



**INTERNATIONAL RESEARCH CONFERENCE ON
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PROGRAMME AND COLLECTED ABSTRACTS

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Jl. Prof. H. Soedharto, SH., Tembalang, Semarang, Indonesia

**International Research Conference on Business and Economics,
28 – 30 June 2013
Venue: Santika Premiere, Semarang, Indonesia**

28 June 2013	
08.00 - 08.30	Registration
08.30 - 10.00	Openings
10.00 - 10.15	Tea Break
10.15 - 11.30	Key note speech
11.30 - 13.30	Lunch
13.30 - 15.00	Parallel Sessions 1
15.00 - 15.15	Tea Break
15.15 - 16.30	Parallel Sessions 2
19.00 - 21.00	Gala Dinner and Best paper Announcement
29 June 2013	
08.00 - 08.30	Registration
08.30 - 10.00	Parallel Session 3
10.00 - 10.15	Tea Break
10.15 - 12.00	Parallel Sessions 4
12.00 - 13.30	Lunch
13.30 - 15.00	Parallel Sessions 5
15.00 - 15.15	Tea Break
15.15 - 16.30	Parallel Sessions 6
30 June 2013	
08.00 - Finish	Post conference Tour

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Parallel Session 1

Date	28 June 2013	Session No.	P1A
Chairperson	Dr. Rajiv Khosla (Chandigarh University, India)	Time	13.30 – 15.00
Area	Management	Room	1
Code			
M057 (p.24)	JESUS P. BRIONES (COLLEGE OF BUSINESS AND ACCOUNTANCY UNIVERSITY OF BATANGAS, PHILIPPINES)	MARKETING MIX ELEMENTS INNOVATIONS EMPLOYED BY SMALL AND MEDIUM ENTERPRISES IN THE PROVINCE OF BATANGAS, PHILIPPINES	
M066 (p.25)	SAFAK AKSOY (AKDENIZ UNIVERSITY, TURKEY)	CUSTOMER SATISFACTION IN AIRPORT RETAILING	
M115	WOON HEI LING (UNIVERSITI TUN HUSSEIN ONN MALAYSIA)	WOMEN IN REAL ESTATE: PROFESSIONAL CHALLENGES AND OPPORTUNITIES	
M119 (p.30)	MERY CITRA SONDARI (UNIVERSITAS PADJADJARAN)	KNOWLEDGE-BASED TRANSFORMATIONAL MODEL OF HUMAN CAPITAL OF FACULTY MEMBER TOWARDS ORGANIZATIONAL PERFORMANCE OF HIGHER EDUCATION INSTITUTION	

Date	28 June 2013	Session No.	P1B
Chairperson	Prof. Dr. Shahida Wizarat (Institute of Business and Management, Pakistan)	Time	13.30 – 15.00
Area	Economics	Room	2
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E077 (p.48)	MAJID MADDAH (SEMNAH UNIVERSITY IRAN)	THE ENVIRONMENTAL KUZNETS CURVE HYPOTHESIS, SOME CONSIDERATIONS IN MEMBERS OF ORGANIZATION OF THE ISLAMIC CONFERENCE	
E120 (p.49)	ADELEKE SALAMI (DEVELOPMENT RESEARCH DEPARTMENT, AFRICAN DEVELOPMENT BANK, TUNISIA)	SUSTAINABLE AGRICULTURE IN AFRICA: EMERGING ISSUES, CHALLENGES AND POLICY OPTIONS	
E114 (p.50)	BIMO WIJAYANTO (NATIONAL CENTRE OR SOCIAL AND ECONOMIC MODELLING AT UC)	REVENUE AND DISTRIBUTION IMPACT ANALYSIS OF INDONESIAN PERSONAL INCOME TAX REFORM IN 2008	

Date	28 June 2013	Session No.	P1C
Chairperson	Dr. Tarnizi Ahmad (Diponegoro University)	Time	13.30 – 15.00
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A072 (p.69)	FITRIYA FAUZI, ABDUL BASYITH AND M. IDRIS (UNIVERSITAS MUHAMMADIYAH PALEMBANG, INDONESIA)	THE DETERMINANTS OF CAPITAL STRUCTURE: AN EMPIRICAL STUDY OF NEW ZEALAND-LISTED FIRMS	
A095 (p.70)	RAMAN NOORDIN (UNIVERSITI MALAYSIA SABAH), YUSERRIE ZAINUDDIN (UNIVERSITI MALAYSIA PAHANG), FUAD (UNIVERSITAS DIPONEGORO, INDONESIA), RASID MAIL (UNIVERSITI MALAYSIA SABAH)	PERFORMANCE OUTCOMES OF STRATEGIC MANAGEMENT ACCOUNTING INFORMATION USAGE	

Parallel Session 2

Date	28 June 2013	Session No.	P2A
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Area	Management	Room	1
Code			
M052 (p.44)	SHARMISTHA BANERJEE (UNIVERSITY OF CALCUTTA, INDIA) AND IPSITA C. PATRANABIS (GLOBSYN BUSINESS SCHOOL, KOLKATA, INDIA)	DOES EMOTIONAL INTELLIGENCE SCORE DRIVE SUCCESSFUL LIFE INSURANCE MARKETING?	
M069 (p.27)	MANAWIN SONGKROH (MAEJO UNIVERSITY, THAILAND)	TOURISTS' PERCEPTION TOWARD HANDICRAFT PRODUCT IN CHIANG MAI SUNDAY WALKING	
M075 (p.28)	YENNI CAROLINA (PADJAJARAN UNIVERSITY, INDONESIA)	A DESIGN OF IMPROVED SERVICE QUALITY WITH SIX SIGMA BASED-SERVQUAL (CASE STUDY ON INTERNET SERVICE PROVIDER COMPANY)	
M109 (p.29)	ASIF ALI (FEDERAL URDU UNIVERSITY OF ARTS SCIENCE AND TECHNOLOGY, PAKISTAN)	THE RELATIONSHIP BETWEEN PERCEIVED TRAINING OPPORTUNITIES, WORK MOTIVATION AND EMPLOYEE OUTCOMES. EVIDENCE FROM PAKISTAN	

Date	28 June 2013	Session No.	P2B
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Area	Economics	Room	2
Code			
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E068 (p.52)	SIHARTAMBUN AND VIENDA A. KUNTJORO (TUJUH BELAS AGUSTUS UNIVERSITY, INDONESIA)	SUSTAINABILITY DEVELOPMENT OF ECONOMY GROWTH TO AVOID CRISES	
E078 (p.53)	SULTHON SHAHRI SABARUDDIN (MINISTRY OF FOREIGN AFFAIRS FOR THE REP. OF INDONESIA)	ASSESSING POTENTIAL AND IMPACT ON BILATERAL FREE TRADE SCENARIO BETWEEN INDONESIA AND CHILE	
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Date	28 June 2013	Session No.	P2C
Chairperson	Dr. Pujiharto (Diponegoro University, Indonesia)	Time	15.15 – 17.00
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A080 (p.72)	SRI DEWI ANGGADINI (PADJAJARAN UNIVERSITY, INDONESIA)	THE INFLUENCES OF THE ORGANIZATIONAL STRUCTURE AND OF THE TOP MANAGEMENT SUPPORTS ON THE ACCOUNTING INFORMATION SYSTEM AND ITS IMPLICATION ON THE ACCOUNTING INFORMATION QUALITY	
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Day 2 (29th June 2013)

