

2017

# Relationship Between Intrinsic Job Satisfaction, Extrinsic Job Satisfaction, and Turnover Intentions Among Internal Auditors

Toccaro Jeneshia Lee  
*Walden University*

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# Walden University

College of Management and Technology

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Toccaro Lee

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Review Committee

Dr. Scott Burrus, Committee Chairperson, Doctor of Business Administration Faculty

Dr. Roger Mayer, Committee Member, Doctor of Business Administration Faculty

Dr. Reginald Taylor, University Reviewer, Doctor of Business Administration Faculty

Chief Academic Officer  
Eric Riedel, Ph.D.

Walden University  
2017

Abstract

Relationship Between Intrinsic Job Satisfaction, Extrinsic Job Satisfaction, and Turnover  
Intentions Among Internal Auditors

by

Toccaro J. Lee

MBA, University of Phoenix, 2008

BS, Florida A & M University, 2005

Doctoral Study Submitted in Partial Fulfillment  
of the Requirements for the Degree of  
Doctor of Business Administration

Walden University

February 2017

## Abstract

In the auditing profession, many business owners are unable to retain auditing staff. The cost to replace an auditor can cost a company as much as 150% of the auditors' annual salary. Perpetuating this problem is that some auditing business owners do not know the relationship between internal auditors' intrinsic job satisfaction, extrinsic job satisfaction, and auditors' turnover intention. Grounded in Herzberg's 2-factor theory, the purpose of this correlational study was to examine the relationship between intrinsic job satisfaction, extrinsic job satisfaction, and auditors' turnover intention. Participants included 96 members of the Central Florida Institute of Internal Auditors. Data were collected using the Minnesota Satisfaction Questionnaire and the Michigan Organizational Assessment Questionnaire. Results of the multiple regression analysis indicated the model as a whole was able to significantly predict auditors' turnover intentions,  $F(2, 93) = 47.635, p < .001, R^2 = .506$ . Extrinsic job satisfaction was the only significant predictor ( $t = -6.515, p < .001$ ). Implications for social change include the potential for leaders to better understand predictors of involuntary turnover and the potential to save money on recruitment and training. Business owners may become more profitable through better employee retention strategies; these findings may also add to the body of knowledge for stable employment opportunities. Business owners can develop strategies to enhance the level of intrinsic and extrinsic job satisfaction of internal auditors. Job satisfaction of internal auditors is essential and a fundamental determinant of growth, service, and quality within an organization.

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## Dedication

This book is dedicated to my kids, Lailah and Landen Lee, for being my inspiration to succeed in life. I want you to know there is no goal too high to set for yourself. Also, my loving husband Lascelles “LJ” Lee, Jr., thank you for being patient and standing next to me throughout this entire process. I also dedicate this book to my sister, Latosha White, and my father, John Jones, Jr. thank you for being my angels.

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I would like first to thank God for blessing me with the strength and courage to take on this venture. I am working in my faith. Thank you to my loving husband, Lascelles “LJ” Lee, Jr., for being there for the times when I was crying from frustration and for providing the encouraging words to continue. Thank you to my daughter, Lailah, and my son, Landen, for being understanding when mommy had schoolwork to complete. Thank you to all my family and friends for being there throughout this process.

This accomplishment is to my father, John E. Jones, Jr, and sister, Latosha D. White, who are my angels in heaven watching me. I hope I am making you happy and I am making you proud. I love and miss you both!

Special thanks to thanks to my peers and encouragers Dr. David Cullins, L.Nyrobi Moss, Zandrea Waldon, Vonetta Allen, Sherry Dixon, and a host of friends and supporters for your encouraging words, support, and prayers. I truly appreciate our texts and phone calls that are still occurring regularly. I would not be here without you. The love and understanding between us throughout this process has been priceless.

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## Section 1: Foundation of the Study

There are damages and consequences when a company is not able to retain its employees, including its auditing staff (Omar & Ahmad, 2014); however, business owners and leaders have little scholarly information available on retaining staff (Lightfoot, 2014). The aim of this study was to examine the relationship between internal auditor job satisfaction and turnover intentions. Section 1 of this study includes the (a) background of the problem, (b) problem statement, (c) purpose statement, (d) research methodology and design, (e) research question, (f) theoretical framework, and (g) literature review.

### **Background of the Problem**

Some business owners find employee retention to have a significant impact on the sustainability of knowledge within the organization (Knight, 2014). Retaining talented employees is imperative to the success of organizations and companies (Van Der Westhuizen, 2014). Attaining the best employees can prove difficult, especially as workers with unsatisfactory skill sets begin to dominate the job market (Hovart & Bobek, 2015). As more baby boomers leave the job market, new graduates will enter the market bringing in fewer skill levels that were possessed by the retiring workforce.

For accounting companies, retaining internal auditors poses unique concerns because internal auditors add value to management's decisions (Ahmed & Shil, 2013). The concept of value-added internal audit held has direct relevance to internal audit effectiveness (Lenz & Hahn, 2015). Also, internal auditors provide consultations on the usefulness and execution of internal controls (Ahmed & Shil, 2013). An internal audit

function with an organization assists with achieving organizational missions and visions and provides a methodology to evaluate risk management, control, and governance processes (Chambers, 2015). The New York Stock Exchange recognized the worth of an internal audit function and required all listed companies to have an internal audit function in place; a successful company lacking an internal audit function should raise red flags (Chambers, 2015). Internal auditors are vital to organizations. Therefore, understanding the relationship between job satisfaction and turnover intentions could be crucial to an organization's financial success.

There was insufficient information in the literature on voluntary turnover and the intentions of internal auditors when positioned with job satisfaction (Omar & Ahmad, 2014). The percentage of employees voluntarily leaving their jobs for other opportunities has been increasing since 2012 (Lewis, 2014). Some employers do not have adequate controls in place to hedge against the risk of losing their internal auditors and retaining a superior workforce. Some of these challenges include an absence of professional development opportunities, better compensation, etc.; this leads to frequent voluntary turnover, which negatively impacts organizations (Saeed, Waseem, Sikander, & Rizwan, 2014).

### **Problem Statement**

Employees have been increasingly voluntarily leaving their organizations in recent years (BLS, 2014). Within 5 years at a company, 80% of auditors will voluntarily leave (McLelland, 2012), and to replace them can cost a company as much as 150% of the former worker's salary (Omar & Ahmad, 2014). The general business problem was

that business owners are unable to retain auditing staff (Duncan & Whittington, 2014).

The specific business problem was that some auditing business owners do not know the relationship between internal auditors' (a) intrinsic job satisfaction, (b) extrinsic job satisfaction, and (c) employee turnover intentions.

### **Purpose Statement**

The purpose of this quantitative correlational study was to examine the relationship between internal auditors' (a) intrinsic job satisfaction, (b) extrinsic job satisfaction, and (c) employee turnover intentions. The independent variables were internal auditor's two types of job satisfaction: intrinsic and extrinsic. The dependent variable was employee turnover intentions. The targeted population consisted of members of the Central Florida Institute of Internal Auditors (CFIIA) who work in various companies and industries in the Southeast portion of the United States. Results of the study may enhance business owners' understanding of employee retention to assist in improving company-employee relationships, develop retention-related action plans, and create environments with reduced employee turnover.

### **Nature of the Study**

There are three basic research methods: quantitative, qualitative, and mixed methods (Venkatesh, Brown, & Bala, 2013). The focus of quantitative research is to use measurable data to examine the relationship between variables (Gray, 2013). Researchers often use qualitative methods to interpret their findings, whereas a quantitative method helps researchers examine the relationship between factors using the theory that already exists (Bryman, 2015). The qualitative approach was not suitable for this study, nor was

the mixed-methods approach, which combines qualitative and quantitative methods (Cohen, Manion, & Morrison, 2013). The mixed-methods approach was not appropriate for this study because of the requirement for the researcher to collect and analyze both qualitative and quantitative data and the amount of time associated with conducting mixed-methods research (Venkatesh et al., 2013). The purpose of this study was to examine the relationship between job satisfaction and turnover intention of internal auditors in Central Florida, which aligned with the quantitative approach.

I chose a correlational design for this study. There are three types of quantitative designs that a researcher can choose from: correlational, experimental, and quasi-experimental (Venkatesh et al., 2013). The experimental design was not appropriate for this study because the focus of the experimental design is to evaluate causal relationships among variables (Campbell & Stanley, 2015). The quasi-experimental design was also not appropriate for this study because the quasi-experimental design is an experimental design without random assignment (Campbell & Stanley, 2015). Assigning participants to control groups would not have been feasible for this study. The objective of this study was not to examine the causal relationship between job satisfaction and turnover intention, but to examine the degree and nature of the association between job satisfaction and turnover intention. The assignment of various levels of commitment to individual auditors was not feasible.

### **Research Question and Hypotheses**

The study goal was to examine the relationship between intrinsic satisfaction and extrinsic satisfaction related to the turnover intention of auditors. The study included two



independent variables (intrinsic job satisfaction and extrinsic job satisfaction) and one dependent variable (employee turnover intention). The research question was the following:

Research Question: Is there a statistically significant relationship between intrinsic job satisfaction, extrinsic job satisfaction, and turnover intentions?

In this study, I tested a null and alternative hypothesis to determine whether a relationship existed and how well the independent variables predicted the dependent variable.

( $H_0$ ): There is no statistically significant relationship between internal auditors' intrinsic job satisfaction, extrinsic job satisfaction, and employee turnover intentions.

( $H_a$ ): There is a statistically significant relationship between internal auditors' intrinsic job satisfaction, extrinsic job satisfaction, and employee turnover intentions.

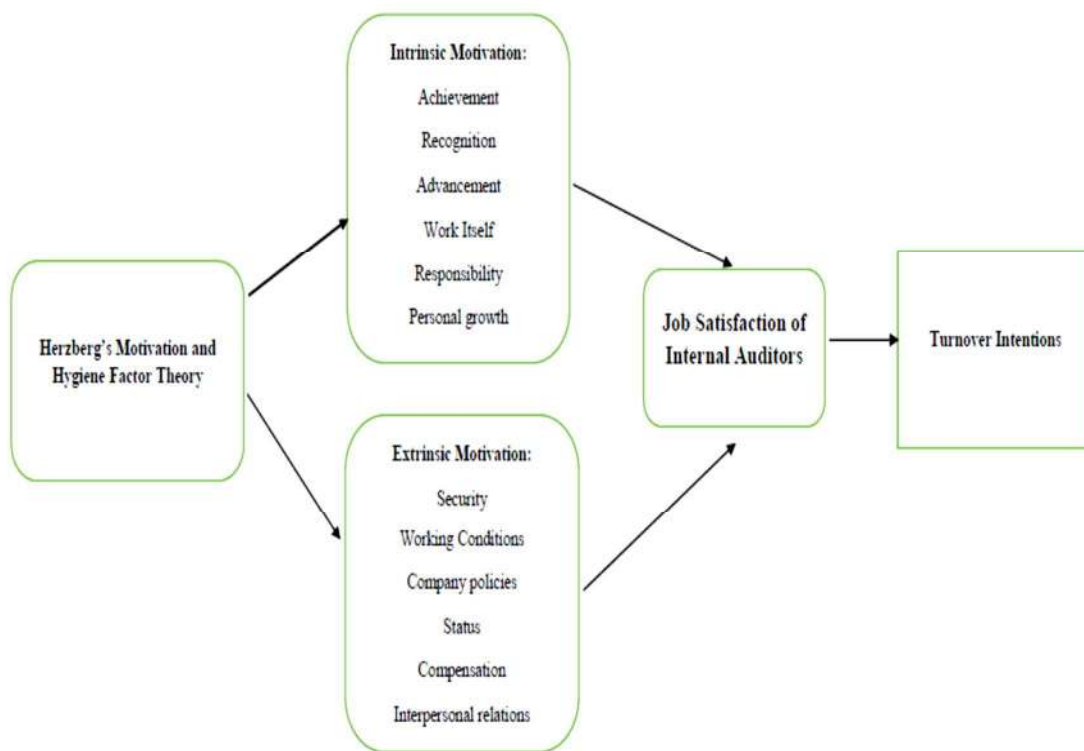
### **Theoretical Framework**

Herzberg (1966) developed the two-factor theory as a motivation theory, and this theory was selected as the theoretical framework for this study. Constructs affecting a worker's job satisfaction were categorized into two domains: motivators (intrinsic factors) and hygiene (extrinsic factors), and explains how motivators and hygiene affect an employee's job satisfaction and dissatisfaction (Herzberg, Mausner, & Snyderman, 1959). Motivators, which may cause job satisfaction, include achievement, recognition, work itself, responsibility, and advancement (Herzberg et al., 1959). Hygiene, which may cause job dissatisfaction, includes pay, job security, work conditions, supervision, and interpersonal relations (Herzberg et al., 1959). Herzberg suggested that job satisfaction

and job dissatisfaction are not opposites. Instead, the opposite of job satisfaction is no job satisfaction, and the opposite of job dissatisfaction is no job dissatisfaction, indicating that satisfaction and dissatisfaction are discrete (Dhanapal, Alwie, Subramaniam, & Vashu, 2013). Both intrinsic and extrinsic factors influence employee retention, and consideration was given to his theory when examining employee turnover (Herzberg et al., 1959). Herzberg's theory addresses employee dissatisfaction and satisfaction, which could influence employees' decisions to leave a company or their reasons to stay.

As a result of reviewing Herzberg's (1966) two-factor theory, I predicted the independent variable, job satisfaction, as measured by the Minnesota Satisfaction Questionnaire (MSQ), would predict employee turnover intention. Herzberg explained the reasons for retention and turnover. Herzberg's information provided the guidelines for survey questions to ask based on the theory of turnover and retention. If intrinsic and extrinsic job satisfaction are found to successfully predict turnover intention, strategies may be developed to enhance staff retention.

Herzberg argued that organizational leaders should guarantee the adequacy of hygiene factors, thereby reducing employee dissatisfaction (Belias, Koustelios, Sdrollias, & Koutiva, 2013). Also, organizational managers should develop inspiring and rewarding work environments to enhance employee motivation in an organization (Barrick, Thurgood, Smith, & Courtright, 2015). Researchers have revealed that employee satisfaction and dedication to a particular entity influence employee turnover rates, it is notable that the Herzberg's theory provided suitable metrics for evaluating the relationship between job satisfaction and turnover intentions. Figure 1 depicts how Herzberg's theory aligns with turnover intentions of internal auditors.



*Figure 1.* Herzberg's two-factor theory (1966) as it applies to examining turnover intentions.

## Operational Definitions

*Extrinsic job satisfaction factors:* Factors that are outside of the personal feelings about the work itself (Herzberg, 1966; Herzberg et al., 1959). These factors do not explicitly lead to employee satisfaction, but employees could be dissatisfied without them.

*Hygiene factors:* Extrinsic factors that relate to the operational components of the business. These factors are preventable and are responsible for causing job dissatisfaction (Hertzberg et al., 1959).

*Institute of Internal Auditors:* A professional organization for auditors that is committed to promoting, training, and supporting research for the internal auditing profession (Lenz & Hahn, 2015).

*Internal audit:* The independent, objective, and consulting evaluation designed to add value and improve an organization's operations (Lenz & Hahn, 2015).

*Intrinsic job satisfaction factors:* Factors such as recognition and responsibility that contribute to internal feelings that can serve as motivation for employees. When present, these can be motivational forces; however, employees are not necessarily dissatisfied without these things (Herzberg, 1966; Herzberg et al., 1959).

*Job satisfaction:* The positive feelings about an employee's professional life, based on expectation, experience, and options (Hülshager, Alberts, Feinholdt, & Lang, 2013).

*Motivator factors:* Intrinsic factors linked to the work performed for the job that result in employees' improved attitudes and enhanced job performance. These factors promote job satisfaction (Herzberg, 1959).

*Turnover intentions:* Intent of employees to leave their current employer (Korsakienė, Stankevičienė, Šimelytė, & Talačkienė, 2015).

### **Assumptions, Limitations, and Delimitations**

There were assumptions, limitations, and delimitations associated with this study. I assumed the accuracy of participants' survey answers. There were also minor limitations, such as having access to the participants. The delimitation of the study was inclusion of CFIIA members only.

#### **Assumptions**

Research studies cannot be conducted without assumptions (Foss & Hallerg, 2013). Assumptions are factors that researchers assume to be true but are not verifiable (Hollinger, Yerramalli, Singh, Mitra, & Sukhatme, 2015). Several assumptions, including one method-related assumption and two data collection assumptions, were made in this study. The first was that the sample was representative of all internal auditors in Central Florida and that all participants had local expertise. The second assumption was that people completing the survey were internal auditors in Central Florida. The third assumption was that participants' survey responses represented an exact account of their experiences. I also assumed participants' answers were truthful, and there was no agenda to coerce particular responses. Next, I assumed that participants understood the questions

to enable honest responses. Lastly, I assumed the measurement instrument was valid and reliable (Rubin & Babbie, 2016).

### **Limitations**

Weaknesses, known as limitations, are drawbacks of a study that researchers acknowledge are beyond their control (Horga, Kaur, & Peterson, 2014). The purpose of this study was to examine how job satisfaction related to turnover intentions of internal auditors in the CFIIA. The first limitation of the study was that the results would never establish a causal relationship between job satisfaction and turnover intentions; the focus was to examine the degree and nature of the association between the variables.

The second limitation was that survey respondents participated as volunteers and may have declined participation at any point. The respondents worked in several different industries, so the generalization of the results was impossible to a particular industry. Factors beyond those examined in this study could have affected employees' intent to leave.

The CFIIA placed a third limitation regarding access to members' email therefore, the access to all members are limited to distribution by the CFIIA. Although an online survey was convenient and less expensive, it reduced the level of collaboration between researchers and participants as compared to other data collection methods such as telephone and face-to-face interviews.

### **Delimitations**

Delimitations limit the scope of the study and establish the boundaries (Ionel-Alin & Irimie Emil, 2013). The scope of this study included internal auditors in Central

Florida. The results are not applicable to internal auditors in other IIA chapters or countries. The results of this study are generalizable to auditors who are (a) internal auditors, (b) IIA members, and (c) in Central Florida.

### **Significance of the Study**

Organizational leaders may be able to obtain information on job satisfaction theory, which may be used to refine or create retention policies that benefit the organizational culture. Management may use the results to improve business practices geared toward employee retention. The study may be valuable in supporting organizations in implementing staff-retention procedures.

The study may also benefit business people who are challenged by turnover problems in various ways. The study may help to (a) provide a foundation for change to reduce the prevalence of retention issues, (b) decrease the number of talented employees who leave their jobs, and (c) increase employee commitment among internal auditors and the companies they work for. The study has the potential to motivate employees to break through dissatisfaction and enhance their aptitude.

### **Contribution to Business Practice**

Employers of internal auditors may apply the information to improve methods and decisions that lead to turnover intentions. Understanding and addressing the factors may provide managers with the resources to maintain experienced internal audit personnel. Internal auditors may provide an understanding into the relationship between job satisfaction and turnover intentions. Effective business practices and consistent

decision-making criteria may offer a structure for business leaders to understand the relationship between job satisfaction and internal auditors' desire to leave.

### **Implications for Social Change**

The implications for positive social change include the potential for affected individuals and companies to understand better the relationship between job satisfaction and turnover intentions. I investigated whether job satisfaction factors affect turnover intentions, which can change organizational cultures and initiate new ways of handling employees and doing work. When business managers become aware of employee satisfaction determinants, the intent to leave may be reduced, and there may be an overall improvement for businesses and employees with the resulting increase in profits and staff morale.

