The Mediating Role of Job Satisfaction on the Relationship between Organizational Support, Employee Empowerment and Turnover Intention of Jordanian Auditors

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Abstract—This paper conducted an investigation of the effects of perceived organizational support and employee empowerment on job satisfaction and the latter’s effect on turnover intention, along with its mediating role. Accordingly, data was collected from 103 Jordanian auditors from audit firms and the research model was analyzed using Partial Least Squares-Structural Equation Modeling (PLS-SEM). The analysis findings supported a positive relationship between perceived organizational support, employee empowerment and job satisfaction, and a negative one between job satisfaction and turnover intention of Jordanian auditors. The findings also supported indirect effects between perceived organizational support, employee empowerment and turnover intention, through the mediating role of job satisfaction. The study contributes by enriching the theoretical knowledge dedicated to job satisfaction, particularly its mediating role, as underpinned by Social Exchange Theory (SET).

Index Terms—Perceived organizational support, employee empowerment, job satisfaction, turnover intention.

1 INTRODUCTION

The issue of employee attrition and turnover inevitably exists in organizations all over the world. [1] pertinently reported the heavy reliance of organizations on the quality of human resources in the dynamic and indeterminate global economy today in forming and preserving their competitive edge. [2], in their study, stated that employee turnover, particularly the unfavourable one, is costly, while also causing organisation to lose its intellectual assets. For this reason, [3] highlighted the importance of management prioritization of employee turnover and retention in order so that the organisations could improve business sustainability and growth. [4] further indicated that for many years scholars have been showing significant interest in retaining accountants’ employment in the audit profession.

The up or out system implemented in audit profession contributes to the prevalence of natural turnover [5]. Somehow, the loss of too many auditors could diminish the expertise in the audit teams, potentially threatening audit quality [6],[7] as well as perceived audit quality [8],[9]. Several adverse outcomes have been linked to low level audit quality, and these outcomes affect employees, customers, investors and suppliers, which ultimately cause significant loses not only to individuals, but to the country as a whole [10]. Organizations should hence identify the reasons and factors that cause employees to stay or ‘leave, and then construct the most appropriate strategies that can reduce turnover rates.

Factors of turnover may vary from one organisation to the other. Relevantly, job satisfaction has been frequently highlighted as the most significant determinant of employee turnover and career change [6],[11],[12],[13]. Job satisfaction, as described in [12], is the competency of a job in meeting the expectations, desires, needs, or demands of an employee. In past researches on the intent of auditors to leave the audit profession (e.g., [14],[15],[16],[7],[17],[18],[19]), job satisfaction has mostly been considered as a determinant.

However, job satisfaction of employee has generally been expansively examined. [20] accordingly described job satisfaction as a gratifying or positive emotional state when one’s job or job experiences are appraised. Among companies, [21] reported the common concern towards employee satisfaction. Considering the past findings, the link between the determinants of job satisfaction among auditors is worthy of scrutiny as this could shed light on the prevention of unwanted turnover in the profession.

Satisfaction of auditor has been well examined in past studies (e.g.,[22],[16]) and its importance has been evidenced. Somehow, the manner in which organizations encourage employee satisfaction by way of organizational processes has not been sufficiently explained. As evident in literature, the effect of the appreciation awarded by audit firms to the auditors to promote satisfaction is yet to be sufficiently affirmed. While numerous organizational measures can be employed to examine organizational appreciation, the focal points of this study are perceived organizational support (POS) and auditors’ empowerment.

POS is the belief held by employees on how far the organization values their contribution and shows concern towards their well-being [23]. A valued auditor is one whose performance is viewed by the firm as acceptable and desirable, resulting in a positive attitude towards the job (i.e., satisfaction) and the firm (i.e., intent to stay) as well. In addition, the desire to increase performance can also be exhibited by the auditor, as explained by a phenomenon that is consistent with the assumptions of social exchange theory by [24]. In particular, the theory suggests that the employee...
will feel a necessity to reciprocate [25] to attain POS of high levels, with the potential manifestation of positive job attitudes and behaviors [26],[23].