Parallel Session 3

Date	29 June 2013	Session No.	P3A
Chairperson	Dr. Manawin Songkroh (Maejo University, Thailand)	Time	08.30 – 10.00
Area	Management	Room	1
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M065 (p.32)	CHALIMAH (UNIVERSITAS PEKALONGAN, INDONESIA)	THE ANALYSIS OF BUSINESS TRANSFORMATION USING DICE MODEL AND THE FORMULATION OF STRATEGY	
M079 (p.33)	RAJIV KHOSLA (CHANDIGARH UNIVERSITY, GHARUAN)	FACTORS INFLUENCING THE SHOPPING BEHAVIOUR IN FASHION RETAIL STORES	
M116 (p.34)	NADIA ANRIDHO AND YINGKAI LIAO (CHINESE CULTURE UNIVERSITY, TAIWAN)	THE INFLUENCE OF CAUSE-RELATED MARKETING ON BRAND CREDIBILITY, ATTITUDE, AND PARTICIPATION INTENTIONS	

Date	29 June 2013	Session No.	P3B
Chairperson	Dr. Noorlida Jaafar (UiTM, Malaysia)	Time	08.30 – 10.00
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Code			
E051 (p.55)	FIKRI HAFIDZ HASIBUAN (SCHOOL OF BUSINESS AND MANAGEMENT, INSTITUT TEKNOLOGI BANDUNG, INDONESIA)	CONSTRUCTING OPTIMUM PORTFOLIO BASED ON BUSSINESS-27 INDEX BY USING MODERN PORTFOLIO THEORY	
E054 (p.56)	ERNESTO GUERRA-GARCÍA (UNIVERSIDAD AUTÓNOMA INDÍGENA DE MÉXICO), JOSÉ G. VARGAS-HERNÁNDEZ (UNIVERSITY CENTER FOR ECONOMIC AND MANAGERIAL SCIENCES, UNIVERSITY OF GUADALAJARA), MARÍA EUGENIA MEZA-HERNÁNDEZ (AUTÓNOMA INDÍGENA DE MÉXICO)	SOCIOINTERCULTURAL EVALUATION FOR INVESTMENT PROJECTS IN INDIGENOUS COMMUNITIES WIXARIKAS	
E064 (p.57)	MOHAMAD REZA (LOGISTICS MANAGEMENT PROGRAM, FACULTY OF GRADUATE STUDIES, CHULALONGKORN UNIVERSITY)	RELATIONSHIP BETWEEN LOGISTICS AND ECONOMIC DEVELOPMENT IN INDONESIA: ANALYSIS OF TIME SERIES DATA	
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Date	29 June 2013	Session No.	P3C
Chairperson	Assoc. Prof. Dr. Raman Noordin (Universiti Malaysia Sabah)	Time	08.30 – 10.00
Area	Accounting	Room	3
Code			
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A063 (p.75)	DAHNI ANZAR SIMANJUNTAK (UNIVERSITY OF SULTAN AGENG TIRTAYASA BANTEN, INDONESIA)	A PHENOMENOLOGY OF FINANCIAL REPORT OF POLITICAL PARTIES IN BANTEN PROVINCE	
A070 (p.76)	AZILSYAH NOERDIN (BANK OF INDONESIA)	STATE-OWNED RURAL BANK PERFORMANCE: DO GOVERNMENT OWNERSHIP AND CORPORATE GOVERNANCE UNIQUENESS MATTER?	
A031 (p.77)	PUJI HARTO (FACULTY OF ECONOMICS AND BUSINESS, DIPONEGORO UNIVERSITY, INDONESIA)	MULTIPLE DIRECTORSHIPS, POLITICAL CONNECTIONS, AND FIRM VALUE: EMPIRICAL EVIDENCE ON INDONESIA	

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Chairperson	Dr. Lily Zazli Wisker	Time	10.15 – 12.00
Area	Management	Room	1
Code			
M081 (p.35)	VELLY ANATASIA (CHINESE CULTURE UNIVERSITY) AND LI CHUNG JEN (NATIONAL TAIWAN UNIVERSITY)	THE ANTECEDENTS OF BRAND LOYALTY ON FEMALE COSMETICS BUYING BEHAVIOR	
M074 (p.36)	LEVYDA (SAHID UNIVERSITY, INDONESIA)	MULTI DIMENSIONAL STUDY OF CUSTOMER PERCEIVED VALUE FOR 4 STAR HOTEL	
M087 (p.37)	PARAG DUMAL (DEPARTMENT OF BUSINESS, UNIVERSITY OF WISCONSIN-PARKSIDE, U.S.A.)	AN OPTIMAL BUFFER QUANTITY PROCEDURE FOR MANUFACTURING LINE WITH TWO WORKSTATIONS	
M093 (p.38)	HANDRY SUDIARTHA ATHAR (UNIVERSITAS MATARAM, INDONESIA)	THE VALUE OF CUSTOMER RELATIONSHIP , QUALITY SERVICE WITH BANKING INDUSTRY CUSTOMER LOYALTY	

Date	29 June 2013	Session No.	P4B
Chairperson	Dr. Adeleke Salami (African Development Bank, Tunisia)	Time	10.15 – 12.00
Area	Economics	Room	2
Code			
E082 (p.59)	ZAINUL KISMAN (UNIVERSITAS TRILOGI, INDONESIA; SCHOOL OF BUSINESS AND MANAGEMENT, STEKPI, JAKARTA, INDONESIA; GRADUATE OF FACULTY OF ECONOMICS, UNIVERSITY OF INDONESIA)	CREDIT GROWTH OF BANK AND ITS CONTROL RECOMMENDATIONS	
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E096 (p.61)	ARNAV SHETH (SAINT MARY'S COLLEGE OF CALIFORNIA, U.S.A)	POWER-LOG OPTIMIZATION FOR CONTROLLING TAIL RISK AND MAXIMIZING PORTFOLIO GROWTH	
E090 (p.62)	DHANI SETYAWAN (CENTRE FOR CLIMATE CHANGE POLICY AND MULTILATERAL POLICY, FISCAL POLICY OFFICE, MINISTRY OF FINANCE, INDONESIA)	BARRIERS TO ENERGY EFFICIENCY: A COMPARISON ACROSS 3 ASIAN COUNTRIES	