### **A Review of the Professional and Academic Literature**

High employee turnover is a major challenge for the growth of an organization, according to Dong, Seo, and Bartol (2014). Organizations have placed significant emphasis on identifying and utilizing factors that enhance job satisfaction and reduce employee turnover. The Herzberg two-factor theory provided a lens through which to study the relationship between job satisfaction and turnover intention of internal auditors. The purpose of this quantitative correlational study was to examine the relationship between internal auditors' (a) intrinsic job satisfaction, (b) extrinsic job satisfaction, and (c) employee turnover intentions. The research question guiding this study was the following: What is the relationship between internal auditors' (a) intrinsic job satisfaction, (b) extrinsic job satisfaction, and (c) employee turnover intentions? The null



hypothesis was there is no statistically significant relationship between internal auditors' (a) intrinsic job satisfaction, (b) extrinsic job satisfaction, and (c) employee turnover intentions. The alternative hypothesis was there is a statistically significant relationship between internal auditors' (a) intrinsic job satisfaction, (b) extrinsic job satisfaction, and (c) employee turnover intentions.

To conduct the literature review, I used the following databases: ProQuest, EBSCOhost, Business Source Complete, ABI/INFORM, and Science Direct. I also used the Google Scholar search engine. The primary sources of the literature review were peer-reviewed journal articles, dissertations, and seminal books. My research strategy was to identify and search publications frequently cited by authors in academic studies regarding my topic. Relevant keywords included *job satisfaction*, *turnover intentions*, *motivation*, *hygiene*, *employee turnover*, *knowledge management*, *turnover intentions*, *retention*, and *intent to leave*. Of the 176 sources referenced in the literature review, 153 (87%) were published between 2013 and 2017, as shown in Table 1.

Table 1

*Summary of Sources Used in the Literature Review*

Reference Type	Count	Percentage
Peer-Reviewed Journals within 5 years of 2017	132	75%
Peer-Reviewed Journals more than 5 years of 2017	17	10%
NonPeer-Reviewed Journals within 5 years of 2017	2	1%
NonPeer-Reviewed Journals more than 5 years of 2017	0	0%
Dissertations within 5 years of 2017	9	5%
Dissertations more than 5 years of 2017	0	0%
Books within 5 years of 2017	8	5%
Books more than 5 years of 2017	5	2%
Government Web Sources	2	1%
Other Websites	2	1%
<b>Total</b>	<b>176</b>	<b>100%</b>

The literature review covers several topics including the concept of audit and a review of prior studies on the primary and revival theoretical frameworks of the research. The review also includes an analysis of the literature and measurements on the two independent variables (intrinsic and extrinsic job satisfaction) and the dependent variable (turnover intentions) to provide insights into the theoretical conceptualization of motivators and hygiene. The last two topics address construct measurement and the methodologies for the study of the dependent variable. The section ends with a brief summary and transition to the next section.

## **Concept of Audit**

Participants in this study were audit professionals, so the concept of audit was essential to the study. This section of the literature review covers relevant literature surrounding the concept of audit. Topics addressed in this section include a definition of audit, importance of internal auditing, and internal auditing versus external auditing.

**Definition of audit.** A discussion of the definition of audit is important because the participants of the study were audit professionals. Understanding the definition of audit will assist in understanding the importance of job satisfaction and turnover intentions of auditors. This subsection includes a brief review of the definition and origin of the term *audit*.

Audit often refers to the process of assessing all the evidence while maintaining objectivity and avoiding bias (Brody, Haynes, & White, 2015). Auditing has become the means of assessing the validity and reliability of information and processes (Cai & Zhu, 2015). The current process of auditing is leading more toward interactivity, including face-to-face discussions with different patrons (Byrnes et al., 2015).

**The importance of internal auditing.** Internal auditors provide numerous services to an organization's management, such as detecting and preventing fraud, testing internal control, and monitoring compliance with company policy and government regulation. The monitoring of internal controls increased for internal auditors as managers began looking toward the internal audit function for compliance and internal control testing (Burton, Starliper, Summers, & Wood, 2014). Congress enacted the Sarbanes - Oxley Act in 2002 (SOX 2002) after the departure of Enron and Worldcom,

and the failure of the Arthur Andersen Accounting firm. SOX outlines auditors' roles as including, but not limited to, the controls of audit quality and the rotation of audit partners (Daugherty, Dickins, Hatfield, & Higgs, 2013).

The pressure on internal auditors to improve audit quality increased significantly with the implementation of SOX (Chi, Hughen, Lin, & Lisic, 2013). Given the importance of internal auditing and the impact of auditors' turnover on audit quality, understanding the history of internal auditors is likely to help understand the value of studying turnover of auditors.

This increased pressure has led to an increased interest of both scholars and practitioners in finding factors that influence audit quality (Hussein & MohdHanefah, 2013). In addition to audit staff turnover, several other factors affect audit quality (Lennox, Wu, & Zhang, 2014). One of those factors is the requirement for audit partner rotations. Daugherty et al. (2013) studied data from 170 audit partners from 14 different firms to determine the effect of audit partner rotation on audit quality. The results indicated that audit partner rotation could sometimes lead to turnover of auditors, which had an adverse impact on audit quality (Daugherty et al., 2013).

**Internal auditing versus external auditing.** Although the focus of this study was on internal auditors, a discussion of the different types of audits can assist in understanding the turnover of internal auditors. This subsection of the literature review includes a discussion of the different types of audits. The review covers the definitions of the types of audits as well as the variances and similarities between the discussed types of audits.

Researchers often discuss the two types of audits: internal audit and external audit (Simon, Yaya, Karapetrovic, & Casadesús, 2014). IIA defined internal audit as “an independent and objective activity, an organization that gives assurance as to the degree of control by the operations, a guide to improve operations and contribute to an adding value” (as cited in Hoos, Messier, Smith, & Tandy, 2014, p. 4). External audit is the process of evaluating how well management assesses internal control (Mat Zain, Zaman, & Mohamed, 2015).

Internal and external audits have many similarities (Davidson, Desai, & Gerard, 2013). The focus of both internal and external audit is to improve the effectiveness of internal control (Pizzini, Lin, & Ziegenfuss, 2014). Both internal auditors and external auditors must adhere to ethical and professional standards (Martin, Sanders, & Scalan, 2014). Researchers have shown that external audit fees can be reduced with the assistance of internal auditors by relying on the internal auditors’ work (Davidson et al., 2013). Furthermore, internal audit assistance also improves the ease and timeliness of external audit (Pizzini et al., 2014).

The main difference between internal audit and external audit is the organizational structure (Burt, 2014). Internal auditors are often an integral part of the organization, whereas external auditors come from third party organizations (Bachlechner, Thalmann, & Manhart, 2014). Although external auditing is a legal requirement for many organizations, internal auditing is not mandatory (Pizzini et al., 2014).

### **Herzberg's Two-Factor Theory**

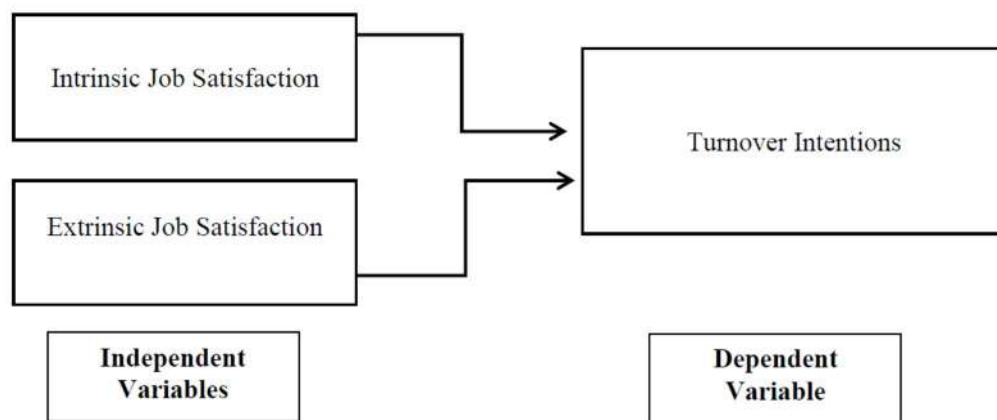
Herzberg (1959) explored the cause of job satisfaction using the two-factor theory (Milyavskaya, Philippe, & Koestner, 2013). Herzberg developed a theory to explain the cause of job satisfaction and dissatisfaction among individuals. The theory was based in part on Maslow's (1943) notion of self-actualization. Self-actualization is the fifth level of need in Maslow's psychology theory, often illustrated as a pyramid called the Hierarchy of Needs. The association between Herzberg's work and Maslow's work implies that job satisfaction is part of an individual's highest needs. Using empirical data and Herzberg's two-factor theory as a framework, I investigated internal auditor satisfaction in a workforce setting.

Herzberg (1959) dismissed the assumption that pay or salary is the major source of job satisfaction for employees. Herzberg et al. (1959) had scientific ideas around job satisfaction derived from a study of 200 engineers and accountants to determine what things contributed to their job satisfaction and what things served as motivators in job satisfaction. Herzberg et al. concluded that job satisfaction consisted of two distinct dimensions: job satisfaction and job dissatisfaction (as cited in House & Wigdor, 1967).

Herzberg's two-factor theory indicated that motivation factors and hygiene factors (Herzberg et al., 1959) influence employee satisfaction (Alam & Shahi, 2015). Hygiene factors include salaries, job security, and quality of supervision while motivation factors include interest in the vocation, prospects of career growth, and acknowledgment of individual achievements. Varying combinations of motivation and hygiene factors may

lead to situations in which employees are motivated and relatively complaint free or situations in which they become apathetic complainers (Karadağ, 2015).

The two-factor theory provided a mechanism for evaluating satisfaction levels and clarifying how positive or negative employee outcomes occur. The relationships between job satisfaction and turnover intention as examined in this study are shown in Figure 2.



*Figure 2.* Graphical depiction of Herzberg's two-factor theory as it applies to examining turnover intentions.

Many researchers in different fields extended the motivation-hygiene theory. Lumadi (2014) used Herzberg's (1959) motivation-hygiene theory to explore factors that promote dissatisfaction for teachers implementing a new school curriculum. Lumadi found some factors that influence employee job dissatisfaction such as job security, training, job responsibility, and curriculum transformation process. Lumadi added that empowering employees could promote the implementation of a new school curriculum. Lumadi concluded that employees must have active participation in the school transformation process including decision-making.

Edrak, Fah, Gharleghi, and Seng (2013) examined 200 Amway direct sales forces in Klang Valley areas (Malaysia) to analyze the effectiveness of intrinsic and extrinsic motivation in influencing job satisfaction. Edrak et al. found that extrinsic motivation tends to contribute more to job satisfaction. Edrak et al. further explained a significant and positive relationship between intrinsic and extrinsic motivations and job satisfaction. Both intrinsic and extrinsic motivation were identified as predictors for job satisfaction.

**Intrinsic motivators.** Motivational factors are considered factors that motivate employees to perform exceptionally (Njanja, Maina, Kibet, & Njagi, 2013). Noting that these factors are intrinsically rewarding, they can be classified as motivators because they represent employees' psychological needs, and they lead to long-term impetus (Njanja et al., 2013). The motivational factors include (a) challenging work, (b) recognition for one's achievement, (c) responsibility, (d) opportunity to do something meaningful, (e) involvement in decision making, and (f) sense of importance to an organization (Ackah, 2015). When they are part of an employee's work-life, these factors serve as motivation, but when they are not offered employees are not necessarily dissatisfied (Herzberg et al., 1959; Herzberg, 1966).

Herzberg et al. (1959) suggested the external hygiene factors represent the dissatisfying aspects of the job, and, therefore, internal motivation propels behavior, can influence positive attitude, and provides the basis for work ethic and persistence even when the employee is in the midst of challenges and crises (Brevis & Vrba, 2014). Herzberg's et al. (1959) original research indicated intrinsic factors are motivators and yield job satisfiers. *Satisfiers* are positive factors that relate to how employees feel about



the nature of the work and the rewards received from doing the work (Haque, Haque, & Islam, 2014). While extrinsic features of a job are important, studies of job satisfaction have found that an employee's intrinsic value their work has a greater impact on retention because, as feelings of intrinsic value increase, the likelihood of leaving the job is decreased (Zopiatis, Constanti, & Theocharous, 2014).

Islam and Ali (2013) used the model of Herzberg's (1959) motivation-hygiene theory to determine the work factors that promote job satisfaction and job dissatisfaction to the teachers in the university-private sector. Islam and Ali (2013) found work factors that promote employee satisfaction for many teachers such as (a) achievements, (b) recognition, (c) work itself, (d) responsibility, and (e) advancement. Among the motivators, achievement and work itself include better employee satisfaction than other motivators (Islam & Ali, 2013).

In contrary, Islam and Ali (2013) discovered that employee pay, university policy, and growth opportunity are dissatisfiers that affect employee job dissatisfaction. Islam and Ali (2013) also found that supervisions, relationships with the supervisors and coworkers, and working conditions positively affect employee satisfaction. Relationship with co-workers provides better satisfaction as opposed to other hygiene factors (Islam & Ali, 2013). Flores and Subervi (2013) argued that growth and advancement be the leading motivators to keep satisfied with the job and reasons to stay.

***Achievements.*** House and Wigdor (1967) supported the original notion that intrinsic aspects of a job are satisfiers or motivators, but stated that achievement and recognition are dissatisfiers, more than working conditions and quality of relationships

with superiors. Additionally, Herzberg's theory indicated that when employees had motivational factors, their job satisfaction levels were also higher (Sinha & Trivedi, 2014). Career satisfaction manifests when employees receive self-achievement from their perspective jobs (Kang, Gatling, & Kim, 2015). Therefore, employers must train and develop their staff to increase their achievement or quality performance to satisfy with the job (Lester, 2013).

**Recognition.** Employees want recognition, achievement, personal growth, and advancement to feel satisfied with the job (Lester, 2013). Recognizing employees' effort and contribution is an effective and less expensive approach in attracting employee to commit with the organization (Hogan, Lambert, & Griffin, 2013). Showing employee appreciation and recognition delivers a high-quality service to the customers (Lam & Mayer, 2014). Yee, Lee, Yeung, and Cheng (2013) agreed that employee recognition fosters positive performance. Also, employee recognition outperforms the salary factor (Handgraaf, Van Lidth de Jeude, & Appelt, 2013).

Moreover, a work climate with employee respect, recognition, and appreciation reduce employee turnover (Stinchcomb & Leip, 2013). Bhatnagar (2014) added that recognition and appreciation could attract employees to stay with the organization. Employee recognition and appreciation positively affect the work engagement as well (Choo, Mat, & Al-Omari, 2013). Consequently, lack of employee recognition leads to voluntary turnover (Panaccio, Vandenberghe, & Ayed, 2014).

**Work itself.** Herzberg et al. (1959) described work itself as the relationship of the employee to the customer or group of customers inside or outside the organization. A

customer or a group of customers inside of the organization is the employees of the organization itself (Scheers, & Botha, 2014).

Mbogo (2016) sought to examine the relationships among spirituality, working conditions and job satisfaction from 146 administrators and faculty of extension studies from 6 selected Christian universities in Kenya. The findings of this study indicated significant differences between faculty personnel and administrators' perceptions of their global job satisfaction and work itself. Moreover, there was a significant difference between faculty and administrative responsibilities regarding satisfaction through work itself and satisfaction through promotion opportunities. Mbogo (2016) discussed how educated personnel of extension studies were more satisfied with their jobs than were their counterparts with less education; faculty were more satisfied with their work globally and with work itself than were administrators.

**Responsibility.** Employee responsibility has four aspects of jobs: (a) self-scheduling, (b) authority to communicate, (c) control of resources, and (d) accountability (Herzberg, 1974; Herzberg et al., 1959). In self-scheduling, the customer needs are more important than employee needs added by Herzberg (1974) and (Herzberg et al., 1959). Moreover, communicating with the customers and handling the resources with authority are important to accomplish the job. Therefore, managers must empower employees to execute the job with competence.

To achieve the assigned responsibility, empowering employees plays a vital role (Herzberg, 1974; Herzberg et al., 1959). Empowerment is the transferring of power to all employees inside the organization, allowing employees to have control, power, and

authority (Efferin & Hartono, 2015). Empowering employees allows them to show innovation in many ways such as improving the customer service quality and business process (Fernandez & Moldogaziev, 2013). The innovative approaches improve the employee performance and business performance overall. Without innovated approaches, empowerment programs become useless and ineffective (Fernandez & Moldogaziev, 2013).

Further, employees need intrinsic rewards such as (a) autonomy, (b) competence, and (c) relatedness to increase motivation (Roche & Haar, 2013). Under the soft, HR management and self-determination theory, the employee autonomousness and satisfaction influence the HR practices and results (Marescaux, De Winne, & Sels, 2013). Higher autonomy means higher employee emotional attachment towards the organization (Mowday, Porter, & Steers, 2013). Another factor of job satisfaction is advancement.

***Advancement.*** Employee advancement and growth depend on new learning; therefore, training is a significant factor to achieve employee's growth needs (Herzberg, 1974; Herzberg et al., 1959; Maslow, 1943). Herzberg et al. (1959) added that employees remain accountable with their jobs as long as they remain equipped with training and the appropriate resources. Therefore, managers must train and develop their employees to enhance job competence (García, Lajara, Sempere, & Lillo, 2013). Besides, competent employees bring success to the organization, which affects the business performance (Elnaga & Imran, 2013). Business with competent employees can achieve business profitability and growth sustainability (Elnaga & Imran, 2013).

Developmental opportunities inside the organization can influence the employee turnover, according to Dong, Seo, and Bartol, (2014). Results from the previous study confirmed that employees with the opportunity to advance learning skills and develop professionally are significant factors to employee retention (McGilton, Boscart, Brown, & Bowers, 2013). The lack of inside opportunities gives a negative signal for many employees (Dong, Seo, & Bartol, 2014). When the inside opportunities are low, the employee turnover rate is high, or the opposite when the opportunities are high turnover rate is low (Dong, Seo, & Bartol, 2014). Van Dam, Meewis, and Van der Heijden (2013) supported the assertions stating that nurses' career development is a source of turnover intention; therefore, hospital leaders must create a better work environment to meet the high expectation of the employees. When employers provide an internal growth opportunity such as training, which increases employee competence, employees feel committed resulting in lower employee turnover (Nouri & Parker, 2013).

**Extrinsic motivators.** Of Herzberg's two factors, the hygiene factors include things that can lead to a worker experiencing job satisfaction. They are (a) supervision, (b) working conditions, (c) co-workers, (d) pay, (e) policies and procedures, (f) job security, (g) status, and (h) personal life (Herzberg et al., 1959; Herzberg, 1966). Hygiene factors do not always lead an employee to feel satisfied with their job, but without the hygiene factors, employees could feel dissatisfied with their jobs. Herzberg et al. (1959) purported that not being dissatisfied with one's job does not mean that one is indeed satisfied. Herzberg et al. (1959) said that job satisfaction and dissatisfaction were not opposites. In particular, hygiene factors are those that significantly influence employee

motivation in the workplace but given that these factors do not create long-term satisfaction among employees such factors can be categorized as maintenance factors since they represent the employee's physiological needs. Hygiene factors within an organization also include organizational and administrative policies, employee position and status, interpersonal relationships, and fringe benefits.

Derby-Davis (2014) also used the same theory for the purpose of examining job satisfaction and intention to stay on the job. Derby-Davis (2014) results using nursing industry, emphasizing that job satisfaction factors were significant factors to increase job satisfaction to reduce employee turnover intentions. Ghazi, Shahzada, and Khan (2013) utilized the Herzberg's (1959) motivation-hygiene theory to quantify the level of satisfaction and motivation of employees towards the job. The study findings revealed that the motivation of employees relied on the fulfillment of hygiene factors. As suggested, hygiene factors must remain a priority to achieve a higher level of motivation and satisfaction to increase employee performance (Ghazi, Shahzada, & Khan, 2013).

Fu (2014) argued job satisfaction involve the ethical behavior of employees. Fu (2014) examined the ethical behavior of employees in relation to the satisfaction of the job, promotions, co-workers, and supervisor. Fu (2014) concluded age of employees influenced ethical behavior. Young employees displayed better ethical behavior than that of older employees (Fu, 2014). Bianchi (2013) examined the current economy, suggesting that graduates are satisfied with their job compared to other workers who entered the workforce during better economic times. Graduates are satisfied because of their educational background (Bianchi, 2013).