In a related study, [27] highlighted the importance of fostering employee empowerment as it can control workplace stress among employees. [28], in the same way, indicated that empowerment can improve job satisfaction, which is demonstrated by employees’ perceived job attachments, which leads to the reduction of stress level. In the context of auditors for instance, being imparted with decision-making power will increase their positive emotions and their acceptance of the organization. Empowered auditors appear to trust their leaders aside from having higher level of innovativeness. Also, such auditors are likely to be critical in their thinking, enabling them to work at a higher level. [29] stated that empowered auditors have positive perceptions of their jobs, while having lower level of stress, and this increases their job satisfaction. There is also lower turnover intention among empowered auditors [30].

In the current study, the underpinning theory adopted is the Social Exchange Theory (SET). The theory is employed to extend literature on the effect of POS and employee empowerment on job satisfaction and turnover intention. The study further explores the mediating role of job satisfaction on the above relationships in the auditing context.

2 LITERATURE REVIEW AND RESEARCH HYPOTHESES

2.1 Perceived Organizational Support, Job Satisfaction and Turnover Intention

Many studies have looked into the link between perceived organizational support and diverse organizational outcomes, including job performance [31],[26],[32],[33],[34], employee retention [35],[36], as well as job satisfaction [37],[38]. Here, pro-social behaviour, which essentially relates to the concern for the well-being of the organisation with no reward potential, may be stimulated by organisational support, and this may ultimately inspire public accountants to promote and practice the organisational rules and ethics [39]. Accordingly, a positive impression towards the received support from the organization generates positive outcomes not only for the employees but for the organization as well [40]. Strong organizational support can satisfy the employee’s socio-emotional needs, leading to more positive job attitudes, for instance, job satisfaction.

Through the fulfilment of socio-emotional needs and improvement of performance-reward expectancies, POS is expected to lead to job satisfaction. Advocates of social exchange theory suggest that the receipt of resources that are thought to be discretionary would be valued more by people, as opposed to those resources impacted by the conditions that the benefactor cannot control [37]. In response to the organization’s benevolence, [41] indicated that employees feel that they should repay the organization beyond what they are expected to within the formal role definition. In this context, the presumption is that employer and employee, each will consider the needs of the other when necessary [42]. The appreciation that employees feel towards the organization may also generate a personification of the organization. This in turn will compel employees to help the organization in its goals attainment.

As evidenced, POS and levels of job satisfaction are positively linked, implying that high level of perceived organizational support generates job satisfaction of higher level [43],[44], [45],[46]. The highlighted theoretical assertions and past outcomes lead to the hypotheses below:

H1a: Perceived organizational support is positively related to auditors’ job satisfaction.

The application of Social Exchange Theory assists in providing deeper comprehension of the link between POS and turnover decisions. The theory suggests that turnover intention would decrease if employees feel that their needs are fulfilled by the organization, which in turn, would increase their positive feelings towards their jobs and also towards the organizations [47]. A significant link between POS and turnover intention has been empirically proven in some past studies (e.g., [47],[48],[49]). Apparently, it was found that employees with high level organizational support perception demonstrated higher positive attitudes towards their job, resulting in the decrease in their turnover intentions. Hence, in the context of this study, auditors’ perceptions of organizational support can be expected to negatively affect turnover intentions, and the assertions of Social Exchange Theory and past outcomes lead to the hypotheses below:

H1b: Perceived organizational support is negatively related to auditors’ turnover intention.

