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Factors Influencing Turnover Intention of Accountants at Accounting Service Firms in Vietnam

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Abstract

Background: Intention to quit is an important issue in human resource management, and is also an issue that needs to be solved in the enterprise. Quitting always occurs in every enterprise, but a high turnover rate can exhaust human resources, disrupt operations, and reduce the enterprise's profits.

Objective: This study examines the impact of seven key factors influencing turnover intention. The study also proposed some valuable management implications for enterprises in Vietnam.

Methodology: This study employs a qualitative content analysis based on interviews with 30 senior accounting managers. Using content analysis techniques, the authors searched for and separated data segments according to prominent concepts, then organised them in a meaningful order to describe and explain a phenomenon. The author obtained 760 valid responses based on structural equation modelling to test hypothesised relationships.

Result: The SEM results reveal that job stress/workload ($\beta = 0.324$) and organisational commitment ($\beta = 0.323$) are the strongest determinants of turnover intention, with nearly equal effects. Additionally, the factors that follow career development opportunities ($\beta = 0.105$) and job satisfaction ($\beta = 0.099$) also show significant but weaker effects on work-life balance, supervisor and peer support, and compensation.

Conclusion: Understanding turnover intention will help organisations make adjustments to their policies and strategies, reducing voluntary turnover and retaining employees who have not yet left.

Unique Contribution: The study provides novel, empirical evidence that establishes a clear and effective organisational mechanism for mitigating employee turnover intention (i.e., dissatisfaction and active job seeking).

Key Recommendation: Implement targeted improvements across the identified seven organisational factors. This strategic intervention is essential for cultivating organisational commitment and enhancing job satisfaction, which directly mitigates employee turnover intention. By alleviating chronic employee work pressure and strengthening organisational structure, these factors will secure workforce stability and enhance the long-term competitiveness of accounting service businesses.

Keywords: Turnover intention, job stress, career development, accounting service, Vietnam.

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Introduction

In addition to being a cornerstone of sound financial management, accounting services lay the groundwork for long-term growth and success. Accounting is one of the important departments for businesses. The accounting department not only records and manages finances but also plays a key role in supporting businesses in making business decisions. Nowadays, accounting services are more important than ever, particularly when partnered with a trustworthy accounting unit (Shah et al., 2020). In addition to the aforementioned issues, high employee turnover affects service quality, damages organisational stability and client relationships, and drives up training and recruitment costs (Serhan et al., 2022).

Organisational behaviour and human resource management research has long focused on turnover intention, or an employee's conscious decision to leave. The most immediate predictor of turnover is turnover intention; hence, several researchers have underlined its importance (Haridas et al., 2022). Designing effective retention tactics requires identifying the drivers of turnover intention. Turnover intention has been studied in various sectors, including manufacturing, banking, healthcare, and education; however, there is a notable lack of research in the accounting service sector, particularly in emerging nations such as Vietnam (Setthakorn et al., 2024).

Service firm accountants generally work hard throughout tax season, have several clients, and have rigorous regulatory deadlines. These job demands may increase stress and job dissatisfaction, leading to higher turnover intentions than other professions (Oh & Chhinzer, 2021). This study employs social exchange theory, the job demands-resources (JD-R) model, and organisational commitment theory to predict turnover intention, using seven key factors: job stress/workload, work-life balance, job satisfaction, organisational commitment, supervisor and peer support, career development opportunities, and compensation and benefits. Accounting is a department that plays a crucial role in a company or enterprise, ranging from the scope of economic management within each unit, agency, or enterprise to a broader, more comprehensive scope, such as the entire economy (Nilsson & Backman, 2024).

Based on the analysis mentioned above, this study examines the impact of seven key factors influencing turnover intention. Moreover, the study also proposed some valuable management implications for enterprises in Vietnam to find solutions that increase job satisfaction among accounting staff, reduce the intention to quit, stabilise human resources, and enhance employee morale, ultimately increasing business efficiency within the enterprise.

