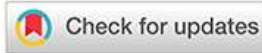


THE EFFECT OF APPRAISAL AND REWARD SYSTEM, WORK HOURS, AND TIME PRESSURE, ON TURNOVER INTENTION THROUGH BURNOUT AS AN INTERVENING VARIABLE



^{1*}Adia Adi Prabowo, ²Ida Nurhayati

¹Accounting Study Program, Faculty of Economics, Universitas Sarjana Wiyata Taman Siswa Yogyakarta, Special Region of Yogyakarta - Indonesia

²Accounting Study Program, State Polytechnic of Malang - Indonesia

e-mail:

^{1*}adiaprabowo@ustjogja.ac.id (corresponding author)

²ida.nurhayati@polines.ac.id

ABSTRACT

This study aims to determine the effect of the Appraisal and Reward System, Work Hours, and Time Pressure, on Turnover Intention through Burnout as an Intervening Variable. This research uses descriptive quantitative, then the population used in this study is employees who work in the Yogyakarta area with the number of samples obtained totaling 90 with saturated sampling techniques. The results of this study used PLS-SEM analysis by testing the measurement (Outer Model) and structural model (Inner Model). This study obtained the following results: appraisal and reward system negatively affect burnout and appraisal and reward system, work hours and time pressure negatively affect turnover intention, while burnout positively affects turnover intention and work hours and time pressure positively affects burnout. In addition, the appraisal and reward system has a negative and significant effect on turnover intention after burnout, while work hours and time pressure have a positive and significant effect on turnover intention after burnout.

Keywords: Appraisal and Reward; Work Hours; Time Pressure; Turnover Intention; Burnout

Diterima (Received) : 08-07-2024

Direvisi (Revised) : 11-07-2024

Disetujui (Approved) : 12-07-2024

Dipublikasi (Published) : 13-07-2024



©2024 Copyright (Hak Cipta) : Penulis (Authors)

Diterbitkan oleh (Published by) : Program Studi Manajemen, Universitas Nusa Cendana, Kupang – Indonesia.

Ini adalah artikel akses terbuka di bawah lisensi (This is an open access article under license) :

CC BY (<https://creativecommons.org/licenses/by/4.0/>)

INTRODUCTION

Human resources (HR) plays an important role in achieving organizational goals. HR has the potential to grow and can determine long-term business success (Fareed et al., 2017). As a result, human resources must be managed effectively to balance worker needs and workplace demands. The company must keep employees willing to work in the company and not intend to stop working and switch to another company, especially competing companies. Employees with a strong intention to stop working will adversely affect the performance provided, decreasing employee work productivity (Andriani et al., 2021). The desire of employees to stop working of their own accord is known as turnover intention. Turnover intention is the desire of employees to quit their work voluntarily without reason (Handoyo et al., 2018). Turnover intention can be influenced by several factors, namely: workload, work stress, work fatigue, working period, work conflict, social support, job satisfaction, compensation, and punishment (Zainal et al., 2018).

Accounting practitioners and academics have noted that employee turnover is an important issue in public accounting firms (Nouri & Parker, 2020). Companies spend a lot of resources in recruiting and training employees, those expenses will be lost for the company if the employee quits. The cost of entry-level staff replacement recently exceeded \$32,500 (Telberg, 2010). Public Company Accounting Oversight Board (PCAOB, 2015), the relatively high rate of auditor replacement or transfer in a company can adversely affect audit quality (Section 8). PCAOB encourages accounting firms to measure employee turnover, both at the engagement level and the company level, as employee turnover is one of several indicators of audit quality.

Therefore, to maintain the motivation of employees, organizations, or companies in this case, the Public Accounting Firm or Kantor Akuntan Publik (KAP) should provide an appraisal and reward system or an effective assessment and reward system (Widiastuti, 2008). Reward strategy is one of the efforts and intentions of the company or the way of the company in maintaining, developing, and implements policies, practices, and processes of giving rewards in order to achieve the company's business goals and the needs of business stakeholders (Armstrong, 2006). This reward system can be said to be effective if the rewards given meet all the basic needs of employees, and the rewards given by the company to its members are distributed evenly and fairly (Goel & Thakor, 2008). Most managers use rewards to maintain positive employee performance (Irawan et al., 2020). Examples of several reward systems that affect employee motivation are giving employees incentives, promotions, compensation, pay-offs, and recognition (Manik, 2019).

