

#### 3.1 Population and Sample

The target population of this study includes certified public accountants (CPAs) and assistant auditors currently employed in licensed accounting firms across Thailand. Using stratified random sampling, auditors are categorized into accounting firms to ensure proportional representation. The sample size of approximately 300–400 respondents, which is sufficient for performing multiple regression analysis with several independent variables (Hair et al., 2019).

#### 3.2 Data Collection Instrument

Data are collected using a structured questionnaire developed based on previous research and adapted to the Thai context. The questionnaire consists of the following sections: Demographic information, Job satisfaction, Organizational commitment, Work stress, Career development opportunities, Social support and Turnover intention. All items are measured using a five-point Likert scale, ranging from 1 ("strongly disagree") to 5 ("strongly agree"). The questionnaire is first reviewed by experts for content validity and then pilot-tested with 30 auditors to ensure reliability.

#### 3.3 Data Analysis

The collected data are analyzed using SPSS and AMOS software. The analysis consists of:

- Descriptive statistics: frequency, mean, and standard deviation to summarize respondents' demographic characteristics and variable distributions.
- Reliability and validity tests: Cronbach's alpha for internal consistency of constructs, and Confirmatory Factor Analysis (CFA) to assess construct validity (Hair et al., 2019).
- Correlation analysis: to examine relationships between independent variables and turnover intention.
- Multiple regression analysis: to test the effects of job satisfaction, organizational commitment, work stress, career development opportunities, and social support on auditors' turnover intention. Structural Equation Modeling (SEM) may also be applied if the data meet the assumptions, allowing simultaneous testing of multiple relationships (Hair et al., 2019).

## 4. Results

The study obtained 350 valid responses from auditors employed in accounting firms across Thailand; 52% were male and 48% female, with the majority aged 25–35 years (60%) and having 1–5 years of professional auditing experience (70%).

### 4.1 Descriptive Statistics

The mean scores of the independent variables indicated that auditors reported moderate-to-high levels of job satisfaction (Mean=3.45, SD=0.72) and organizational commitment (Mean=3.38, SD=0.69), while work stress was at a moderate level (Mean=3.21, SD=0.77). Career development opportunities (Mean=3.40, SD=0.71) and social support (Mean=3.50, SD=0.68) were also rated moderately high. The mean turnover intention was 2.95 (SD=0.83), suggesting that auditors have a moderate intention to leave their job.

### 4.2 Correlation Analysis

Pearson correlation analysis showed significant relationships between independent variables and turnover intention. Work stress was positively correlated with turnover intention ( $r = 0.53, p < 0.01$ ), while job satisfaction ( $r = -0.48, p < 0.01$ ), organizational commitment ( $r = -0.51, p < 0.01$ ), career development ( $r = -0.42, p < 0.01$ ), and social support ( $r = -0.36, p < 0.01$ ) were negatively correlated, indicating that higher satisfaction, commitment, career opportunities, and support reduce turnover intention.

### 4.3 Multiple Regression Analysis

A multiple regression analysis was conducted to examine the effects of job satisfaction, organizational commitment, work stress, career development, and social support on auditors' turnover intention. The model was statistically significant ( $F = 52.43, p < 0.001$ ) and explained 58% of the variance in turnover intention ( $R^2 = 0.58$ ) as shown in Table 1.

**Table 1 Multiple Regression Analysis of Predictors Affecting Auditors' Turnover Intention**

Predictor	B	SE	Beta	t	P-value
Job Satisfaction	-0.28	0.06	-0.26	-4.67	<0.001
Organizational Commitment	-0.32	0.07	-0.29	-4.92	<0.001
Work Stress	0.40	0.05	0.38	7.50	<0.001
Career Development	-0.21	0.06	-0.19	-3.50	0.001
Social Support	-0.15	0.05	-0.13	-3.00	0.003

The multiple regression results indicate that all five predictors significantly influence auditors' turnover intention. Work stress shows the strongest positive effect ( $\beta = 0.38, t = 7.50, p < 0.001$ ), indicating that higher levels of workload, time pressure, and job-related stress substantially increase auditors' intention to leave. In contrast, organizational commitment ( $\beta = -0.29, t = -4.92, p < 0.001$ ) and job satisfaction ( $\beta = -0.26, t = -4.67, p < 0.001$ ) have the strongest negative effects, suggesting that auditors who feel emotionally attached to their firms and satisfied with their jobs are significantly less likely to consider leaving. Career

development opportunities ( $\beta = -0.19$ ,  $t = -3.50$ ,  $p = 0.001$ ) and social support ( $\beta = -0.13$ ,  $t = -3.00$ ,  $p = 0.003$ ) also significantly reduce turnover intention, although their effects are relatively smaller. Overall, the findings highlight the critical role of managing work stress while strengthening commitment, satisfaction, career growth, and support systems to effectively reduce auditors' intention to leave.

## 5. Conclusion

This study investigated the determinants of auditors' intention to leave their job in Thailand, focusing on job satisfaction, organizational commitment, work stress, career development opportunities, and social support. The findings indicate that work stress is the strongest positive predictor of turnover intention, suggesting that auditors experiencing high workloads, tight deadlines, and role ambiguity are more likely to consider leaving their positions. Conversely, organizational commitment and job satisfaction were identified as the strongest negative predictors, indicating that auditors who feel a sense of loyalty to their firm and satisfaction with their work are less likely to leave. Additionally, career development opportunities and social support were also found to significantly reduce turnover intention, albeit with smaller effect sizes.

These results are consistent with international studies. Sasongko, Nugraha, and Sriwijianingsih (2023) demonstrated that workload and job stress positively influence auditors' turnover intentions, while higher job satisfaction reduces it. Maglinayani (2025) also highlighted that work pressure, particularly during CPA preparation and compliance with professional standards, significantly affects auditors' decisions to leave, with gender moderating the relationship. In the Thai context, Rungwareepaisarn (2019) found that job satisfaction and organizational commitment positively contribute to retaining auditors in licensed audit firms, while Saenpakdee and Phaophan (2022) reported that intrinsic motivation and career development opportunities reduce turnover intention. Furthermore, personal factors such as age, gender, and professional experience, alongside organizational factors like workload and stress, are significant predictors of auditors' intention to leave, aligning with the findings of this study.

The practical implications of this study suggest that audit firms in Thailand should focus on reducing work stress through workload management and flexible scheduling, while simultaneously enhancing job satisfaction and organizational commitment by providing recognition, fair compensation, and opportunities for professional growth. Implementing career development programs and fostering a supportive work environment can further help in retaining skilled auditors. These strategies are essential not only for reducing turnover but also for maintaining audit quality and organizational performance, which are critical in competitive and regulated professional environments.

Moreover, this study contributes to the literature by providing a comprehensive model integrating personal, organizational, and social factors influencing auditors' turnover intention in Thailand—a context where cultural and hierarchical work expectations play an important role. Future research could expand this study by incorporating psychological factors, such as emotional exhaustion and job engagement, or by conducting longitudinal studies to better capture turnover dynamics over time.

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