Literature Review and Hypothesis Development

Turnover Intention (TI)

Intention to quit refers to the decision that employees make before officially leaving their jobs. Intention to quit encompasses readiness, ability, and planning to quit. Although intention to quit is not a real behaviour, it is a premise for later behaviours (Tetteh et al., 2020). In the job demands-resources model, high job demands, such as workload and stress, deplete energy, whereas job resources, including support and professional advancement, motivate. Lack of resources and high

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demands promote turnover (Haridas et al., 2022; Fukui, 2019). Studying the factors that affect employees' intention to quit helps businesses predict and measure the level of conversion from intention to quitting behaviour, thereby developing action plans, allocating resources reasonably, and avoiding disruptions to the company's operations (Haines et al., 2024; Nketsiah & Nkansah, 2024).

Job Stress/Workload (SW)

Work stress occurs when job requirements exceed an employee's ability to meet them; reactions related to work pressure are a result of work stress (Liu & Lo, 2017). In Vietnam, Work pressure is considered a common challenge that every employee must face in the workplace. Depending on the personality and psychology of each person, there are different ways to cope with it, as hypothesised in Figure 1.

Work-Life Balance (WB)

Work-life balance is defined as the ability of employees to complete their work at the organisation and fulfil their responsibilities to their family and others outside of work. With this balance, employees can lead a life that aligns with their expectations (Haines et al., 2024). work-life balance increases productivity, job satisfaction and creativity, and improves relationships at work (Sari et al., 2024). Good relationships, created through work-life balance, are not only between colleagues but also between employees and the company, as hypothesised in H2 of Figure 1.

Job Satisfaction (JS)

Employee satisfaction refers to an employee's enthusiastic participation in work. Employees with high levels of work engagement are those who are fully committed and highly motivated to perform the tasks assigned by the organisation (Ndlovu et al., 2021). More simply, work engagement can be understood as the positive thinking of employees to contribute their best to their work. Work engagement helps increase employees' enthusiasm and motivation to work without physical or mental coercion, thereby creating job satisfaction for employees (Zeffane & Melhem, 2017), as shown in Figure 1, Hypothesis H3.

Organisational Commitment (OC)

Organisational commitment is closely related to variables such as employee productivity, employee loyalty, customer satisfaction, and competitive advantage. (Nketsiah & Nkansah, 2024). Organisational commitment is the belief in and acceptance of the organisation's goals, the willingness to do one's best for the organisation, and the desire to continue being a member of the organisation. Organisational commitment is the willingness to remain a member of the organisation, to exert one's best efforts for the organisation, and to support the organisation's goals and values (Ahmad et al., 2020) and hypothesis H4 in Figure 1.

Supervisor and Peer Support (SS)

Supervisors and colleagues show that employees' organisational commitment is formed through how the organisation treats them. Therefore, organisations that want to strengthen employees' organisational commitment need to have policies on fair treatment. (Fukui et al., 2019). Previous

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studies have shown that strong organisational commitment has a positive influence on job satisfaction, as it links organisational activities with employee expectations (Afzal et al., 2019) and hypothesis H5 in Figure 1.

Career Development Opportunities (CD)

The benefits of improving the quality of on-the-job training are shared by both employees and employers (Haridas et al., 2022). For employers, quality training and career development opportunities foster a more flexible, committed and motivated workforce, which is vital to the competitiveness and sustainability of the organisation. Further positive outcomes include reduced absenteeism, lower turnover, and improved job satisfaction, which contribute to organisational commitment. High-quality job training will attract and retain competent staff, which is the foundation for sustainable development of the organisation (Jiang et al., 2024). Training and career development are indicators of employees' efforts to advance their careers. As they grow and assert themselves, they will commit to the organisation, as hypothesised in H6 of Figure 1.

Compensation and Benefits (CB)

Fair performance appraisal will create trust with employees, giving them the belief that even if work results are not as expected, the organisation still respects and recognises their efforts (Ampofo & Karatepe, 2022). Salary has a significant impact on work efficiency and work spirit. When employees are satisfied with their salary and welfare policy, they will want to stay long-term and commit to the organisation (Wijono et al., 2025), as proposed by the authors in hypothesis H7 in Figure 1.

Based on the above research hypotheses, the authors propose a research model, as shown in Figure 1. There are seven independent variables, and Intention to leave is the dependent variable. This model integrates structures to highlight the interaction of cultural, emotional and attitudinal factors in predicting employee turnover. This shows the importance of adjusting organisational values and employee perceptions to achieve workforce stability.