Our main motivation is to find out whether individuals who get awards in financial or non-financial forms such as salary increases or promotions will never think about leaving their jobs or choose to move from their jobs because their working hours are often inappropriate and excessive from usual hours, so they experience pressure. Individuals with high resilience will be able to survive in the face of problems or difficulties (Rosenberg, 1965).

Previous research has shown that workload affects turnover intention (Riani & Putra, 2017), In addition, work stress and excessive workload allow employee well-being at work or workplace well-being of low-value employees, it will affect productivity and turnover in a company (Yunus & Widiyanto, 2021). Similar to the previous opinion it is like the opinion that employee turnover occurs from several components, namely work stress, job satisfaction, work environment, and organizational commitment (Rijasawitri & Suana, 2020). The data also shows that turnover intention is still occurring and is a serious problem for public accounting firms. Based on these problems, researchers are

interested in further studying the appraisal and reward system, work hours and time pressure, and burnout which are independent variables, and turnover intention as dependent variables.

LITERATURE REVIEW, RESEARCH FRAMEWORK, AND HYPOTHESES

Appraisal and Reward System

One of the research projects where an appraisal system is generally appointed by a company to support and measure the performance of its employees (Getnet et al., 2014). In addition, the appraisal is an evaluation that is systematically applied to identify or detect employee work results and inhibiting factors so that in the future and at any time employees can give their best abilities according to the standards of the organization or company (Ismaya et al., 2023). Then reward is an effort to foster feelings of acceptance or appreciation in the work environment, which is related to compensation specs and aspects of the relationship between workers with one another (Nawawi, 2016). In addition, other definitions of reward are part of the job itself, salary, opportunities for promotion, supervision, and co-workers (Siagian, 2002). There is another understanding of reward, which is a form of reward given to an employee for work performance, both financial and non-financial (Fahmi, 2016).

Work Hours and Time Pressure

Work hours are the time set by an organization or individual to do work (Harrington, 2001). In addition, working hours are part of the four organizational factors that have the potential to cause employee stress in the workplace (Robbins, 2002). Other research states that there are several job characteristics and work environments that contain work stress, one of which is limited time to do or complete work (Imatama, 2006). Then time pressure is when the auditor states that the time budget set must be met efficiently (Ariningsih & Mertha, 2017). In addition, time pressure is a condition in which the auditor gets pressure from his place of work to be able to complete his duties following the specified time (Maulina et al., 2010).

Although qualitative work overload results from the employee's feeling that cannot perform the assigned task and quantitative work overload arises from the feeling that the task cannot be completed within the allotted time (Cordes & Dougherty, 1993), managers, especially those with certain personality traits as detailed in the previous section, may react to work overload by working longer hours (Burke & Cooper, 2008). Then another understanding related to work hours and time pressure is that the tasks given to employees must be completed within a predetermined time according to the job desk given (Munandar, 2001). This study further discusses time pressure in the auditor environment whereas other studies argue that time pressure has become an innate factor that auditors, especially internal auditors, must face so that auditors are expected to work more efficiently (Pesudo, 2020).

Turnover Intention

Turnover is the exit from employment within an organization over a period, whereas "intention" describes a deliberate action (Purnama & Natsir, 2022). A person's desire to leave their current job, voluntary or involuntary, is known as "turnover intention" (Robbins & Judge, 2018). Turnover can occur through resignation, death, or termination of employment. Types of turnover intention include those based on employee willingness, functional level, and form of control (Mathis & Jackson, 2004).

Turnover intention is the internal desire of employees to leave the company immediately, and where these feelings and desires are driven by various factors such as salary level problems (rewards), family problems, business environment, and others. If the turnover intention is managed poorly, it will affect the company. Another opinion says that turnover intention is an important thing that should be a concern for every company, where the company must be able to minimize the level of turnover intention from time to time.

Burnout

Burnout is a term that describes the emotional condition of someone who feels mentally and physically tired or saturated due to increased work demands (Rouleau et al., 2012). This phenomenon often occurs where a person experiences excessive workload or work time with an inadequate work environment and lack of social support from family, friends, colleagues, and the company itself. Currently, burnout is a serious problem for organizations or companies, employers, and even individuals (Liu & Lo, 2018). This is important because burnout will affect employee productivity, quality, and performance.

Hypothesis

Reward are part of the work itself, namely wages, opportunities, promotions, supervision and colleagues (Siagian, 2008). Furthermore, burnout is a situation where a person feels tired of what he or she is doing or doing, namely physical, mental fatigue etc. related to his daily activities (Maslach et al., 2001). So that if there is an award, the reward has a negative effect on burnout in line with the results of research that shows that there is a negative relationship between burnout and work motivation or reward and burnout (Wirati et al., 2020).

