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**The Role of Zakah and  
Islamic Financial Institution  
into Poverty Alleviation and  
Economics Security**

# THE INFLUENCE OF ISLAMIC LEADERSHIP STYLE, ROLE CONFLICT, ROLE AMBIGUITY OF AUDITORS TURNOVER INTENTION WITH ORGANIZATION COMMITMENT AS AN INTERVENING VARIABLE

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## Abstract

The purpose of this research is to analyze of the Islamic leadership style, role conflict, role ambiguity, and organizational commitment affect auditors turnover intentions who have been working in public accounting firm. The population in this study is the auditors who have been working in public accounting firm in Central Java. While the samples is 107 respondents and the methods of data collection in this study used survey methods. The hypothesis test of the research was done by Stuctural Equation Modeling. Hereinafter, the results of hypothesis test showed that the Islamic leadership style, role conflict, role ambiguity affect the auditor's turnover intention who have been working at public accounting firm with organizational commitment as an intervening variable.

**Key word:** Islamic leadership style, role conflict, role ambiguity, organizational commitment, and turnover intention.

## INTRODUCTION

Employees are important assets for the company so the company must fulfil the needs of employees in order to increase motivation, performance, and productivity. However, the performance has been built by the company can be undermined through the behavior created by the employees themselves, one of them is the desire of employees to leave their jobs.

Turnover intention is the individual's desire to leave the organization and seek alternative employment (Suwandi and Indriantoro, 1999). Turnover intention must be addressed as a phenomena and important human behavior in organizational life of the individual and social, in view of the level of employee turnover intentions will have a significant impact for companies and individuals (Toly, 2001).

The phenomenon of auditors turnover intention in Indonesia has been understood by academics and researchers. Some researchers, such as Suwandi and Indriantoro (1999), Toly (2001), Daromes (2006), and Petronila et al. (2009) has conducted research on the factors that influence the auditors turnover intention on public accounting firm in Indonesia, with the results is the organization's commitment affect the increased turnover intentions. Although it has a lot of research about auditors turnover intention in Indonesia, but it is very interesting to study because of the sufficient number of auditors public accounting firm who left his job by several factors.

This study examined the influence of Islamic leadership style, role ambiguity, role conflict against the auditors turnover intention with organizational commitment as an intervening variable. Islamic leadership style is one of the factors that will be tested in this research because the leader can be considered as the caliph who must teach goodness and forbid evil. In addition, a leader should be an encouragement to themselves and the people they lead to get ahead in life is good and right. According to QS. Ali Imron 159, a good leader must have the gentle nature in the face of the parties they lead, because when it is forgotten, they undoubtedly will leave one by one, or at least reluctant to carry out his orders, so what will be achieved will face difficulties. Leadership style which is reflected in QS. Ali Imron 159, focused on leadership style which is owned by Rasulullah, where the concept of Rasulullah governance based on the discussion and consensus, and has a firm stance against wickedness. Therefore, it can be a positive influence on employee loyalty in the work.

The sample used in this study is the independent auditors who worked at public accounting firm in Central Java. Reasons for the selection of auditors who worked at public accounting firm as one of the accounting profession, because the level of auditor turnover intentions at public accounting firm in Indonesia is quite high (Suwandi and Indriantoro, 1999). While the reasons for selecting sample locations as Central Java province is one province that has a lot of public accounting firm, which is 18 public accounting firm. Furthermore, data collection in this study was conducted using survey and at the time of delivery of the questionnaire the researchers want to submit themselves to the respondent or using collector, so that the response rate which has filled the respondents could be higher.

## **CONCEPTUAL FRAMEWORK**

### **a. Motivation Theory**

Motivation is the willingness to issue a high level of effort toward organizational goals, conditioned by the effort's to fulfill the individual needs (Robbins, 2006). Motivation consists of intrinsic and extrinsic motivation. Intrinsic motivation is a motivated can have the satisfaction due to the nature of work itself, and not due to other stimuli, such as status or compensation. While extrinsic motivation is the presence of elements outside of work inherent in such work to be a major factor motivated such a status or compensation (Ivancevich et al., 2007).

In the overall scope of the general theories of motivation, the study aims to investigate the factors that cause the auditor in public accounting firms to move or even quit their jobs, the Islamic leadership style, role ambiguity, role conflict, and organizational commitment. As a professional, auditors should have a working atmosphere that is conducive to work optimally in the public accounting firm. A kindly leader and conditions of the workplace also colleagues conducive auditor can motivate them to remain loyal to her work, so the auditor wishes to leave his job too small.