2.2 Employee Empowerment, Job Satisfaction and Turnover Intention

The last three decades have seen the increasing popularity of the concept of empowerment in the circles of management. Empowerment has been defined in various ways based on the context. For instance, [50] described the concept as a term associated with human resources involving a power transfer from employees of higher levels to those of lower levels. [27] highlighted the high potential of employee empowerment in controlling stress experienced by employees in the workplace. According to [28], empowerment improves job satisfaction and this can be observed in the perceived job attachments demonstrated by employees, and consequently their lowered stress level. Relevantly, empowerment theory suggests that employees with more autonomy in decision-making will feel more satisfied with their jobs. Hence, having more power of decision-making will impart employees with more positive emotions and acceptance towards the organization. These employees will also trust their superiors more while demonstrating greater level of creativity and innovativeness. Critical thinking may also be fostered by empowerment, which will allow employees to work at a higher level. Empowered employees also have positive job perceptions, are less stressed out, and consequently, more satisfied with their job.

Employee empowerment can be linked to a vast assortment of activities. Further, the execution of empowerment activities is dictated by the contents of activities themselves. It was proposed that employee empowerment increases job satisfaction, as exemplified in [51] in their study that found positive effects of employee empowerment on perceived service quality and job satisfaction. This proved the same for [52] and [53], who concluded that employee empowerment is
positively linked to employee satisfaction. The link between psychological empowerment and job satisfaction have equally been stressed by some prior authors (e.g., [54],[55]). Meanwhile, [56] found a positive impact of behavioral empowerment, an atmosphere of trust, convenient communications, and motivational tools, on job satisfaction of employees.

[57] indicated that auditing firms’ employees mostly regard their working environment as stressful, and work-related stress has been known to cause burnout while decreasing job satisfaction. In this regard, [58] suggested empowerment as an initiative provided by organization to impart autonomy to employees so that powerlessness feelings among employees can be diminished while eradicating the formal barriers that can be present within the organizational environment. For auditing staff, they are frequently faced with deadlines, which require them to make instantaneous decisions, necessitating the elimination of formal barriers. In this regard, audit firms that foster empowerment through decision-making process sharing with their auditing staff could ease the stress associated with the workplace. As such, the following hypothesis is proposed to be tested in this study:

H2a: Employee empowerment is positively related to auditors’ job satisfaction.

Turnover intention is a mindful and measured premeditation for leaving an organization [59], and it may be impacted by empowerment by way of job attitudes. In [60], turnover intention was referred as a psychological reaction towards certain organizational conditions that are part of organizational withdrawal behaviours, for instance, imagining the physical turnover behaviour. [61] accordingly stated the sizeable interest among theorists and researchers in addressing the issues of absenteeism, employee turnover intentions, and actual turnover. Appositely, [62] regarded turnover intention as a dysfunctional behaviour that can adversely affect organizational performance.

Among audit firms, [63] and [64] reported the high potential cost of staff turnover, including the incurred cost of the necessitated training for new employees, while causing knowledge loss within the organisation. [6] added that employee turnover in audit firms can consequently lower audit quality. On the other hand, empowering the employees gives them the sense that they have control over the major part of their work, and according to [65], this can increase their commitment and optimism, while reducing their intent to leave the job. As evidenced, employees enjoy having higher level of autonomy in the workplace and lower potential of withdrawal or estrangement. The negative direct impacts of employee empowerment on turnover intention have been notably reported in several studies (e.g., [66], [30], [67]). The discussions above leads to the formulation of the following hypothesis:

H2b: Employee empowerment is negatively related to auditors’ turnover intention.

2.3 Job Satisfaction and Turnover Intention

Job satisfaction refers to an enjoyable or positive emotional state caused by the appraisal of one’s job or job experiences [68], and it has been regarded as a key predictor of employees’ turnover intentions. In [69], a significant negative linkage was found between job satisfaction and employees’ intention to quit their jobs among Australian chartered accountants. Meanwhile, a dynamic association between job satisfaction and auditors’ turnover intentions was conjectured in [70] and as reported by the authors, change in turnover intentions appeared to be caused by a change in job satisfaction of auditors. Among the 60 Malaysian public accountants, [71] concluded that for audit staff, an increase in job satisfaction is more strongly linked to a decline in turnover intention, and vice versa. The hypothesis below is therefore tested:

H3: Job satisfaction is negatively related to auditors’ turnover intention.