H1: Appraisal and Reward System has a negative effect on Burnout.

Appraisal and reward systems have an important influence on turnover intention or employee turnover. Reward has a negative relationship between reward and turnover intention (Zakaria & Astuty, 2017). These results are also in line with research (Purwati et al., 2020). Based on the description above, the hypotheses that will be tested in this study are:

H2: Appraisal and Reward System has a negative and significant effect on Turnover Intention.

Burnout is a situation faced by employees, in this matter employees in KAP, such as running out of energy such to physical, emotional, and mental fatigue because employees do not feel valued at work, causing changes in attitude in facing job demands (Maslach & Leiter, 2008). Burnout has a positive effect on turnover intention as well as the results of research (Dewi, 2019). So that the research hypothesis can be drawn, that is,

H3: Burnout has a positive effect on turnover intention.

Work Hours and Time Pressure have a positive effect on burnout as in the research conducted shows that workload and work stress each have a positive and significant effect on burnout where nurses feel excessive workload, which will have the potential to increase burnout (Kusumawati & Dewi, 2021).

H4: Work Hours and Time Pressure have a positive effect on Burnout.

Work hours and time pressure are situations where a person is unable to fulfill a demand within a certain period. Work hours and time pressure have a positive and significant effect on turnover intention (Lontoh et al., 2022). Other studies that also relate to work hours and time pressure have a positive effect on turnover intention (Hung et al., 2018), (Soelton et al., 2020).

H5: Work Hours and Time Pressure have a positive effect on Turnover Intention.

Appraisal and Reward System is an evaluation that is applied systematically to identify or detect employee work results and inhibiting factors so that in the future and at any time employees can give their best abilities according to organizational or company standards (Ismaya et al., 2023). Turnover Intention refers to an employee's intention or desire to leave their job or move on from their previous job (Mardikaningsih & Sinambela, 2022). The condition of a person who feels unsuitable for work, irritability, pressure with varying circumstances or activities, there is a desire to change jobs and experience sleep disturbances so that this condition results in a person's helplessness and finally causes work fatigue syndrome or what is called burnout (Koc & Bozkurt, 2017). So that the following hypothesis can be formed:

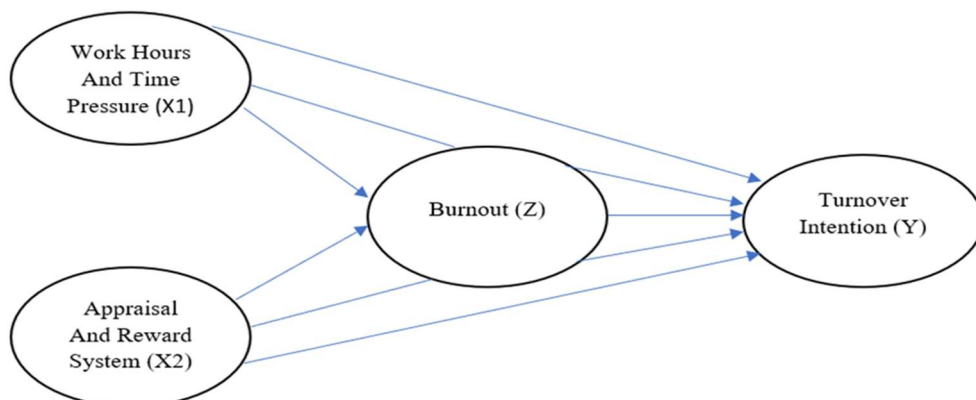
H6: The relationship between Appraisal and Reward System and Turnover Intention through Burnout as an intervening variable has a negative effect.

Work hours are the time set by an organization or individual to do work (Harrington, 2001). In addition, working hours are part of the four organizational factors that have the potential to cause employee stress in the workplace (Robbins, 2002). Turnover Intention refers to an employee's intention or desire to leave their job or move on from their previous job (Mardikaningsih & Sinambela, 2022). The condition of a person who feels unsuitable for work, irritability, pressure with varying circumstances or activities, there is a desire to change jobs and experience sleep disturbances so that this condition results in a person's helplessness and finally causes work fatigue syndrome or what is called burnout (Koc & Bozkurt, 2017). So that the following hypothesis can be formed

H7: The relationship between Work Hours and Time Pressure with Turnover Intention through Burnout as an intervening variable has a positive influence.

Research Framework

Based on the hypothesis, the relationship between the variables; variable X1, variable X2, variable Z, and variable Y can be described as in Figure 1.