Date	29 June 2013	Session No.	P4C
Chairperson	Dr. Jesus P. Briones (University of Batangas, Philippines)	Time	10.15 – 12.00
Area	Accounting	Room	3
Code			
A105 (p.78)	SANA TAUSEEF (DEPARTMENT OF ECONOMICS AND FINANCE, INSTITUTE OF BUSINESS ADMINISTRATION, PAKISTAN)	UNEXPECTED QUARTERLY EARNINGS ANNOUNCEMENTS, FIRM SIZE, AND STOCK PRICE REACTION	
A101 (p.79)	ARUM DWIJAYANTI, SITI MUTMAINAH (DIPONEGORO UNIVERSITY, INDONESIA)	ANALYSIS OF RELATIONSHIP AMONG STAKEHOLDER PRESSURES, ENVIRONMENTAL MANAGEMENT ACCOUNTING USE, STRATEGY, AND INNOVATION: AN EMPIRICAL EVIDENCE FROM INDONESIA	
M106	HOU LONGLONG (FACULTY OF EDUCATION, BEIJING NORMAL UNIVERSITY, BEIJING, CHINA)	JOB BURNOUT AND THRIVING IN CHINESE PUBLIC SECTOR	
A086 (p.80)	INGRID AGUSTINA AND INDAH PALUPI SALSABILANI (FACULTY OF ECONOMICS, PADJAJARAN UNIVERSITY)	GOOD CORPORATE GOVERNANCE (GCG) AND FINANCING DISTRIBUTION EFFECTS AGAINST PROFITABILITY OF GENERAL SYARIAH BANK IN INDONESIA	
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Parallel Session 5

Date	29 June 2013	Session No.	P5A
Chairperson	Dr. Parag Dhumal (University of Wisconsin, U.S.A.)	Time	13.30 – 15.00
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Code			
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M100 (p.40)	MUTIA SOHIBAH ABD HALIM, AZHAR B. MOHD SALLEH, AHMAD MUNIR B. MOHD SALLEH EMBAT, WAN ABD AZIZ B. WAN MOHD AMIN, MOHAMAD SALADIN MUDA (FACULTY OF BUSINESS MANAGEMENT & ACCOUNTACY, UNIVERSITI SULTAN ZAINAL ABIDIN)	RELATIONSHIP BETWEEN E- COMMERCE USAGE, ORGANIZATION CULTURE, AND ORGANIZATION CAPABILITIES	
M102 (p.41)	ABDUL RAHMAN ABDUL RAHIM, MOHAMMAD ABDULLAH HEMDI, ABDUL RAHMAN ABDUL WAHAB, AMINA J. KAYANI (UNIVERSITI TEKNOLOGI MARA, MALAYSIA)	THE SPILLOVER EFFECT OF SPIRITUALITY ON EMPLOYEES WORKPLACE DEVIANT BEHAVIOUR	
M103 (p.42)	LILY ZAZLI WISKER (AMERICAN UNIVERSITY OF MIDDLE EAST, KUWAIT)	EMOTIONAL INTELLIGENCE AND SALES PERFORMANCE: A MEDIATING ROLE OF ADAPTIVE SELLING BEHAVIOUR	

Date	29 June 2013	Session No.	PSB
Chairperson	Mr. Bimo Wijayanto (University of Canberra)	Time	13.30 – 15.00
Area	Economics	Room	2
Code			
E088	JOKO TRI HARYANTO AND ESTER SRI ASTUTIE (CENTRE FOR CLIMATE CHANGE POLICY AND MULTILATERAL POLICY, FISCAL POLICY OFFICE, MINISTRY OF FINANCE, INDONESIA)	CORRUPTION AND DECENTRALIZATION: A CHALLENGING FOR LOCAL GOVERNMENT TO ACHIEVED SUSTAINABLE DEVELOPMENT GOAL	
E091 (p.63)	DHANI SETYAWAN (CENTRE FOR CLIMATE CHANGE POLICY AND MULTILATERAL POLICY, FISCAL POLICY OFFICE, MINISTRY OF FINANCE, INDONESIA)	ASSESSING THE CURRENT INDONESIA'S ELECTRICITY MARKET ARRANGEMENTS AND THE OPPORTUNITIES TO REFORM	
E092 (p.64)	NURUL FARHANA, NOORLIDA JAAFAR, NORYATI AHMAD (ARSHAD AYUB GRADUATE BUSINESS SCHOOL, UNIVERSITI TEKNOLOGI MARA, SHAH ALAM)	BANKING SECTOR FRAGILITY INDEX: A VIEW OF MALAYSIAN BANKING SECTOR	

Date	29 June 2013	Session No.	P5C
Chairperson	Dr. Ali Ahmed El Hadad (Tripoli University, Libya)	Time	13.30 – 15.00
Area	Accounting	Room	3
Code			
A084 (p.81)	PRIMA SANTY, TAWAKKAL, GRACE T. PONTOH (UNIVERSITAS HASANUDDIN, INDONESIA)	THE IMPACT OF IFRS ADOPTION ON EARNINGS MANAGEMENT IN BANKING COMPANIES IN INDONESIA STOCK EXCHANGE	
A085 (p.82)	LUKLUK FUADAH (ECONOMICS FACULTY, UNIVERSITY OF SRIWIJAYA, PALEMBANG)	REVIEW OF LITERATURE: MANAGEMENT ACCOUNTING AND CONTROL SYSTEM	
A015 (p.83)	FUAD	NON LINEAR EFFECT OF SLACK TO PERFORMANCE: AN EMPIRICAL STUDY FROM THE LOCAL GOVERNMENTS IN INDONESIA	

Parallel Session 6

Date	29 June 2013	Session No.	P6A
Chairperson	Dr. Abdul Rahman Abdul Rahim (UiTM, Malaysia)	Time	15.15 – 16.30
Area	Management	Room	1
Code			
M111 (p.43)	ELIZABETH TIUR M. (MANAGEMENT DEPARTMENT, FACULTY OF ECONOMICS, PARAHYANGAN CATHOLIC UNIVERSITY)	EXPLORING PERSONAL FINANCE IN SMALL-MEDIUM BUSINESSES MANAGED BY WOMEN : FROM QUANTITATIVE TO QUALITATIVE	
M117 (p.45)	ALFIYATUL QOMARIYAH AND WANN YIH WU (CHINESE CULTURE UNIVERSITY, TAIWAN)	THE MODERATING EFFECTS OF PSYCHIC DISTANCE AND INTERDEPENDENCY FOR THE FACTORS INFLUENCING THE ABSORPTIVE CAPACITY OF EXPORT	
M121 (p.46)	ELVY MARIA MANURUNG	WHY RESEARCH ON CREATIVE INDUSTRY AND ENTREPRENEURSHIP NEED A NEW PERSPECTIVE?	
M067 (p.26)	HAMMAD HASSAN (UNIVERSITY OF AGRICULTURE, PAKISTAN) AND ALI SAJID (UNIVERSITY OF ENGINEERING AND TECHNOLOGY, LAHORE, PAKISTAN)	SHOULD MULTNATIONALS GLOCALIZE? A CASE STUDY FROM QUICK SERVICE INDUSTRY, PAKISTAN	