### **b. Turnover Intention**

Turnover intention is permanently employees dismissal of the company whether by its own employees or voluntary and undertaken by the company or involuntary (Robbins, 2006). Employee turnover is the last option if the condition of his work is not in accordance with the wishes. According to Suwandi and Indriantoro (1999), the turnover intention reflects the individual's desire to leave the organization and look for alternative employment. Turnover intention must be addressed as a phenomena and human behavior that important in organizational life of the individual and social, given that the level of employee turnover intentions will have a significant impact for companies and individuals concerned (Toly, 2001). High or low employee turnover in an organization resulting in high and low cost of recruitment, selection, and training should be borne by the organization (Roth and Roth, 1995). Sometimes turnover had a positive impact, like when the opportunity arises to replace an individual who has no optimal performance with individuals who have the motivation, skills, and a high loyalty (Agus, 2002).

### **c. Organization Commitment**

Organization commitment can be defined as a belief and acceptance of the goals and values of the organization, an advancement to use the business in earnest in the interests of the organization, a desire to maintain membership in the organization (Aranya and Ferris, 1984 in Petronila et al., 2009). Organizational commitment will lead to a sense of belonging among the employees of the company. Therefore, an individual who is committed to the organization tend not to express a desire to leave the organization.

### **d. Islamic Leadership Style**

Leadership style is the norm of behavior used by a person when the person is trying to influence the behavior of others as desired. Leadership style in the organization is needed to develop a conducive working environment and build a climate of motivation for employees, which is expected to generate high productivity. Islam teaches a leader can also be considered as caliph, in which the leader must teach goodness and forbid evil. In addition, a leader should be an encouragement to themselves and the people they lead to get ahead in life is good and right.

Best leadership style according to Islam is a style of leadership that has been exemplified by Rasulullah. Where Rasulullah always concerned with the interests of the people above personal interests and family. In addition, he also adopted a deliberation and consensus, as the word Allah SWT, QS. Ali Imran: 159, that a leader must have the gentle nature in the face of the parties they lead, because if it is forgotten they undoubtedly will leave one by one, or at least reluctant to carry out his orders, so what will be achieved will face difficulties. However, if a leader had difficulty in solving the problem, it is advisable to perform ijihad, that is the effort wholeheartedly to establish something statutes that no writ. Another attitude that must be possessed by a leader after the example of the Rasulullah is emphatic to against things that are not good and gentle demeanor and love of neighbor (QS. Al-Fath: 29).

Application of Islamic leadership style in an organization can be a positive influence on the loyalty of employees who worked. Employees crave a leader who can be role models for them. If the leader has a emphatics and prefers consensus in decision making organization, can make employees feel a conducive and comfortable in the work place, so that employees desire to quit and find another job to be small.

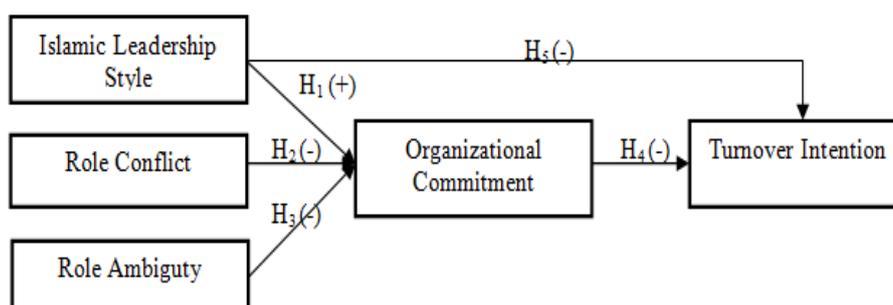
#### e. Role Conflict

Role conflict is a situation where an individual is faced with the expectations of different roles (Robbins, 2006). According to Collins, Lowensohn, McCallum and Newmark (1995) states that the role conflict occurs when an individual has a dual role that contradict or receive a variety of conflicting expectations of the role on certain positions. Role conflict occur due to differences types of work between departments in a company. The difference types of this work resulted in differences in perception between departments on a task that must be done together (Singh, 1998).