Sources: Constructed for this study, 2023

Figure 1
Research Framework

METHOD

This type of research uses quantitative research. The subjects in this study were employees of public accounting firms (KAP) in the Yogyakarta area, obtaining a sample of 90 respondents. This study used a saturated sampling method where data collection was carried out by distributing questionnaires to KAP offices in the Yogyakarta area. The process of analyzing research results using PLS-SEM analysis by testing measurement models (Outer Model) and structural models (Inner Model) (Musyaffi et al., 2022).

RESULTS AND DISCUSSION

Descriptive Analysis of Research Variables

Descriptive analysis is used to determine the minimum, maximum, and average values, and standard deviation of the variables (Ghozali, 2018). Before conducting the analysis, first determine the low and high assessment categories for respondents' responses (Ghozali, 2018). The results of descriptive analysis of research variables can be shown in Table 1.

Table 1
Results of Descriptive Analysis of Research Variables

Variable	N	Minimum	Maximum	Average	Standard Deviation
AARS	90	-2.742	1.007	0.000	1.000
Burnout	90	-1.529	1.965	0.000	1.000
Turnover Intention	90	-1.660	1.612	0.000	1.000
WHATP	90	-2.275	1.488	0.000	1.000

Source: Data Analyzed, 2023

Measurement Model Test Results (Outer Model)

Analysis using the PLS application is carried out through two stages, namely the measurement model test and the structural model test (Musyaffi et al., 2022). In the measurement model test, there are two stages, namely testing validity and testing reliability. The construct validity test is carried out by analyzing convergent validity and discriminant validity (Ghozali, 2018).

Validity Test

A validity test is used to measure the validity or validity of a questionnaire. A questionnaire is valid if the statements on the questionnaire can reveal something that the questionnaire will measure (Ghozali, 2018).

Table 2
Cross Load Value

No	Statement Items	AARS	Burnout	Turnover Intention	WHATP
1.	Work Hours and Time Pressure (WHATP)				
	X1.1	-0.142	0.638	0.443	0.913
	X1.2	-0.147	0.759	0.588	0.902
	X1.3	-0.174	0.579	0.374	0.874
	X1.4	-0.211	0.679	0.513	0.841
2.	Appraisal And Reward System (AARS)				
	X2.1	0.862	-0.050	-0.058	-0.116
	X2.2	0.779	-0.006	0.154	0.011
	X2.3	0.829	-0.088	0.069	-0.145
	X2.4	0.968	-0.233	-0.168	-0.248

	X2.5	0.926	-0.116	-0.044	-0.099
	X2.6	0.967	-0.146	-0.073	-0.179
	X2.7	0.943	-0.138	-0.033	-0.189
	X2.8	0.899	-0.125	-0.037	-0.099
	X2.9	0.964	-0.187	-0.040	-0.173
	X2.10	0.956	-0.091	-0.027	-0.119
3.	Turnover Intention				
	Y1.1	-0.123	0.427	0.922	0.471
	Y1.2	-0.148	0.577	0.961	0.589
	Y1.3	-0.142	0.494	0.951	0.551
	Y2.1	0.109	0.562	0.769	0.369
4.	Burnout				
	Z1.1	-0.056	0.785	0.321	0.505
	Z1.2	-0.057	0.821	0.343	0.521
	Z1.3	-0.178	0.858	0.388	0.592
	Z1.4	-0.142	0.948	0.623	0.776
	Z1.5	-0.225	0.913	0.634	0.729
	Z1.6	-0.197	0.930	0.585	0.786

Source: Data Analyzed, 2023

The results of the cross-loading value in Table 2 show that the correlation value of indicators with constructs is higher than other constructs. Furthermore, the cross-loading value of each construct indicator is following what is recommended, which is above 0.70 (Musyaffi et al., 2022). Therefore, it can be concluded that it has good discriminant validity.

The next way to assess discriminant validity is to compare the square root of the AVE for each construct with the correlation between the construct and other constructs in the model (Musyaffi et al., 2022). Discriminant value is said to be good if the AVE root value for each construct is greater than the correlation between the construct and other constructs (Ghozali, 2018).