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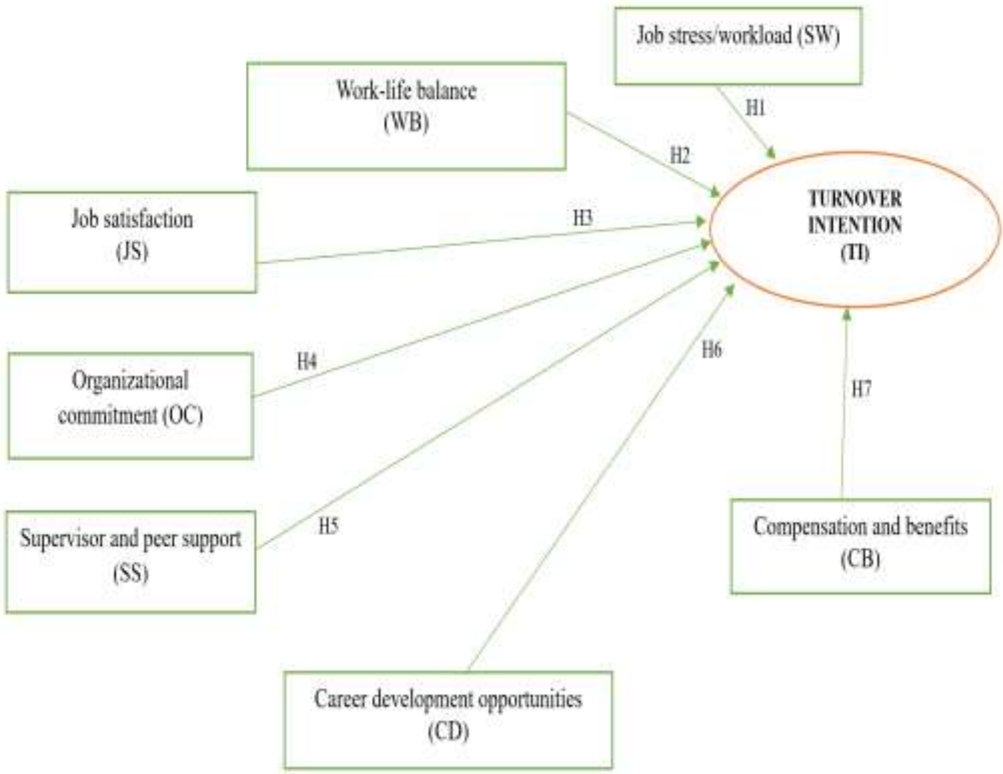

Source: The author proposed the model

Figure 1: ***A research model for critical factors influencing turnover intention***

Based on the background theory and synthesis of hypotheses, the research model is proposed as shown in Figure 1. With a case study of service sales staff, for factors influencing turnover intention of accountants at accounting service firms in Vietnam.

Research methods

There were two parts to the research process, as shown in Figure 2: (1) consulting experts for qualitative inquiry and (2) administering a formal quantitative survey to test hypotheses.

Qualitative phase based on expert interviews:

Before moving on to large-scale quantitative testing, the research framework was refined and contextual validity was ensured throughout the qualitative phase of this study. For these in-depth interviews, a total of thirty specialists were deliberately chosen. Accounting service organisations in four major Vietnamese cities (Ho Chi Minh City, Hanoi, Da Nang, and Hai Phong) provided the expertise of their senior managers, chief accountants, and partners.

The elements impacting turnover intention were illuminated by their wealth of knowledge in overseeing professional personnel and accounting processes. Key constructs such as job stress, work-life balance, job satisfaction, organisational commitment, supervisor and peer support, career development opportunities, compensation, and semi-structured interviews were utilised to explore

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expert perspectives flexibly. Both in-person and online interviews were conducted, with durations ranging from 45 to 60 minutes each, based on participant convenience. Following a five-stage research procedure, the interviews were analysed using text and topic analysis.