#### f. Role Ambiguity

Role ambiguity occurs when a set of expected behaviors for the role is not clear (Muliawan et. al., 2009). Role ambiguity may result from a lack of clarity about the duties, powers and responsibilities of the occupation. In addition, role ambiguity can also occur due to poor communication between the employee and employer or with co-workers, and the lack of supervision of the management (Sumrall and Sebastianelly, 1999). Role ambiguity may hinder opportunities to improve the employee performance, reduce job satisfaction, and improving employee turnover (Singh, 1993 in Catharina, 2001).

### Model Framework Hypothesis



#### Hypotheses Development

- H1 : Islamic leadership style has a positive influence on organizational commitment.
- H2 : Role conflict has a negative influence on organizational commitment.
- H3 : Role ambiguity has a negative influence on organizational commitment.
- H4 : Organizational commitment have a negative effect on auditor turnover intentionsn in public accounting firms in Central Java.
- H5 : Islamic leadership style has a negative effect on auditor turnover intentions in public accounting firms in Central Java.

## **RESEARCH METHODS**

### **Exogenous variables**

#### **a. Islamic Leadership Style**

Islamic leadership style variable in this study consisted of four instruments on the elements of the organization by using a Likert scale of 7 points.

#### **b. Role Conflict**

Measurement of role conflict using four items of questions adapted from Rizzo et al. (1970) in Muliawan et al. (2009). This study was measured using a Likert scale of 7 points.

#### **c. Role ambiguity**

Measurement of role ambiguity using four items of questions adapted from Rizzo et al. (1970) in Muliawan et al. (2009). This study was measured using a Likert scale of 7 points.

### **Endogenous variables**

#### **a. Turnover Intention**

Measurement of variables turnover intention using the four questions items were taken from Mobley et al. (1978) and Lee (1996) in Muliawan et al. (2009). Answer choices for these items based on Likert scale of 7 points.

#### **b. Organizational Commitment**

Measurement of organizational commitment using four items the questions of organizational commitment questionnaire developed by Porter et al. (1974) in Muliawan et al. (2009). Possible answers to these items were measured using a Likert scale of 7 points.

### **The Determination of Sample**

The samples using convenience sampling method, that is if the sample size is not known in advance, so that there is freedom in choosing the sample (Jogiyanto, 2004). Minimum samples in this research was measured by the number of indicator questions multiplied by five (Hair et al., 1998). The amount of the questionnaire in this study were 20 questions, so that the minimum number of samples in this study were 100 sample.

### **Method of Data Collection**

Methods of data collection in this study used survey method, which is questionnaire distributed to the auditors who worked on public accountant firm in Central Java. Distributing questionnaires to the respondents in order to be more effective, it is done by delivering its own or use a collector and will be collected again by the collector after one week since handed. This is done so that the rate of return of questionnaires can be higher.

### **Structural Equation Modeling Analysis Techniques**

This study used Structural Equation Modeling (SEM) in hypothesis testing because SEM has the ability to combine measurement models with structural models simultaneously and efficiently when compared with other multivariate techniques (Hair et al., 1998).

### **Confirmatory Factor Analysis**

Confirmatory factor analysis on the SEM is used to confirm the factors most dominant in a group of variables, and is used to test the indicators that forming the exogenous constructs, endogenous constructs and full model.

### **Regression Weight**

This tool is used to determine how much influence the Islamic leadership style variable, role conflict, role ambiguity, organizational commitment and turnover intentions.

**RESULTS AND DISCUSSION**  
**Descriptive Statistics**

**Table of Descriptive Statistics Variables**

Variable	Theoretical		Real			
	Range	Average	Range	Average	Average Question	SD
Islamic Leadership Style	4-28	16	8-28	21,34	5,33	4,361
Role Conflict	4-28	16	4-24	14,48	3,62	4,653
Role Ambiguity	4-28	16	4-28	17,65	4,41	6,353
Organizational Commitment	4-28	16	8-28	17,36	4,34	4,249
Turnover Intention	4-28	16	6-27	14,19	3,54	4,971

Source: Primary data processed (SPSS output), 2015.

**Normality Test**

Normality test is performed on the data that used in the analysis of the initial model as a whole, using AMOS version 16.0. Normality test results show the value of a normal distribution if the skewness critical ratio under the absolute price  $\pm 2,58$  (Ghozali, 2011).

Results of data normality test showed that univariate research data were normally distributed, that is the value of skewness critical ratio of each indicator showed a value below  $\pm 2,58$  (critical ratio at 0.01 significance level). Likewise multivariate normality test provide critical ratio value 2,507 that indicates a value below  $\pm 2,58$ . Thus, in univariate or multivariate, research data are normally distributed.