Table 3
Latent Variable Correlation Value (Fornell-Larcker Criteria)

Statement Items	AARS	Burnout	Turnover Intention	WHATP
AARS	0.911			
Burnout	-0.173	0.878		
Turnover Intention	-0.088	0.575	0.904	
WHATP	-0.190	0.761	0.554	0.883

Source: Data Analyzed, 2023

Table 4
AVE Value and AVE Root

Name of Variable	AVE	$\sqrt{\text{AVE}}$	Description
AARS	0.831	0.911	Valid
Burnout	0.771	0.878	Valid
Turnover Intention	0.818	0.904	Valid
WHATP	0.779	0.882	Valid

Source: Data Analyzed, 2023

Based on Table 3 and Table 4, it can be concluded that the root AVE on all constructs is higher than the correlation between constructs in Table 4. For example, in the Appraisal and Reward System (AARS) construct, the AVE value is 0.831 and the AVE root is 0.911. The root value is higher than the correlation coefficient on the variables -0.173 to -0.190. It can be concluded that the Appraisal and Reward System variable has a

good level of discrimination validity and is declared valid. Likewise, with other variables, it can be stated that all variables in this study have a high discrimination validity.

Reliability Test

Reliability is a tool for measuring the reliability of a questionnaire which is an indicator of a variable or construct (Ghozali, 2018).

Table 5
Composite Reliability and Cronbach Alpha values

Variable	Cronbach's Alpha	Composite Reliability	Description
AARS	0.979	0.980	Reliable
Burnout	0.941	0.953	Reliable
Turnover Intention	0.923	0.947	Reliable
WHATP	0.906	0.934	Reliable

Source: Data Analyzed, 2023

The results of the composite reliability and Cronbach alpha in Table 5, produced by all constructs are very good, which is above 0.70. Based on this, it can be concluded that all construct indicators are reliable.

Structural Model Test (Inner Model)

Testing on structural models aims to identify and see the relationship between exogenous and endogenous variables in a study. This relationship will answer the purpose of the research, which is to test the hypothesis prepared in a study (Musyaffi et al., 2022).

Table 6
R-Square values

Variable	R-Square
Burnout	0.580
Turnover Intention	0.363

Source: Data Analyzed, 2023

Based on Table 6, it can be seen that the R-square value on the Burnout variable is 0.580, which means that the Burnout variable is explained by the AARS and WHATP constructs with a percentage of 58%, which means it falls into the moderate category (Hair et al., 2011). While the Turnover intention variable is 0.363.

Table 7
Path Coefficients values

Hypothesis	Original Sample (O)	T Statistics	P Values	Description
H1 AARS -> Burnout	-0.029	0.364	0.716	Not Significant
H2 AARS -> Turnover Intention	0.029	0.238	0.812	Not Significant
H3 Burnout -> Turnover Intention	0.366	2.577	0.010	Significant
H4 WHATP -> Burnout	0.756	16.067	0.000	Significant
H5 WHATP -> Turnover Intention	0.281	1.516	0.130	Not Significant
H6 AARS -> Burnout -> Turnover Intention	-0.011	0.365	0.715	Not Significant
H7 WHATP -> Burnout -> Turnover Intention	0.277	2.382	0.018	Significant

Source: Data Analyzed, 2023

Discussion

The results of the Appraisal and Reward System variable test against Burnout are statistical $T < T\text{-table}$ ($0.364 < 1.987$) and P Values ($0.716 > \text{sig } 5\%$). From the results of the analysis, it can be concluded that the hypothesis between Appraisal and Reward System on Burnout has a negative effect. This is because the existence of a rating system and giving rewards or rewards to employees makes employees more enthusiastic in doing their duties and far from experiencing fatigue or burnout both physically and emotionally.

The Appraisal and Reward System variables for Turnover Intention are statistical $T < T\text{-table}$ ($0.238 < 1.987$) and P Values ($0.812 > \text{sig } 5\%$). From the results of the analysis, it can be concluded that the hypothesis between Appraisal and Reward System on Turnover Intention has a negative effect. This is because the existence of a rating system and giving rewards to employees prevents turnover intention because employees feel happy and comfortable in the organization with the appraisal and reward system. This study supports previous research where reward negatively affects turnover intention (Zakaria & Astuty (2017) ; Purwati et al., 2020). This is contrary to previous research, namely, the reward has a significant effect on turnover intention (Abidin & Laily, 2019).

The test results on the Burnout variable on Turnover Intention are statistical $T > T\text{-table}$ ($2.577 > 1.987$) and P Values ($0.010 < \text{sig } 5\%$). From the results of this analysis, it can be concluded that the hypothesis between Burnout and Turnover Intention has a positive effect. This is because of the working hours and time pressure given by the company, in this case, public accounting firms (KAP) tend to put time pressure on their employees to immediately complete the tasks that have been given following the predetermined time.