DATE	29 JUNE 2013	SESSION	
CHAIRPERSON	Dr. Ahmad Syakir (Diponegoro University)	TIME	15.15 – 16.30
AREA	ECONOMICS	ROOM	2
CODE			
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E112 (p.67)	SHRABANI SAHA (EDITH COWAN UNIVERSITY, AUSTRALIA)	EXCHANGE RATE PASS-THROUGH AND IT'S IMPACT ON INFLATION: A COMPARATIVE STUDY FOR AUSTRALIA, CHINA AND INDIA WITH DISAGGREGATED DATA	
E062	MUNIRAH SALEH ALDHUHAYYAN (PRINCESS NORA UNIVERSITY, SAUDI ARABIA)	THE EFFECTIVENESS OF AN INDICATIVE PROGRAM ON FINANCIAL INCOME PLANNING FOR A GROUP OF HOUSEWIVES IN RIYADH CITY	
E094 (p.65)	TAIKOO CHANG (DAEGU UNIVERSITY, REP. OF KOREA)	A STUDY ON THE FACTORS OF ATTRACTING FOREIGN DIRECT INVESTMENT INFLOWS AFTER JOINING WTO OF VIETNAM	

EFFECT OF THREE INDEPENDENT VARIABLES ON SUPERVISORY FUNCTION AND TURNOVER INTENTION

(A survey on Jakarta Public Accounting Firms)

Rapina

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ABSTRACT

The purpose of this study was to determine whether: 1) the organizational level of protege, audit firm structure and protégé gender influenced on the supervisory function; 2) the supervisory function affected turnover intention moderated by the job satisfaction; 3) supervision function partially influence the desire to move without job satisfaction moderated. The respondents included accountants working at 3 Jakarta Public Accounting Firms (PAFs) affiliated to the International Public Accounting Firms. A hundred and fifty-seven respondents participated in this study.

This applied structural equation modeling (structural equation modeling) of LISREL 8-SIMPLIS software for data analysis. The results shows that the organizational level of protégé, audit firm structure and protégé gender significantly influence on the supervisory function and supervisory function affects the turnover intention and job satisfaction.

Keywords: supervisory functions, audit firm structure, turnover intention and job satisfaction.

1. INTRODUCTION

Various results of the studies showed that employees with turnover intention of leaving public accounting had role ambiguity and role conflict greater (Sorenson & Sorenson, 1974; Senatra, 1980), were very possible to not meet the organizational setting and job satisfaction (Dean, Ferris & Constance, 1988), showed low organizational commitment (Aranya, Lachman & Amernic, 1982), and under high organizational-professional conflict (Aranya & Ferris, 1984).

The phenomena observed in Indonesia related to the supervisory function on the turnover intention and job satisfaction in the accounting including suspension of eight (8) public accountants (Yasin, 2009) and ten (10) public accounting firms committed serious violation in the case of auditing liquidated banks in 1998 (Winarto, 2002 in Christiawan, 2005). There were also financial and managerial scandals of public companies, which had been undetectable by the public accountant firm and led the company being fined by The Indonesia Capital Market Supervisory Agency (Winarto, 2002 in Yulius, 2005). World financial scandals in the Wall Street and some other incidents associated with troubled

domestic banks and capital markets drove public confidence down. Do not allow the accountants simply to fulfill client demands in exchange for a hefty charge so it just plays a role as a chef or a tailor (Setiadi, 2009:1)

Public accounting firm as a container for its member activities are required to provide a quality service. Supervision is one of ways to improve the quality of the members. Supervision is a process of establishment and maintenance of relationships between the seniors and juniors. Supervision has significance in improving performance because it contributes to a sense of community, interrelation, and cooperation (Kreitner and Kinicki, 2001; Patten, 1995; Myrna Nurahma and Nur Indriantoro, 2000; Huda, 2000; Puspita, 2000). Individuals learn about the organizational role from expected role communicated by the those arranging their role - the supervisor and protege (Hahn et al, 1964 in Rahmiati and Kusuma, 2004).

An auditor shall be obliged to supervisory action, if the assignment involves protege according to the first Field Work Standards (SPAP, 2001). According to Statements on Auditing Standards (SAS) No. 04/ 2001 on the first general standard, i.e, audits shall be carried out by one or more persons who have the expertise and technical training. Furthermore, it is said in the SAS that the auditor shall always act as an accounting and auditing expert in auditing implementation to arrive at a statement of opinion. The expertise began from formal auditing education expanded with further experience in auditing practices. To qualify professional requirements, the auditor has to undergo through a sufficient technical training. This training should sufficiently include both technical aspects and general education. A novice junior accounting protege should obtain professional experience under appropriate supervisor and performance review from more experienced supervisor. Furthermore, it is said in the SAS that training of professional also includes a continuous awareness of the developments in business and the professions. The employees must learn, understand and apply the new established provisions of accounting principles and auditing standards.

Supervision is the act of keeping an eye on or directing the completion of the work. Supervision provide feedbacks or inputs for employees to improve. Poor supervision potentially results in occupational dissatisfaction, which, in turn, leads to high absenteeism and turnover (Rosalina & Rustiana, 2003:13).

Supervision has a positive influence on organizational socialization (Ostroff & Kozlowski, 1993), job satisfaction (Koberg, Boss, Chappell and Ringer, 1994) and lower

turnover intention (Viator&Scandura, 1991). Study by Viator&Scandura (1994) concluded that the employees obtaining career development support from their supervisor had a lower turnover intention. A supervisory partner provided social support not as many as supervisory manager; however, a supervisory partner resulted in lower turnover intention in the junior.

This study is not a pure replication but is the development of Viator&Scandura's (1994) study entitled "Supervising In Public Accounting Firms: An Anaysis Of Supervisor-Protégé Relationships, Supervisorship Functions, And Protégé Turnover intention." This examined the relationship of organizational protege level, Audit Firm Structure, and Protege Gender on Supervisory Function Of Turnover intention. The supervisory function established through social support, career development, and role modeling.

The difference of this study with previous studies is an addition variable of job satisfaction as the dependent variable. Novice accountants, which have to be under supervision in any accounting firm, often experience occupational dissatisfaction due to the presence of the supervisor and his guidance and oversight. Cause of dissatisfied novice accountant is primarily due to inequality perception between him and his supervisor. This is in line with Patten's research (1995), suggesting the effect of supervisory action on job satisfaction of novice accountant.

2. PROBLEM IDENTIFICATION

1. How big is influence of the organizational level of protégé, audit firm structure and protégé gender on supervisory functions?
2. How big is effect of the supervisory function on the turnover intention moderated by job satisfaction?
3. To what extent is the influence of supervisory function on the turnover intention not moderated by job satisfaction?

3. THEORETICAL ISSUES

3.1. The Public Accounting As A Profession

As a strategic profession, public accountant plays a role as a party bridging relationship between the management/ executive and owner of a business entity or shareholder as capital owner. In agency theory (Jensen &Meckling, 1976), a public accountant is a neutral third party assigned to mediate the conflict of interest between the principal (capital owner) and management. Public accountant is assigned to examine and assess the fairness of the financial statement generated by the management. Users of audited

financial statements are stakeholder, shareholder as capital owner, potential investors, or other interested parties such as government and society (Kell& Boynton, 1995)

Definiton of auditing according to the AAA (American Accounting Association, 1966) is a process for obtaining objective evidence relating to statements of economic deeds, to find conformity between the statement andn predetermined criteria, submit the result to whom it may concern. Hence, along with the progress of global and national business, demand of public accounting service highly grows up.