To enhance the content and contextual validity of the questionnaire before collecting data on a broad scale, the findings from this phase were utilised to make revisions to language and scale items, as well as to verify factor relevance. By incorporating both theoretically broad concepts and more locally relevant markers of turnover intent, the final instrument effectively captured all the relevant data.

The quantitative phase is based on a five-step research process

Testing the research model and conducting experiments to verify the hypotheses form the basis of the quantitative phase's five-step research method. The study's quantitative research procedure consisted of five stages. The first step involved collecting quantitative data, which the author achieved by using a cross-sectional survey design to contact accountants in Vietnam employed by accounting service firms. Insights gained during the qualitative phase were used to fine-tune the questionnaire after research was conducted to locate verified scales in the literature. Second, they employed the sample process to select 800 participants from four large cities in Vietnam; 200 respondents were chosen from each city using a purposeful selection strategy.

Using a 5-point Likert scale, the instrument assessed seven independent variables, with turnover intention as the only dependent variable. Fourth, in order to ensure the measuring scales were reliable and accurate, the writers tested them using a variety of statistical approaches. It was essential for the authors to use exploratory factor analysis to determine the underlying factor structures and Cronbach's Alpha to quantify the internal consistency of the constructions.

As a last step, confirmatory factor analysis was used to evaluate composite reliability, discriminant validity, and convergent validity according to recognised methods (Hair et al., 2018). Step five involved testing the author's assumptions about the correlations (H1-H7) using structural equation modelling (SEM) in the Amos program.

The model's overall sufficiency was evaluated using goodness-of-fit indices such as CFI, TLI, RMSEA, and χ^2/df. Thanks to meticulous procedures and theoretical advances, as well as helpful suggestions for accounting service providers in Vietnam, significant improvements were made.

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Results

The demographic information of the study sample is presented in Table 1.

Table 1: ***Survey sample information (n = 760)***

Variable	Category	Frequency	(%)	(%)	Cumulative Percent (%)
Gender	Male	317	41.7	41.7	41.7
	Female	443	58.3	58.3	100
Marital Status	Single	288	37.9	37.9	37.9
	Married	472	62.1	62.1	100
Age Group	From 18 to under 25 years old	61	8	8	8
	From 25 to under 35 years old	179	23.6	23.6	31.6
	From 35 to under 45 years old	402	52.9	52.9	84.5
	45 years old and above	118	15.5	15.5	100
Average Monthly Income	Below 5 million VND	39	5.1	5.1	5.1
	From 5 to under 10 million VND	167	22	22	27.1
	From 10 to 15 million VND	271	35.7	35.7	62.8
	Above 15 million VND	283	37.2	37.2	100
Type of Enterprise	Private	222	29.2	29.2	29.2
	Limited Liability Company (LLC)	259	34.1	34.1	63.3
	Joint-stock Company	137	18	18	81.3
	Joint Venture	142	18.7	18.7	100
Working Experience	From 1 to under 5 years	45	5.9	5.9	5.9
	From 5 to under 10 years	165	21.7	21.7	27.6
	From 10 to 15 years	278	36.6	36.6	64.2
	Over 15 years	272	35.8	35.8	100

Source: the authors had calculations in SPSS 20.0.

Table 1 shows that research data were collected by sending survey forms to 800 participants from four large cities in Vietnam, both online and in person, among employees, department heads/and deputy heads. From the 760 valid survey forms collected, data were analysed using structural equation modelling (SEM) with Amos software. Based on the results, the percentages for females and married individuals are 58.3% and 62.1%, respectively. Most participants are aged 35–45, with 52.9% and have over 10 years of work experience. The largest income group earns above 15 million VND, with 37.2%.

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Table 2: ***Factors influencing the turnover intention based on the testing of Cronbach's alpha***

Items	No	Cronbach's alpha	Mean	Std. Deviation
Job stress/workload (SW)	4	0.924	3.019	1.015
Work-life balance (WB)	4	0.940	3.030	0.981
Job satisfaction (JS)	4	0.944	3.036	1.003
Organisational commitment (OC)	3	0.906	3.284	0.998
Supervisor and peer support (SS)	4	0.879	2.407	0.678
Career development opportunities (CD)	4	0.859	3.378	0.937
Compensation and benefits (CB)	3	0.913	3.291	0.990
Turnover intention (TI)	3	0.844	2.374	0.658

Source: the authors had calculations in SPSS 20.0.

