The Strategy For Improving Competitiveness to win the ASEAN Economic Community (AEC)
The Strategy For Improving Competitiveness to win the ASEAN Economic Community (AEC)
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FOREWORD

The Malaysia Indonesia International Conference on Economics, Management and Accounting (MIICEMA) is an annual international conference that gathers academics and practitioners from Malaysia, Indonesia and around the World to facilitate the presentation and sharing of research findings particularly in the areas of economics and management.

Numerous benefits have been achieved from the sharing of knowledge and building of working relationships through presentations of working papers after the organisation of 16 series of the conference. The conference has become an important platform for academics to share information regarding current issues and new economic and business challenges prevalent in both South East Asia and globally.

As a continuation of the memorandum of understanding between Universiti Kebangsaan Malaysia, Universitas Syiah Kuala, Institut Pertanian Bogor, Universitas Muhammadiyah Surakarta and Universitas Bengkulu as the founding institutions of MIICEMA, 2016 is witnessing once again the organising of the 17th MIICEMA. Following the tradition of the long-established friendship, the honour of becoming the main organiser and host to the 17th MIICEMA has now been transferred to University of Jambi, Jambi through the Faculty of Economics and Business.

Through the organising of the conference, the research findings that will be presented by academics in various fields such as economics, management and accounting will surely become guides and models for other academics in developing the branches of knowledge and for the industry in managing and strengthening their businesses.

The chosen theme for this year MIICEMA is “The Strategy For Improving Competitiveness to win the ASEAN Economic Community (AEC)”. Global economic climate has been undergoing shocks that adversely affect government and business organisations. The economic turmoil has been considered by few as the worst in the century that prudent and solid business strategies must make accurate market interpretation of both opportunities and constraints. With this in mind, the 17th MIICEMA aims to provide a platform for both academicians and practitioners to sit together and elaborate on these challenges.

The goals and objectives of this international conference are as follows:

• to become a platform for academics in the South East Asia to share latest research findings on economic, management and accounting issues.
• to identify emerging economic and business challenges prevalent in South East Asia and around the world amidst the 2016 economic turmoil.
• to gather input on new opportunities in the domain of business within the contexts of South East Asia and global amidst the 2016 economic turmoil.
• to sustain research collaborations that produce high impact outputs.
• to elevate the status of MIICEMA member institutions through presentation of internationally-recognised research results.

Following the phenomenal successes of the previous conferences, MIICEMA will be proudly brought to you again this October by University of Jambi, Jambi, Indonesia. This year MIICEMA will be organised in conjunction with the Seminar and Annual Meeting of the Western Division of Economics Institutions Cooperation. This is an annual event involving 27 state universities and several private universities that offer Economics programmes in Indonesia. In 2016, the Western Division of Economics Institutions Cooperation meeting will be hosted by the Faculty of Economics and Business, University of Jambi, Jambi, which will also serve as the main organizer of MIICEMA 2016.

This year MIICEMA highlights the current issue facing economies in the region through a theme of “The Strategy For Improving Competitiveness to win the ASEAN Economic Community (AEC)”. This theme is to be supported with few key tracks: Microeconomics, Macroeconomics, Monetary Economics, Public Economics, Regional and Urban Economics, International Economics, Natural Resource Economics, Industrial Economics, Labor Economics, Development Studies, Business, Management and Organization, Marketing, Finance, Human Resources, Financial Accounting, Managerial and Behavioral Accounting, Auditing, Accounting Information Systems, Public Sector Accounting, Social and Environmental Accounting, Islamic Economics, and other related areas.

This collection does not include the totality of the papers presented at the conference, as not all contributors submitted their written papers for publication.

Dr. Junaidi, SE, M.Si
Conference Chair
I would like to welcome all participants to the 17th Malaysia Indonesia International Conference on Economics, Management and Accounting (MIICEMA) in Jambi, Indonesia. It is truly an honor and a privilege for Faculty of Economics and Business, University of Jambi to host this International conference.

I have no doubt in my mind, that this conference will be a worthwhile experience. We have an opportunity to learn each other from some of the best experts in different disciplines. Hence I hope after the conference finished, we are enriched with a better understanding of contemporary issues in economics and business in South East Asia. Furthermore, as the member of MIICEMA, we can enrich the network for some important aspects such as publication and student exchange.