3.2. *Organizational Level of Protege*

Rash and Harrel (1990) found a negative relationship between organizational level of protege (a tenure dimension) and the employee's turnover intention . A protege at a lower organizational is more likely to leave the company (Pilsbury et al, 1989; Scandura&Viator, 1994). Organizational protege level did not only negatively affect turnover intention of employee, but it also indirectly affect the turnover intention through supervisory functions as Dirsmith&Covaleski (1985) found that role modeling was a more important in supervising manager protege and social support was not so important in supervising lower-level protege. So the strength of the supervisory function may vary by organizational level of a protege.

Dirsmith&Covaleski (1985) in Viator&Scandura (1991) reported that many of the managers they interviewed had a supervisor, but some of the lower staff had not. Staff without a supervisor explained that he was not fully felt integrated into the company. On the other hand, staff members under supervisor were likely to indicate sense of harmony with the thoughts and deeds of the firm, more guided and supported during promotion and more familiar with firm policies. This indicated that employees at higher levels had a higher frequency of supervisory relationship so as to reduce the turnover intention.(Allen, Finkelstein & Poteet,2009)

3.3. *Audit Firm Structure*

Scandura&Viator (1994:721) found that partners tend to supervise managers, while managers tend to supervise senior; so, the protege-level auditor at public accounting firm is more likely supervised by a partner. An auditor supervised by a manager is more likely to resign from the firm than one supervised by a partner (Scandura&Viator, 1991:26 and Scandura&Viator, 1994:727).

Senior auditor at an higher organizational level of protege tends to have power and desire to support and protect the junior auditor (Scandura&Viator, 1994:720). When a senior auditor sit at the higher organizational level, junior auditor get more benefit from the

supervisory relationship (Fagenson, 1989:310). Given supervision by senior auditors provides high benefits for the firm, it is expected that senior auditor position will directly affect on the supervisory function and turnover intention.

Audit Firm Structure helps senior auditor in giving instructions to the audit staff regarding the task to complete. Each audit staff should have knowledge of official Audit Firm Structure, because the staff would be in trouble in completing the tasks without the knowledge . It is related to the coordination of work flow, the authority held, communication and adaptability (Bamber, Snowball & Tubbs, 1989:285-287).

If the public accounting firm does not have the official Audit Firm Structure, the senior auditor plays a very important role in overseeing the task of the audit staff and provide assistance, if needed. If the oversight is weak, the staff will tend to carry out the tasks without any guidance that lead to role conflict, especially between the the audit claim and client demand (Suwandi & Nur Indriantoro, 1999:179; Gray & Manson,1989 ; Bamber, Snowball & Tubbs 1989)

3.4. Gender Protégé

In a male-dominated profession, such as public accounting firm, male protege is unlikely to receive supervision for two reasons: 1) female protege receives little supervision than male protege; 2) female protege actually prefers a lot of social support than male protege, but she does not receive social support from male supervisor in the "man world". Female supervisors provided much social support than male supervisors, it made sense for female protege in public accounting firm to form supervisory relationships with female supervision to obtain greater social support (Burke,1984; Noe,1988; Kalbfleisch & Cody,1995 ; Clutterbuck & Ragins 2002 ; Dalton, 1996). Scandura and Viator (1994) found that female protégé receives many social support from female supervisor. Given the lack of female public accounting supervisor, female protege has intergender supervisory relationship, while interaction between this influence and the supervisory function is uncertain. The last twenty-five years have shown an increasing female public accountants (Collins, 1993; Hook and Cheramy, 1994). The inclusion of women in the profession has raised the issue of gender in the profession career opportunities, including compensation, performance measurement, professional responsibility, promotion and employee turnover

3.5. Supervisory (Mentoring) function

Senior Auditor (Mentor) is someone - who is usually older and more experienced - playing roles as guidance and advice giver, consultant and supporter of the career

development of younger and less-experienced employees (junior protege). Senior auditor also makes clear the rules applicable in the organization, suggests problem solving, and inform everything about politics prevailing in the organization to the junior protege (Scandura&Viator, 1991:20 ; Noe 1988:458 ; Viator,2001)

Senior auditor playing as a role giver had the power to affect the role ambiguity and conflict. Theory of supervision (mentoring) suggested that senior auditor provided positive influences to the junior protege, helped to integrate junior protege into organizational role (Viator, 2001:76). Supervision deemed important to obtain information of the organizational processes and regulations, provide critique and feedback for the completion of complex tasks, propose alternative actions, and learn how to set up an occupational relationship with any group, co-workers and superiors (Kram &Isabella , 1985:116). Another view suggested that the information submitted by supervisor will reduce role conflict, role ambiguity and perceived environmental uncertainty; improve performance; and decrease the turnover intention (Viator, 2001).

Viator&Scandura (1994:71) identified two general categories of supervisory functions, i.e., career support and social support functions. Career support function included activities such as supervisor supporting proteges in learning tasks and preparing for an increased task of the organization (Kroth & Christensen ,2009 ; Portner, 2005), for example, by paying attention to career development of the protege, giving protege opportunities to get important assignments, providing special training for the protege task, and giving protege an opportunity to be promoted. The social support function promotes the development of protégé self-confidence (Dolan & Brady,2012 ; Dubois &Karcher,2005). Senior auditor plays both active and pasive social roles. The active role includes: the senior auditor recountes his personal experiences, encourages protege to speak openly about the tasks, and establishes a personal friendship with the protege. The passive role includes: senior auditors plays as role model for protege to study and identify the appropriate organizational behavior (Noe,1988 ; Chao, Gardner & Walz, 1992 ; Viator, 2001: Hunt and Michael,1983 ; Owen 2011).

3.6. Job satisfaction

The supervisor, as a superior for the novice accountant, must consider job satisfaction in the Public Accounting Firm because dissatisfaction will encourage the emergence of stress at work. Factors influencing job satisfaction are: (1) Challenging work, supervision provides the opportunity of selecting the task, freedom, and feedback delivery; (2) An equivalent

award, a reward for staff achievement; (3) Supportive condition, the suitable working environment for the individual as well as the creation of occupational ease; (4) a supportive co-workers, and (5) Compliance between tasks and individual personality, supervision provides tasks corresponding to capability, accompanied with skill training for capacity building of the subordinates (Frazier, 2009 ; Suwandi & Indriantoro, 1999).

3.7. Turnover intention

Turnover leads to the final reality any organization faces: a number of employees leaving the organization in the certain period. Meanwhile, the turnover intention referred to the individual evaluation result regarding continuation of relationship with the organization and delayed action of definitely leaving the organization. Various studies showed that turnover intention is the most relevant variable, more explaining varied turnover behavior (Suwandi & Indriantoro, 1999).

Turnover variable is significantly associated and potentially used to predict actual turnover as earlier studies indicated by simultaneously using turnover intention variable and the turnover rate (Hom et al, 1992); thus, the organization allowed to evaluate the results of the study with respect to the level of real turnover faced. Turnover intention reflects the individual's desire to resign, leave the organization and look for alternative employer. In previous studies, this variable was used in a broad scope covering the entire action of withdrawal (withdrawal cognitions) by the employee. Suwandi & Indriantoro (1999) and Brief (2008) suggested that withdrawal consists of several components simultaneously appear in the individual, in the form of the turnover idea, desire to look for other occupational opportunity, evaluating possibility of finding a decent occupation elsewhere, and desire to leave the organization.