Table 2 illustrates that reliability was assessed using the Cronbach's Alpha coefficient. The results in Table 2 show that the Cronbach's Alpha values and the composite reliability are very close to or above the threshold of 0.7, indicating the reliability of the constructs in the model. The observed variables have the required weights. Thus, all scales in the model meet the requirements.

Table 3: ***Testing the SEM model for factors influencing the turnover intention***

Hypothesis	Relationships			Standardized Estimate	S.E	C.R	P	SE-Bias	Result
H1	SW	→	TI	0.324	0.025	7.115	***	0.003	Yes
H2	WB	→	TI	0.082	0.018	2.415	0.016	0.001	Yes
H3	JS	→	TI	0.099	0.016	2.954	0.003	0.001	Yes
H4	OC	→	TI	0.323	0.027	6.932	***	0.002	Yes
H5	SS	→	TI	0.071	0.035	2.358	0.018	0.002	Yes
H6	CD	→	TI	0.105	0.020	2.989	0.003	0.003	Yes
H7	CB	→	TI	0.059	0.022	2.073	0.038	0.002	Yes

Source: processed from SPSS 20.0, Amos, Note *** significance at 0.01.

Table 3 presents all the hypotheses (H1–H7) accepted at a significance level of 0.05. Among the predictors, job stress/workload ($\beta = 0.324$, C.R. = 7.115, $p < 0.001$) and organisational commitment ($\beta = 0.323$, C.R. = 6.932, $p < 0.001$) emerge as the strongest determinants of turnover intention. This indicates that excessive workload and weak organisational commitment are the most critical drivers prompting accountants to consider leaving their firms. Work-Life balance ($\beta = 0.082$, $p = 0.016$), supervisor and peer support ($\beta = 0.071$, $p = 0.018$), and compensation and benefits ($\beta = 0.059$, $p = 0.038$) also show significant but relatively minor effects. Overall, the SEM analysis validates the theoretical framework and confirms that turnover intention among accountants is shaped by a combination of job demands and organisational resources, with stress and commitment being the most influential factors.

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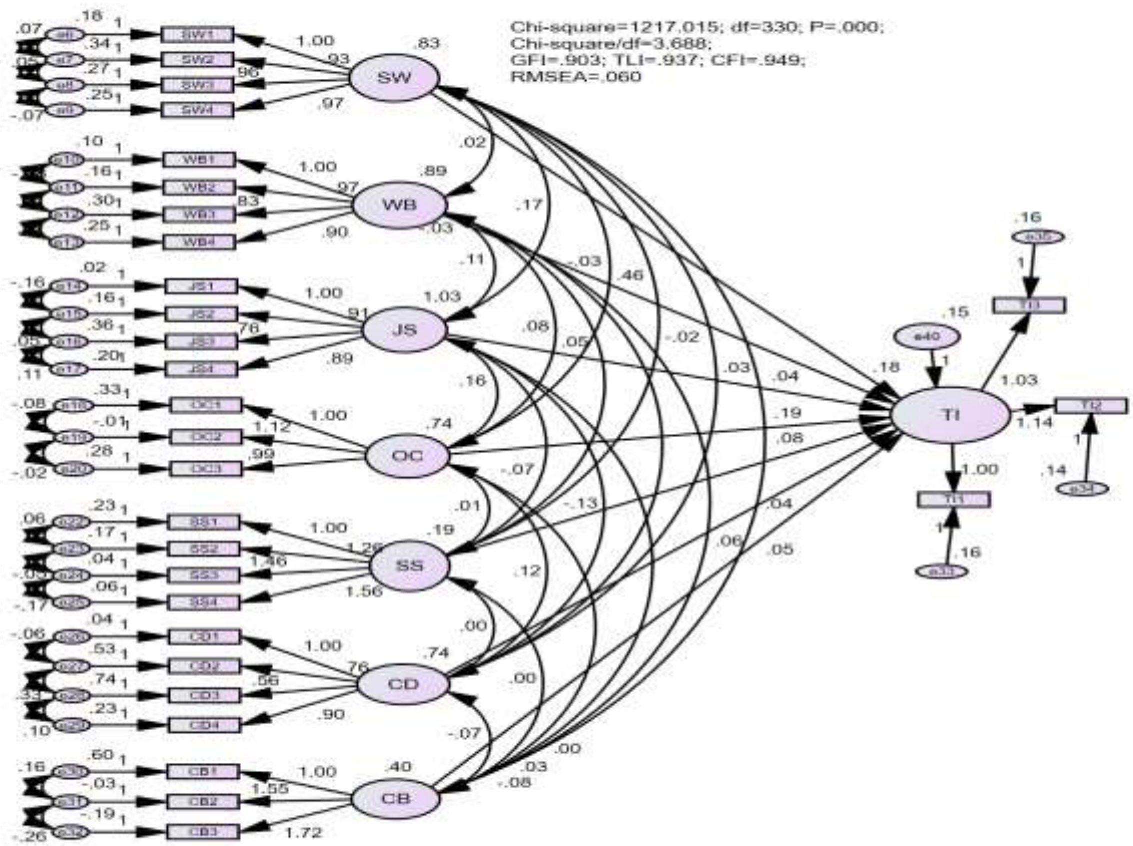
Table 4: ***Testing average variance extracted for factors influencing the turnover intention***