Traditionally, an employee's job satisfaction links with economic conditions (Bianchi, 2013). Kuo-Chih, Tsung-Cheng, and Nien-Su (2014) stated that job satisfaction includes participation by employees in a way that fosters innovation and effective trust between employees and managers. Palanski et al. (2014) examined relationships and job satisfaction and concluded that abusive supervision encourages an employee to search for other opportunities.

Another reason an employee chose to leave a job voluntarily is personal. Personal reasons may include the perception of the employee about the organizational culture, family conflicts, and personal developmental plans and future growth (Prottas, 2013). Reasons to change and leave a career vary among employees. Employees narrowed to two basic categories of voluntary turnover intention: organizational culture and personal characteristics.

Warren, Gaspar, and Laufer (2014) suggested when an employee does not understand the culture of an organization; the performance and intentions are affected. A result of an employee not able to adapt to an organizational culture leads to turnover intentions and voluntary turnover (Campbell & Göritz, 2014). Organizational culture influences employee engagement and is essential to obtain organizational success. The development of awareness strategies that fit the organization's culture may have a positive effect on the organization and decrease voluntary employee turnover (Campbell & Göritz, 2014).

Acar and Acar (2014) noted the importance of an organization altering current strategies to remain competitive in a continuously changing business environment to

obtain organizational success. Frenkel, Sanders, and Bednall (2013) asserted employees leave their job when conflicts arise with management and other employees. Relationship conflicts on the job affect an employee's health and well-being (Frenkel, Sanders, & Bednall (2013). Participation and involvement of all parties assist with conflict resolution (Redpath et. al, 2013). Turnover intentions of an employee occur when there is an unresolved conflict. When the conflict is with management, trust, and management practices are questionable (Yoon Jik & Poister, 2014).

Job and pay satisfaction fall under the component of organizational culture. An employee may be comfortable with their status, yet when an advertisement of a similar job displays a larger salary, analyzed are both satisfaction and salary (Awan & Asghar, 2014). Salary compensation varies in federal and private sector (Falk, 2015). Salary is one factor an employee may provide for a reason to consider new employment. Conflict relationships, organizational culture, and salary are just a few examples of reasons an employee may take into account new employment. Next, addressed are personal grounds of employment change. Possessing strong ethic, morals, values, and beliefs can sometimes cause personal characteristics to influence an employee's decision to leave employment (Gialuisi & Coetzer, 2013).

An employee must live two separate lives, one at work, where prohibited, is a religious expression, the second at home expressing openly and freely their faith (Lyness & Judiesch, 2014). Adamant personal beliefs against certain social norms may lead an individual to seek employment elsewhere. In addition to personal values, personal situations, and circumstances can lead to turnover intentions.



## **Job Satisfaction**

Both intrinsic and extrinsic motivations can help increase the employee's job satisfaction and improve their performance in the workplaces (Edrak et al., 2013). An effective predictor of voluntary employee turnover is job satisfaction (Diestel, Wegge, & Schmidt, 2014). The examination of job satisfaction predicts ways to deter voluntary employee turnover (Diestel et al., 2014; Nobuo, 2014). Edmans (2012) suggested a link between job satisfactions determined the measurement and standards a manager must take to recruit, retain, and motivate employees. Edmans (2012) examined the relationship between job satisfaction and an absent employee. Edmans (2012) suggested an employer's value to their employees promotes job satisfaction.

Cho, Lee, Mark, and Yun (2012) suggested that to reduce turnover; organizations could implement strategies to improve job satisfaction. Job satisfaction has been extensively studied because it is frequently considered to be the cause of employee turnover (Khan, 2014). It is one of the most frequently researched variables in investigative and actual settings and that has been extensively studied in organizational social sciences (Yucel & Bektas, 2012). Job satisfaction can refer to something as simple as how a worker feels about the work (Chughati & Perveen, 2013), or something slightly more complex as how an employee feels about the workplace (Sypniewska, 2014). It might sound minimal, but Saeed et al. (2013) defined job satisfaction as how well a worker enjoyed doing the job. All of these may be true. Research has shown that different internal and external organizational factors influence employee job satisfaction, including working conditions, leadership, office politics, and pay (Saeed et al, 2013).

Pietersen and Oni (2014) found that job dissatisfaction drives employee turnover when employees have negative emotional reactions to hygiene factors on the job. Similarly, Richardson (2014) found that when job satisfaction is high, motivation and performance increase, while attendance problems and turnover decrease. These prior studies infer that job satisfaction does have a relationship to turnover and intentions. Interestingly, job satisfaction includes all aspects of working within a company, even those things that are not directly related to the work task itself (Awang, Amir, Osman, & Mara, 2013).

The relationship between job satisfaction and voluntary turnover has been the most comprehensively studied and documented subjects in the turnover literature (Government Accountability Office, 2013; Lee, Burch, & Mitchell, 2014). The most common finding is that there is a correlation between job satisfaction and turnover, in which dissatisfied employees are more likely to leave their jobs than employees who are satisfied (Sukriket, 2015). Job satisfaction has been associated with employee motivation, behavior, and productivity (Dobre, 2013). Employee job satisfaction is also dependent upon several organizational factors, including the employee's compensation, working environment, the organizational environment, and the employee's experience of the leadership (Saeed et al, 2013). As it relates directly to my study topic, auditor loyalty is considerably influenced by job satisfaction and auditors who know the importance of their work will better resist job changes (Yee, 2013).

Omar and Ahmad (2014) identified job satisfaction and organizational commitment as significant predictors of turnover intention because job satisfaction and

organizational commitment have a significant adverse effect on auditors' turnover intentions. It is somewhat of a paradox that for an employer to be satisfied with an employee's job performance the employee must be satisfied with the employer (Eggerth, 2015). Without the employee's experience of job satisfaction, work commitment decreases along with the employee's commitment to the organization and its objectives (Ridzuan, 2014). Interesting as well is that job satisfaction can be a precursor of commitment (Panaccio, Vandenberghe, & Ben-Ayed, 2014).

Other points of view include the idea that job satisfaction negatively relates to turnover intentions (Yucel & Bektas, 2012). An alternate view is that factors such as internal motivation and job characteristics do not directly influence job satisfaction and turnover intentions, but rather indirectly affect turnover intentions, also taking into consideration organizational or professional commitment (Barrick, Mount, & Li, 2013). Nonetheless, research by Habib, Aslam, Hussain, Yasmeen, and Ibrahim (2014) concludes that employee job satisfaction levels impact retention rates and research. Research by Weisheng, Nam-Heung, and Doyeon (2014) reveals that there is a positive relationship between job satisfaction and internal marketing. The subtle difference in findings justifies the need for further studies in this area.

Spagnoli and Caetano (2012) claimed that although most of the literature on job satisfaction utilized a molar approach, some researchers used a model that was based on facets, where individual facets of job satisfaction were studied. A study by Fila, Paik, Griffeth, and Allen (2014) indicated a relationship between turnover intentions and nine facets of job satisfaction – pay, promotion, operating environment, supervision, fringe

benefits, rewards, co-workers, nature of work, and communication. Whether in facets or as a whole, internal auditors' job satisfaction is significant to the retention of staff.

Pitaloka and Sofia (2014) state that the work atmosphere is a precursor of job satisfaction and organizational commitment when it comes to internal auditors. Since the relationship between job satisfaction and turnover can be fluid, satisfaction must be measured with other factors to understand effectively and predict turnover (Mobley, 1982).

**Job satisfaction and turnover intent.** Employee retention and job productivity are directly related to employee satisfaction (Yadav & Aspal, 2014). An employee's job satisfaction leads to better job performance and retention (Tehseen & Ul Hadi, 2015). When employees have unclear instructions or goals, work motivation and satisfaction diminish, and turnover intentions increase (Jung, 2014). Herzberg's (1966) research on human motivation in the workplace sought to understand the relationship between an employee's work and needs. Herzberg (1966) asserted that humans have two types of needs – motivation and hygiene. Khalid, Irshad, and Mahmood (2012) studied how working conditions, pay and promotion, fairness and job security, and experience of professional workplace relationships affect employees' job satisfaction levels. Khalid et al. (2012) found that pay, work efficiency, supervision, and amicable relationships with co-workers are the most significant factors that contribute to job satisfaction.

Herzberg's motivator-hygiene theory combines needs theory with expectancy theory to explain factors that motivate employee work performance and satisfy their needs (Uduji, 2013). Onuoha et al. (2015) applied Herzberg's motivator-hygiene theory and its influence, Maslow's need hierarchy theory, to study the effects of environmental

factors like work tasks and environment, compensation and promotion, and leadership on job satisfaction levels. Uduji (2013) sought to determine if hygiene factors were most influential in motivating employees and recommended business leaders include employees' needs as part of the organizational strategy to improve employee motivation and lower employee dissatisfaction. Damij, Levnajić, Skrt, and Suklan (2015) indicated that aligning motivation with the organizational strategy would lead to a satisfied workforce. Onuoh et al. (2015) implied that one's fulfillment with the work determined one's job satisfaction.

When Atchison and Lefferts (1972) assessed Herzberg's two-factor theory, they found that job satisfaction has an inverse relationship with turnover and absenteeism – that is as job satisfaction increases turnover and absenteeism decreases. It is no wonder that House and Wigdor (1967) suggested that business leaders create and utilize work motivation and training programs that are based on the two-factor theory. Callier's (2013) examination of job satisfaction and organizational commitment among employees with access to work-life programs that included motivational aspects, telecommuting, childcare, and health and wellness initiatives, revealed a positive association with organizational commitment. Callier (2013) also found that work-life programs that considered the employees' family better encouraged organizational commitment than a flexible work schedule did. All of the research indicates that employee satisfaction is influenced by a blend of motivation and hygiene factors and that addressing them on an organizational level would likely lower turnover intentions.

To summarize this section, organizations can begin to build a higher-retention workplace by understanding the relationship between job satisfaction and turnover intentions. Turnover intentions cannot be reduced without acknowledging the factors that result in job satisfaction. While job satisfaction can be discussed regarding internal motivation, external hygiene factors, or combinations of them both, there is no denying that job satisfaction plays a role in employee turnover and retention. The topic has been widely studied, with consistent confirmation that job satisfaction is an important predictor of employee turnover (Callaghan & Coldwell, 2014) and that job satisfaction significantly impacts employees' intentions to leave their jobs (Steidle, Gockel, & Werth, 2013). Due to the empirical understanding that satisfied employees have better attendance rates, are more loyal, and do better work, I would posit that if employers could create the conditions that influence and help to maintain employees' job satisfaction, employers would have better retention rates and experience better business results.

**Relevance to study.** Herzberg's Two-Factor Theory of job satisfaction is useful in explaining factors that contribute to job satisfaction. As previously stated, hygiene factors affect job dissatisfaction (Dhanapal, Alwie, Subramaniam, & Vashu, 2013). Motivators affect job satisfaction (Aydin, Sarier, & Uysal, 2013). Hygiene and motivation factors represent both internal and external factors. Mbugua, Waiganjo, and Njeru (2015) state employees' value both the internal and external factors in an organization and were deciding factors whether or not to maintain employment with a company. The two-factor theory is significant to the independent variables of my study.

Theories about job satisfaction can inform us about turnover intent, which is the purpose of the study. Information gathered about job satisfaction is relevant to the study about turnover intent. This information is intended to shed light on exactly how an employee's satisfaction with the job or commitment to the organization influences intentions to leave.

### **Rival Theories/Opponents of the Theoretical Framework**

It is noteworthy that Herzberg's (Herzberg et al., 1959; Herzberg, 1966) theory has not been without a fair amount of criticism. Herzberg's original theory has been examined in the literature extensively (Malik & Naeem, 2013). Initially, the theory's underlying methodology was challenged as being too limited (House & Wigdor, 1967). Opponents argued that some of the factors named can lead to satisfaction for some people and dissatisfaction for others and that he failed to consider individual preferences (Worlu & Chidozie, 2012). Some critics believed that there was simply no empirical support for Herzberg's theory and that it oversimplified the nature of job satisfaction (Graham & Messner, 1998). Atchison and Lefferts (1972) stated that when the theory was applied in a study about turnover prediction, it was found to be confusing and vague.

Notwithstanding the preceding, the theory, as a framework has provided valuable insight into some job satisfaction factors and their influence on a turnover in some situations (Mowday, Porters, & Steers, 1982). Its controversial nature comes mostly for its methodological flaws (Ncube & Samuel, 2014). Critics have pointed out flaws in Herzberg's methodology and attempts to replicate Herzberg's findings have not consistently supported the original study (Bryan, 2013).

**Maslow's hierarchy of needs theory.** Maslow's work inspired many motivation theories for e.g. expectancy theories, achievement motive, and hierarchy of human needs. Maslow's (1943) categorical hierarchy of needs lists in defined order physiological, safety, love, esteem, and self-actualization as motivators. Two-factor theory is closely related to Maslow's hierarchy of needs, but it introduced more factors to measure how individuals are motivated in the workplace (Yusoff, Kian, & Idris, 2013). Maslow proposed motivation is a function of five basic needs: (a) physiological, the most basic need, which entails were having enough food, the air, and water to survive; (b) safety, which consists of the need to be safe from physical and psychological harm; (c) love, which includes the needs for affection and belonging; (d) esteem, which is the necessity of reputation, prestige, and recognition from others, and also includes self-confidence and strength; and (e) self-actualization, which is the desire for self-fulfillment, to become the best one is capable of becoming.

Job satisfaction's consequence can be discussed from different points of view. Maslow (1970) suggests that employees will always want more from their employers. According to Shuck and Herd (2012), a manager does not necessarily do the work of meeting an employee's needs; rather an employee is motivated by their lowest level of unsatisfied need. As an individual moves up the hierarchy and achieves each of the needs, that individual's level of satisfaction increases (Lester, 2013). Thus, a person reaching self-actualization should experience a high level of job satisfaction regardless of the job. When they have satisfied their subsistence needs, they strive to fulfill security needs. When jobs are secure, they will seek ways of satisfying social needs, and if successful,



they will find the means to the ultimate end of self-actualization. The most important correlate of work satisfaction is retention. A satisfied employee demonstrates a greater commitment, and this leads to lower turnover of the employees (Selvarani & Chandra, 2015).

According to Kaur (2013), Maslow's theory is adequate for describing the behavior of individuals have significant growth needs, because employees who are indifferent to the idea of increasing their growth will not realize any physiological reaction to their jobs. According to Graham and Messner (1998), there are three major criticisms directed at Maslow's need theory: (a) the conclusions are not supported by significant empirical data, (b) there is a false assumption that all employees are comparable, and (c) by and large, these are theories about job satisfaction and not motivation. Graham and Messner's criticism was supported by the views of Kaur (2013). A criticism is Maslow's assumption that the lower needs must be satisfied before a person can achieve their potential and self-actualize. They purport that this is not always the case, and, therefore, Maslow's hierarchy of needs in some aspects has been falsified. Thus, this theory was not used for this study.

**McClelland's learned need theory.** Unlike other theories that consider individual urges to pursue some needs rather than others, McClelland considers the need for achievement (Milyavskaya, Nadolny, & Koestner, 2014). McClelland's (1962) learned needs theory of motivation included the need for achievement, affiliation, and power. One of the intrinsic factors, the work itself, is linked to McClelland's (1962) need for achievement since people interested in one form of achievement are often interested

in other forms of achievement (Ewugi, Karim, & Abdul-Hakim, 2015). The strengths of the McClelland's acquired needs theory is that it provides a clear picture of the organization and the managers. Also, includes identification of the types of jobs suitable for employees and which types of people that can make the organizations more successful.

The weaknesses of the McClelland's acquired needs theory is that it serves little purpose in the public sector; as public sector employees are being motivated by factors such as job security, being of service, and camaraderie; they reject financial enticements and displays of power (Christiansen, 2014). According to Efendiev and Sorokin (2013), that the theory is empirically invalid, theoretically inadequate, and offers little value to those interested in promoting economic growth. This theory was not chosen because its only focus was the motivating factor of power and did not consider other potential factors.

### **Turnover Intentions**

Turnover intent refers to an employee's voluntary plan to leave the organization, which can be harmful to the organization (Mobley, 1982). Productivity decreases in an organization when top employee leaves, taking their wealth of knowledge and expertise in the field (Awang et al., 2013). While involuntary turnover includes termination, forced resignation, and other company-initiated removals; which gives the company control over turnover, whereas voluntary turnover is about the employee's conscious decision to leave (Awang et al., 2013). A voluntary turnover is a costly event that can cost up to one and a half times a full-time, private sector worker's yearly compensation package (Cappelli &

Keller, 2013). Turnover has become a significant challenge facing the auditing profession (Chi et al., 2013).

Turnover intention is characterized by a worker thinking about quitting, making an actual decision to quit, and actively seeking new employment (Tastan, 2014).

Employees' decisions to leave are influenced by their perception of other employment opportunities and how easy it would be to obtain them, as well as how desirable such a move would be, due to job satisfaction (Long, Ajafbe, & Kowang, 2014). Awang et al. (2013) identified individual factors that initiate turnover intentions, such as poor wages, poor prospects for advancement, and disrespect. Employers could help stabilize their workforce, reduce employee turnover, and save on turnover-related costs by offering better benefits and workplace policies (Pryce, 2016). Because turnover is such an important business problem, organizations are becoming more concerned about how to retain their best employees (Long et al., 2014) as it is imperative for profits and efficiency.

Hofaidhllaoui and Chhinzer (2014) used turnover intention as a dependent variable for job satisfaction in a quantitative correlational study; examining the relationship between job satisfaction, and turnover intention for knowledge workers (engineers) in France. From study participants of 1,980, only 548 (27.7%) participants responded, where 481 participants completed the survey. To measure the job satisfaction and the turnover intention variables, Hofaidhllaoui and Chhinzer applied the previously-validated Minnesota Satisfaction Questionnaire (MSQ) developed by Weiss et al. in 1967

and the scale of Rusbult et al. in 1988 with a 5-point Likert-type scale (1 = strongly disagree and 5 = strongly agree).

The collected data was analyzed using regression analysis. Hofaidhllaoui and Chhinzer (2014) found a negative correlation between satisfaction with work and turnover intentions, as well as satisfaction with supervisor and turnover intentions ( $r = -0.30, p < 0.01, r = -0.30, p < 0.01$ , respectively). Both moderators affect only the relationship between satisfaction with supervisor and turnover intentions (Hofaidhllaoui & Chhinzer, 2014). The implications of the study are that satisfaction with work and satisfaction with one's supervisor are two different aspects of job satisfaction. Although satisfaction has no relationship with turnover intention, when employees feel dissatisfied with the job, employee turnover intention occurs regardless of the perception within the organization (Hofaidhllaoui & Chhinzer, 2014).

However, Hofaidhllaoui and Chhinzer (2014) suggested that improving satisfaction with the supervisor is critical in retaining knowledge workers; thus, management must secure and reward the effective supervisors and managers. Employers must also train employees to remain competent in their assigned tasks and be satisfied with their job to avoid leaving the job to reduce the turnover according to Hofaidhllaoui & Chhinzer, 2014).

Gabel Shemueli, Dolan, Suárez Ceretti, and Nuñez del Prado (2015) study examined the mediating effects of burnout and engagement on the relationships between work characteristics (work overload and social support) and turnover intentions in the nursing community of two Ibero-American countries. The sample consisted of 316

registered nurses employed in Uruguay and 502 employed in Spain. The collected data was analyzed using multiple structural equation modeling (MSEM).

To measure burnout and the turnover intention variables, Gabel Shemueli et al. (2015) applied the previously-validated Turnover Intention Scale (Bothma & Roodt, 2013) consisted of three items rated on a 5-point Likert scale (1 = totally disagree, 5= totally agree) and Shirom-Melamed Burnout Measure (Shirom & Melamed, 2006) consisting of 12 items rated on a 7-point Likert scale (1 = almost never, 7= almost always).