4. HYPOTHESIS

Based on the description above, hypothesis of this study were:

Hypothesis 1

Organizational protege level, audit firm structure and protégé gender simultaneously influence the supervisory function.

Hypothesis 2

The higher the organizational protege level is, the higher the perceived supervisory function is.

Hypothesis 3

The more standard the audit firm structure is, the lesser the role of supervisory function is.

Hypothesis 4

The more vary the protege gender is, the more important the role of supervisory function is.

Hypothesis 5

The more adequate the assigned supervisory function is, the less the turnover intention is.

Hypothesis 6

Job satisfaction moderates correlation between supervisory function and turnover intention.

5. DATA ANALYSIS

This applied analytical technique Structuralism Equation Model (SEM). SEM is basically a combination of multiple regression with path analysis. This SEM equation model has advantages compared to other multivariate statistical method because of inclusion of measurement error of the model in the latent variable.

Structural equation model based on causality by which change on one variable assumedly results in change on other variables. The strong causal relationship between two assumed variables lays on the theoretical justification supporting the analysis and not on the selected method of analysis.

Hair, et.al (1998) suggest minimum sample size of 100-150 for SEM application with parameter estimation method of Maximum likelihood. If considering examined model size, it is suggested ratio at least 1: 10 between the number of items (indicators) by the number of respondents for SEM. In general, Hair, et.al (1998) suggested the minimum sample size of 200.

Data processing by full-version LISREL 8.72 Then validity and reliability test applied. It was considered as valid if the load factor of t value was greater than the critical value of ≥ 1.96 or ≥ 2 (Doll, Xia, and Torkzadeh, 1994), and the standard load factor of ≥ 0.50 (Igbana et al., 1997). It was considered as reliable if the construct reliability was greater than 0.7 and variance extracted was greater than 0.5 (Wijanto, 2008).

5.1. Variable Operationalization

Table 1.Variable Operationalization

No.	Variable	Description
1	Supervisory function	Measured with questionnaire developed from Viator & Scandura (1994), Viator (2001) , Dolan & Brady (2012), Dubois &Karcher (2005) , Kroth & Christensen (2009), Portner (2005) , Owen (2011)

2	<i>Organizational protege level</i>	Measured with questionnaire developed from Viator & Scandura (1994), Allen, Finkelstein & Poteet (2009)
3	<i>Audit Firm Structure</i>	Measured with instrument adopted from Scandura & Viator (1994), Gray & Manson (1989)
4	<i>Protege Gender</i>	Measured with instrument developed from Kalbfleisch & Cody (1995); Clutterbuck & Ragins (2002)
5	<i>Job satisfaction</i>	Measured with instrument developed from Frazier (2009); Suwandi & Indriantoro (1999)
6	<i>Turnover Intention</i>	Measured with instrument developed from Brief (2008); Viator (2001)

6. RESULT

Table 2. Distribution of respondents

No		KPMG		Ernst & Young		PWC		TOTAL Responden
		Frekuensi	Persentase	Frekuensi	Persentase	Frekuensi	Persentase	
1	<u>Sex</u>							
	Male	45	54,88	9	37,5	17	33,33	
	Female	37	45,12	15	62,5	34	66,67	
2	<u>Education Level</u>							
	S1	74	47,13	22	91,67	41	80,39	
	S2	8	5,10	2	8,33	10	19,61	
3	<u>Long of Working</u>							
	>1 yr	54	34,39	16	66,67	37	72,55	
	<1 yr	28	17,83	8	33,33	14	27,45	
		82		24		51		157

Source: Processed data

Table 3. Test Result of Multivariate Normality

A Test for Multivariate Normality with Continuous Variables							
Skewness			Kurtosis			Skewness and Kurtosis	
Value	Z-Score	P-Value	Value	Z-Score	P-Value	Chi-Square	P-Value
-----	-----	-----	-----	-----	-----	-----	-----
256,218	24,605	0,000	959,117	10,892	0,000	724,055	0,000

Table 4. Test result of model compatibility

Goodness of Fit Measurement	Value of Estimation results
Chi-Square	1490.93 (p-value = 0.000)
RMSEA	0.148
GFI	0.587
AGFI	0.505
NFI	0.881
CFI	0.905*
IFI	0.905*
RFI	0.867
PNFI	0.790
PGFI	0.490

* fulfill the criteria of a good model

6.1. Measurement Model

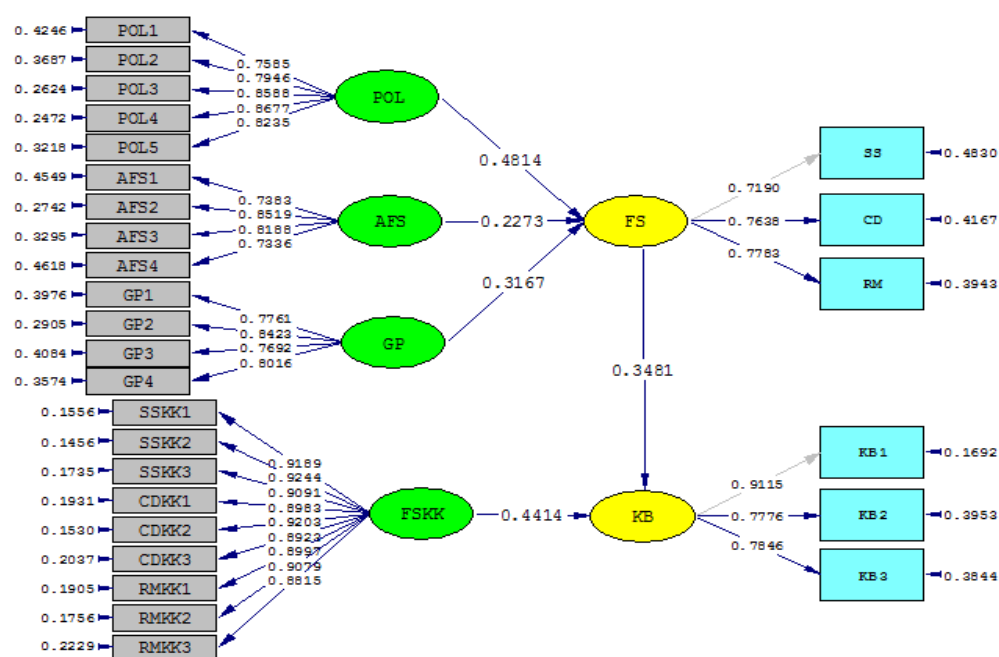


FIGURE 1.