The variables Work Hours and Time Pressure on Burnout are T Statistics $> T\text{-tables}$ ($16,067 > 1,987$) and P Values ($0.000 < \text{sig } 5\%$). From the analysis, it can be concluded that the hypothesis between Work Hours and Time Pressure on Burnout has a positive effect. Work hours and Time Pressure given by the company can cause physical fatigue and emotional exhaustion for employees because they are required to do their work following the deadline given so some employees who are still not used to the time pressure given make them experience burnout or physical and emotional fatigue.

The results of the Work Hours and Time Pressure variable test on Turnover Intention are T Statistics $< T\text{-table}$ ($1.516 < 1.987$) and P Values ($0.130 > \text{sig } 5\%$). From the analysis, it can be concluded that the hypothesis between Work Hours and Time Pressure on Turnover Intention has no effect. In the context of employees in public accounting firms are accustomed to working hours and time pressures given or determined by the company so that it does not make employees think about making turnover intention. This study is contrary to previous research, namely time pressure or working hours have a positive and significant effect on turnover intention (Lontoh et al., 2022).

Appraisal and Reward System Variables on Turnover Intention through Burnout variables are T Statistics $< T\text{-table}$ ($0.365 < 1.987$) and P Values ($0.715 > \text{sig } 5\%$). From the results of the analysis, it can be concluded that the Appraisal and Reward System hypothesis against Turnover Intention through the Burnout variable has no effect.

While the test results on the Work Hours and Time Pressure hypothesis on Turnover Intention through the Burnout variable, namely T Statistics $> T\text{-table}$ ($2.382 > 1.987$) and P Values ($0.018 < 5\%$). From the results of the analysis, it can be concluded that the hypothesis between Work Hours and Time Pressure on Turnover Intention through the Burnout variable has a significant effect.

CONCLUSION AND SUGGESTION

Based on the results of data analysis conducted by the Appraisal and Reward System, Work Hours and Time Pressure do not influence Turnover Intention, while burnout influences Turnover Intention. Other variables, namely appraisal and reward systems, do not affect burnout, while work hours and time pressure affect burnout. Work hours and time pressure had a significant effect on testing variable turnover intention through burnout, while appraisal and reward systems had no significant effect.

The implication of the results of this study for public accounting firms (KAP) and policymakers is that the role of management is very important in making clearer and more appropriate and fair regulations for employees that can make them comfortable and not think about moving or quitting their jobs by always applying a rating system and occasionally giving rewards to employees both in physical and non-physical forms. In addition, KAP must also create a better atmosphere and foster morale to reduce fatigue and encourage employees to improve the quality or value of work and audit quality. The limitation of this study is the limited time between researchers and respondents, namely employees at KAP Yogyakarta so that getting the data is done online. Further researchers can examine the causes of turnover intention, especially among auditors, and add more variables that were not tested by previous researchers.

REFERENCES

- Abidin, M. J., & Laily, N. (2019). Pengaruh Job Insecurity, Kepuasan Dan Motivasi Kerja Terhadap Turnover Intention Karyawan Kontrak. *Jurnal Ilmu Dan Riset Manajemen (JIRM)*, 8(9).
- Andriani, R., Disman, Ahman, E., & Santoso, B. (2021). Conditional Process Pada Manajemen SDM: Perspektif Polychronicity, Kepuasan Kerja, Karyawan, Lingkungan Kerja, dan Turnover Intention. *Gracias Logis Kreatif*.
- Ariningsih, P. S., & Mertha, I. M. (2017). Pengaruh Independensi, Tekanan Anggaran Waktu, Risiko Audit, Dan Gender Pada Kualitas Audit. *E-Jurnal Akuntansi Universitas Udayana*, 18(2), 1545–1574.
- Armstrong, M. (2006). *A handbook of human resource management practice*. Kogan Page Publishers.
- Burke, R. J. J., & Cooper, C. L. (2008). *Long work hours culture: Causes, consequences and choices*. Emerald Group Publishing.
- Cordes, C. L., & Dougherty, T. W. (1993). A review and an integration of research on job burnout. *Academy of Management Review*, 18(4), 621–656.
- Dewi, A. L. S. (2019). Pengaruh Dukungan Sosial Keluarga Terhadap Kinerja Perawat RSUD Sulthan Daeng Radja Bulukumba Dengan Burnout Sebagai Variabel Intervening. *Jurnal Universitas Islam Negeri Alauddin Makassar*.
- Fahmi, I. (2016). *Manajemen sumber daya manusia teori dan aplikasi*. Bandung: Alfabeta, 82.
- Fareed, M., Isa, M. F. M., & Noor, W. (2017). Human resource professionals' effectiveness, organizational culture and high performance work system link: Evidence from Pakistan. *International Review of Management and Marketing*, 7(1), 85–94.
- Getnet, B., Jebena, T., & Tsegaye, A. (2014). The effect of employees' fairness perception on their satisfaction towards the performance appraisal practices. *International Journal of Management and Commerce Innovations*, 2(1), 174–210.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 Edisi 9*. Badan Penerbit-Undip.