I would like to express our sincere gratitude and appreciation to many individuals for their invaluable input to make this conference a success. I would also like to extend a special thank you to our Institutions’ partners for their support to organize this event successfully.

So, I wish you have a pleasant International Conference and enjoy your stay in Jambi.

Drs. H. Amril, ME
Dean of the Faculty of Economics and Business
University of Jambi
I extend my warm welcome to all of the distinguished speakers and participants of the 17th Malaysia Indonesia International Conference on Economics, Management and Accounting (MIICEMA) which held by Faculty of Economics and Business, in October 24-25, 2016.

As a Rector of University of Jambi, I am pleased to witness the 17th MIICEMA, it provides a unique opportunity for scholars, experts, researchers, to assemble and share ideas on critical issues and trends in economics and business. Furthermore, I hope this conference could develop the valuable network and international collaboration amongst universities in Indonesia and Malaysia, as well as to facilitate publications of research by Indonesia and Malaysia scholars in international journal.

I congratulate the Dean of Economics and Business, the chairman of the conference, all the renowned speakers and delegates for their participation that makes this conference possible. I welcome you all to University of Jambi.

As a part of the provincial cultural promotion, we hope you enjoy the entire traditional and unique cultural atmosphere. I urge you also to enjoy the beautiful of Muaro Jambi temple and Gentala Arsy Bridge. Muaro Jambi Temple as it has been revealed is the place of Buddhism taught not only for the ancient of Indonesia but for South Asia Countries.

Last but not least, we thank you to every person both that comes from internal and external organization who makes this conference conducted. Finally, I hope God bless you all as long as you follow the conference.

Prof. H. Johni Najwan, SH, MH, Ph.D
Rector of University of Jambi
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THE ANALYSIS OF TURNOVER INTENTION FACTORS AGAINST ACCOUNTANTS (EMPIRICAL STUDY ON FINANCING COMPANY IN BENGKULU CITY)

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Abstract. This study aims to determine the turnover intentions factors that influence the accountants at the finance company in Bengkulu city. Using Motivation Theory model, Organizational Commitment is influenced by Organizational Culture, Role Conflict and Role Ambiguity. Job Satisfaction is influenced by Role Ambiguity, Promotion opportunities, salary satisfaction and Needs to Evolve. Organizational Commitment is influenced by Job Satisfaction. Turnover Intention is influenced by the Job Satisfaction and Organizational Commitment. Respondents in this study were 38 employees of the accounts in corporate finance in Bengkulu city. Analysis technique was using the assistance program SmartPLS 1.0. The result showed that organizational culture does not positively influence on organizational commitment, role conflict does not negatively influence organizational commitment, role ambiguity does not negatively influence organizational commitment, role ambiguity does not negatively influence job satisfaction, promotion opportunity does not positively influence job satisfaction, pay satisfaction does not positively influence job satisfaction, needs to evolve positively effect job satisfaction, job satisfaction does not negatively affect turnover intention, job satisfaction has positive affect on organizational commitment and organizational commitment does not positively affect turnover intention.

Keywords: Organizational Culture, Role Conflict, Role Ambiguity, Promotion Opportunities, Salary Satisfaction, Needs to Evolve, Organizational Commitment, Job Satisfaction, Turnover Intention

INTRODUCTION

Every company has employees who have different positions. The employees of the accounting department is one of the key personnel in the company. The employees of the accounting department has a vital role in terms of recording a variety of financial or economic activity (Robbins, 2009). Accounting information can be a tool for business owners or companies in making decisions. An accounting department employees have high credibility in carrying out their duties, so that employees of the accounting department has a big responsibility to the company.

The phenomenon of turnover intentions have been recognized by academics and researchers. Willingness to move the public accounting profession has been publicized in various professional and academic literature. Several research to identify factors that affect the turnover of public accountants have also been made, such as Roth and Roth (1995), Kelvin and Indriantoro (1999), Toly (2001), Andini (2006), Muliawan (2009), Robbins (2009), Witasari (2009), Permatasari (2011) has conducted testing of the factors - factors that favor the desire to move in public accounting in Indonesia with the results of job satisfaction and organizational commitment affect the increased turnover intentions.