2.4 Mediating Effect of Job Satisfaction

It appears that the mechanisms or processes that mediate the link between POS and employee outcomes have not been sufficiently explored. In a study by [72], POS was found to impact service performance of employee only through job satisfaction. The impact of POS on in-role performance was examined in [73], and it appeared to be fully mediated by organization-based self-esteem and trust in organization. [74] relevantly reported the full mediation of job satisfaction on the impact of POS on task performance, interpersonal facilitation, and job dedication. [75] utilized social exchange perspective in their study on career satisfaction and POS, and concluded the partial mediation of career satisfaction on the intention to remain with the organization. [76] additionally concluded the full mediation of POS impact on job performance, whereas the impact of POS on job performance appeared to exist only via career satisfaction.

In addition to the above studies, [77] indicated that social exchange theory successfully explains the situation when employees are not sufficiently empowered by their organization. [65] accordingly discussed empowerment as a process that forms an internal cognitive state distinguished by increased intrinsic task motivation. In [58], the construct was linked to improved self-efficacy. Furthermore, empowerment has been empirically proven to enhance productivity while increasing employee satisfaction [78],[79]. It has been suggested that in order to show their reciprocity and preserve their close relationship with the organization, satisfied employees may devote more of their time, energy as well as talents, and also, they appear to be less inclined to quit the organisation [80]. [81] therefore concluded that the positive job attitudes generated by empowerment could reduce turnover intention of employee. Hence, the present study projects that auditors with high-levels of empowerment experience high-levels job satisfaction and low-levels of turnover intention. Based on the past findings discussed, two relevant hypotheses are tested, as follows:

H4a: Job satisfaction mediates the link between perceived organizational support and turnover intentions.

H4b: Job satisfaction mediates the link between employee empowerment and turnover intentions.

3 Research Method

3.1 Participants

A total of 180 randomly selected audit staff members (audit assistants and audit seniors) from 42 registered public
accounting firms in Jordan were selected as sample, and a 57% response rate (103 auditors responded) was achieved. Meanwhile, data were gathered using questionnaire at two time periods. The questionnaire provided to each respondent was supplemented with a cover letter containing information on the study purpose and nature. Confidentiality was important in this study and accordingly, the completed questionnaires were each placed in a sealed envelope prior to being manually gathered by the researchers.

From the 103 participating auditors, the majority (89 respondents or 86.4%) were male, and they were 29.7 years old on average, with the age range of 22 to 60 years old. The majority of the respondents (74.8%) were working for national firms, 16.5% working for the Big 4 firms, 8.5% were working in regional firms, and the smallest fraction of them (8.7%) were working for local firms.

In testing the non-response bias, the procedures demonstrated in [82] were employed in this study. Accordingly, responses of the early respondents (the first 56 respondents) were compared to those of late ones (the final 47 respondents). The comparison results show no significant differences between early and the late ones, for all variables (i.e., p > 0.10 for all comparisons).

### 3.2 Measures

**Turnover intention.** The construct of Turnover intention was represented by six items from [83], [84] and the time frame of interest by the employer. These items were also used in [85] and [86] in their evaluation of turnover intentions among auditors. The items include: “I will likely look for another job in the next twelve months,” and “I will likely look for another job in the next three years.” The scale obtained a reliability of 0.934.

**Job satisfaction.** The construct of job satisfaction was covered by job satisfaction scale from the Michigan Organisational Assessment Questionnaire (MOAQ) comprising three items as employed in [87]. In particular, MOAQ furnishes a global indication of affective response manifested by auditors towards their jobs. The scale achieved a reliability of 0.895.