Code	CR	AVE	MSV	Results
OC	0.908	0.768	0.366	Good
JS	0.944	0.809	0.056	Good
WB	0.940	0.798	0.018	Good
SW	0.925	0.757	0.366	Good
SS	0.881	0.651	0.017	Good
CD	0.856	0.606	0.030	Good
CB	0.918	0.789	0.016	Good
TI	0.843	0.642	0.341	Good

Source: Author's own work

Table 4 demonstrates that the constructs in the model are empirically separable and conceptually sound, reinforcing the overall rigour and robustness of the measurement model. Consequently, the subsequent SEM analysis can be interpreted with confidence that the observed relationships are not artefacts of measurement overlap.



Source: processed from SPSS 20.0, Amos

Figure 2: ***Testing SEM for factors influencing the turnover intention***

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Figure 2 demonstrates the SEM testing results with acceptable model fit indices ($\chi^2/df = 3.688$, GFI = 0.903, TLI = 0.937, CFI = 0.949, RMSEA = 0.060). All paths are statistically significant, confirming that both job demands and organizational resources significantly influence accountants' turnover intention.

Discussion of findings

The findings of this study provide empirical evidence on the determinants of turnover intention among accountants working in Vietnamese accounting service firms. All seven hypothesized relationships (H1–H7) were statistically significant, confirming that turnover intention is shaped by both job demands and organizational resources.

(1) Job Stress/Workload and organizational commitment: The SEM results show that job stress/workload ($\beta = 0.324$) and organizational commitment ($\beta = 0.323$) are the two strongest and nearly equal determinants of turnover intention. In terms of forecasting the intention to leave a company, the most significant indicators were organizational commitment and occupational stress/load. According to the job demands-resources model, which has been supported by research (Tetteh et al., 2020; Liu & Lo, 2017), when employees are overburdened with work, they experience tension and withdraw from social activities. Accounting is no different; many accountants discover that the reporting and tax seasons cause them so much stress that they seek employment elsewhere.

(2) Career development opportunities and job satisfaction: Although smaller in magnitude, career development opportunities ($\beta = 0.105$) and job satisfaction ($\beta = 0.099$) remain statistically significant predictors (Ndlovu et al., 2021; Haridas et al., 2022). Results like these are in line with social exchange theory, which posits that workers will be loyal to their employers if they believe they will receive fair compensation, have meaningful jobs, and possibilities for advancement. As a result of the increasing demand for foreign credentials that enhance employability and professional mobility, career development has gained greater significance in the Vietnamese context.

(3) Minor but significant predictors: Work–life balance, support, and compensation: The weaker but still significant effects of work–life balance ($\beta = 0.082$), supervisor and peer support ($\beta = 0.071$), and compensation and benefits ($\beta = 0.059$) extend the JD-R model by illustrating how organisational resources mitigate strain. There were a few weak but significant predictors, including work-life balance and support from supervisors and peers. This indicates that, in contrast to Western contexts, cultural norms of collectivism and familial support may mitigate the impact of accountants' values for work-life balance in Vietnam (Sari et al., 2024; Tetteh et al., 2020). In a similar vein, assistance from superiors and coworkers may reduce stress, but it may not be enough to compensate for systemic task constraints.