This also happened in the financing of companies in the city of Bengkulu. Finance company in Bengkulu city today is growing more rapidly, as more and more consumers are choosing to buy goods through finance companies. Increasing number of transactions that occur, the more the work to be done accounting department employees. Based on the results of the survey researchers at several finance companies in the city of Bengkulu, employee turnover in recent years increasingly high. Most employees in the finance and accounting at finance companies in the city of Bengkulu has a desire to move because it was triggered by several factors, including cultural factors organization, promotion, salary satisfaction, role ambiguity, role conflict, the need to develop, organizational commitment, and job satisfaction.

If the company can not meet the needs of employees of the accounting department, then the level of employee satisfaction will decrease the accounting department and tend not to have a commitment to the organization, so that it can lead to a desire to move (Kelvin and Indriantoro, 1999). As with the accounting department employees who have job satisfaction and feel comfortable in the company, they will provide support, contribution and commitment towards the organization even if the organization is in a difficult situation though. Thus, the factor of job satisfaction is one of the factors for creating the organizational commitment of employees of the accounting department. Therefore, to meet the needs of
employees can improve job satisfaction of employees of the company so that the company can reduce employee turnover intentions.

Some of the factors that determine job satisfaction, the work that is mentally challenging, the rewards are worth, a conducive working environment, supportive colleagues, and the opportunity to become more professional. In accordance with the statement of Robbins (2009), job satisfaction is a general attitude of the individual toward his work, the difference between the amount of rewards received by a worker and the amount they believe they should receive. If an employee has a job satisfaction on the company, then they will have a strong commitment to the company. This will reduce the level of desire to move employees to other companies.

High commitment will lead to a sense of love, comfortable and loyal to the company. According Hersusadikawati (2005), if an employee has a high commitment, so when the company is experiencing Complications, employees will remain loyal to the company. Employees who have a high commitment to the organization will feel that the work is not a burden that must be borne, otherwise the employee will provide employee attitudes that reflect loyalty to the organization and ongoing process in which members of the organization expressed concern to the organization and success and sustainable progress. In accordance with the statement Trisnaningsih (2007), a commitment to an organization involving three attitudes, the sense of identification with the goals of the organization, feeling involved in organizational tasks, and feeling loyal to the organization. High organizational commitment to reduce the level of an employee turnover intentions.

A professional will always have a desire to be able to evolve to become better in the working environment, because a professional has the skills, abilities, experience, and the potential that is used to create new innovations (Robbins, 2009). In order to increase the need for developing an employee, companies must provide education and training appropriate to the work of employees, so that employees are able to develop themselves. This will create a job satisfaction for employees of the company.

Companies must provide salaries in accordance with the performance generated by employees, because the salary is a most important aspect and very meaningful to employees. Employees will be satisfied if an employee receives a salary in accordance with the resulting performance. According to Handoko (1998) in Andini (2006), the satisfaction of the salary received by an employee, will lead to job satisfaction, so as to increase organizational commitment. This will reduce the desire to move employees to other companies.

Companies must also provide promotional opportunities to employees, so that employees get a higher position and earn a higher salary. With the chance of promotion, then the employees will feel satisfied with what they have given to the company. This is consistent with the statement Nitisemito (2001) in Permatasari (2011), where the sale is a process to transfer employees from one office to another position higher. A person who gets a promotion is generally considered to have a good performance. Employees who get a chance of promotion, they will assume that what they have done for the sake of the company, getting positive feedback from companies on the achievements they have done. This will increase the job satisfaction of employees in the company, so the move will decrease the level of interest.

If the job satisfaction of employees increased, this will also increase the organizational commitment to the company. To retain employees to remain loyal to the company, the company must provide appropriate task to an employee clearly. According Catharina (2001), when there is no clear communication between employee and boss or co-workers, and the lack of supervision of the management, it would appear role ambiguity or obscurity role. The ambiguity of the role such as this will cause employees to feel it is not clear what they have to do. Employees would think that the company gives the task they should not do. This is consistent with the statement of Singh (1993) in Catharina (2001), role ambiguity may hinder opportunities to improve employee performance, reduce job satisfaction, and increased employee turnover. Therefore, the company must provide a clear task, that role ambiguity does not occur, so that employee commitment will remain intact and will not cause a desire to move the work.