**Perceived organizational support.** The construct of POS was represented by eight items obtained from [23]. This scale has been empirically proven to have high internal consistency. Accordingly, the obtained reliability of the scale was 0.920. Among the items in this scale are: “Help is available from my organization when I have a problem” and “My organization really cares about my well-being.”

**Employee empowerment.** The construct of employee empowerment was represented by 12 items adapted from [79],[88]; and a 7-point response scale (from the score of “1” denoting strongly disagree to the score of “7” denoting strongly agree) was provided for each item. “I can decide on my own how to go about doing my work” and “I have a great deal of control over what happens in my department” were among the items for this construct. This scale attained Cronbach’s alpha (a) of 0.908.

### 3.3 Screening for Common Method Variance

The issue of common method bias can be dealt with using procedural and statistical methods [4],[89],[90]. Hence, this study took the effort to assure respondents of their anonymity and confidentiality. In addition, prior to the main data gathering process, the survey questionnaire was pretested to eradicate any potential challenging or confusing items. Additionally, the questionnaire was equipped with clear instructions to ease the survey completion. Common method variance was also addressed. The Harman’s single factor test was executed, as proposed in [89]. This was to affirm if the biggest factor is lower than 50% of the total variance as indicated in [91]. As evidenced from the exploratory factor analysis, the first factor holds 29% variance. Based on [92], this indicates the non-impact of common method bias on the study.

### 4 Data Analysis and Results

In this study, the Partial Least Squares-Structural Equation Modeling (PLS-SEM), with the use of SmartPLS3.2.7, was adopted as the data analysis method as per [93] suggestion. According to [94], PLS-SEM is a multivariate analytical method that has been used extensively to estimate the path models of latent variables. PLS-SEM application is suitable to examine the mediating role of job satisfaction in this study [68]. More specifically, PLS-SEM is suitable for studies aiming to test and clarify formulated hypotheses of variables relationship proposed in the research model [95]. Because this study aims to test the hypothesized prediction of turnover intention, the method is appropriate to be used for analysis. Additionally, prior studies (e.g., [96],[85],[97] suggested carrying out a two-staged data analysis during the initial stage, after which a test was conducted to test the measurement model for the latent constructs reliability and validity [95]. This was followed by the second stage, which involved the examination of the structural model for the affirmation of the proposed constructs relationships [95].

#### 4.1 Measurement Model

According to [95], the measurement model can be evaluated by testing the internal consistency reliability, convergent validity and discriminant validity. In this regard, internal consistency reliability refers to the degree to which the items are successful in assessing the latent construct [94]. For this testing, composite reliability (CR) is an internal consistency reliability measure, whose value should be at least 0.7 [98]. In the results, the constructs obtained the following CR values 0.935 for POS, 0.914 for employee empowerment, 0.935 for job satisfaction, and 0.948 for turnover intention – indicating that all measures had high internal consistency reliability.

Moving on to convergent validity, [95] referred to it as the level to which a measure shows positive correlation with substitute measures of a specific construct. To test this validity type, the outer loadings and average variance extracted (AVE) were used. AVE scores were established by [95] as denoting the following; 0.5 denotes the presence of convergent validity, implying that each indicator’s 50% variance should be described by the latent variables. This necessitates the items outer loadings to exceed 0.7. In this study, two items (EE4 and EE7) had low loadings (0.514 and 0.653 respectively) in the first run and as such, for the purpose of increasing the AVE, both items were dropped following the suggestion of [99]. In the second run, the results are tabulated in Table 1, and it is evident from the table that all the constructs had satisfactory AVE values; 0.644 for POS, 0.666 for employee empowerment, 0.827 for job satisfaction, and
The issue of discriminant validity of the constructs was also addressed in this study to affirm the distinctiveness of all constructs. Discriminant validity is generally checked using [100] criterion and Heterotrait-Monotrait (HTMT) ratio of correlations, where the former requires that the AVE square root is higher than its bivariate correlations values with all contrasting constructs. As shown in Table 2, the AVE square roots of all constructs appear to be higher than their bivariate correlations values with all contrasting constructs. On the other hand, the latter (HTMT) is regarded as a more sensitive discriminant validity test [101], and therefore, HTMT was applied in this study to test the discriminant validity of the constructs. In this regard, the strictest criterion of HTMT requires that the ratio between two constructs should be lower than 0.85, which is the case with this study. Hence, based on both methods, this study affirmed the discriminant validity of the constructs.