- Goel, A. M., & Thakor, A. V. (2008). Overconfidence, CEO selection, and corporate governance. *The Journal of Finance*, 63(6), 2737–2784.
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing Theory and Practice*, 19(2), 139–152.
- Handoyo, S., Samian, Syarifah, D., & Suhariadi, F. (2018). The measurement of workplace incivility in Indonesia: evidence and construct validity. *Psychology Research and Behavior Management*, 217–226.
- Harrington, J. M. (2001). Health effects of shift work and extended hours of work. *Occupational and Environmental Medicine*, 58(1), 68–72.
- Hung, L.-M., Lee, Y.-S., & Lee, D.-C. (2018). The Moderating Effects of Salary Satisfaction and Working Pressure On The Organizational Climate, Organizational Commitment To Turnover Intention. *International Journal of Business & Society*, 19(1).
- Imatama, Z. (2006). Pengaruh Stres Kerja Terhadap Kinerja Karyawan di Lembaga Perkebunan (LPP) Kampus Medan. Medan: Program Strata-1 Jurusan Manajemen Universitas Sumatera Utara.
- Irawan, L., Anggraeny, R., & Arifin, H. M. Z. (2020). Hubungan Pemberian Penghargaan (Reward) Dengan Kinerja Pegawai Dinas Pariwisata Kota Samarinda (Vol. 8, Issue 1).
- Ismaya, B., Sutrisno, S., Darmawan, D., Jahroni, J., & Kholis, N. (2023). Strategy for Leadership: How Principals of Successful Schools Improve Education Quality. *Al-Tanzim: Jurnal Manajemen Pendidikan Islam*, 7(1), 247–259.
- Koc, E., & Bozkurt, G. A. (2017). Hospitality employees' future expectations: Dissatisfaction, stress, and burnout. *International Journal of Hospitality & Tourism Administration*, 18(4), 459–473.
- Kusumawati, P. M., & Dewi, I. G. A. M. (2021). Peran Stres Kerja Memediasi Pengaruh Beban Kerja Terhadap Burnout Perawat Rumah Sakit Daerah Mangusada Badung. *E-Jurnal Manajemen Universitas Udayana*, 10(3), 209.
<https://doi.org/10.24843/ejmunud.2021.v10.i03.p01>
- Liu, H.-L., & Lo, V. (2018). An integrated model of workload, autonomy, burnout, job satisfaction, and turnover intention among Taiwanese reporters. *Asian Journal of Communication*, 28(2), 153–169.
- Lontoh, D. F., Worang, F. G., & Tumewu, F. J. (2022). The Effect of Work Pressure and Affective Commitment on Turnover Intention at PT. Artaboga Cemerlang Manado. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 10(4), 912–922.
- Manik, R. (2019). Implementasi Pemberian Reward dan Punishment Untuk Meningkatkan Etos Kerja Guru. *Jurnal Masalah Pastoral*, 7(0–1), 70–85.
- Mardikaningsih, R., & Sinambela, E. A. (2022). Impact of burnout and stress on employee satisfaction in work. *International Journal of Service Science, Management, Engineering, and Technology*, 2(1), 21–25.
- Maslach, C., & Leiter, M. P. (2008). Early predictors of job burnout and engagement. *Journal of Applied Psychology*, 93(3), 498.
- Maslach, C., Schaufeli, W. B., & Leiter, M. P. (2001). Job burnout. *Annual Review of Psychology*, 52(1), 397–422.
- Mathis, H., & Jackson, J. H. (2004). *Human Resource Management*, Singapore. Thomson Asia Pte. Ltd.