In addition to the ambiguity of the role, the company must also avoid a conflict role of an employee. Conflicts can occur when an individual roles only comply with the demands of the role that can cause him trouble comply with the demands of other roles that different (Robbins, 2009). Role conflict can also occur due to differences in different types of work between departments within a company. The different types of this work resulted in differences in perception between departments on a task that must be done together. In line with the statement and Sebastianelly Sumrall (1999) in Sasangka (2001), role conflict arises when the management gives a task that can not be solved properly by employees due to lack of time and resources. Role ambiguity and role conflict would be the cause of the decline in commitment to the organization, and role ambiguity can also lead to decreased job satisfaction of employees, so this will give rise to the desire of employees to move (Sasangka, 2001). By minimizing
the role ambiguity and role conflict, employees will have job satisfaction and retaining their commitment to the company, so that employees have a desire to move lower.

The difference of this study with previous research is the study include variables of organizational culture as a factor in their commitment to the organization. This is because the organizational culture also has an influence in an organization that was created, discovered and developed so employees can adjust to the life of the organization. According Permatasari (2011), if the employee can accept a culture that is created in the organization, it will influence the attitudes and behavior of employees in the work because the culture will give answers to whether an action is right or wrong and whether conduct is recommended or not. Thus, the culture of the organization serves as a foundation for the behavior and the demands of the organization that carried out by employees.

In addition, differences in this study with previous research is the research object, where this research using the research object accounting department employees in the finance company in the city of Bengkulu. Researchers are interested in taking the employees of the accounting department at the finance company in the city of Bengkulu, because based on a survey conducted by the researchers, there is a level of worker turnover is high on finance companies in the city of Bengkulu, where from 2010 to 2016 an increase in the outflow of employees, both stopped work or move to another company. Therefore, this study becomes interesting to do.

REVIEW OF LITERATURE

Motivation Theory

Motivation is an internal factor that is in every human being. Motivation is able to move the heart and soul of a person to do something for his purpose. According Ivancevich (2007), the motivation has three different components. First, the direction is referring to what is chosen to be performed by an individual when it presented a number of alternative actions. Second, the intensity of which refers to the strength of the individual response when a choice of direction made. Lastly, perseverance is referring to the persistent strength of behavior, or how long a person will dedicate efforts.

According Ivancevich et al. (2007), the theory of motivation focuses on factors in a person who encourages, directs, maintain, and stop the behavior. Four important approach to the theory of motivation is:

1. Maslow Hierarchy of Needs Theory

   These needs are: (1) Physiological: the need for food, water, shelter, and freedom from pain; (2) The security and safety, namely the need to obtain safety and protection of the physical and emotional damages; (3) Social, namely the need for love, to belong, was well received, and friendship; (4) Choice, namely the need for respect internal, such as self-esteem, autonomy, and achievement; and factors external respect, such as status, recognition, and attention; (5) self-actualization, namely the need to meet their own needs maximum in using abilities, skills, and potential. These needs are met anyone internally (from inside), and there are filled externally, for example with wage, union contracts, and tenure. This causes every employee wants to evolving needs, promotion, salary satisfaction and job satisfaction.

2. ERG Theory of Alderfer

   According to Alderfer ERG theory, there are three groups patio needs, namely: (1) Existence (existence), which needs to be satisfied by factors such as food, air, remuneration and working conditions. (2) Relationship (relatedness), which needs to be satisfied by the social and interpersonal relationships are meaningful. (3) Growth (growth), that requirement is satisfied if the individual makes a productive and creative contribution.

3. Herzberg's Two-Factor Theory

   Herzberg's two-factor theory is also called motivation-hygiene theory. According Ivancevich et al. (2007), the initial research that provoked the emergence of this theory provides two specific conclusions. First, the existence of a series of extrinsic conditions that cause dissatisfaction among employees when the condition does not exist. If these conditions exist, then the condition does not have to motivate employees, which is commonly called the hygiene factor. Hygiene factors are factors such as company policy and administration, interpersonal relations, working conditions and salaries, which when adequate in a job then it will reassure workers. Conversely, if these factors are not sufficient, then people will not be satisfied (Robbins, 2009).

   Second, a series of intrinsic condition, which when present in the work, can form a strong motivation to be able to produce good work performance. Conversely, if these conditions do not exist, then the job is not proved satisfactory, commonly called a motivating factor. These motivating factors such as achievement, recognition, responsibility, advancement, job itself, and is likely to grow.
4. McClelland’s Theory of Needs

McClelland’s needs theory focuses on three needs, namely: (1) The need for achievement, namely the urge to surpass, excel in connection with a set of standards, and strive for success. (2) The need for power, namely the need to make others behave in a way in which people with no compulsion would not behave that way. (3) The need for affiliation, namely the desire to make interpersonal relationships were friendly and familiar. McClelland’s needs theory states that when it emerged a strong need within a person, it needs to motivate himself to use a behavior that can bring satisfaction.