**TABLE 1**

<table>
<thead>
<tr>
<th>Construct</th>
<th>Item</th>
<th>Loading</th>
<th>Cronbach’s alpha</th>
<th>AVE</th>
<th>CR</th>
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<tbody>
<tr>
<td>POS-1</td>
<td>0.833</td>
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<tr>
<td>POS-2</td>
<td>0.780</td>
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<tr>
<td>POS-3</td>
<td>0.833</td>
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<td>POS-4</td>
<td>0.844</td>
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<td>POS-5</td>
<td>0.796</td>
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<td>POS-6</td>
<td>0.717</td>
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<td>POS-7</td>
<td>0.780</td>
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<tr>
<td>POS-8</td>
<td>0.833</td>
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The structural model is evaluated during the second step of SEM, and this usually involves the examination of the model’s collinearity, path coefficients, coefficient of determination, effect size, in addition to the model’s predictive relevance. The results of the collinearity test demonstrated that the values of VIF (variance inflation factor) for perceived organizational support and employee empowerment, as this study’s independent variables, were between 1.17 and 2.03. Based on [95] and [102], the values are all lower than the proposed threshold value of 5.0, implying that the model is free from the collinearity issue.

The structural paths are examined next to ascertain the significance of the path coefficients. For this purpose, bootstrapping of 5,000 resamples was executed in this study. From the outcomes displayed in Table 3, POS ($\beta = 0.369, p < 0.05$) and employee empowerment ($\beta = 0.540, p < 0.01$) affect job satisfaction significantly and positively. Hence, Hypotheses 1a and 2a are supported. Additionally, POS ($\beta = -0.211, p < 0.05$) and employee empowerment ($\beta = -0.147, p < 0.05$) affect auditors’ turnover intention significantly and negatively. Hence, Hypotheses 1b and 2b are supported. A significant negative relationship between job satisfaction and auditors’ turnover intention ($\beta = -0.642, p < 0.01$) can also be concluded. Hence, Hypothesis 3 is supported.

Results on the mediating hypotheses are displayed in Table 4, and displayed in the table, turnover intention is indirectly impacted by POS ($\beta = -0.236, p < 0.05$) and employee empowerment ($\beta = -0.347, p < 0.01$) through job satisfaction. Job satisfaction hence mediated the relationships between perceived organizational support and auditors’ turnover intention, and between employee empowerment and auditors’ turnover intention, lending support to Hypotheses 4a and 4b.

**TABLE 2**

<table>
<thead>
<tr>
<th>Fornell &amp; Larker Criterion and HTMT Ratios</th>
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<tr>
<td>EE</td>
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<td>JS</td>
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<tr>
<td>POS</td>
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<td>TI</td>
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<tr>
<td>HTMT criterion</td>
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<td>EE</td>
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<td>POS</td>
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Notes: EE= Empolyee empowerment, JS= Job satisfaction, POS= Perceived organizational support, TI= Turnover intention.

From the coefficient of determination (R2) analysis, the two independent variables (perceived organizational support and employee empowerment) appeared to jointly explain 58.9% of the variance in job satisfaction (see Figure 1). Also, job satisfaction, POS and employee empowerment were found to explain 83.3% of the variance in turnover intention (see Figure 1). R2 above 26% can be construed as large while an R2 higher than 13% can be construed as medium [103]. Based on the results, R2 for job satisfaction and turnover intention were both large.

