ABSTRACT

This study aims to analyse the influence of each multidimensional aspect of organizational commitment and career growth opportunity towards auditors' turnover intention at Public Accounting Firms located in Central Java and Special Region of Yogyakarta. The subject in this study are auditors who work in Public Accounting Firms, especially located in Semarang, Surakarta, and Yogyakarta. In this study, respondents are categorized by age group into two generations. The samples consist of 58 millennial and 16 non-millennial respondents, selected using purposive sampling method. The primary data were obtained by distributing questionnaires directly to the respondents. The analysis model used is Multiple Linear Regression Analysis using IBM SPSS Statistics 21 as analysis tools. The results of this study indicate that affective commitment, normative commitment, promotion speed and remuneration growth have a negative influence towards turnover intention on millennial auditors while professional ability development and remuneration growth have a negative influence towards turnover intention on non-millennial auditors. In addition, there is no difference in auditors' turnover on millennial and non-millennial generations. The contribution of the researcher in this study is transforming each multidimensional aspect of organizational commitment and career growth opportunity as a variable and categorizing the auditors as respondent into two groups of generations.

Keywords: Multidimensional Aspect, Organizational Commitment, Career Growth Opportunity, Auditors' Turnover Intention