Hypothesis Development

1. Organizational Culture on Organizational Commitment

Trisnaningsih (2009) argues that organizational culture as a result of the collective agreement will make the members of the organization have a sense of responsibility in implementing key aspects of the organizational culture. This leads to good behavior or employee commitment to the company that shelter. This is consistent with the results of research Permatasari (2011) that organizational culture has a positive influence on organizational commitment. Then the hypothesis that will be described in this study is:

H1: Organizational culture has a positive influence on organizational commitment.

2. Role Conflict on Organizational Commitment

The increasing role conflict experienced by an employee will result in a decrease in the performance of the employee because the employee to devote more energy to resolving conflicts facing roles rather than finish the job properly. Performance of employees have a positive relationship to organizational commitment (Luthans 2006 in Permatasari, 2011). Low-performance employees will tend to eliminate the existence of the organization so that it would cause them to want to move work. This is consistent with the results of research Permatasari (2011) that the conflict has a negative influence on the role of organizational commitment. Based on the above, the hypothesis which will be described in this study is:

H2: Role conflict has a negative influence on organizational commitment.

3. Role Ambiguity on Organizational Commitment

If the role of the higher level of ambiguity, it will lead to lower employee commitment to the company, due to the ambiguity of the role can interfere with the role of employees with organizational goals to be achieved (Sasangka, 2001). In line with research conducted by Sasangka (2001) that the ambiguity of the role have a negative effect on organizational commitment. Based on the above, the hypothesis outlined in this study are:

H3: Role Ambiguity have a negative impact on organizational commitment.

4. Role Ambiguity on Job Satisfaction

Muliawan et al. (2009) stated that the ambiguity of the role of blocking improved performance, and limit the ability of individuals to get an award, and potentially reduce job satisfaction. According to research conducted by Permatasari (2011) found that role ambiguity negatively related to job satisfaction. Based on the above, the hypothesis which will be described in this study is:

H4: Role ambiguity has a negative effect on job satisfaction

5. Promotion opportunities on Job Satisfaction

Research Permatasari (2011) states that the promotion of the opportunity to have a positive effect on job satisfaction employees. Based on the above, the hypothesis which will be described in this study is:

H5: promotion opportunities to have a positive effect on job satisfaction

6. Salary Satisfaction on Job Satisfaction

If the salary is given to the right, then the employees will be more satisfied and motivated to achieve organizational goals. Lawler (1971) in Muliawan et al. (2009) found dissatisfaction in the payment of wages is likely to affect job dissatisfaction. The statement is the same as the results of research Permatasari (2011) that k epuasan salary has a significant effect on job satisfaction. Based on the above, the hypothesis which will be described in this study is:

H6: Salary satisfaction has a positive effect on job satisfaction.

7. The need to Developing on Job Satisfaction

Provide an opportunity for self-development with their education and training to improve the skills, abilities, and potential to provide satisfaction to the employees in the work. In line with the results of research Permatasari (2011) that it needs to develop into a better directly have a positive effect on job satisfaction. Based on the above, the hypothesis outlined in this study is:

H7: The need to develop a positive influence on job satisfaction.
8. Job Satisfaction on Turnover Intention

If the job satisfaction of employees is getting low, it will make improved employee turnover intentions become higher. Therefore, there is a negative relationship between job satisfaction and turnover intentions. In accordance with Permatasari study (2011) that job satisfaction in have a direct negative impact the desire to move. Based on the above, the hypothesis outlined in this study is:

H8: Job satisfaction has a negative effect on turnover intentions employees of the accounting department at the finance company in the city of Bengkulu.

9. Job Satisfaction on Organizational Commitment

Employees who get job satisfaction will make a donation, support, and commitment to the organization even if the organization is in difficult circumstances so that corporate objectives can be achieved effectively and efficiently. In line with the research Permatasari (2011) states that job satisfaction has a positive influence on organizational commitment. Based on the above, the hypothesis which will be described in this study is:

H9: Job satisfaction has a positive influence on organizational commitment.