The effect size ($f^2$) of the hypothesised relationships and the
relevance (Q2) of the model should be evaluated [92]. In particular, f2 reveals the change in R2 when certain construct in the model is taken out. This, according to [98], provides affirmation on the significant effect of an exogenous construct on an endogenous latent construct. In the estimation of the effect strength of the exogenous construct, guidelines from [103] were referred to in this study, where: 0.02 = small, 0.15 = medium, and 0.35 = large. As can be deduced from the obtained f2 results, POS and employee empowerment clarify a medium variance amount in job satisfaction and turnover intention. Furthermore, job satisfaction significantly affects turnover intention. As such, effects of POS, employee empowerment and job satisfaction on auditors’ turnover intention are affirmed in this study in terms of their significance.

The model’s predictive relevance was also measured in this study, and for this purpose, Stone-Geisser’s Q2 value, proposed by [104], was employed. As stated in [95], the demonstration of predictive relevance in PLS-SEM means that it precisely predicts the indicators’ data points in reflective measurement models of endogenous constructs. The procedure of blindfolding (in SmartPLS software) can be used in obtaining the Q2 value, whereby for an endogenous (reflective) variable, the Q2 value higher than zero denotes the predictive relevance of path model for the given construct. In this study, the obtained Q2 values for both endogenous variables are as follows: job satisfaction = 0.596 and turnover intention = 0.634. Evidently, the obtained values were higher than 0 (the threshold value). Hence, the model can be said to have predictive relevance.

![Research model and path coefficients](Image)

Fig. 1. Research model and path coefficients.

5 DISCUSSION

In this study, the Social Exchange Theory was adopted to examine the turnover intention of Jordanian auditors, and the mediating role of job satisfaction. Based on the results obtained, a positive and significant relationship was found between POS, employee empowerment and job satisfaction and this result is consistent with prior studies in literature (e.g.,[44],[45],[55],[51]). The results also supported a negative and significant relationship between POS, employee empowerment and turnover intention as per the findings reported by prior studies (e.g.,[47],[30]). Moreover, job satisfaction was found in the present study to have a negative and significant relationship with turnover intention, which mimics [69] and [71] reported findings. With regards to the mediating role of job satisfaction, its effects were supported between both POS and employee empowerment, and turnover intention.

Originating from diverse antecedent variables, the extant literature shows that job satisfaction was primarily an outcome variable. In line with past works, POS and employee empowerment in this study are crucial antecedent variables of job satisfaction. The negative impact of job satisfaction on auditors’ turnover intention was also affirmed in this study. Furthermore, the simultaneously scrutiny of the link between POS, employee empowerment, job satisfaction, and turnover intention is this study’s special contribution, with POS and employee empowerment used as independent variables and job performance as dependent variable, in the verification of job satisfaction as partial mediator.

Added to the above, this study presented a comprehensive theoretical examination of the relationships among the study variables (POS, employee empowerment, job satisfaction and turnover intention) in the context of auditors in Jordan. The results revealed that auditors’ satisfaction significantly and negatively affected their turnover intention, meaning to say that auditors who are satisfied with their jobs prefer to remain in their employment. Nevertheless, it is notable that auditors’ motivation from job satisfaction is related to their POS and empowerment levels.

6 LIMITATIONS AND FUTURE RESEARCH DIRECTIONS

The use of cross-sectional design and just 103 respondents for data, limit this study’s generalizability [105]. Additionally, the self-report measurement of all variables intensifies the problem of common method bias [89]. Somehow, minimizing its effects is crucial [106], and thus, the study ensured the anonymity of participants, allowing them to articulate their actual perceptions, attitudes and intentions. Additionally, structural equation modeling was executed successfully in this study but considering the small size of sample, a similar study should be carried out using larger sample size from other types of organizations.

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