Standards coefficient of Structural Equation Modeling

Table 5. Construct Reliability and Variance Extracted for Each Latent Variable

Manifest Variable	Factor Weight					
	POL	AFS	GP	FSKK	FS	KB
POL1	0.7585					

Manifest Variable	Factor Weight					
	POL	AFS	GP	FSKK	FS	KB
POL2	0.7946					
POL3	0.8588					
POL4	0.8677					
POL5	0.8235					
AFS1		0.7383				
AFS2		0.8519				
AFS3		0.8188				
AFS4		0.7336				
GP1			0.7761			
GP2			0.8423			
GP3			0.7692			
GP4			0.8016			
SSKK1				0.9189		
SSKK2				0.9244		
SSKK3				0.9091		
CDKK1				0.8983		
CDKK2				0.9203		
CDKK3				0.8923		
RMKK1				0.8997		
RMKK2				0, 9079		
RMKK3				0.8815		
SS					0.7190	
CD					0.7638	
RM					0.7783	
KB1						0.9115
KB2						0.7776
KB3						0.7846
$\Sigma\lambda$	4.1031	3.1426	3.1892	8.1524	2.2611	2.4737
$\Sigma\lambda^2$	3.3753	2.4794	2.5460	7.3862	1.7061	2.0511
$\Sigma\delta$	1.6247	1.5206	1.4540	1.6138	1.2939	0.9489

Manifest Variable	Factor Weight					
	POL	AFS	GP	FSKK	FS	KB
Construct						
Reliability	0.9120	0.8666	0.8749	0.9763	0.7980	0.8657
Extracted Variance	0.6751	0.6199	0.6365	0.8207	0.5687	0.6837

6.2. Structural Model

Structural model is a model correlating latent exogenous to endogenous latent variables or endogenous to other endogenous variables. Here's a summary of the values applied in the structural model.

Table 6. Summary of Statistical Test Result

Substructure	Path	coefficient	tcount*	R-Square
First	POL FS→	0.4814	5.4616	0.6198
	AFS FS→	0.2273	2.5615	
	GP FS→	0.3167	4.1897	
Second	FS KB→	0.3481	5.3664	0.4663
	FS*KK KB→	0.4414	7.7840	

*t critical = 1, 96

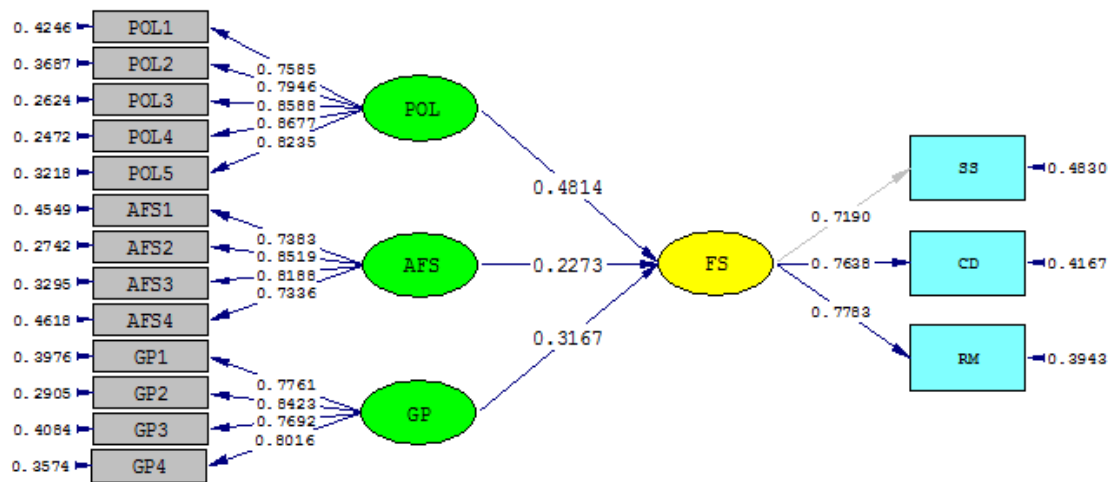


Figure 2.
Diagram of Substructur 1 Path Testing

6.2.1. The simultaneous influence of organizational protege level, audit firm structure and protégé gender on the supervisory function.

Hypothesis 1: Organizational protege level, audit firm structure and protégé gender simultaneously influence the supervisory function.

$H_0 : \text{All } 1.i = 0\gamma$ *Organizational protege level, audit firm structure and protégé gender simultaneously do not influence the supervisory function at Jakarta Public Accounting Firms affiliated to the International Public Accounting Firms.*

$i = 1, 2, 3$

$H_a : \text{Presence } 1.i$ *Organizational protege level, audit firm structure and protégé gender simultaneously influence the supervisory function at Jakarta Public Accounting Firms affiliated to the International ones.*

$0\gamma \neq$

$i = 1, 2, 3$

F-test statistics applied to examine hypothesis under provision of H_0 being rejected if F_{count} was greater than F_{table} , or, otherwise, H_0 being accepted if F_{count} was less than or equal to the F_{table} . Through the coefficient value of determination (R^2 value), F_{value} could be calculated with the following formula.

$$F_{\text{count}} = \frac{(n-k-1)R^2_{Y(X_1X_2X_3)}}{k(1-R^2_{Y(X_1X_2X_3)})}$$

$$F_{\text{count}} = \frac{(157 - 3 - 1) \times 0.6198}{3 \times (1 - 0.6198)} = 83.140$$

From F table for a significance rate of 0.05 and degrees of freedom (3; 153), F table value was 2.660. Because F_{count} was greater (218.424) than F_{critical} (2.664), it was decided to reject H_0 and accepted H_a with the error rate of 5%. So, based on the test results with a confidence level of 95%, it was concluded that the organizational protege level, audit firm structure and protégé gender simultaneously influence supervisory function in the Jakarta Public Accounting Firms affiliated to the International ones.

6.2.2. Partial Effect of Organizational Protégé Level on Supervisory Function

Hypothesis 2: The higher the organizational protege level is, the higher the perceived supervisory function is.

$H_0 : 1.1 = 0\gamma$ The higher the organizational protege level is, the lower the perceived supervisory function is.

**Table 7. Test result of the influence of organizational protege level
on supervisory function**

Coefficient Path	tcount*	tcritical	Ho	Ha
0.4814	5.4616	1.96	rejected	accepted

The results suggested that tcount of organizational protege level variable was greater (5.4616) than tcritical (1.96). Because tcount was greater than tcritical, it was decided to reject Ho and accepted Ha with the error rate of 5%. It is concluded from the examination result that organizational protege level partially influence the supervisory function at Jakarta Public Accounting Firms affiliated to the International ones. Organizational gender level directly influenced supervisory functions at influential rate of 23.17% on the Jakarta Public Accounting Firms affiliated to the International ones.

6.2.3. Partial Effect of Audit Firm Structure on Supervisory Function

Hypothesis 3: The more standard the audit firm structure, the lesser the role of supervisory function.

H₀ : $1.2 = 0\gamma$ The more standard the audit firm structure, the higher the role of supervisory function.

H_a : $1.2 \neq 0\gamma$ The more standard the audit firm structure is, the lesser the role of supervisory function is.