(4) The weaker but still significant influences of work–life balance ($\beta = 0.082$) and supervisor and peer support ($\beta = 0.071$) can be better understood within the sociocultural context of Vietnam. The most minor but statistically significant factor was pay and benefits (Ampofo & Karatepe, 2022).

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The result of work-life balance in the workplace is not a new concept in the present era, however, this topic is still of interest in the context of increasing pressure from work and life. This study reveals a multidimensional relationship among work-life balance, job commitment, and turnover intention.

Conclusions and Policy Recommendations

Conclusions

Accountants working for Vietnamese accounting service organizations intended to leave their jobs and pursue further studies. The study used an integrative approach, drawing from the job demands resources model, social exchange theory, and organizational commitment theory. It examined how seven factors, including job satisfaction, work-life balance, organisational commitment, support from supervisors and peers, opportunities for career development, compensation and benefits, and stress/load, impacted the intention to leave an organisation. All hypotheses were confirmed as correct using SEM analysis, based on 760 valid responses in the study. Job demands and attitudinal attachment both play a part in employee retention, but the most important elements influencing turnover intention are job stress/workload and organisational commitment. Highlighting the significance of growth possibilities and excellent work experiences, job satisfaction and career advancement chances were also significant. Compensation, supervisor support, and work-life balance all had more minor but significant impacts. The study has both theoretical and practical benefits. Firms seeking to develop strategies that reduce stress, foster commitment, and promote long-term professional growth can benefit from the unique insights offered by this study, which extends turnover intention literature to the underexplored context of Vietnam's accounting service sector.

Policy Recommendations

Based on the SEM results, turnover intention among accountants is most strongly influenced by job stress/workload and organisational commitment, followed by career development opportunities, job satisfaction, work-life balance, supervisor and peer support, and compensation and benefits. Policy recommendations are prioritised accordingly:

(1) Based on the SEM results, the job stress/workload ($\beta = 0.324$): Reduced stress and workload by reevaluating existing procedures and implementing automation and digital accounting software to simplify formerly manual tasks, businesses can decrease employees' intentions to leave due to burnout. Organisations should prioritise reducing job stress and workload, as well as strengthening organisational commitment, as these are the most critical determinants of accountants' turnover intention in Vietnam. To maintain a steady flow of work during busy periods, hiring seasonal or contract employees can be beneficial. Flexible scheduling techniques, like rotation systems and overtime pay, can help managers prevent burnout. In addition, businesses should invest in building an information system to help employees easily determine their job responsibilities and also help them to arrange their work reasonably to avoid feeling tired and always busy with work. In addition, to reduce the work pressure of employees, businesses should organise training sessions or picnics, as well as collective activities to help employees relieve stress. These activities can also

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help increase the connection between employees, allowing them to easily connect and support one another more effectively at work.

(2) Based on the SEM results, the organisational commitment (β = 0.323): Businesses should build a good relationship between employees and superiors, as it is an extremely important factor in the organisation. When managers have a good relationship with employees, it enables employees to share and present their problems more easily, resulting in smoother and more effective work operations. On the other hand, 3-5 years is also the time when young employees need to gain experience and learn to develop themselves, so to do that, they need to accept and adapt to the pressures of work and life. In addition, the survey subjects in this study are office workers and are quite young, so the pressure of work and family is not really heavy, and working time increases the ability to adapt and stick with the job.

(3) Improve the career development opportunities (β = 0.105): Given its importance as a retention factor, policy initiatives should target better possibilities for professional advancement. Firms should implement clear promotion frameworks, competency-based progression criteria, and sponsorship for professional certifications. Furthermore, the company needs to pay more attention to refining human resource arrangements, training activities, and creating development opportunities for employees, while also enhancing the Company's working environment and cultivating a corporate culture with the Company's own characteristics. Develop a reasonable reward policy based on the monthly evaluation of work quality, according to classification, for staff, which must be done correctly, accurately, and objectively. The Company must develop and supplement its own Regulations on evaluation, assessment of work quality, emulation, and rewards.