**Reliability and Validity Constructs Analysis**

Convergent validity of a construct can be assessed by using variance extracted. Variance extracted showed the number variance of indicators that extracted by the variable formations developed. A high variance extracted value indicates that the indicators have been represented in both variables were developed. Figures are recommended for variance extracted is greater than 0.50 and the degree of construct reability generally accepted  $\geq 0.70$  (Ghozali, 2011). Results of calculation construct reliability and variance extracted for each construct as follows:

**Table of Construct Reliability and Variance Extracted constructs Research**

Construct	Construct Reliability	Variance Extracted
Islamic Leadership Style	0,883	0,655
Role Conflict	0,846	0,580
Role Ambiguity	0,940	0,796
Organizational Commitment	0,839	0,566
Turnover Intention	0,867	0,622

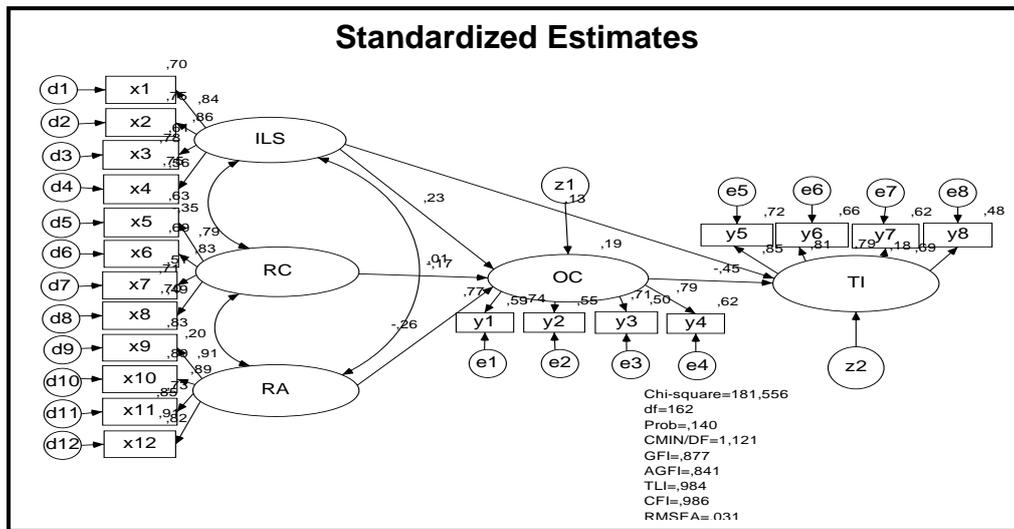
Source: Data processed, 2015.

**Outlier Assumptions**

Determination of outlier data was done by comparing the data in the table *mahalanobis distance* with critical values of chi-square (X<sup>2</sup>). Determination of cut-off outlier is determined by the number of indicators that are used as many as 20 indicators with the degree of freedom is 0,001, so the cut-off was done on the value of 45,32. From the results of data processing can be seen that the maximum value of the *mahalanobis distance* is 37,809 which is still below the maximum limit of multivariate outliers, so there are no outliers in the data.

## Full Structural Equation Model Analysis

Picture of Full Structural Equation Model



Source: Primary data processed (output AMOS 16), 2015.

## Criteria Assessment

Table of Goodness-of-Fit Indices Full Structural Equation Model

Goodness of fit index	Cut-off Value	Results Model	Description
Chi-Square	< 181,518	181,556	Good
Probability	$\geq 0,05$	0,140	Good
CMIN/DF	$\leq 2,00$	1,121	Good
GFI	$\geq 0,90$	0,877	Marginal
AGFI	$\geq 0,90$	0,841	Marginal
TLI	$\geq 0,90$	0,984	Good
CFI	$\geq 0,90$	0,986	Good
RMSEA	$\leq 0,08$	0,031	Good

Source: Data processed, 2015.

Based on the table above, the value of Chi-Square = 181,556 with a level of probability = 0,140; CMIN/DF = 1,121; GFI = 0,877; AGFI = 0,841; TLI = 0,984; CFI = 0,986 and RMSEA = 0,031 indicates that most of the criteria already fit with the model, namely Chi-Square, probability, CMIN/DF, TLI, CFI and RMSEA and the other criteria acceptable to marginal levels. The probability value at 0,140 which is greater than 0.05 indicates that the null hypothesis are no difference between the covariance matrix sample with the covariance matrix population which estimated from could not be denied.