The work engagement variable relates to the Herzberg is defined as a positive affective-motivational state related to wellbeing at work and is characterized by vigor, dedication, and absorption (Kang, 2014). Thus, engaged employees exhibit enthusiasm and affective connections with their work activities, and they consider themselves capable of meeting job demands, thus resulting in lower turnover intentions. Gabel Shemueli et al. (2015) found that burnout was found to intermediate the relationship between work overload and turnover intention, whereas work engagement moderately facilitates the relationship between social support and turnover intention.

Kalidass and Bahron (2015) found that there is a significant relationship between perceived supervisor support (PSS), perceived organizational support (POS), and organizational commitment towards employees' turnover intention. The independent variables of the study were perceived supervisor support, perceived organizational support, and organizational commitment; and the dependent variable was turnover

intention. The researchers distributed 260 questionnaires among various levels hotel employees in eight hotels.

The dependent variable, turnover intentions, were measured with three items from Vigoda-Gadot and Kupin (2005), which it is reported to have an alpha of 0.84 for the private sector organizations. The response scale ranged from “1” (Strongly Disagree) to “5” (Strongly Agree). The three sample items are, ‘I often think about quitting’, ‘I will probably not stay with this organization for much longer’, and ‘Lately, I have taken an interest in job offers in the newspaper.’

Results indicated that 16.1% variances in turnover intention can be explained by PSS ( $R_2 = 16.1, p < 0.01$ ). There is a negative relationship between PSS and turnover intention as indicated by the value of  $\beta = -.402 (p < 0.01)$ . Kalidass and Bahron (2015) results also indicated that 33% variances in turnover intention can be explained by PSS ( $R_2 = 33.0, p < 0.01$ ). The two dimensions of POS found to have negative influence on turnover intention, namely POS1 ( $\beta = -.525, p < 0.01$ ) and POS2 ( $\beta = -.181, p < 0.01$ ).

Kalidass and Bahron (2015) suggest management should give more attention towards the employees to reduce the turnover intention. Kalidass and Bahron (2015) further suggests that one of the ways to reduce the level of turnover intention among hotel employees is that the human resource managers should be more supportive, responsible, and able to strengthen the internal relationship among employees and management, care for the employees’ well-being and understand the values of achieving the organization goals together. Therefore, there is a need to understand the important roles of each dimension of PSS, POS, and organizational commitment i.e. affective

commitment, continuance commitment and normative commitment to reduce employees' turnover intention in organizations.

Wang, Tsai, Lei, and Lai (2016) to examine the relationships among job satisfaction, organizational commitment, and turnover intention of workers in Macau. Wang et al. (2016) conducted a correlational study and used convenience sampling, where a total of 105 completed surveys were retrieved from employees working in two casinos. Wang et al. (2016) noted the greater the job satisfaction, the higher the turnover intention ( $\beta = .312$ ).

Wang et al. (2016) results indicated that job satisfaction had a significant and positive correlation with organizational commitment ( $r = .701$ ). Whereas the association between job satisfaction and turnover intention was positive but not significant and the association between organizational commitment and turnover intention was negative but not significant ( $r = -.187$ ). The regression model indicated that job satisfaction and organizational commitment were effective predictors of employees' turnover intention.

Wang et al. (2016) recommended in order for management to understand employees' perceptions of their working environment, a survey should be distributed routinely. Further suggestions include a sound welfare system and set up bonus to lessen turnover rates. Lastly Wang et al. (2016) recommended management develop education and training to assist in developing career plans for employees.

**Employee turnover impacts on the organization.** Recruiting, training, and retaining knowledgeable employees is vital in the 21st century (Cappelli & Keller, 2013). The ability to retain competent employees is essential to all organizations because their

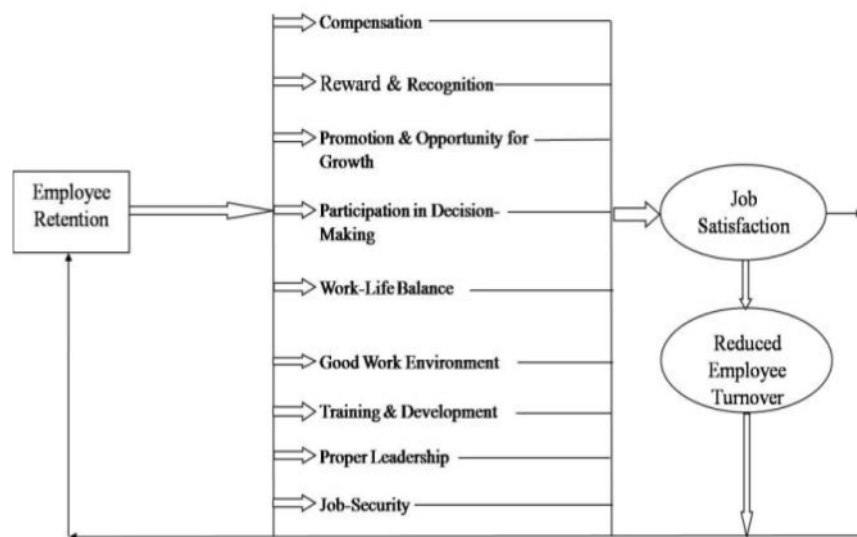
employees' knowledge and skills directly impact economic competitiveness (Das & Baruah, 2013). One of the greatest challenges is retaining resources (Das & Baruah, 2013) and knowledge is a key organizational resource (Lee, Shiue, & Chen, 2016), courtesy of its employees.

Knowledge is valuable and sharing it in an organization signifies unity, so it is best to create a knowledge culture within the organization (Bhatti & Zaheer, 2014). The company's clients are better served when employees share knowledge effectively (Islam, Hasan, & Rahman, 2015). Lost knowledge can have a devastating impact on any organization by reducing efficiency and creative capacity, thereby losing their competitive edge, and increasing vulnerability (Alshanbri et al., 2015).

It is important that organizational leaders recognize the detriment in losing knowledge as a result of employee turnover (Alshanbri et al., 2015). Employees must be encouraged to share knowledge and incentives that assist in motivating employees to share can directly influence employee turnover (Alshanbri et al., 2015). Numerous researchers have confirmed the effectiveness of reward structures in motivating people to converse and share information (Chong & Besharati, 2014; Wang, Noe, & Wang, 2014). Managers and Human Resource (HR) departments can assist with reward structures related to knowledge management initiatives. The majority of factors that influence in knowledge loss are precisely connected to employee turnover (Alshanbri, et.al, 2015), which is connected to job satisfaction.



The model below (see Figure 3), suggested by Das and Baruah (2013) shows nine factors and concludes and explains the relationship between these factors and both job satisfaction and employee turnover.



*Figure 3.* The employee retention and job satisfaction model.

**Retention.** Employee retention refers to an organization's ability to keep its employees. Das and Baruah (2013) define retention as the process of maintaining a substantial number of employees in the organization and adds that retention is necessary to an organization's success. Employee turnover is symptomatic of deeper, unresolved issues, like lack of job satisfaction and organizational commitment, which can influence the employee to begin seeking other employment. Contrary to popular belief, salary is not always a significant factor in inducing turnover (Bhargavi & Raja, 2014). Khoele and Daya (2014) suggest that employee turnover and retention is influenced by factors that are unique to companies and their associated entities. The view that turnover and retention is company-specific is different from the idea that it is based on the individual.

Several programs exist, and some can be tailored, to improve employee retention problems, but to be effective, the cause of the turnover must be known first (Cohen, 2013). Effective HR management practices can help reduce employee turnover and aid organizations keep their prime assets, their staff (Mbugua et al., 2015). Heaton (2013) believes that investing in better training for employees would help to retain them because they would have the skills to compete for promotions within the company and advance. Heavey, Holwerda, and Hausknecht (2013) agreed with Shahin (2014) that organizations' leaders should implement plans and retention strategies to decrease voluntary employee turnover and retain valuable employees. HR Departments should develop succession plans to sustain competent staff, which could include human capital development, coaching and mentoring, and frequent evaluations to discern the employee's strengths and weaknesses (Moradi, 2014). HR departments can help companies gain a competitive edge by utilizing practices that support retention strategies (Shahin, 2014). By developing and using a succession plan, management can expect an increase in cooperation and performance and a decrease in recruitment costs due to better-retaining staff (Moradi, 2014).

Researchers have documented that employee turnover is costly. The high cost of turnover is not just financial, as it not only includes training and replacement expenses, but the loss of valuable knowledge, and reductions in employee morale (North et al., 2013). Encouraging and rewarding employees for sharing knowledge and creating a knowledge sharing culture can cushion against knowledge loss. However, because turnover intentions are influenced by employees' perceptions of other opportunities, their

perceptions about the ease of leaving, and their overall job satisfaction these factors must be combated. Since pay is not always the key determinant and sometimes turnover and retention issues can be company-specific, a thorough approach to examining the problem is required. Developing an understanding of what an employee needs can empower managers to develop effective retention strategies (Gouviea, Milfont, & Guerra, 2014). Managers that develop employee retention strategies could meet the needs of employees and improve the odds of retaining them (Gouviea et al., 2014). Employee retention programs can be designed and implemented by management and human resources departments, to include some different initiatives based on the most probable causes of turnover intention.

### **Measurement**

**Job satisfaction instruments.** Chien (2013) and Lukwago, Basheka, and Odubaker (2014) tested the validity of Herzberg's two-factor theory found it to be credible for studying job satisfaction. Regardless of its criticisms, Herzberg's theory is valid and broadly accepted because of its theoretical and practiced simplicity and has been endorsed by most researchers (Malik & Naeem, 2013). Herzberg's theory was the basis for measuring job satisfaction as it relates to employee turnover intention. The Minnesota Satisfaction Questionnaire (MSQ) was designed to quantify employee job satisfaction and uses two types of forms, long and short, to supply more targeted information on the particular job aspects that individuals enjoy than does a universal job satisfaction measurement instruments (Weiss, Dawis, & Lofquist, 1967). I chose short because it takes about 5 minutes to complete, as opposed to the 15-20 minutes the long

form might take, which could discourage busy auditors to decline the test. The short form, an extract of 20 questions from the long-form MSQ that best corresponds with each of the 20 scales (Weiss et al, 1967) contains three scales – intrinsic, extrinsic, and general satisfaction (Spencer & Byrne, 2016) and reveals two factors, intrinsic satisfaction and extrinsic satisfaction (Weiss et al, 1967).

Weiss (1967) asserts that the MSQ reliably and validly measures of job satisfaction (Weiss et al., 1967). Although the questionnaire was developed decades ago, it continues to be frequently used for measuring job satisfaction (Jackson, 2016; Schleicher, Smith, Casper, Watt, & Greguras, 2015). The 20 dimensions of the job satisfaction scale include a diverse array of technical and psychological aspects that influence job satisfaction, among them, are compensation, independence, security, social status (Oliver, 2014). I did not use the Job Satisfaction Survey (JSS), a 36-question survey that measures nine aspects of job satisfaction because I felt the nine aspects were limiting and that I could get more information that is accurate with the MSQ and its 20 scales. In summary, the MSQ was picked because even though it had fewer questions, it addressed more facets of job satisfaction, which could provide more detail.

**Turnover intent instruments.** The Michigan Organizational Assessment Questionnaire (MOAQ), used to measure turnover intent, is a three-item scale (Bowling & Hammond, 2008). I chose the Michigan Organizational Assessment Questionnaire because the number of interview questions was short. Bothma and Roodt's (2013) turnover intention scale is a six-item scale. I chose not to use the six-item scale because it was not as accepted as the Michigan Organizational Assessment Questionnaire. Bowling

and Hammond (2008) justified the validity and reliability of the Michigan Organizational Assessment Questionnaire. Validity describes how accurately test measures what it is intended to (Wainer & Braun, 2013) so I felt it best to go with the one that was empirically and commonly accepted.

Keser and Yilmaz (2016) used the MOAQ to examine Human Resources Experts (HRE) job satisfaction level and its relation to Intention to Leave. A total of 317 completed emailed questionnaires were used in a correlation and regression analysis to identify significant predictors of intention to leave. The correlation analysis showed that HREs job satisfaction factors were negatively associated with their intention to leave.

Whereas, Johnson (2015) examined the relationship between a call center employees' perception of their manager's leadership style, their level of organizational commitment, and their turnover intentions. Pearson chi-square testing was used to analyze the relationship. Johnson (2015) used three survey instruments, via a survey company, to conduct the study: Bass's Multifactor Leadership Questionnaire 5x Short Form, Meyer and Allen's Three-Component Model of Employee Commitment Questionnaire, and the Michigan Organizational Assessment Questionnaire. Johnson (2015) found a relationship between leadership style, organizational commitment, and turnover intentions collectively.

### **Methodologies**

Business researchers can test hypotheses using quantitative, qualitative, or mixed methods (Hair, Wolfinbarger, Money, Samouel & Page, 2015). Quantitative methods test theories and variables against one another, qualitative methods study the significance of

phenomenon, and mixed-methods consider them both (Venkatesh et al., 2013). Quantitative methods provide numerical data while qualitative methods provide interpretations from observation and interviews (Hair et al., 2015). Historically, researchers used observation for qualitative research, but it is becoming more common to use observation in quantitative methods too (Aydelotte, Fogel, & Bogue, 2015). There is a common misconception quantitative data is infallible, which must be overcome if people are to have an accurate view (Aydelotte et al., 2015). Mixed-method use research methods from qualitative and quantitative approaches (Venkatesh et al., 2013).

I will use a quantitative approach to measuring employee turnover to test the theory and compare variables. Another reason I will use the quantitative approach is at the outset of my study; I like the non-researchers Aydelotte et al. (2015) mentioned viewed numbers as more reliable than observation. In reviewing the literature, I discovered the results of Selvarani and Chandra's (2015) study on IT professionals suggest that job satisfaction increases organizational commitment and that organizational commitment decreases turnover intent, which encouraged me. In a quantitative study by Iqbal, Tufail, and Lodhi (2015), the researchers surveyed 200 employees to examine the extent to evaluate manager attitude, financial benefit, organizational commitment, and employee loyalty. Organization commitment has a positive and significant relationship with employee loyalty with correlation. There is a substantial impact on organizational commitment to employee loyalty based on research findings (Iqbal et al., 2015). Due to the nature of the study, a mixed-method, which I viewed as being more complicated was not desired or required.

By comparison, Flinkman, Isopahkala-Bouret, and Salanterä (2013) conducted a qualitative study on turnover intentions in nursing work, which I concluded was appropriate because of the personal nature of working in a “helping field” as opposed to the type of “professional” environment auditors work in. Similarly, Van den Heede et al. (2013) mixed-method study on job satisfaction and turnover intention of nurse in hospitals was appropriate because hospitals are in the business that had to consider social aspects coupled with healthcare. In contrast, the subject of turnover intention of internal auditors is predominately about dollars and sense. Overall, the quantitative approach was appropriate for my study topic, the research population, the intent to study theories and variables, and the way I wanted the resulting data organized and presented.

### **Summary and Transition**

The results of this study could provide missing information on the link between the intrinsic job satisfaction, extrinsic job satisfaction, and turnover intention of internal auditors. The purpose of this study was intended to identify the variables in auditing that could lead to an organization losing valuable staff. The literature revealed that both job satisfaction—all two facets of it—influence turnover intention. By using valid and reliable research methods to gain quantitative data, I can contribute to the body of knowledge and offer insight into how organizations can reduce internal audit turnover intention.

The second section of this study addressed the methodology of the study and the design and offers my reasons for choosing quantitative correlational. Section 2 included information about the researcher’s role, the participant population and sampling

approach, data collection, organization, and analysis, ethics, reliability, and validity of the research instruments, and other aspects related to studying the business problem.

The third section contains the results and conclusions of this study. Inherent in this section is the ability to translate the results of the study into real-world strategies and implementation for change. Because the intention of the study is to help the accounting industry by helping organizations retain their best internal auditors, it is imperative that the information in the third section be practical and implementable for managers and business leaders. With a better understanding of how to use the data in studies of job satisfaction and turnover intent, organizations have the potential to help build a stronger workforce and a more robust economy, which benefits society.



## Section 2: The Project

Organizational leaders spend considerable resources on retaining competent workers (Son, 2014), so receiving professional guidance on staff retention may be valuable to them. Unsatisfactory management skills can lead to attrition and loss of skilled personnel (Callaghan & Coldwell, 2014). In this quantitative correlational study, the intent was to identify the best practices for retaining audit staff for an organization's retention goals.

Section 2 contains a description of the research design and methodology for the study. The results could reveal elements of effective retention strategies. Section 2 includes the purpose statement, role of the researcher, participants, research method and design, population and sampling, ethical practices, data collection, data analysis, and reliability and validity.

### **Purpose Statement**

The purpose of this quantitative correlational study was to examine the relationship between internal auditor job satisfaction and turnover intentions. The independent variables were intrinsic job satisfaction and extrinsic job satisfaction. The dependent variable was internal auditor turnover intentions. The targeted population consisted of members of the CFIIA who are employees of various companies and industries located in the Southeast United States. Understanding the link between these three variables might provide organizational owners and leaders with information on employer-employee relationships, the development of succession plans, and reducing employee turnover.

### **Role of the Researcher**

When engaging in research, it is important to report all data and to separate personal perceptions, morals, and beliefs (Judkins-Cohn, Kielwasser-Withrow, Owen, & Ward, 2014) from the study. The role of a researcher in quantitative studies is the data collector based on the instrument and procedures selected by the researcher (Caruth, 2013; Mertens, 2014). The researcher's role is to ascertain and minimize any bias that may potentially affect data collection and data analysis (Judkins-Cohn et al., 2014). My role as a researcher consisted of (a) developing a sampling strategy, (b) communicating to potential participants, (c) providing and gathering the completed online survey from each participant, (d) analyzing the data from the survey participants, and (e) formulating a conclusion from the analysis.

As the researcher, my role was to ensure adherence to the ethical principles and guidelines outlined in the Belmont Report (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1978) to protect the rights of the participants. The Belmont Report (1978) outlines three fundamental principles: (a) respect for people, (b) beneficence, and (c) justice. I was also responsible for making sure participants understood the purpose of the survey and knew how to complete the questionnaire; for motivating the participants to complete the survey; and for protecting the confidentiality of the participants, data, and process. I analyzed the data and presented my findings in Section 3 of the dissertation.

To mitigate the risk of researcher bias, I used validated and reliable survey instruments with corroborating scholarly literature. I am a member of the CFIIA chapter

that is the subject of this study; however, I did not have a personal working relationship with any of the participants. Bias can occur in any study and is a misrepresentation in the assessment of information or analysis of the data (Schwab, 2013). Pannucci and Wilkins (2010) provided steps to minimize research bias in a quantitative study; for example, Pannucci and Wilkins suggested having a substantial understanding of the literature on internal and external validity during the design phase of the study. To reduce bias and mitigate risk, I remained professional and demonstrated integrity throughout the research process.

The survey process is initiated when an officer of the chapter grants permission to conduct the research in an email of permission to carry out the study (Appendix F). My access to the population of potential study participants' names and e-mail addresses was through the chapter's list of names and e-mail addresses provided by the officer of the chapter. I had an ethical responsibility to my participants. Therefore, I followed ethical guidelines in conducting my research. I conducted the study with honesty, integrity, and a high level of professionalism.

### **Participants**

The participants included a random sample of 96 respondent auditors who were members of the CFIAA and were working in the United States. The eligibility requirements for participating in this study included working as an internal auditor and being a member of the CFIIA (Hair et al., 2015). The CFIIA population consists of approximately 500 members of various companies located in Central Florida. All members were invited to complete the survey. There were no vulnerable individuals (e.g.,

students, patients, the researcher's subordinates, children, prisoners, residents of any facility, mentally/emotionally disabled individuals, crisis victims, or anyone else who might have felt pressured to participate in the study). No participants were specifically sought out because the study's research design did not require targeted recruitment.