- Maulina, M., Anggraini, R., & Anwar, C. (2010). Pengaruh tekanan waktu dan tindakan supervisi terhadap penghentian prematur atas prosedur audit. SNA XIII Purwokerto.
- Munandar, A. S. (2001). Psikologi Industri Dan Organisasi (Edisi Pertama). UI-Press.
- Musyaffi, A. M., Khairunnisa, H., & Respati, D. K. (2022). KOnsep Dasar Structural Equation Model-Partial Least Square (SEM-PLS) Menggunakan Smart PLS. Pascal Books.
- Nawawi, H. H. (2016). Manajemen Sumber Daya Manusia Untuk Bisnis Yang Kompetitif (Cetakan Kesembilan). Gajah Mada University Press.
- Nouri, H., & Parker, R. J. (2020). Turnover in public accounting firms: a literature review. In *Managerial Auditing Journal* (Vol. 35, Issue 2, pp. 294–321). Emerald Group Holdings Ltd. <https://doi.org/10.1108/MAJ-03-2018-1823>
- Pesudo, D. A. A. (2020). Pengalaman kerja, skeptisme profesional, tekanan waktu dan pendeteksi fraud (studi pada BPKP Jawa Tengah). *Jurnal Ilmu Sosial Dan Humaniora*, 9(1), 47–56.
- Purnama, E. K. H., & Natsir, S. (2022). Analisis Turnover Intention Pada Karyawan Radja Penyet Mas Fais Palu. *Jurnal Ilmu Manajemen Universitas Tadulako (JIMUT)*, 8(1), 1–10.
- Purwati, A. A., Salim, C. A., & Hamzah, Z. (2020). Pengaruh Kompensasi, Motivasi Kerja, Dan Beban Kerja Terhadap Turnover Intention Karyawan. *Procuratio: Jurnal Ilmiah Manajemen*, 8(3), 370–381.
- Riani, T. N. L., & Putra, M. S. (2017). Pengaruh Stres Kerja, Beban Kerja, dan Lingkungan Kerja Non Fisik Terhadap Turnover Intention Karyawan. *E-Jurnal Manajemen Unud*.
- Rijasawitri, D. P., & Suana, I. W. (2020). Pengaruh Kepuasan Kerja, Stres Kerja, dan Lingkungan Kerja Non fisik Terhadap Turnover Intention. *E-Jurnal Manajemen*.
- Robbins, S. P. (2002). Pengaruh Jam kerja dan Stres Kerja Terhadap Disiplin Kerja. Jakarta: Prehallindo.
- Robbins, S. P., & Judge, T. A. (2018). *Perilaku Organisasi* (16th ed.) (E. Kembauw, Ed.). Salemba Empat.
- Rosenberg, M. (1965). Rosenberg self-esteem scale (RSE). *Acceptance and Commitment Therapy. Measures Package*, 61(52), 18.
- Rouleau, D., Fournier, P., Philibert, A., Mbengue, B., & Dumont, A. (2012). The effects of midwives' job satisfaction on burnout, intention to quit and turnover: a longitudinal study in Senegal. *Human Resources for Health*, 10(1), 1–14.
- Siagian, S. P. (2002). *Manajemen Sumber Daya Manusia* (Edisi 1). Bumi Aksara.
- Siagian, S. P. (2008). *Manajemen sumber daya manusia*.
- Soelton, M., Saputra, Y. B. A. N. G., Arief, E. T. P. S. H., & Haryanti, D. (2020). Factors affecting turnover intention among waiters in franchise restaurants. *South East Asia Journal of Contemporary Business, Economics and Law*, 21(5), 1560–2289.
- Telberg, R. (2010). The cost of staff turnover: \$32,500 lose people, lose money.
- Widiastuti, M. (2008). Hubungan Soft Skills Dengan Kinerja Personal Akuntan Publik (Survei pada Beberapa Kantor Akuntan Publik di Bandung). Universitas Widyatama.
- Wirati, N. P. R., Wati, N. M. N., & Saraswati, N. L. G. I. (2020). Hubungan Burnout Dengan Motivasi Kerja Perawat Pelaksana. *Jurnal Kepemimpinan Dan Manajemen Keperawatan*, 3(1). <https://doi.org/10.26594/jkkm.v3.i1.468>

- Yunus, K., & Widiyanto, G. (2021). Pengaruh Beban Kerja dan Stres Kerja Terhadap Turnover Intention Karyawan Pada CV. WAN QIAN: beban kerja, stres kerja, turnover intention. *Prosiding: Ekonomi Dan Bisnis*, 1(1), 129–138.
- Zainal, R. V., Ramly, M., & Arafah, W. (2018). *Manajemen Sumber Daya Manusia Untuk Perusahaan Dari Teori Ke Praktik* (3rd ed.). Rajawali Pers.
- Zakaria, R., & Astuty, I. (2017). Pengaruh Kompensasi Terhadap Turnover Intention Dengan Job Embeddedness Sebagai Variabel Intervening (Studi Pada Karyawan Di PT. Primissima). *Jurnal Manajemen Bisnis*, 8(1), 82–97.