10. Organizational Commitment on Turnover Intention

Employees who have a strong commitment to the organization will be declared to have no desire to leave the organization. In accordance with the results of research conducted by Permatasari that an auditor in public accounting as a subject of research, suggests that organizational commitment has a negative effect on employee turnover intentions. Based on the above, the hypothesis outlined in this study is:

H10: Organizational commitment has a negative effect on turnover intentions employees of the accounting department at the finance company in the city of Bengkulu.

RESEARCH METHODS

Operational Definitions & Measurement Variable

This research is an empirical study that seeks to explain the factors that affect the decision of employees of the accounting department at the financing company in Bengkulu city to stop working or moving work. These factors include the culture of the organization, role conflict, role ambiguity, promotion, salary satisfaction and the need for developing an exogenous variable. While the organizational commitment and job satisfaction is an endogenous variable and turnover intentions of employees of the accounting department is a purely endogenous variables. All variables were measured using a questionnaire with a 5-point Likert scale.

Population, Sample, and Sampling Technique

The population in this study were all employees of the accounting department at the financing company in the city of Bengkulu. The accounting department in this study is a staff accounting or bookkeeping. The sampling technique in this study using a non probabilty sampling, purposive sampling. For this study, the criteria applied in the selection of the sample are employees of the accounting department at the finance company in the city of Bengkulu, which has the motivation to meet the need to develop. The criteria used for this study will examine the level of motivation in fulfilling the needs for developing and intention to move. Participating in this study were 42 respondents from 15 financing companies in the city of Bengkulu.

RESULTS AND DISCUSSION

In this study, analysis of data using the approach Partial Least Square (PLS). Where there are two test models in PLS, namely:

a. Measurement Model or Outer Model

This model is used to determine the validity and reliability of connecting indicators with latent variables. Indicators in this study are reflective because the indicator latent variables affect the indicator, for it used four measurements, namely:

1) Convergent Validity

Convergent validity measure the correlation between a construct with latent variables. In the evaluation of convergent validity of individual examination realibility item, it can be seen from the standardized loading factor, standardized loading factor illustrates the magnitude of correlation between each item measurement (indicators) with konstruknya. Correlation can be said to be valid if it has a value of > 0.7.

2) Discriminant Validity
Discriminant Validity conducted to prove whether the indicator on a construct would have the biggest factor in a construct loading the establishment of the loading factor to construct another. Model measurements assessed by measurement of cross loading the constructs. If the correlation construct with each indicator is larger than the size of the other construct, then the latent construct the indicator predicts better than any other construct.

3) Composite Reliability
To determine the reliability of composite, when the composite reliability values greater than 0.7 can be said that a construct has a high reliability or reliable if the composite reliability greater than 0.6 is said to be quite reliable.

4) Cronbach Alpha
In PLS, reliability testing enhanced by Cronbach Alpha wherein the consistency of every answer tested. Cronbach Alpha said to be good if the alpha ≥ 0.7 and is said to be sufficient if negligent ≥ 0.6.

This study meets all the criteria of validity and reliability by eliminating three indicators that do not meet the test criteria of convergent validity.

b. Structural Model or Inner Model
Inner model (inner relations, structural models and substantive theory) describe the relationship between latent variables based on a substantive theory. Structural models were evaluated using R-Square to construct dependent, Stone-Geisser Q-square test for predictive relevance and significance of the t test and the coefficient parameter structural lines.

<table>
<thead>
<tr>
<th>Variabel</th>
<th>R Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>KO</td>
<td>0.398</td>
</tr>
<tr>
<td>KK</td>
<td>0.491</td>
</tr>
<tr>
<td>TI</td>
<td>0.386</td>
</tr>
</tbody>
</table>

Source: Primary data is processed, 2016

In the PLS statistical testing every relationship hypothesized done using simulation that compares the value of t-statistic with t-table significance α = 5% (1.96). If the value of t-statistic > t-table then the hypothesis is accepted and if the value of t-statistic < t-table then the hypothesis is rejected. The significance of the model in testing the structural model can be seen from the value of t-statistics in Table 4.2:

<table>
<thead>
<tr>
<th>Original sample estimate</th>
<th>Mean of subsamples</th>
<th>Standard deviation</th>
<th>T-Statistic</th>
<th>T-Table</th>
<th>Direction</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>BO -&gt; KO</td>
<td>0.108</td>
<td>-0.067</td>
<td>0.179</td>
<td>0.605</td>
<td>1.96</td>
<td>Same direction</td>
</tr>
<tr>
<td>KP -&gt; KO</td>
<td>-0.256</td>
<td>0.270</td>
<td>0.211</td>
<td>1.216</td>
<td>1.96</td>
<td>Same direction</td>
</tr>
<tr>
<td>AP -&gt; KO</td>
<td>-0.095</td>
<td>0.064</td>
<td>0.163</td>
<td>0.582</td>
<td>1.96</td>
<td>Same direction</td>
</tr>
<tr>
<td>AP -&gt; KK</td>
<td>-0.130</td>
<td>-0.157</td>
<td>0.131</td>
<td>0.993</td>
<td>1.96</td>
<td>Same direction</td>
</tr>
<tr>
<td>KSP -&gt; KK</td>
<td>0.247</td>
<td>0.298</td>
<td>0.211</td>
<td>1.170</td>
<td>1.96</td>
<td>Same direction</td>
</tr>
<tr>
<td>KG -&gt; KK</td>
<td>0.158</td>
<td>0.156</td>
<td>0.150</td>
<td>1.054</td>
<td>1.96</td>
<td>Same direction</td>
</tr>
<tr>
<td>KUB -&gt; KK</td>
<td>0.466</td>
<td>0.465</td>
<td>0.127</td>
<td>3.673</td>
<td>1.96</td>
<td>Same direction</td>
</tr>
<tr>
<td>KK -&gt; TI</td>
<td>-0.117</td>
<td>0.161</td>
<td>0.120</td>
<td>0.974</td>
<td>1.96</td>
<td>Same direction</td>
</tr>
<tr>
<td>KK -&gt; KO</td>
<td>0.549</td>
<td>0.509</td>
<td>0.119</td>
<td>4.614</td>
<td>1.96</td>
<td>Same direction</td>
</tr>
<tr>
<td>KO -&gt; TI</td>
<td>0.547</td>
<td>0.541</td>
<td>0.097</td>
<td>5.618</td>
<td>1.96</td>
<td>Contrast</td>
</tr>
</tbody>
</table>

Source: Primary data is processed, 2016

CONCLUSION

Conclusion
Based on the results of the discussion it can be concluded as follows: (1) Cultural organizations, role conflict and role ambiguity is not proven effect on organizational commitment. (2) Role ambiguity,
promotion, and salary satisfaction is not proven effect on job satisfaction. (3) The need to develop a proven effect on job satisfaction. (4) Job satisfaction is proven effect on organizational commitment. (5) Job satisfaction and organizational commitment is not proven effect on turnover intention.

Implications Research
Based on the research results and the above conclusions, the research has implications as follows:
1) for companies
With the results of this study can be input to understand what are the factors that influence turnover intentions of employees of the accounting department at the finance company in the city of Bengkulu, because the results of the study found that respondents have a need to develop a high enough and job satisfaction were quite good. Therefore we need the support of the company and head of the company to be able to make the employees of the accounting department wishes to move reduces the level of employment.
2) for Academics
The results of this study can enrich research in the field of accounting reference especially behavioral accounting.

Limitations of Research
This research is still far from perfect because the study has limitations, including:
1) The data in this study can only be gathered from the respondents that exist in 15 finance companies in the city of Bengkulu. Supposedly researchers can collect data from all respondents in the entire finance company in the city of Bengkulu. This limitation is because the company has no employees in accounting/finance, so that some companies do not meet the criteria.
2) This study uses a less extensive object, namely finance companies in the city of Bengkulu. This condition can be interpreted that the results of this study cannot be generalized for the study with the same object.

Suggestions
Based on the research results, discussion and conclusions above, and the consideration is the limitations of this study, to further research may consider the following suggestions:
1) For future studies should look for companies that have employees in accounting/finance, not only in the city of Bengkulu, but in the other cities that are more of a finance company.
2) Future studies are expected not only limited testing on finance companies in the city of Bengkulu, but may consider a broader research object again.

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Malaysia Indonesia International Conference on Economics, Management and Accounting

miicema

CERTIFICATE

Number: 1060/PAN-MIICEMA/FEB/2016

Hereby is granted

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As Presenter

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