I gained access to participants by securing permission from the chapter officers of the CFIIA (DePoy & Gitlin, 2015; Hair et al., 2015). The local chapter's officers distributed the survey to all members of the chapter. I provided each prospective participant an emailed letter of invitation to participate in the study (Appendix G) before the start of the survey, which included an explanation of the confidential nature of the study. Because the chapter location was not within a reasonable distance from my home, I did not meet with chapter board, but I had volunteered to meet with boards, upon request. Participation in the study was voluntary and anonymous, and participants provided informed consent. Any member of the chapter could have participated. There was no compensation and no risk of harm.

The letter of invitation to participate in the study instructed members how to access the online survey and that the survey should take 5 minutes or fewer. Online surveys provide easy access for participants to obtain and complete and provide faster turnaround for results (Ha, Zhang, & Jiang, 2016) than paper-and-pencil surveys. Now that the Internet is becoming more accessible to people, online surveys are a plausible data collection method for academic and government research (Fowler, 2013). The arrival of modern technology systems has allowed scholars to shift from paper and pencil to the use of online surveys, via the Internet (Ha et al., 2016).

I used an Internet-based survey instrument to observe and measure behaviors and opinions (Sinkowitz-Cochran, 2013). Once I received the final IRB approval (approval number 09-28-16-0424127), a detailed letter regarding the purpose of the study was e-mailed to chapter members requesting their consent to participate in the study. The letter verified the objective of the study, provided background information, included risks and benefits of the study, and explained the right to participate or opt out of the study. The letter also provided a link to the survey via Survey Expression, which allowed access to the members (Sauermann & Roach, 2013). Respondents were asked to click on the electronic link that indicated voluntary consent to participate in the study.

Participants received disclosures, namely that all research studies bear risks and benefits for participants. If the respondent felt any undue stress during data collection or could not answer questions due to personal preferences, the respondent had the option to opt out of the survey. Privacy was protected by maintaining anonymity throughout the survey completion and submission process via Survey Expression. Participants were instructed that there would be no compensation for completing the survey (Chu, & Snider, 2013) and there would be no direct or immediate benefits for completing the survey. However, participants were instructed that participation in the survey could potentially lead institutions to invest more time and energy in promoting supportive relationships and thoughtful leadership practices, thereby increasing internal auditor retention.

## **Research Method and Design**

I used a quantitative method and a correlational design to conduct the study. The relationship between multiple variables is studied using quantitative methods (Lewis-Beck, 1980). The quantitative approach provides a logical method for researchers to answer their research questions and contribute to the current body of knowledge. The research question and business problem in this addressed the relationship between job satisfaction and turnover intentions of internal auditors. Researchers use the quantitative method to gain information through a correlational study and statistical analysis of the variables, in this case job satisfaction and turnover intentions in an audit environment. Firms that employ the results from this study have the potential to realize improvements in finances, productivity, and staff turnover.

### **Research Method**

Qualitative, quantitative, and mixed methods are the three methods used in research studies. In this study, a quantitative method was used. The focus of a quantitative study is to use measurable data to examine the relationship between variables (Gray, 2013). Quantitative research provides statistical methods to evaluate research conducted on independent and dependent variables to measure study outcomes and how they change (Wells, Kolek, Williams, & Saunders, 2015). A survey instrument was an appropriate tool to measure the responses of participants from the sample population.

Qualitative methods are used to determine the subtle effects of the relationship being studied (Yin, 2014). The mixed-methods approach was not warranted because of the time it takes to complete the study, and the research problem did not include

questions that required both qualitative and quantitative data. I used a quantitative method to gain an understanding how the independent variables (intrinsic job satisfaction and extrinsic job satisfaction) were related to the dependent variable (turnover intentions).

### **Research Design**

I chose a design that would deliver data needed to evaluate the hypotheses. The research design determines the confidence in the empirical evidence used to evaluate the hypothesis (Hudson & Llosa, 2015). A quantitative design can be either experimental or correlational (Venkatesh et al., 2013). The choice of a particular quantitative design depends on the purpose of the study (Campbell & Stanley, 2015). A correlational design was the most appropriate design for this study. The focus of correlational or nonexperimental designs is to evaluate the degree and nature of the relationship between variables (Cohen, Cohen, West, & Aiken, 2013).

I did not apply random assignment or experimental manipulation in this study. The key problem in nonexperimental research is the possibility of observing a spurious relationship between a dependent and independent variable (Cohen, Cohen, West, & Aiken, 2013). A spurious relationship is the result of one or more confounding variables. However, Guo, Logan, Glueck, and Muller (2013) claimed that the advantage of using correlational studies is that they have greater external validity because the variables remain unchanged under examination.

## **Population and Sampling**

In quantitative research, a researcher employs sampling strategies to make inferences concerning a larger population (Uprichard, 2013). The population of internal auditors in Central Florida represented the total population for the study. The process for selecting the sample size, sampling method, eligibility requirements for the study participants, characteristics of the selected sample, and justification for the number of participants is discussed in this section.

Sampling in research aims to generate a manageable subset of data from a large population to represent this population (O'Reilly & Parker, 2013). In academic research, selecting the appropriate sample size is essential to ensure the conclusions are realistic (Ott & Longnecker, 2015). The sampling method provided the appropriate sample population for the research question and business problem for this study. The population comprised corporations within the Central Florida area. The population consisted of leaders and subordinate employees in corporations in the Central Florida area. All potential participants are over the age of 18. The Central Florida area is ethnically and culturally diverse, and potential participants could be of various ethnic backgrounds. The Central Florida IIA chapter has approximately 500 members with various skill levels in their respective positions and industry. Virtual communities allow for a quantitative study to be conducted without the need for the same physical location while supporting task requirements (Data.com Contact, 2013).

I employed non-probabilistic sampling using a convenience sampling technique. Researchers use nonprobability sampling procedures to extend knowledge of the sample



population (Uprichard, 2013). An advantage of using convenience sampling was the ease of recruitment of willing and available participants (Bornstein, Jager, & Putnick, 2013). Convenience sampling strategies may be less expensive than other sampling strategies (Bornstein et al., 2013). The results of convenience sampling research may only be generalizable to the population of origin (Bornstein et al., 2013).

The sampling method ensures the appropriate sample for the research question and business problem for this study. Field (2013) suggests hypothesis testing using correlations and moderated regression equations. To estimate the sample size necessary for this analysis, I used G\*Power software, version 3.1.9.2 (Cohen et al., 2013). A power analysis requires an estimated effect size for the independent variable (Cohen et al., 2013).

The sample size is important to reduce the mean standard error (Bernard, 2013). The sample size uses two predictor variables. Providing the right numbers of participants can generate better information results to support the study research argument (Greiner, 2015). Using a large sample size, strong, and efficient data is necessary to support the hypotheses (Olsen, Orr, Bell, & Stuart, 2013). Exceeding the targeted sample size ensures enough participants for the study (Olsen et al., 2013).

A power analysis using G\*Power 3 software was conducted to determine the appropriate sample size for this multiple regression study. An a priori power analysis, which assumes a moderate effect size ( $f = .15$ ),  $\alpha = .05$  showed a minimum sample size of 68 participants or cases to achieve a power of .80. The study power range is .80 to .95,  $\alpha = .05$ , with the participant range of 68 to 106 (see Figure 4). During the timeframe when

the survey was open (23 days), of the 104 returned surveys, 96 internal auditors of the CFIIA chapter completed the surveys that I used for this study.

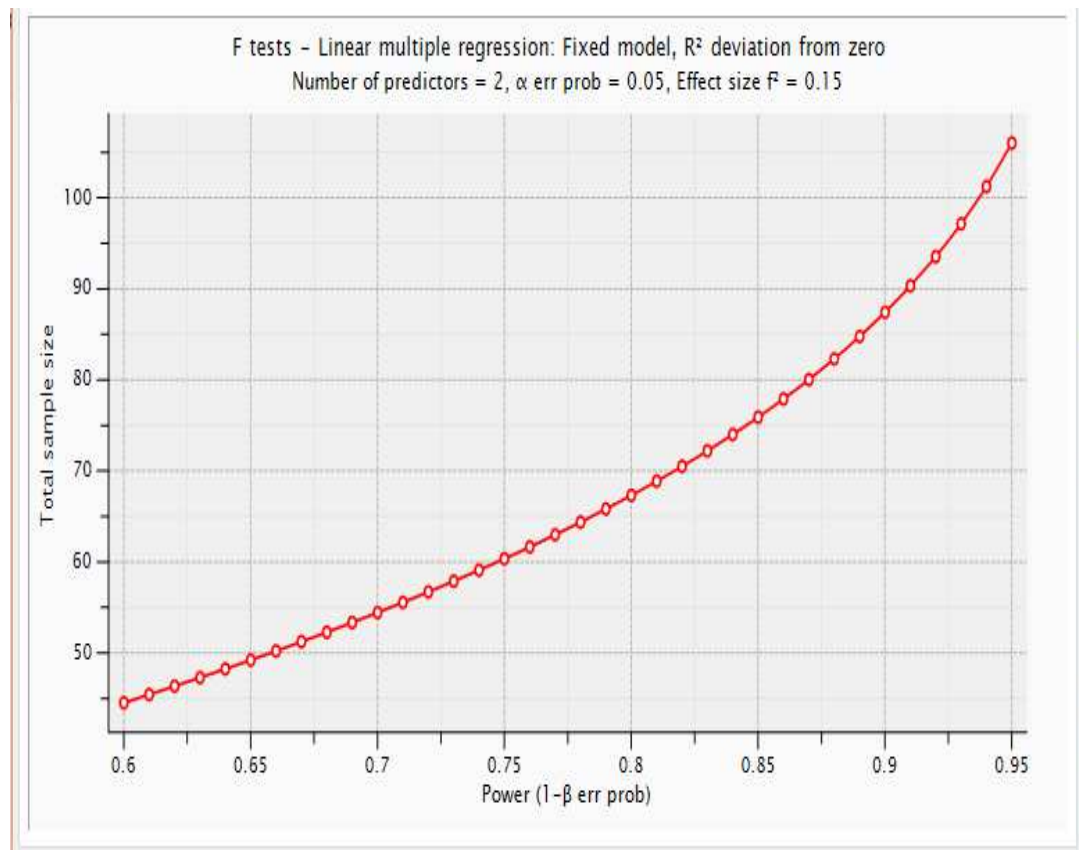


Figure 4: Power as a function of sample size.

### Ethical Research

The ethical research part of this study entails the description of the security plan for the participants and the researcher integrity. Even though there are no vulnerable people in this study, a demonstration of professionalism is an ethical priority (Zikmund, Babin, Carr, & Griffin, 2013). Hair, Wolfenbarger, Money, Samouel, and Page (2015). Wolf (2010) stated not to violate the law, cause bodily harm, and nor any emotional

threat to the participants. Ethical security is a necessity in human research before, during, and after completion of the research (Zikmund, Babin, Carr, & Griffin, 2013).

Vanclay, Baines, and Taylor (2013) suggested that ethical research includes decisions regarding sensitivity /awareness, consequences/ impact of ethical issues on research conducted by researchers and their participants. As indicated in the National Institutes of Health (NIH), the preliminary appraisal of the research showed no possible harm or emotional threat to the participants (U.S. Department of Health and Human Services [HHS], 1979).

The knowledge of the submission and university approval of the Walden's Institutional Review Board (IRB) process of the research interview will involve the participant. The participants also had the choice before and during the questionnaire not to respond to the question that might cause discomfort to the wellbeing, although, the study content shows no intention of such questions (Zikmund, Babin, Carr, & Griffin, 2013). The consent process outlined in the consent form gave the potential participants an opportunity to review the requirements for participation and decide on whether the participants wanted to participate or not. The consent form also included that participation in the study was voluntary and that the participant's name is not used to conduct this study. The consent form outlined the background information of the study, what procedures asked the participant to do the study, risks, and benefits of the study to the participant, privacy protections for the participants, and a statement of consent (HHS, 1979). The consent form did not provide a signature block for the participant or the researcher, as it was not needed.

The data collected from the participant will undergo preservation for 5 years as stipulated by Walden University, in a safe place in a disclosed location under lock before the destruction of the data through machine shredding. A non-disclosure agreements (NDAs) used for protecting the confidentiality of organizations to be used in the study to gain access to the organization's members who participate in this study. The NDA has a 5-year time limit and records of all participants' results, consent forms, and other pertinent documents that are kept on file electronically on both a flash drive and password-protected computer.

The survey used in this study was distributed by email through Survey Expressions. I did not include participants' names or their organization's names which would have identified participants or the organization in the study reports. If for any reason a participant wants to withdraw, they can request a withdrawal in writing. The written withdrawal scanned into the password-protected computer and kept for 5 years. The participants will not receive financial incentives to participate in this study.

An outline of the consent process along with what is contained on the consent form for this study provided guidelines for ethical research. The survey in the study was emailed to all participants and held electronically on a password-protected computer that I own and have access too. For 5 years, the files copied to the computer are password-protected and kept on a jump drive that will be secured in a locked filing cabinet. NDAs signed by the participating organizations given a copy of the file kept for 5 years.

## **Data Collection Instruments**

I prioritized the three main areas related to data collection. The first topic considers the details related to the study instrument; for this study, the instrument is a survey. The second item considers the data collection techniques or processes I used to collect the data with the identified instrument. The final topic considered the data organization techniques to save and organize the data during the study to ensure efficiency and mitigate data loss.

The original authors of the survey instruments gave permission to use the instruments in this study which can be seen in Appendix A. The instruments, Minnesota Satisfaction Questionnaire (MSQ) (Appendix B), and Michigan Organizational Assessment Questionnaire (MOAQ) (Appendix C), to be used in this study are pre-established instruments for job satisfaction, and turnover intent, respectively.

In this section, I discussed the instrument and resultant survey data assurance in detail including (a) the theoretical concept measured by the instrument, (b) score calculation, (c) reliability and validity assessment, (d) process for completion of the survey, and (e) location of raw data.

**Minnesota satisfaction questionnaire (MSQ).** Minnesota Satisfaction Questionnaire (MSQ) was developed by Weiss et al. in 1967. The MSQ (Weiss et al., 1977) is a self-administered measure of job satisfaction. I was granted permission to use the form by Vocational Psychology Research at the University of Minnesota (Appendix A). The MSQ has been utilized far more frequently than any other instrument in the last 30 years (Malinowski, 1999). MSQ is designed to measure an employee's satisfaction

with his or her job. Three forms are available: two long forms (1977 version and 1967 version) and a short form. The MSQ provides more specific information on the aspects of a job that an individual find rewarding than do more general measures of job satisfaction. The long form takes about 15-20 minutes to complete and has 100 questions to be answered. Whereas the short form is about 5 minutes and has 20 questions.

The MSQ collects data on both intrinsic and extrinsic factors, as well as overall job satisfaction. The 20-question version of the MSQ was chosen for this study. The short form MSQ distinguishes intrinsic and extrinsic factors (Weiss et al., 1967). The average length of time required to answer the 20 questions is only five minutes (Weiss, Dawis, England, & Lofquist, 1967). The MSQ is gender neutral, utilizes a five-point Likert scale, and measures job satisfaction. MSQ is a series of summation questions designed to measure how satisfied a respondent is with their employment situation. By adding the respondent's answers together, the research arrives at an overall measure of job satisfaction.

The MSQ measures intrinsic and extrinsic measures of job satisfaction. Intrinsic factors are an individual's desire to perform a specific task because its results are in accordance with his/her belief system or fulfills a desire. Intrinsic factors include activity, independence, variety, advancement, recognition, moral values, achievement, social service, authority, ability utilization, creativity, responsibility, and achievement. Extrinsic factors are an individual's desires to perform a task are controlled by an external factor which is rewarding for the individual performing the task. Extrinsic factors include company policies, social status, compensation, supervision-technical, supervision-human

relations, working conditions, co-workers, and security. All data will be measured on an ordinal scale of measurement. The MSQ uses a 5-point Likert scale: *very satisfied* (5-VS), *satisfied* (4-S), *neither satisfied nor dissatisfied* (3-N), *dissatisfied* (2-DS), and *very dissatisfied* (1-VDS). The MSQ short form takes approximately 5 minutes to complete.

The MSQ is a paper-and-pencil inventory of the degree to which vocational needs and values are satisfied on a job. The MSQ Long Form requires 15 to 20 minutes to complete. The Short Form requires about 5 minutes. The MSQ manual states the test is a self-administered questionnaire. However, for this study, the questionnaire will be administered online versus pencil and paper. Online surveys provide easy access for participants to obtain and complete and faster turnaround for results (Ha, Zhang, & Jiang, 2016) than paper and pencil surveys. Now that the Internet is becoming more accessible to people, online surveys are a plausible data collection method for academic and government surveys (Fowler, 2013). The only disadvantage of an online survey is if a participant considers the questionnaire too long; they can stop and not continue completing the survey.

The 20 MSQ-short version items are rated on a 5-point Likert scale (1 “very dissatisfied with this aspect of my job”, 2 “dissatisfied with this aspect of my job”, 3 “can’t decide if I’m satisfied or dissatisfied with this aspect of my job”, 4 “satisfied with this aspect of my job” and 5 “very satisfied with this aspect of my job”). Item responses are summed or averaged to create a total score – the lower the score, the lower the level of job satisfaction. There are scales scored in the questionnaire: intrinsic, extrinsic, and

general satisfaction. Scale scores are determined by summing the weights for responses chosen for items in each scale.

More specifically, the measures for the intrinsic factors are activity, independence, variety, advancement, recognition, moral values, achievement, social service, authority, ability utilization, creativity, responsibility, and achievement. These are represented on the scale by items 1-3, 7, 9-11, 14-16, 19, and 20. The measured extrinsic factors are company policies, social status, compensation, supervision-technical, supervision-human relations, working conditions, co-workers, and security. These are represented on the scale by items 4-6, 8, 12-13, 17, and 18.

The MSQ was chosen due to its high level of validity when predicting general job satisfaction. The MSQ includes a Likert-type scale of 1 to 5, with 1 being not satisfied and 5 being extremely satisfied. Scoring on this scale involves adding the total from the 20 questions for a maximum total of 100 points, which equates to being highly satisfied. Researchers have used the MSQ in research on populations in India (Das, Kumari, & Pradhan, 2015), South Africa (Abugre, 2014), and Thailand (Sungkhawan, Mujtaba, Swaidan, & Kaweevisultrakul, 2012). Many researchers in the United States have effectively used the MSQ as a measurement of job satisfaction (Strickland, 2014; Sigrist, 2012). Using a well-known instrument, the MSQ ensured the reliability and the validity of the instrument (Cicolini, Comparcini, & Simonetti, 2014). Gundogdu, Serdar, Yucel, Kucuk, and Karatas (2012) found the reliability of the survey to be .70. Additionally, Abugre (2014) determined the reliability of the MSQ to be acceptable whether using the short form or the long form.



The MSQ short form has a high-reliability coefficient ranging from .87 to .92. The intrinsic median reliability is .86, the median extrinsic reliability is .80, and the general satisfaction reliability median is .90. Intercorrelation coefficients will be low if the reliability of one or both dimensions for which it is computed is low, so a low intercorrelation coefficient should not automatically be looked up (Kline, 2015). Saner and Eyupoglu (2015) sampled 723 bank employees using short-form MSQ in which the internal consistency was 0.92, using Cronbach's alpha coefficient. Martins and Proenca (2012) conducted a study stating that the MSQ-Short Version is a valid and reliable scale for the measurement of job satisfaction of hospital workers. Martins and Proenca's (2012) research scale reliability estimated through Cronbach's alpha presented the following results: global scale  $\alpha = 0.91$ ; extrinsic satisfaction  $\alpha = 0.88$  and intrinsic satisfaction  $\alpha = 0.86$ .