Table 8 Test result of the influence of audit firm structure on supervisory function

Coefficient Path	tcount*	tcritical	Ho	Ha
0.2273	2.5615	1.96	rejected	accepted

The results suggested that tcount of audit firm structure variable was greater (2.5615) than tcritical (1.96). Because tcount was greater than tcritical, it was decided to reject Ho and accepted Ha with the error rate of 5%. It is concluded from the examination result that the Audit Firm Structure partially influence the supervisory function at Jakarta Public Accounting Firms affiliated to the International ones. Audit Firm Structure directly influenced supervisory functions at influential rate of 5.17% on the Jakarta Public Accounting Firms affiliated to the International ones.

6.2.4. Partial Effect of Protégé Gender on Supervisory Function

Hypothesis 4: The more vary the protege gender, the more important the role of supervisory function

H₀ : $1.3 = 0\gamma$ The more vary the protege gender, the less important the role

of supervisory function

Ha : 1.3 $0 \neq \gamma$ The more vary the protege gender is, the more important the role of supervisory function is.

Table 9. Test result of the influence of protege gender on supervisory function

Coefficient Path	tcount*	tcritical	Ho	Ha
0.3167	4.1897	1.96	rejected	Accepted

The results suggested that tcount of protege gender variable was greater (4.1897) than tcritical (1.96). Because tcount was greater than tcritical, it was decided to reject Ho and accepted Ha with the error rate of 5%. It is concluded from the examination result that protege gender partially influence the supervisory function at Jakarta Public Accounting Firms affiliated to the International ones. Gender protege directly influenced supervisory functions at influential rate of 10.03% on the Jakarta Public Accounting Firms affiliated to the International ones.

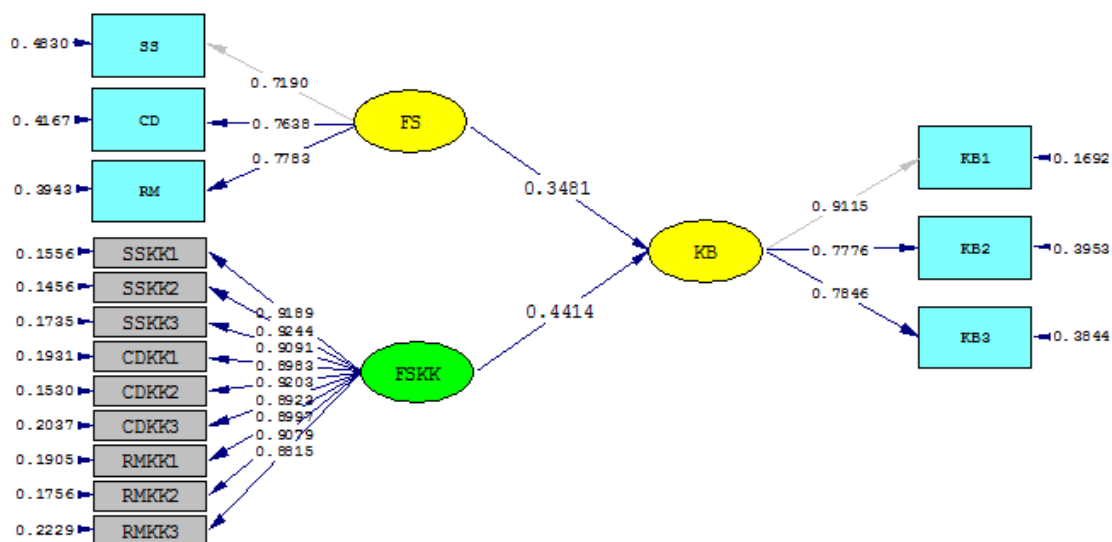


Figure 3

Diagram of Path Testing on Substructure II

6.2.5. The Partial Effect of Supervisory Function on Turnover intention.

The more adequate the assigned supervisory function, the less the turnover intention.

H0 : 2.1 = 0β The more adequate the assigned supervisory function, the more the turnover intention.

Ha : 2.1 $0 \neq \beta$ The more adequate the assigned supervisory function is, the less the turnover intention is.

Table 10. Test result of the effect of supervisory function on turnover intention

Coefficient Path	tcount*	tcritical	Ho	Ha
0.3481	5.3664	1.96	rejected	accepted

The examination result suggested that tcount of variable of supervisory function was greater (5.3664) than tcritical (1.96). Because tcount was greater than tcritical, it was decided to reject Ho and accepted Ha with the error rate of 5%. It is concluded from the examination result that the supervisory function partially influence the turnover intention at Jakarta Public Accounting Firms affiliated to the International ones. Supervisory function directly affected at influential rate of 10.03% on the turnover intention affiliated to the International ones.

6.2.6. Partial Effect of Supervisory Function Moderated by Job satisfaction on Turnover intention

Hypotesis 6: Job satisfaction moderates correlation between supervisory function and turnover intention.

HO : $2.2 = 0\beta$ Job satisfaction does not moderate correlation between supervisory function and turnover intention.

Ha : $2.2 \neq 0\beta$ Job satisfaction moderates correlation between supervisory function and turnover intention.

Table 11. Test result of the effect of supervisory function moderated by job satisfaction on Turnover intention

Coefficient Path	tcount*	tcritical	Ho	Ha
0.4414	7.7840	1.96	rejected	accepted

The results suggested that tcount of supervision function variable moderated by job satisfaction was greater (7.7840) than tcritical (1.96). Because tcount was greater than tcritical, it was decided to reject Ho and accepted Ha with the error rate of 5%. It is concluded from the examination result that the supervisory function moderated by job satisfaction partially influence the turnover intention at Jakarta Public Accounting Firms affiliated to the International ones. Supervisory function moderated by job satisfaction directly affected at influential rate of 19.48% on the turnover intention at Jakarta Public Accounting Firms affiliated to the International ones.

7. CONCLUSION

7.1. These three independent variables (organizational protege level, audit firm structure and protégé gender) simultaneously contributed or influenced by 61.98% to the supervisory functions of the Jakarta Public Accounting Firms affiliated to the International ones. Meanwhile, the remaining of 38.02% is influenced by other factors beyond the three

independent variables. Among the three independent variables, variable of organizational protege level contributed greatest influence to the supervisory function, instead, variable of audit firm structure contributed the least influence to the supervisory function in the Jakarta Public Accounting Firms affiliated to International ones. The higher the organizational protege level is, the more positive the supervisory function is.

7.2 Simultaneously, supervisory function moderated by job satisfaction affected at influential rate of 46.67% on the turnover intention at Jakarta Public Accounting Firms affiliated to the International ones. Meanwhile, the remaining of 53.37% is influenced by other factors beyond the supervisory function moderated by job satisfaction. Supervisory function moderated by job satisfaction provides more greater effect on the turnover intention at Jakarta Public Accounting Firms than one not moderated. So, we can say, insufficient supervision leads to lower job satisfaction and results in a high turnover intention.

7.3. It is concluded from the examination result that the supervisory function partially affects the turnover intention of the employee at Jakarta Public Accounting Firms affiliated to the International ones. Supervisory function directly affected at influential rate of 10.03% on the turnover intention affiliated to the International ones. Statistically, these results would be lesser if job satisfaction did not take into account as a moderating variable. However, conclusion is drawn from these results that good and sufficient supervisory function reduces turnover intention.

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