(4) Improve the job satisfaction (β = 0.099): One of the policy recommendations for building work is to provide employees more opportunities for personal and professional growth on the job. Additionally, the Company needs to develop regulations for standards and principles. Through the working process, individuals with high professional qualifications, who strive well, possess leadership capacity, and maintain healthy lifestyle ethics, will be included in the planning staff, provided they meet all the conditions outlined in this Regulation. At the appropriate time, staff in the planning department will be promoted, appointed, and considered for higher positions, which will foster cohesion, trust, and encouragement among qualified and capable employees within the Company.

(5) Improve the work-life balance (β = 0.082): Policies that encourage a healthy work-life balance are a great way to keep good employees around. The weaker but still significant influences of work–life balance (β = 0.082) and supervisor and peer support (β = 0.071) can be interpreted through both cultural and theoretical lenses. In Vietnam’s collectivist and family-oriented society, employees often rely on familial and social networks for emotional and practical support, rather than depending solely on workplace resources. Furthermore, establish clear and reasonable salary regulations and disseminate them widely to employees in the company. The salary must be linked

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to the value of the job; this is the main factor determining the salary level. In addition, salary needs to take into account skills, abilities, productivity, and work performance to make employees more attached to the Company. Regularly monitor market salary levels to make timely adjustments. In addition, reasonable work arrangements, training, and fair and transparent reward and punishment regimes help employees become more attached to the business.

(6) Improve the supervisor and peer support ($\beta = 0.071$): One crucial policy option for reducing turnover is to encourage supportive leadership and collegiality among employees. This will help employees feel more supported by their superiors and colleagues. The Company is interested in training, but it has not been effective because it has not been well combined with policies to bind and retain employees after training. Skill training for new employees is limited to transferring experience from predecessors. Creating promotion opportunities for employees: The Company needs to establish precise mechanisms, principles, and standards for promotion and appointment to ensure fairness and retain employees with good qualifications and skills. In the Company, the relationships between managers and employees, as well as among employees, are characterized by a friendly, gentle, open, and mutually supportive nature. Although each person has been assigned clear tasks, everyone is willing to help and support each other when necessary.

(7) Improve the compensation and benefits ($\beta = 0.059$): Although compensation and benefits ($\beta = 0.059$) remain a statistically significant predictor of turnover intention, the small coefficient indicates that pay is not the primary driver of accountants' decisions to leave. Policy recommendations for raising pay and benefits based on compensation are a lower-ranked influencer, but it is still a significant element in the desire to leave an organisation. Moreover, to prevent accountants from quitting their jobs, businesses need to focus on creating a positive working environment, offering competitive remuneration, providing clear career paths, implementing professional training and development processes, fostering a cohesive corporate culture, and implementing effective reward policies. In addition, building a tight labour contract and a transparent work handover process when an employee quits also helps prevent and minimise consequences when incidents occur. The Company established a welfare fund to support employees and their relatives during life events such as illness, pregnancy, funerals, and marriages. Employees can advance their salary or borrow money from the Company if they are in difficulty, provided they obtain management approval. Offer life insurance to employees who have been with the Company for over three years. On the other hand, the Company also established a scholarship fund to reward the children of employees who have achieved exemplary academic achievements.

Limitations and future research: This study has several limitations. The study's cross-sectional methodology, for one, makes it difficult to establish causality between variables and the intention to leave an organisation. To further extend the research topic, it would be beneficial to broaden the subject to include regular workers or management levels, as the sampling was limited to accounting company office workers. To further understand how things evolve over time, future studies could employ longitudinal designs, incorporate qualitative case studies to gain a deeper understanding of the topic, and broaden their focus to include regional enterprises or compare different countries to enhance the applicability of their findings. Another intriguing aspect of work-life balance is considering factors such as culture and family circumstances. Lastly, in order to

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validate causal pathways and strengthen measurement triangulation, future research should utilise multi-source or multi-wave data collection designs. This can involve, for instance, correlating manager-reported workload or objective performance metrics with employee-reported job stress and turnover intention.

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