The MSQ also provides additional evidence of validity. Validity properties are expressed in terms of intercorrelation coefficients (i.e. .80, .85, etc.) like reliability coefficients. The construct validity was derived from its performance per theoretical expectations as specified by the Theory of Adjustment (Dawis & Lofquist, 1984). The MSQ construct validity has been shown through data from various occupational groups to differentiate job satisfaction at the 0.001 significance level on all scales (Weiss et al., 1967). Purohit, Yadav, and Goyal (2016) validated the MSQ contracts by means of Spearman-Brown Coefficient and Research methods for organizational studies. Guttman Split-Half Coefficient which revealed high reliability and internal consistency among

MSQ. Based on the psychometric testing presented here, the MSQ is a valid instrument for measuring job satisfaction (Purohit, Yadav, & Goyal, 2016).

**Michigan organizational assessment questionnaire (MOAQ).** The MOAQ is a questionnaire developed by the University of Michigan's Research Center to collect data about employee attitudes and perceptions (Cammann et al., 1979). Published in the book, *The experience of work: A compendium and review of 249 measures and their use*, Cammann, Fichman, Jenkins, and Klesh (1981) demonstrated how the three-question Likert-like survey predicted an employee's intent to leave. It was known to have high face validity and was reconfirmed in Simon's 2008 study to have a high internal validity with a Cronbach's alpha of 0.83 (Cammann et al., 1981). The MOAQ is short and has been used in other studies frequently. The instrument focuses on intent rather than an attachment. The reliability of the MOAQ scales is reported consistently with Cronbach alpha of .83 for the turnover intentions portion of the questionnaire package (Cammann et al., 1979). Permission is not needed to use this instrument.

The MOAQ measures turnover intentions. This three-item subscale was designed to measure the perceptions of organizational members about their psychological state relevant to the quality of work life issues in the workplace. The subscale is the general attitudes which address very general employees' attitudes such as job satisfaction, intention to turnover, intrinsic motivation, and performance outcomes (Cammann et al., 1979). This scale is used to assess an employee's desire to leave their current place of employment and also assesses an employee's job seeking behavior. The three items are rated on a 7-point Likert scale from (1) strongly agree to (7) strongly disagree.

The questions were taken from the MOAQ, which is short and has been used in other studies quite frequently. The reliability of the MOAQ scales is reported consistently with Cronbach alpha of .83 for the turnover intentions portion of the questionnaire package (Cammann et al., 1983). The instrument takes approximately five minutes or less to complete. Tang, Siu, and Cheung (2014) asserted that the MOAQ is best used in studies designed to for evaluations of issues involving quality of work and life issues. These include intent to quit and job satisfaction.

Participants indicate their level of agreement with scale items based on a seven-point Likert scale with options ranging from 1 = *strongly agree* to 7 = *strongly disagree*. Scale scores are obtained by calculating the mean of the participants' three responses. Transforming Likert scale data into composite scores for purposes of data analysis is standard practice and does not introduce substantial study bias (Nunnally & Bernstein, 1994). A higher composite score indicates a higher turnover intention. A lower composite score indicates lower turnover intention

Recent studies using these three items have shown good reliability with reported Cronbach's alpha values of .92 (Saleem & Gul, 2013), .91 (Jafari, Moradi, & Ahanchi, 2013), .86 (Jonathan, Thibeli & Darroux, 2013), and .85 (Kumar & Eng, 2012). The Michigan Organizational Assessment Questionnaire and subsets of this instrument have demonstrated validity as evidenced by repeated use.

Reliability, which ensures stability and consistency of the results, will be assessed using Cronbach's alpha. In previous studies, the MOAQ demonstrated evidence in support of predictive validity and high reliability with a Cronbach's alpha of 0.83

(Simons, 2008). Simons (2008) reported Cronbach's alpha ranges of .83 - .88 for intent to leave within the MOAQ. The validity of the instrument can be seen in the several studies which a correlation was noted. Yucel (2012) conducted an exploratory factor analysis to determine construct validity of the turnover intention scale. Turnover intention showed a loading of .858 on a factor interpreted as intent to leave, .920 on a job alternatives factor, and .846 on a factor named 63 thoughts of quitting (Yucel, 2012).

In addition to the two survey instruments mentioned above, five demographic questions deemed suitable for this study were included. The existing literature on turnover intentions helped determine the demographic questions. For example, age showed relevance in some studies, while marital status showed no significance. Therefore, the questionnaire asks the age of the participant but not the marital status. In total, the survey contains 27 questions. The demographic questions that were used in this study can be found in Appendix D.

After the approval of my proposal by Walden's IRB, I sent the introduction of the study and survey link (see Appendix G) to Mr. Brice, Treasurer of CFIIA, to publish my survey electronically to CFIIA in the next email correspondence to the members and all the response collected accumulated directly to me.

### **Data Collection Technique**

Data collection consisted of a cross-sectional online survey using Survey Expression platform. An online survey was a convenient and reliable quantitative data collection technique (Fielding, Lee, & Blank, 2013). The survey was cross-sectional because I collected data at only one particular point in time. A cross-sectional survey was

a type of data collection process that consists of collecting data at one point in time to examine relationships among variables (Khalifeh, Hargreaves, Howard, & Birdthistle, 2013).

A pilot study was not necessary for this study. A pilot survey is a strategy used to test the questionnaire using a smaller sample compared to the planned sample size. In the pilot phase, researchers administer the questionnaire to a percentage of the total sample or a convenience sample in informal cases. A pilot study was not necessary for this study because the main objective of a pilot study is to determine whether conducting a large-scale survey is worth the effort (Denscombe, 2014).

One advantage of using an online survey is participants could access the web survey anywhere and anytime with multiple devices, which gives respondents an opportunity to respond in a quick manner regardless of time and place (Callegaro, 2013). A participant could receive an instant message for missed questions or incorrect responses (Walsh & Brinker, 2015). A research survey online does not include a personal appearance of the interviewer or interviewee, unlike in an interview approach (Bryman & Bell, 2015). A web-based survey was inexpensive, reaching a higher number of potential participants, accessible, and participants responding at their convenience (Fink, 2015). Using an online survey saves money in printing and postal services (Middleton, Bragin, Morley, & Parker, 2014). However, visiting participants to remind them incurred substantial costs. An online survey is anonymous. Therefore, participants' name or company is not required to protect their identity and confidentiality (Dodou & De Winter, 2014).

The disadvantage of the online survey is participants may withdraw without hesitation or survey is incomplete (Middleton et al., 2014). Thus, the format must appear brief and concise to avoid higher withdrawal rate in the next research project (Middleton et al., 2014). An online survey is mandatory, which requires complete answers before the participant moves to the next question (Smith, King, Butow, & Olver, 2013). However, participants could withdraw anytime or decline to answer the questions if needed as their rights are stated. Some target participants did not have computer aptitude that affected their capability to participate. Thus, research design must align with participants' capabilities (Gill, Leslie, Grech, & Latour, 2013).

Identification of data collection steps, including risks and burdens. The research design of the study is quantitative; therefore, no transcript review or member checking is needed (Birt, Scott, Cavers, Campbell, & Walter, 2016). In the data collection process, participants will confidentially complete the survey after reading and reviewing the informed consent form that indicates implied consent. The first page of the online survey included the informed consent. In the informed consent, I inform participants that the survey was voluntary and confidential. Participants did not provide any personal information. Participants could withdraw anytime during the survey by closing their browser or pressing the exit button on the survey.

A survey instrument was a vehicle for collecting data for this study. The survey was a 27-question instrument employing a 5-7-point Likert-type scale. Upon receiving approval from Walden University's IRB, I created the survey in Survey Expression and provided the inviting letter and link (see Appendix G) to be distributed by the CFIAA

officers. The survey was opened from September 28, 2016 to October 20, 2016. Detailed instructions for completion of the survey were included in the letter and the beginning portion of the on-line survey.

All data was collected through the use of the electronic data survey collection system, and did not have any identifiers or codes attached to responses. Therefore, participant responses remained anonymous. Once the data was collected through Survey Expression, the responses were entered into SPSS for analysis.

### **Data Analysis**

As with any academic research method, data analysis is the systematic approach researchers use to become acquainted with a phenomenon to interpret and draw conclusions (Bryman & Bell, 2015). The goal of performing data analysis in this study was to answer the following research question:

*Research Question:* Is there a statistically significant relationship between intrinsic job satisfaction, extrinsic job satisfaction, and turnover intentions?

Answering this research question requires testing the following hypotheses:

$(H_0)$ : There is no statistically significant relationship between internal auditors' intrinsic job satisfaction, extrinsic job satisfaction, and employee turnover intentions.

$(H_a)$ : There is a statistically significant relationship between internal auditors' intrinsic job satisfaction, extrinsic job satisfaction, and employee turnover intentions

Multiple linear regression analysis is a statistical technique used to learn about the relationship between the predictor variables and the dependent variable (Cohen et al., 2013). Multiple linear regression is a statistical technique in which several explanatory

variables are used to predict the outcome of a response variable. Multiple linear regression models the relationship between two or more explanatory variables and a response variable by fitting a linear equation to observed data. The goal of multiple linear regression is to model the relationship between the explanatory and response variables (Cohen, Cohen, West, & Aiken, 2013). Every value of the independent variable  $x$  is associated with a value of the dependent variable  $y$  (Weaver & Wuensch, 2013). Multiple linear regression was suitable because the study involves examining the relationship between multiple predictor variables and a dependent variable (Chen, Li, Wu, & Liang, 2014). Multiple regression analysis can be used to help the researcher explain the contribution of the variance of the predictor, or independent variables to the total variance of the dependent variable (Cohen, Cohen, West, & Aiken, 2013).

Other regression techniques were considered to include hierarchical, stepwise, and bivariate regression. Hierarchical multiple regression analysis involves the examining the relationship between a set of independent variables and a dependent variable, after controlling the effect of other variables (covariates) on the dependent variable (Feldt, Lee, & Dew, 2014; Newton & Teo, 2014). Stepwise multiple regression test involves the identification of a subset of independent variables that has the strongest relationship to a dependent variable (Elzamly & Hussin, 2014). Finally, bivariate linear predicts one variable's effect on another and not multiple predictor variables (Green & Salkind, 2016), as with this study. Therefore, hierarchical, stepwise, and bivariate regression tests were inappropriate for this study.



Missing data in electronic surveys is inevitable (Bryman, 2015). Researchers can use listwise or pairwise deletion techniques to address missing data problems (Dong & Peng, 2013). Listwise deletion is a method for handling missing data which an entire record is excluded from analysis if any single value is missing (Enders, 2013). Pairwise deletion pairwise deletion only removes the specific missing values from the analysis (Enders, 2013). Pairwise deletion is useful when the sample size is small or missing values are large because there are not many values, to begin with (Enders, 2013). Fowler (2013) indicated removing surveys with missing data is a way to combat missing data problems. Therefore, any incomplete surveys will be removed from the analysis. If a participant skips a question in any part of the survey, that participant's survey will not be included. Therefore, I did not use listwise or pairwise data screening techniques.

I used the Statistical Packages for Social Science (SPSS), version 21.0 as a data analysis tool in this study. SPSS software provides a data entry and collection point for non-numerical data and translates into usable data for statistical analysis (Green & Salkind, 2016). The SPSS output will yield various statistics to include  $R^2$ ,  $F$ ,  $B$ ,  $SE B$ ,  $t$ , and  $Sig (p)$ . I will now discuss these statistics.

- $R^2$ :  $R^2$  is a numerical measure of how much variance in the dependent variable is accounted for by the predictor variables (Green & Salkind, 2016);
- $F$ . The  $F$  statistic is a measure of the overall predictability of the model (Green & Salkind, 2016);

- $\beta$ .  $\beta$  is the slope (unstandardized coefficient) for X (Green & Salkind, 2013). The unstandardized coefficient is used in the prediction equation (Green & Salkind, 2016);
- *SE B*. The standard error of coefficient  $\beta$  (Green & Salkind, 2016);
- *t*. A measure of the size of the difference relative to the variation in sample data (Ott & Longnecker, 2015);
- *Sig (p)*. Sig (p) is ‘significance probability’ and sometimes called the p-value. Sig (p) indicates the probability that the sample regression coefficient will be found using the sample if the null hypothesis is true;
- *Partial correlation coefficient*. The partial correlation coefficient is a measure of the strength and direction of a linear relationship between two continuous variables while controlling for the effect of one or more other continuous variables (Green & Salkind, 2016); and
  - *Bootstrap 95% Confidence intervals*. Bootstrapping allows assigning measures of accuracy to sample estimates (Hall, 2013) with a 95% confidence interval for the unknown ( $\mu$ ).

### **Assumptions**

Multiple linear regression analysis requires validation of several assumptions: (a) multicollinearity, (b) normality, (c) presence of outliers, (d) homoscedasticity, and (e) independence of residuals (Green & Salkind, 2013). These assumptions, if not met, can result in erroneous findings, Type 1 errors or Type 2 errors.

**Multicollinearity.** The assumption of multicollinearity is that there is a correlation between two or more independent variables (Zainodin & Yap, 2013). However, the assumption of multiple regression is that collinearity among independent variables does not exist (Zainodin & Yap, 2013). Multicollinearity is present when a correlation coefficient is  $\geq .01$ . A tolerance close to 0 indicates multicollinearity. The cut-off used was 0. If the tolerance was more than 0.1, multicollinearity among the IVs does not exist. I reviewed a correlation matrix (produced in SPSS) to evaluate the existence of multicollinearity.

**Normality.** The assumption of normality is that there is a normal distribution of variables (Kim, 2013). A violation of the normality assumption may lead a researcher to inaccurate inferential statements (Jarque & Bera, 1980). The assumption of linearity is that there is a linear relationship between the research variables (Harrell, 2015). Tests for normality have been derived for the case of homoscedastic serially independent residuals (Jarque & Bera, 1980). I assessed normality by plotting data into a graph in SPSS. If the data are normally distributed, the data points will be close to the diagonal line. However, if the data points are not near the line in a non-linear form, then the data are not normally distributed.

**Presence of outliers.** The threat of outliers is a potential issue of multiple regression analysis. Outliers in data tend to pull the trend line toward the outlier and away from the rest of the data set (Green & Salkind, 2016). Checking the data for univariate outliers in the dependent variable and multivariate outliers in the dependent variable using scatterplots determines if a threat exists. I looked for rectangular shapes, as funnel

shapes exemplify outliers. The presence of too many outliers skews the data and shows homoscedasticity.

**Homoscedasticity.** Homoscedasticity refers to an assumption that a variance around the regression line is the same for all values of the predictor variable (Jarque & Bera, 1980). Variables meet the standards of normal or parametric distribution (Guo & Fraser, 2014). Researchers assess homoscedasticity visually using a scatter plot chart in SPSS. Normally distributed scores appear above the regression line.

**Independence of residuals.** Independence of residuals checks the assumption that there are no patternless residuals which show that all variables stand alone, and no serial correlations are in operation (Jarque & Bera, 1980).

I assessed normality, linearity, outliers, multicollinearity, homoscedasticity, and independence of residuals by examining the normal probability plot of the regression standardized residual, histogram, and the scatter plot of the standardized residuals. Violations of the multiple linear regression assumptions would require activities including (a) using a different linear model, (b) performing transformations to correct nonnormality, nonlinearity, and multicollinearity, (c) removing outliers, (d) using weighted linear regression model. These activities are consistent with actions recommended by Hassan, Farhan, Mangayil, Huttunen, and Aho (2013) and Zainodin and Yap (2013) for a violation of multiple regression assumptions. Researchers also use bootstrapping techniques to estimate reliable statistics when data normality assumptions are not met (Meeker & Escobar, 2014). Bootstrapping is useful when there are questions regarding the validity and accuracy of the usual distribution and assumptions that limit

the behavior of the results (Cohen et al., 2013). The use of bootstrapping techniques addressed potential concerns with the standard errors of the regression coefficients (Aguinis et al., 2013). I used bootstrapping techniques to combat the possible implications of any data assumption violations.

### **Study Validity**

In scholarly research, academics must take the steps necessary to ensure methods and designs align with the rigors of academic research without sacrificing the relevance of qualitative results and conclusions (Murphy & Yelder, 2010). The reliability and validity of a study are necessary to attend to the trustworthiness, objectivity, and help of research results, to build and endorse the integrity and credibility of the research (Murphy & Yelder, 2010). The care taken in formulating the measurement instrument can contribute to validity and reliability (Rubin & Babbie, 2016). This section of the study addresses the reliability and validity threats through the structured reliability of the instrument, data collection and analysis processes.

### **External and Internal Validity**

For this study, the instruments that are used have well-established records of validity and reliability to measure job satisfaction and turnover intention. These instruments have been well validated and have shown to measure what they intend to measure. Since this study is only looking to determine the extent of the relationship between the independent variables and the dependent variable and not looking for causal relationships, internal validity is not an issue (Campbell & Stanley, 2015). Internal

validity relates to the existence of a true causal relationship between variables, and it applies only to experimental studies (Campbell & Stanley, 2015).

Within the research paradigm, two types of validity exist: internal and external (Campbell & Stanley, 2015). Henderson, Kimmelman, Fergusson, Grimshaw, and Hackam (2013) noted threats to external validity include interaction, pre-testing, and multiple treatments and interventions. Olbert et al. (2013) argued interaction occur if subjects are not selected randomly from the population their characteristic may bias performance. Charlesworth, Burnell, Hoe, Orrell, and Russell (2013) stated that pre-testing might cause a subject to react more or less strongly to treatment if they are not pre-tested. Because I did not pretest a survey instrument, this external threat was nonexistent. Funderburk, Kenneson, and Maisto (2014) noted that generalization is limited when multiple treatments occur on subjects. I did not administer multiple treatments in this study and eliminated this external threat.

The requirement for internal validity is that researchers recognize if their results are attributable to their hypothesis or another variable (Price et al., 2012). Henderson et al. (2013) noted history, instrumentation, and maturation as internal validity threats. Weeks, Clochesy, Hutton, and Moseley (2013) noted studies taking repeat measures on subjects over time might likely affect by history. In this study, there were no repeat measures on subjects because I am not using an experimental design. Irvin and Kaplan (2014) stated instrumentation threats occur when instruments change during the observation. Maturation, as noted by Irvin and Kaplan (2014) are natural changes that

occur resulting from normal time passage. There were no natural changes to data and consequently, no threat to maturation.

### **Statistical Conclusion Validity**

Statistical conclusion validity is a factor whereby a researcher reaches an incorrect conclusion and relationships existing in a correlational study. Pigott, Williams, and Polanin (2012) noted two main errors could occur: concluding that a relationship does not exist when it does and concluding that there is a relationship existing when there is not. Numerous factors contribute to statistical conclusion validity. For the purpose of this study, I will examine (a) reliability of the instrument, (b) data assumptions, and (c) sample size in the coming paragraphs.

**Instrumentation reliability.** Cook, Brydges, Zendejas, Hamstra, and Hatala (2013) noted the reliability of the collection device negatively influences the validity of the study. Hott, Limberg, Ohrt, and Schmit (2015) mentioned that instruments must be both valid and reliable. Struwig and Struwig (2001) defined internal consistency reliability as an index that calculates the extent to which the test items all reflect the same attribute. I demonstrated the reliability of my chosen scales by utilizing the Cronbach's Alpha ( $\alpha$ ) method. Cronbach's reliability coefficient ( $\alpha$ ) is a standard measure of an instrument's internal consistency at the one-time frame. I used Cronbach's alpha to estimate the internal consistency reliability of the variables operationalized by averaging the item scores.

The Cronbach's alpha coefficient can range from 0 to 1 (Matkar, 2012). Matkar (2012) noted that  $>0.90$  is excellent,  $0.80 - 0.89$  is good,  $0.70 - 0.79$  is acceptable,  $0.60 -$

0.69 is questionable, and 0.50 – 0.59 is poor. I used pre-established psychometric scales with acceptable reliability and validity values supports the validity of my study (Kihm, Smith, & Irwin, 2014). Matkar (2012) noted the acceptable reliability value ranges from .70-.90 where both of MSQ and MOAQ meets the requirements.