## Hypothesis Testing

Here is a table with the results of the research hypothesis testing using AMOS Version 16.0. The criteria for hypothesis testing (Ghozali, 2011) are as follows:

- CR value (critical ratio)  $> \pm 1,96$  with a significance level  $< 0,05$  means the exogenous variables affect the endogenous variables.
- CR value (critical ratio)  $< \pm 1,96$  with a significance level  $> 0.05$  means the exogenous variables not affect the endogenous variables.

**Table of Hypothesis Testing**

No.	Hypothesis	Effects	C.R	P	Description
1.	1	OC <--- ILS	2,108	,035	Significant
2.	2	OC <--- RC	-1,515	,130	Significant
3.	3	OC <--- RA	-2,631	,009	Significant
4.	4	TI <--- OC	-3,952	***	Significant
5.	5	TI <--- ILS	1,273	,203	Not Signifikan*

Source: Data processed (output AMOS 16), 2015.

\*\*\* Probability value of less than 0.001

**Description :**

\* different direction relationship from the hypothesis.

ILS = Islamic Leadership Style

RC = Role Conflict

RA = Role Ambiguity

OC = Organizational Commitment

TI = Turnover Intention

The table above shows the results of hypothesis testing, the estimated value describe regression coefficient and the sign shown the estimated indicates the direction of the relationship. CR value and p-value indicates the critical value of acceptance and rejection of the hypothesis. The direction of relationships and regression coefficients of causality between the constructs of research can be seen from the estimate as follows:

**Table of Direction Relations Hypothesis Testing**

No.	Hypothesis	Relations	Estimate
1.	1	OC <--- ILS	,226
2.	2	OC <--- RC	-,168
3.	3	OC <--- RA	-,256
4.	4	TI <--- OC	-,445
5.	5	TI <--- ILS	,128

Source: Data processed (output AMOS 16), 2015.

Based on the output shown by the table above, the following will be described a summary of the results of the study hypothesis testing.

**Table of Hypothesis Testing Results Summary**

	Hypothesis	Result
H1	Islamic leadership styles have a positive influence on organizational commitment.	Accepted
H2	Role conflict has a negative influence on organizational commitment.	Accepted
H3	Role ambiguity have a negative influence on organizational commitment.	Accepted
H4	Organizational commitment has a negative effect on auditors turnover intentions at public accounting firms in Central Java.	Accepted
H5	Islamic leadership style has a negative effect on auditors turnover intentions at public accounting firms in Central Java.	Denied

## CONCLUSION

This study is based on the importance of understanding the factors that influence the auditor in public accounting firms to leave his job. These factors are Islamic leadership style, role conflict, role ambiguity, and organizational commitment as an intervening variable. All these variables will affect the auditor's turnover intention at public accounting firms in Central Java. The hypothesis test on this research successfully supports 5 hypothesis, there are H1, H2, H3, H4, and H5, but it does not support the hypothesis 5. The research data were obtained through the deployment to the 107 respondents auditors who worked at public accounting firms in Central Java, furthermore, the research analyzed by analytical techniques of Structural Equation Modeling (SEM).

## Practical Implications

This research has implications for the management of public accountants. The influence of the factors that affect the auditor's turnover intention either directly or through the intermediary of organizational commitment shows how important the attitude of management to determine and consider the factors that may affect the auditor out of his job. This is necessary because the management can further enhance the auditor needs and manage them effectively and efficiently so as to increase the loyalty of auditors to public accountant firm, and can further minimize the auditor's desire to move from her job.

In summary it can be concluded that the management of public accountants need to try to create an conducive atmosphere when they was working in public accounting firms, by providing job descriptions to each employee, so there is no misunderstanding and lack of clarity of roles. The study also recommends that public accounting firms have a responsibility, namely to communicate to all individuals about the importance of the principle of loyalty in a public accounting firm that can reduce auditors turnover intention to other jobs.

## Theoretical Implications

Theoretically, based on the results of research and practical implications, this research has been to explore various factors that encourage turnover intention in public accounting firm, there are Islamic leadership style, role conflict, role ambiguity, and organizational commitment. This research has important implications for the next direction of accounting research behavior to consider a variety of organizational and other individual factors that trigger turnover intention.

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