

ABSTRACT

This research examined the effect of work-family conflict and ethical orientation towards turnover intentions with job satisfaction as an intervening variable. The population of this research are all Public Accounting Firm in Jakarta and is listed in the OJK (Otoritas Jasa Keuangan). The sampling method in this research using a convenience sampling. Samples taken in this research were 150 auditors who have family of 116 Public Accounting Firm listed in the OJK (Otoritas Jasa Keuangan) were taken as samples. The data were analyzed using Structural Equation Model (SEM) with Smart PLS (Partial Least Squares) program.

The results of the research hypothesis (H1a) is accepted, Work Interfering with Family (WIF) has positive effect on Job Satisfaction (JS). While Hypothesis (H1b) is rejected, Family Interfering with Work (FIW) has no effect on Job Satisfaction (JS). Besides that hypothesis (H2a) is rejected, Work Interfering with Family (WIF) has no effect on Turnover Intentions (TI). Hypothesis (H2b) is rejected, Family Interfering with Work (FIW) has no effect on Turnover Intentions (TI). Hypothesis (H3) is rejected, Ethical Orientation (EO) has no effect on Job Satisfaction (JS). Hypothesis (H4) is rejected, Ethical Orientation (EO) has no effect on Turnover Intentions (TI). Hypothesis (H5) is accepted, Job Satisfaction (JS) has significant effect on Turnover Intentions (TI). And hypothesis (H6) direct and indirect influence test result proved that the construct of Job Satisfaction (JS) mediated the relationship among Work interfering with Family (WIF), Family interfering with Work (FIW) and Ethical Orientation (EO) towards Turnover Intentions (TI).

Key words : Work-family conflict, ethical orientation, job satisfaction, turnover intentions, partial least squares (PLS).

ABSTRAK

Penelitian ini menguji pengaruh konflik pekerjaan-keluarga dan orientasi etika terhadap *Turnover Intentions* dengan kepuasan kerja sebagai variabel intervening. Populasi dalam penelitian ini adalah seluruh Kantor Akuntan Publik (KAP) di Jakarta dan terdaftar di OJK (Otoritas Jasa Keuangan). Metode penentuan sampel dalam penelitian ini menggunakan *convenience sampling*. Sampel yang di ambil dalam penelitian ini adalah 150 auditor yang sudah berkeluarga dari 116 KAP yang terdaftar di OJK (Otoritas Jasa Keuangan). Data dianalisis dengan menggunakan *Structural Equation Model* (SEM) dengan program Smart PLS (*Partial Least Squares*).

Hasil penelitian Hipotesis (H1a) diterima, *Work Interfering with Family* (WIF) berpengaruh positif terhadap *Job Satisfaction* (JS). Sedangkan Hipotesis (H1b) ditolak, *Family Interfering with Work* (FIW) tidak berpengaruh terhadap *Job Satisfaction* (JS). Hipotesis (H2a) ditolak, *Work Interfering with Family* (WIF) tidak berpengaruh terhadap *Turnover Intentions* (TI). Hipotesis (H2b) ditolak, *Family Interfering with Work* (FIW) tidak berpengaruh terhadap *Turnover Intentions* (TI). Hipotesis (H3) ditolak, *Ethical Orientation* (EO) tidak berpengaruh terhadap *Job Satisfaction* (JS). Hipotesis (H4) ditolak, *Ethical Orientation* (EO) tidak berpengaruh terhadap *Turnover Intentions* (TI). Hipotesis (H5) diterima, *Job Satisfaction* (JS) berpengaruh terhadap *Turnover Intentions* (TI). Dan Hipotesis (H6) hasil uji pengaruh langsung dan tidak langsung terbukti bahwa konstruk *Job Satisfaction* (JS) memediasi hubungan antara *Work Interfering with Family* (WIF), *Family Interfering with Work* (FIW) dan *Ethical Orientation* (EO) terhadap *Turnover Intentions* (TI).

Kata-kata kunci: Konflik pekerjaan-keluarga, orientasi etika, kepuasan kerja, *turnover intentions*, *partial least squares* (PLS).