**Data assumptions.** Warton et al. (2012) noted the data assumptions of multiple regression analysis include many areas; two important areas researchers should always test: (a) that the distribution of variables is normal, and (b) assumption of a linear relationship between variables. The non-normal distribution of variables or outliers can distort the actual value of the mean (Hannigan & Lynch, 2013). The outliers' identification occurs by using various visual inspection methods such as histograms, frequency of distributions, or converting data into z-scores according to Hannigan and Lynch (2013).

Also, the significance test of a multiple linear regression depends on either the assumptions of the fixed-effects model or the assumptions of the random-effects model (Borenstein, Hedges, Higgins, & Rothstein, 2010). The purpose of this study aligned with the random-effects model because the random-effects model was more appropriate for non-experimental studies (Green & Salkind, 2016). The validity of the random-effects model depends on four assumptions including: (a) random selection of the sample, (b) independence of scores for the values of the dependent variable (intent to stay), (c) multivariate normal distribution of the variables, and (d) linearity between each independent variable and the dependent variable (Borenstein et al., 2010). To validate the



random sampling assumption, I randomly selected the study participants as described in the sampling section.

If my review of the data fails to validate either of the assumptions, I am prepared to perform a suitable transformation of the data (Borenstein et al., 2010). I addressed the assumptions of spatial independence and homoscedasticity if they are found. Under homoscedasticity, residuals are expected to be evenly distributed around 0 or the horizontal line. A growing dispersion of the residuals with larger or lower values of the predicted values is usually a sign of heteroscedasticity. I created a scatterplot of each independent variable and the dependent variable to validate the linearity assumption (Borenstein et al., 2010). Upon the review of the scatterplot, I concluded if the homoscedasticity assumption is met.

The multiple linear regression model tests for spatial dependence in linear and panel regressions assume normality and homoscedasticity (Borenstein et al., 2010). Hence, the LM tests for spatial dependence in linear and panel regressions may not be robust against non-normality or heteroscedasticity of the disturbances (Baltagi & Yang, 2013). If necessary, I employed Born's and Breitung's (2011) general methods to modify the standard LM tests so that they become robust against heteroscedasticity and non-normality. The idea behind the robustification is to decompose the total score function into a sum of uncorrelated terms so that the outer product of gradient is used to estimate its variance. Furthermore, I used SPSS's bootstrapping feature to ensure that regression analysis produces robust results (Borenstein et al., 2010).

**Sample size.** For those researchers wishing to generalize their findings to a small sample population, their sample size should be of a size that meets or exceeds the significance level as Ilieva, Hook, and Farah (2015) noted. Button et al. (2013) noted studies with low statistical power have a reduced chance of detecting a true effect. Choosing a representative sample is necessary for improving external validity (Linley & Hughes, 2013). Based on the multiple linear regression using the two-tailed, random-effects model, G\*Power3 sample size calculation with two independent variables (intrinsic satisfaction and extrinsic satisfaction), and an effect size of ( $f^2 = .15$ ) for the random-effects model, a minimum sample size of 68 participants was necessary for achieving a power of .80, and for  $\alpha = .05$ .

Upon receiving 96 qualified and completed response, I exported the raw data from Survey Expression into an Excel spreadsheet before loading the data into SPSS, version 21 for analysis. It was unnecessary to coded missing values as 999 because in completed data were not entered during data entry. Thus, I did not need to conduct a missing value analysis to determine whether listwise or pairwise deletion was appropriate (Lewis-Beck, Bryman, & Liao, 2004). Rather, incomplete data were excluded. If a participant skipped a question in any part of the survey, the participant could not submit a survey without completion of the skipped question. Participants received an instant message for missed questions or incorrect response (Alabaum, Wilet, Roster, & Smith, 2011). I will retain the electronic file of the raw date in an encryption software and the hard copies locked away for 5 years.

### **Summary and Transition**

It is crucial that employers understand the reasons for rising voluntary turnover in order to address the issues adequately; by adapting current workforce strategies to retain their talent, improve retention, and lead to greater business growth. However, some auditing business owners do not know the relationship between internal auditors' job satisfaction and employee turnover intentions. The purpose of this quantitative correlation study is to examine the relationship between internal auditor intrinsic job satisfaction, extrinsic job satisfaction, and turnover intentions. The independent variables are intrinsic job satisfaction and extrinsic job satisfaction. The dependent variable is turnover intentions. I explained my role as a researcher and addressed the need to remain unbiased, and ethical throughout the research process. Also provided are the population details in which I chose the sample. Grounded in Herzberg's two-factor theory, a minimum of 68 participants will be administered the Minnesota Satisfaction Questionnaire and the Michigan Organizational Assessment Questionnaire via Survey Expressions. Data was analyzed using SPSS statistical analysis software. The usage of multiple linear regression statistical analysis is the statistical technique because there are two independent variables used to predict the value of a dependent variable. The implications for positive social change include the potential to understand better the relationship between job satisfaction and turnover intentions.

In Section 3, I presented the results of statistical analysis, along with an interpretation of the findings with applications to the hypothesis, research questions, and

social change. In Section 3, I recommended ideas for action, future research, and personal research reflections of this study, inclusive of a summary of conclusions.

### Section 3: Application to Professional Practice and Implications for Change

#### **Introduction**

The purpose of this quantitative correlational study was to examine the relationship between employee extrinsic job satisfaction, intrinsic job satisfaction, and employee turnover intention. The independent variables were employee extrinsic job satisfaction and intrinsic job satisfaction. The dependent variable was employee turnover intention. The model was able to significantly predict turnover intentions,  $F(2, 93) = 47.635, p < .000, R^2 = .506$ . The  $R^2 (.506)$  value indicated that approximately 51% of variations in turnover intention were accounted for by the linear combination of the predictor variables (intrinsic job satisfaction and extrinsic job satisfaction). In the final model, extrinsic job satisfaction was the only statistically significant predictor ( $t = -6.515, p < .000$ ).

#### **Presentation of the Findings**

In this subheading, I discuss reliability of the variables (Table 2) and testing of the assumptions, present descriptive statistics, present inferential statistics, interpret the findings according to the theoretical framework, and conclude with a concise summary. I employed bootstrapping using 2,000 samples to address the possible influence of assumption violations. Bootstrapping 95% confidence intervals are presented where appropriate.

Table 2

*Reliability Statistics for Study Constructs*

Variables	Cronbach's Alpha
Extrinsic job satisfaction	.873
Intrinsic job satisfaction	.888
Turnover intentions	.852

**Tests of Assumptions**

I evaluated the assumptions of multicollinearity, outliers, normality, linearity, homoscedasticity, and independence of residuals. I used bootstrapping with 2,000 samples to combat the influence of possible assumption violations.

**Multicollinearity.** Multicollinearity was evaluated by viewing the correlation coefficients among the predictor variables. All bivariate correlations were small to medium; therefore, the assumption of multicollinearity was not violated. The general rule is tolerance should be  $> 0.1$  for all variables. Table 3 presents the correlational coefficients.

Table 3

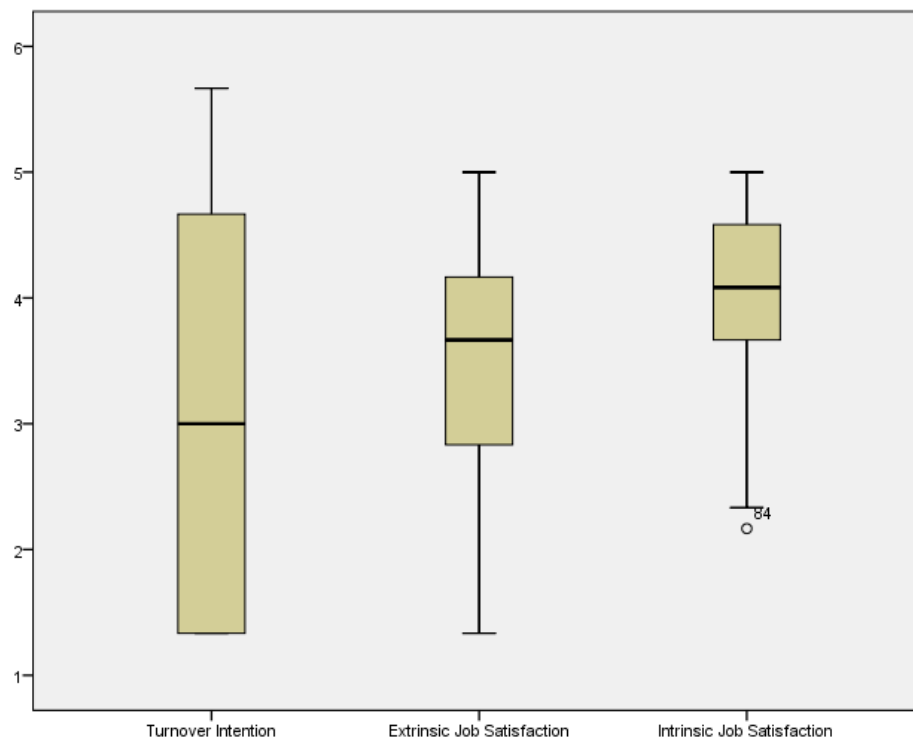
*Correlation Coefficients Among Study Predictor Variables*

Variable	Intrinsic Job Satisfaction	Extrinsic Job Satisfaction
Intrinsic Job Satisfaction	1	.682
Extrinsic Job Satisfaction	.682	1

*Note.*  $N = 96$ .

**Outliers, normality, linearity, homoscedasticity, and independence of residuals.** Outliers, normality, linearity, homoscedasticity, and independence of residuals were evaluated by examining the normal probability plot (P-P) of the regression standardized residual and the scatterplot of the standardized residuals.

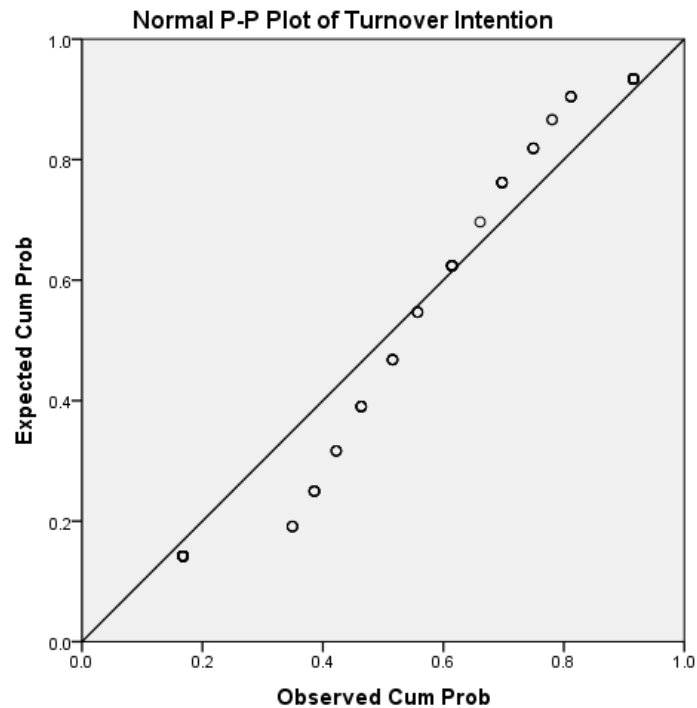
I used a histogram (Figure 5) to test for outliers. The one outlier noted (intrinsic job satisfaction, record ID 84) did not affect the results of the study.



*Figure 5.* Histogram of outliers.

I assessed the assumption of homoscedasticity by viewing a scatterplot between the residuals and predicted values. Figure 6 depicts the results of the distribution around the fit line. The examinations indicated there were no major violations of these assumptions. The tendency of the points to deviate from a reasonably straight line,

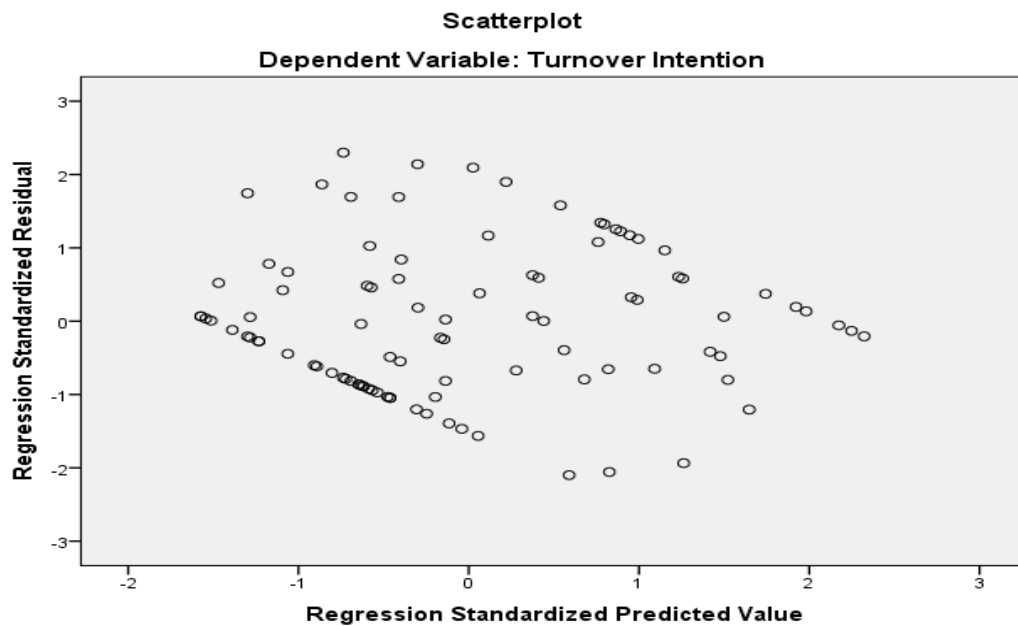
diagonal from the bottom left to the top right, provided evidence that the assumption of normality had not been grossly violated (Swanson et al., 2015).



*Figure 6.* Normal probability plot (P-P) of the regression standardized residuals.

However, the model may have violated statistical assumptions. Figure 6 indicates that the residuals did not follow a perfect linear distribution, as they do not fall directly on the line. The scatterplot depicts existence of heteroscedasticity, indicating variances among the residuals (Figure 7). Bootstrapping using 2,000 samples enabled me to combat the influence of assumption violations.





*Figure 7.* Scatterplot of the standardized residuals.

### **Descriptive Statistics**

I received 104 surveys. Eight records were eliminated due to missing data, resulting in 96 records for analysis. Table 4 presents descriptive statistics of the independent and dependent variables. Table 5 presents descriptive statistics for baseline demographic variables.

Table 4

*Means and Standard Deviations for Predictor and Criterion Variables*

Variable	<i>n</i>	<i>M</i>	<i>M</i> 95% Bootstrap CI	<i>SD</i>	<i>SD</i> 95% Bootstrap CI
Turnover Intention	96	3.14	[2.81, 3.46]	1.68	[1.53, 1.80]
Extrinsic Job Satisfaction	96	3.50	[3.31, 3.70]	.978	[.85, 1.08]
Intrinsic Job Satisfaction	96	4.01	[3.87, 4.15]	.685	[.59, .77]

Note. *N* = 96.

Table 5

*Descriptive Statistics for Demographic Variables (N = 96)*

Variable	Frequency	%
Gender		
Male	25	26.0
Female	71	74.0
Age		
Under 25	5	5.2
26 - 35	33	34.4
36 - 45	30	31.3
46 - 55	15	15.6
56 and older	13	13.5
Education		
Less than High School	4	4.2
High School	5	5.2
Associate's Degree	9	9.4
Bachelor's Degree	25	26
Master's Degree	43	44.8
Doctorate	10	10.4
Years in position		
Less than 1 year	8	8.3
1-2 years	18	18.8
3-4 years	21	21.9
5-9 years	16	16.7
10-19 years	25	26.0
20 or more years	8	8.3

## **Inferential Results**

Standard multiple linear regression,  $\alpha = .05$  (two-tailed), was used to examine the efficacy of intrinsic job satisfaction and extrinsic job satisfaction in predicting turnover intention. The independent variables were intrinsic job satisfaction and extrinsic satisfaction. The dependent variable was turnover intention. The null hypothesis was that intrinsic job satisfaction and extrinsic satisfaction would not significantly predict turnover intention. The alternative hypothesis was that intrinsic job satisfaction and extrinsic satisfaction would significantly predict turnover intention. Preliminary analyses were conducted to assess whether the assumptions of multicollinearity, outliers, normality, linearity, and independence of residuals were met; assumption violations were noted. The model as whole was able to significantly predict turnover intentions,  $F(2, 93) = 47.635, p < .000, R^2 = .506$ . The  $R^2 (.506)$  value indicated that approximately 51% of variations in turnover intentions were accounted for by the linear combination of the predictor variables (intrinsic job satisfaction and extrinsic job satisfaction). In the final model, extrinsic job satisfaction was the only statistically significant predictor ( $t = -6.515, p < .000$ ). Table 6 depicts the regression summary.

Table 6

*Regression Analysis Summary for Predictor Variables*

Variable	<i>B</i>	<i>SE B</i>	$\beta$	<i>t</i>	<i>p</i>	<i>B</i> 95%Bootstrap CI
Extrinsic Job Satisfaction	-1.115	0.171	-.649	-6.515	<.00	[-1.42, -.81]
Intrinsic Job Satisfaction	-0.214	0.245	-.087	-.874	.384	[-.67, .29]

Note. *N*= 96.

**Extrinsic job satisfaction.** The negative slope for extrinsic job satisfaction (-1.115) as a predictor of turnover intention indicated there was a 1.115 decrease in turnover intention for each additional one-unit increase in extrinsic job satisfaction. In other words, turnover intention tended to decrease as extrinsic job satisfaction increased. The squared semipartial coefficient ( $sr^2$ ) used to estimate how much variance in turnover intention was uniquely predictable from extrinsic job satisfaction was .226, indicating that 2.26% of the variance in turnover was uniquely accounted for by extrinsic job satisfaction when intrinsic job satisfaction was controlled.

**Analysis summary.** The purpose of this study was to examine the efficacy of intrinsic job satisfaction and extrinsic job satisfaction in predicting turnover intention. I used standard multiple linear regression to examine the ability of intrinsic job satisfaction and extrinsic job satisfaction to predict turnover intention. Assumptions surrounding multiple regression were assessed with no serious violations noted. The model as a whole was able to significantly predict turnover intention,  $F(2, 93) = 47.635$ ,  $p < .000$ ,  $R^2 = .506$ . Extrinsic job satisfaction provided useful predictive information about turnover

intention. The conclusion from this analysis is that extrinsic job satisfaction is significantly associated with turnover intention.

**Theoretical discussion of findings.** Herzberg's (1966) findings were consistent with other researchers' findings. For example, Asaduzzama, Hossain, and Rahman (2014) asserted that pay, promotion, and supervisor and employee relationships affected the job satisfaction of employees. Similarly, LeRouge, Wiley, and Maertz (2013) posited that job security, work, work/life balance, and advancement/opportunities influence employee job satisfaction.

The findings from the current study supported Herzberg's (1959) motivation-hygiene theory. Herzberg argued that when job satisfaction factors increased, employee turnover decreased. Derby-Davis's (2014) findings in the nursing industry indicated that job satisfaction factors were significant factors to increase job satisfaction and to reduce employee turnover intention. Islam and Ali (2013) found achievement to be a work factor that promoted employee job satisfaction in the private teaching sector.

The negative correlation between job satisfaction and turnover intention aligned with findings from Hofaidhllaoui and Chhinzer (2014) who examined the relationship between job satisfaction and turnover intention for knowledge workers (engineers) in France. Hofaidhllaoui and Chhinzer found a negative correlation between satisfaction with work and turnover intention, as well as satisfaction with supervisor and turnover intention ( $r = -0.30, p < 0.01, r = -0.30, p < 0.01$ , respectively) through the use of the Minnesota Satisfaction Questionnaire.

Whereas Wang et al. (2016) results indicated that job satisfaction had a significant and positive correlation with organizational commitments; whereas turnover intention was positive but not significant with organizational commitment ( $r = .069, p = .485$ ). The purpose of Wang et al.'s (2016) correlational study was to examine the relationships among job satisfaction, organizational commitment, and turnover intention of workers. Similar to the results found in this study, there was not significant relationship between turnover intentions and intrinsic job satisfaction ( $p = .384$ ); however, there was a significant relationship between extrinsic job satisfaction and turnover intentions ( $p < .001$ ).

### **Applications to Professional Practice**

Business leaders can apply intrinsic and extrinsic motivational drivers, learned from this study to improve employee retention in their organization. Based on the findings from this research, I found that not all employee motivators lead to an equivalent retention outcome. Managers understanding of what motivates or fails to motivate employees can result in an effective retention employee strategy. Understanding strategies that improve employee retention can lead to the establishment of an engaging and satisfying work environment (Houlihan et al., 2015). Members of management need to monitor the main reasons employees leave a business and analyze why an individual may have resigned from their role, which may provide valuable feedback to improve employee retention.

Employee departures from an organization are inevitable (Shipp, Furst-Holloway, Harris, & Rosen, 2014; Zopiatis et al., 2014). The applicability of the findings with

respect to the professional practice of business is reducing the cost associated with turnover of internal auditors. Managers can influence organization performance through training and mentoring by investing in developing employee skills and empowering employees to support the organization through processes and practices. In addition, managers having a planned employee retention strategy in place mitigates the intention of an employee to leave an organization as well as the costs associated with that departure (Deery & Jago, 2015).

### **Implications for Social Change**

Implications for positive social change include potential for an organization's through personal and professional growth of the employees and provide better support to their clienteles through internal process improvement. The use of management implemented strategic retention strategies to improve organizational responsiveness and employee morale. Management application of effective retention strategies may lead to (a) decline in employee retention challenges, (b) a stabilized workforce, (c) improvements in services offered to customers, (d) an increase in employee morale, and (e) organizational and economic amplification. Practical implications are that business leaders can apply this study to gain a better understanding of ways to improve employee satisfaction and develop strategies to reduce turnover rates among internal auditor professionals. Turnover affects individuals, families, communities, organizations, and the economy. Implementing strategies to reduce turnover rates can keep individual employees and their families together, reduce the unemployment rates for the economy, and fill gaps within organizations to increase productivity.

The development of retention strategies from management can lead to policies and practices within their organization to improve employee retention, manager-employee working relations, and subsequently increase employee motivation, loyalty, and commitment. Social implications are effective employee retention strategies can increase a corporation's image among their current and prospective workers as well as numerous other stakeholders within the community where the organization contributes to the local economy.

### **Recommendations for Action**

Job satisfaction is the most common precursor to turnover among audit professionals. The findings from this study are important to business leaders and I recommend that business leaders develop strategies that specifically focus on audit professionals' job satisfaction to reduce turnover rates. Extrinsic job satisfaction was a significant variable in this study. Based on this variable, the recommendations for managers to successfully reduce turnover include (a) maintaining a pleasant work environment, (b) maintaining communication, and (c) providing a positive work relationship with supervisor. The more satisfied employees are in their work environments, the more likely they are to remain (Brett, Bransetter, & Wagner, 2014). The attitudes of these employees, if satisfied or dissatisfied, determine to what extent the organization may reach its goals (Kainkan, 2015). Managers in any industry can use these recommendations to aid in successfully reducing turnover.

The application of effective employee retention strategies may assist managers in successfully retaining employees and sustaining profitability. Business leaders should



view turnover intention as a serious problem and implement proactive measures to improve retention by involving managers who have experience in developing effective employee retention strategies. Forums or professional conferences are ideal opportunities for business leaders to provide feedback openly.

Managers can provide feedback on various industry issues such as how turnover intentions can threaten or influence an organization's performance. The basis for developing retention strategies to reduce turnover is sometimes the outcome. The aim of most managers is to increase productivity and efficiency to reach maximum results for the organization. Periodically monitoring and tracking employee turnover of an organization and its competitors can be useful in planning and implementing effective employee retention strategies. The business leader who understands employee motivation can plan proactive measures towards developing and implementing effective employee retention strategies. Business leaders can disseminate employee surveys and conduct exit interviews with departing employees to develop a better understanding of the changing expectations of their employees over time.

I will share my study findings with other business professionals through scholarly journals and other business publications. Also, I will share the findings through seminars and training courses on turnover intentions. My focus will be on helping organization leaders improve employee retention in their organizations and reduce turnover.

### **Recommendations for Further Research**

I propose the following areas of future research on the topic of turnover intentions among internal auditors. Recommendations for further research include focusing on

different sizes of businesses in different industries and varying geographical locations. Future researchers should also consider studying small business owners who have increased profitability with no voluntary employee turnover within the past 5 years through quantitative designs. Additional research could add to the limited scholarly knowledge and understanding of strategies used to reduce employee turnover by internal auditors.

I also recommend studies for examining the relationship between factors such as security, work conditions, human development, workplace injustice, and turnover of internal auditors. Another recommendation is to conduct a study examining the relationship between leadership style and internal auditors' intent to stay on the job.

Additionally, researchers should conduct further studies to explore reasons for employee turnover intentions not identified or covered in this study, which should help to address the limitations identified in this study. Conducting future studies about the job satisfaction of internal auditors could help organizational leaders with the tools needed to reduce costs associated with high turnover of internal auditors and increase the retention rate of internal auditors. The turnover reasons identified in this study merit investigation from the viewpoints of employers. Researchers conducting research evaluating turnover intentions may significantly impact employee retention, help business leaders understand factors that may influence turnover of internal auditors, and decrease costs associated with turnover.

Furthermore, since this study focused on the area of Central Florida, I recommend further research on turnover intentions in other geographic locations using a larger study

population. Larger cities as well as smaller cities may have been an impact on the research. Examining larger and smaller cities could add richer data to the study.

### **Reflections**

The DBA Doctoral Study process was a challenging and humbling experience. This DBA Doctoral Study process was a challenge balancing work, home, and school. Every process needed to be rigorous to ensure meeting and exceeding the requirements of the Walden University, such as DBA rubric requirements, APA, IRB review process, and faculty members to protect the participants and myself as a researcher from any legal issues. Meeting and exceeding the requirements implied a higher scholarly recognition by writing, communicating, and networking with others. Finding a group of colleagues who had the same amount of drive aided me in overcoming the feeling of being overwhelmed and frustrated.

The examination of employee retention is a personal and professional interest of mine since I started working my career field. I have an active interest in the subject. The findings of this study affect me personally as an auditor. As an auditor and employee, I am aware of the dissimilar perspectives that managers and subordinates have about employee retention strategies and how a lack of employee job satisfaction negatively affects an operation's productivity.

The findings of the study were similar to my experiences when I planned to leave an organization. A bias of mine was that within the auditing industry, I have observed the many reasons why auditors were constantly leaving organizations. Thus, the findings from this study could be used by management to understand employee turnover

intentions and job satisfaction to retain employees without compromising operational efficiency.

### **Summary and Study Conclusions**

The high attrition rate among internal auditors has become a global problem and has posed significant challenges for business leaders. Direct and indirect costs have been associated with turnover among internal auditors; therefore, turnover is costly to the organization. I found that job satisfaction was the common reason internal auditors leave their job. The findings indicate that pay was not the single reason why internal auditors leave; other factors include rewards and recognition, supervisor and coworker relationships, opportunity and advancement, training and development pay, and a flexible working schedule.

The findings from this study corroborate the theoretical framework by Herzberg (1959), who postulated that the lack of jobs satisfaction is a precursor to turnover among internal auditors. Basing my decision on the result of this study, I have an open mind regarding the relationship between extrinsic job satisfaction and turnover intention of internal auditors, and an interest in further investigating other factors that may possibly contribute to this relationship. Business leaders of auditing companies and CFIIA members should hone in on the strengths and build on the weaknesses to maintain a competitive edge and retain the best employees in the industry. I concluded from these findings that leaders need to understand the motivational and emotional type of employee, provide training to give employees a skill set to become knowledgeable about

their jobs and feel confident in a globalized society, and try to increase retention and reduce turnover intention of internal auditors.

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## Appendix A: Permission to Use Minnesota Satisfaction Questionnaire

**Requesting Permission to use Minnesota Satisfaction Questionnaire**

vpr Vocational Psychology Research &lt;vpr@umn.edu&gt;

Thu, Aug 7, 2014 at 3:44 PM

To: Toccara Lee &lt;toocara.j.lee@gmail.com&gt;

Cc: "Dr. Alice Alice Denomme - Gobeille" &lt;alice.denommegobeille@waldenu.edu&gt;

Hello,

Thank you for your interest in using the Minnesota Satisfaction Questionnaire in your research. You'll find instructions for ordering the measure on our website: [www.psych.umn.edu/psylabs/vpr](http://www.psych.umn.edu/psylabs/vpr). Please complete the qualifications form and the order form, and mail them with your payment to the address listed. We also offer the option for researchers to reproduce the measure on their own secure website, as opposed to ordering the forms themselves *[note: this is the only option for international customers]*. The royalty charge for this option is \$.20 per participant for the short form MSQ and \$.45 per participant for the long form MSQ. With the royalty only option there is no shipping charge.

--

Best,

**Vocational Psychology Research**

Vocational Psychology Research  
University of Minnesota  
N612 Elliott Hall  
75 East River Road  
Minneapolis, MN 55455

Phone: 612 626 9884

Fax: 612 625 4051

Email [vpr@umn.edu](mailto:vpr@umn.edu)

Website

Best,

**Vocational Psychology Research**

Vocational Psychology Research  
University of Minnesota  
N612 Elliott Hall  
75 East River Road  
Minneapolis, MN 55455

Phone: 612 625 1367

Fax: 612 625 4051

Email [vpr@umn.edu](mailto:vpr@umn.edu)

Website



## Appendix B: MSQ Survey

Please indicate the degree of your agreement or disagreement with each statement by checking a number from 1 to 5 using the scale below.

*1 = very dissatisfied; 2 = dissatisfied; 3 = neutral; 4 = satisfied 5 = very satisfied*

- |     |  |           |
|-----|--|-----------|
| 1.  | Being able to keep busy all the time.                        | 1 2 3 4 5 |
| 2.  | The chance to work alone on the job.                         | 1 2 3 4 5 |
| 3.  | The chance to do different things from time to time.         | 1 2 3 4 5 |
| 4.  | The chance to be “somebody” in the community.                | 1 2 3 4 5 |
| 5.  | The way my boss handles his/her workers.                     | 1 2 3 4 5 |
| 6.  | The competence of my supervisor in making decisions.         | 1 2 3 4 5 |
| 7.  | Being able to do things that don’t go against my conscience. | 1 2 3 4 5 |
| 8.  | The way my job provides for steady employment.               | 1 2 3 4 5 |
| 9.  | The chance to do things for other people.                    | 1 2 3 4 5 |
| 10. | The chance to tell people what to do.                        | 1 2 3 4 5 |
| 11. | The chance to do something that makes use of my abilities.   | 1 2 3 4 5 |
| 12. | The way company policies are put into practice.              | 1 2 3 4 5 |
| 13. | My pay and the amount of work I do.                          | 1 2 3 4 5 |
| 14. | The chances for advancement on this job.                     | 1 2 3 4 5 |
| 15. | The freedom to use my own judgment.                          | 1 2 3 4 5 |
| 16. | The chance to try my own methods of doing the job.           | 1 2 3 4 5 |
| 17. | The working conditions.                                      | 1 2 3 4 5 |
| 18. | The way my co-workers get along with each other.             | 1 2 3 4 5 |
| 19. | The praise I get for doing a good job.                       | 1 2 3 4 5 |
| 20. | The feeling of accomplishment I get from the job.            | 1 2 3 4 5 |

### Appendix C: Turnover Intention Scale

This survey asks you to consider 1 question and 2 statements relating to your intention to leave your organization. Read each statement carefully and then choose a number from 1 to 7 based on the rating scale below that best applies to you and your feelings.

#### Rating Scales

- For question 1, choose a number from the choices below that best applies to the question: 1 = *Not At All Likely*; 3 = *Somewhat Likely*; 5 = *Quite Likely*; 7 = *Extremely Likely*

- For questions 2 and 3, choose a number that best applies to each of the 2 statements: 1 = *Strongly Disagree*; 2 = *Disagree*; 3 = *Slightly Disagree*; 4 = *Neither Agree nor Disagree*; 5 = *Slightly Agree*; 6 = *Agree*; 7 = *Strongly Agree*

**Tip:** Be as honest and accurate as you can be.

#### Please answer the following questions:

1. How likely is that you will actively look for a new job in the next year?

- 1=Not at all likely
- 3=Somewhat likely
- 5=Quite likely
- 7=Extremely likely

2. I often think about quitting.

- 1= Strongly Disagree
- 2= Disagree
- 3= Slightly Disagree
- 4= Neither Agree nor Disagree
- 5= Slightly Agree
- 6= Agree
- 7= Strongly Agree

3. I will probably look for a new job next year.

- 1= Strongly Disagree
- 2= Disagree
- 3= Slightly Disagree
- 4= Neither Agree nor Disagree
- 5= Slightly Agree
- 6= Agree
- 7= Strongly Agree

## Appendix D: Survey Questions

Demographic Information Questions 1-4 will provide demographic background information. Please answer all items candidly and honestly, remembering your responses are anonymous and confidential.

1. At the time of this survey, how many years old are you?
2. What is your gender?
  - a. Female
  - b. Male
3. What is the highest-grade level of formal education that you have completed?
  - a. Less than High School
  - b. High School
  - c. Associate Degree
  - d. Bachelor Degree
  - e. Master Degree
  - f. Doctorate
4. About how long have you been in your current position?
  - a. Less than 1 year
  - b. 1-2 years
  - c. 3-4 years
  - d. 5-9 years
  - e. 10 -19 years
  - f. 20 or more years

**Minnesota Job Satisfaction.** Please indicate the degree of your agreement or disagreement with each statement by checking a number from 1 to 5 using the scale below.

*1 = very dissatisfied; 2 = dissatisfied; 3 = neutral; 4 = satisfied 5 = very satisfied*

- |    |   |           |
|----|---|-----------|
| 1. | Being able to keep busy all the time.                       | 1 2 3 4 5 |
| 2. | The chance to work alone on the job                         | 1 2 3 4 5 |
| 3. | The chance to do different things from time to time.        | 1 2 3 4 5 |
| 4. | The chance to be “somebody” in the community.               | 1 2 3 4 5 |
| 5. | The way my boss handles his/her workers.                    | 1 2 3 4 5 |
| 6. | The competence of my supervisor in making decisions         | 1 2 3 4 5 |
| 7. | Being able to do things that don’t go against my conscience | 1 2 3 4 5 |

8.	The way my job provides for steady employment.	1 2 3 4 5
9.	The chance to do things for other people.	1 2 3 4 5
10.	The chance to tell people what to do .	1 2 3 4 5
11.	The chance to do something that makes use of my abilities.	1 2 3 4 5
12.	The way company policies are put into practice.	1 2 3 4 5
13.	My pay and the amount of work I do.	1 2 3 4 5
14.	The chances for advancement on this job.	1 2 3 4 5
15.	The freedom to use my own judgment	1 2 3 4 5
16.	The chance to try my own methods of doing the job	1 2 3 4 5
17.	The working conditions.	1 2 3 4 5
18.	The way my co-workers get along with each other.	1 2 3 4 5
19.	The praise I get for doing a good job .	1 2 3 4 5
20.	The feeling of accomplishment I get from the job.	1 2 3 4 5

**Turnover Intention Scale.** This survey asks you to consider 1 question and 2 statements relating to your intention to leave your organization. Read each statement carefully and then choose a number from 1 to 7 based on the rating scale below that best applies to you and your feelings.

### Rating Scales

- For question 1, choose a number from the choices below that best applies to the question: 1 = *Not At All Likely*; 3 = *Somewhat Likely*; 5 = *Quite Likely*; 7 = *Extremely Likely*

- For questions 2 and 3, choose a number that best applies to each of the 2 statements: 1 = *Strongly Disagree*; 2 = *Disagree*; 3 = *Slightly Disagree*; 4 = *Neither Agree nor Disagree*; 5 = *Slightly Agree*; 6 = *Agree*; 7 = *Strongly Agree*

**Tip:** Be as honest and accurate as you can be.

### Please answer the following questions:

1. How likely is that you will actively look for a new job in the next year?

- 1=Not at all likely
- 3=Somewhat likely
- 5=Quite likely
- 7=Extremely likely

2. I often think about quitting.

- 1= Strongly Disagree
- 2= Disagree

- 3= Slightly Disagree
- 4= Neither Agree nor Disagree
- 5= Slightly Agree
- 6= Agree
- 7= Strongly Agree

3. I will probably look for a new job next year.

- 1= Strongly Disagree
- 2= Disagree
- 3= Slightly Disagree
- 4= Neither Agree nor Disagree
- 5= Slightly Agree
- 6= Agree
- 7= Strongly Agree

## Appendix E: Certificate of Completion for Protecting Human Research Participants



## Appendix F: Toccara Lee Approval Email to Conduct Study

date: Tue, Mar 25, 2014 at 10:28 AM

subject: RE: Central Florida IIA Chapter: Doctoral Study Information  
Request

Hello Toccara.

The current Officers of the CFIIA (the Central Florida Chapter of The IIA) have discussed your request and have decided to allow you to survey our members for your study. I'm sorry for the delay in getting back to you, but it wasn't an easy or unanimous decision. Some of the Officers have concerns about privacy considerations and the risk of excessively communicating with our membership base (you might call it fear of "survey fatigue"), but on the other hand we don't want to inhibit your efforts to complete your doctoral study work.

You should be aware that there are a little over 400 official members of CFIIA, and that includes a fair number of IIA staff since Altamonte Springs is clearly in our geographical coverage area. Members have the ability to opt-out of receiving any email communication from the Chapter, and we have somewhere between 20 and 40 members (the numbers changes over time) who have opted-out.

For privacy reasons, I don't believe that we can or should just give you a file dump of email addresses who have not opted-out, but CFIIA uses both Constant Contact

(regularly) and Survey Monkey (occasionally) to communicate with our members.

Therefore, my suggestion would be for you to provide your survey questions to us in a publishable form (perhaps a draft in Survey Monkey, if that can be done) and we will send out the survey to our members who have not opted-out. I'm not trying to make this more difficult than it needs to be; I'm just trying to be cognizant of the concerns about how this process will work. Please let me (it's probably not necessary or appropriate to perpetuate this email chain) know how you would like to proceed and I will work with you and whomever else is needed to make it happen.

Regards.



### Appendix G: E-mail to Participate in Internet Survey

You are requested to participate in a brief study for a Doctoral student at Walden University. The student is seeking feedback about your experiences with your job satisfaction and turnover intentions within your current position. Your responses to the survey will help evaluate the intrinsic job satisfaction, extrinsic job satisfaction, and turnover intentions of internal auditors in the Central Florida area.

The survey is very brief and will only take about 5 minutes to complete. Please click the link below to go to the survey Web Site (or copy and paste the link into your Internet Browser) and then enter the personal code to begin the survey.

**Survey link:** <http://www.surveyexpression.com/Survey.aspx?id=22c8da18-0a90-47b0-b575-38ef119b154c>

**Access Code: 101906**

Your participation in the survey is completely voluntary and all of your responses will be kept confidential. The access code used to ensure that only CFIIA members participate in the study. No personally identifiable information will be associated with your responses in any reports with data. The Walden University Institutional Review Board has approved this survey.

If you have questions, you may contact the researcher via [tocara.lee@waldenu.edu](mailto:tocara.lee@waldenu.edu) or mobile phone: 229-292-3757. If you want to talk privately about your rights as a participant, you can also call Dr. Leilani Endicott. She is the Walden University representative who can discuss this with you. Her phone number is 612-312-1210. Walden University's approval number for this study is 09-28-16-0424127 and it expires on September 27, 2017.

Thank you very much for your time and cooperation.

Sincerely,