

# **Reducing Turnover Intention through Flexible Work Arrangement, Supervisor Support, and Employee Engagement: A Study among Female Auditors in Jakarta**

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## **Abstract**

Employee turnover is costly for organizations due to the high cost of recruiting, training, and employee productivity. This study aimed to investigate the influence of flexible work arrangement, supervisor support, and employee engagement on female auditors' turnover intention in Jakarta. This study adopted a deductive approach, and primary data was collected through a survey method. The target population were female auditors in Jakarta. Self-administered questionnaires were distributed based on convenience sampling technique. The results obtained from the SPSS system showed that flexible work arrangement and employee engagement had a significant relationship with turnover intention. Flexible work arrangement had the most substantial Impact on turnover intention. However, supervisor support did not show a significant relationship with turnover intention. The finding of this study will be useful for human resource managers. This was one of the first studies investigating the combined effect of flexible work arrangement, supervisor support, and employee engagement on female auditors' turnover intention in Jakarta.

**Keywords:** Flexible work arrangement, Supervisor support, Employee engagement, Turnover intention, Auditors

## **Introduction**

Employee turnover has shown a continuous uptrend in the last twenty-four years (Trevor, 2001). The turnover rate of employees in the public accounting profession is also substantial. A survey among Singapore auditors revealed that auditors have a high intention to quit their job in less than two years (ACCA Global, 2018). Turnover of employees exists in most industries in Indonesia, and the public accounting profession is no exception. The employee turnover rates in Indonesia's public accounting firms are also relatively high, and past statistics

indicated that the rate is higher than the average turnover rate of other sectors (Daromes, 2006). Figures show that less than 50% of junior auditors that were newly recruited are estimated to be able to last for more than two years while the rest quit within two years. The public accounting profession recorded a turnover rate in large CPA companies with revenues of more than \$75 million of around seventeen percent. Furthermore, one out of every six CPA companies recorded an annual employee turnover of 20% or more (INSIDE Public Accounting, 2015). This has become a phenomenon that is quite challenging for the top management working in the accounting services sector in Indonesia. In addition, high turnover rates result in high costs incurred by organizations. This affects the effectiveness and success of organizations (Holtom et al., 2005). Furthermore, high turnover among auditors also greatly resulted in a decline in audit quality due to a lower number of experienced and expert staff. The void is filled by new and inexperienced staff (Persellin, Schmidt, and Wilkins, 2014). This will further affect client dissatisfaction (Waller, 1985). Therefore, the turnover rate must be kept low in order to avoid excessive labor costs incurred by accounting firms and deliver effective auditing services to their clients.

Past studies have shown several predictors of turnover intention among employees. Studies were conducted on the relationship between turnover intention and employee engagement. The studies on employee engagement have suggested that employees develop effective ties with their organizations before improving their organizations' engagement behavior (Shuck and Wollard, 2011). The level of engagement impacts the turnover intentions that can lead to actual turnover (Zigarmi et al., 2009). Shuck et al. (2014) stated that employee involvement significantly influences employees' turnover intention levels. Another critical factor that affects turnover intention is the flexible work arrangement (Timms et al., 2015). A flexible working arrangement makes an employee feel more engaged with their work, which can lead to lower turnover intention. Research has shown that employees who enjoy flexible working hours report much lower switching intentions than employees who do not have access to this policy (Masuda et al., 2012). Another important factor is supervisor support. Suan and Nasurudin (2016) stated that their supervisor's emotional support helps reduce employees' work demands and facilitate the achievement of their work goals. This will further strengthen their work engagement. The study by Suan and Nasarudin (2016) found that the Impact of supervisor support on turnover intention was lower among female employees compared to male employees. This indicates that gender differences have a significant impact on turnover intention. Alternative work arrangements have been adopted in large public accounting firms due to demanding work schedules, especially during peak season. This leads to difficulties in retaining experienced and skillful female accountants (Almer and Kaplan, 2002).

Despite the high number of studies that have identified different predictors of turnover intention, there is a paucity of research on the determinants of turnover intention among female auditors in Jakarta. Previous studies have ignored the influence of flexible work arrangements, supervisory support, and employee involvement towards turnover intention by female auditors who are vulnerable to high levels of work stress. Jakarta was chosen as the location for this research because there is a dearth of research on female auditors regarding turnover intention in Jakarta. This study will empirically examine the influence of flexible work arrangement, supervisor support and employee engagement on turnover intention among female auditors in Jakarta. The results of this study will allow the authorities and management of the accounting firms to understand and take necessary measures to reduce the turnover intention among female auditors.

## **Literature Review**

### ***Turnover Intention***

Turnover intention is a multi-dimensional construct that has been defined based on several perspectives. Employee turnover is referred to as the movement employees out of an organization (Coomber and Barriball, 2007). From the perspective of quitting their current organization, Carmeli and Weisberg (2006) defined turnover intention as a subjective estimate of employees who are likely to leave the organization in the near future. This definition encompasses the thought or intention of leaving the job, searching for another job, and leaving the current job. Therefore, turnover intention refers to future intention, and as stated by Elangovan (2001), the turnover intention is when employees start to actively think and start looking for another job in the future. Turnover can also be classified as voluntary or involuntary turnover. This study is mainly on voluntary turnover, which refers to the employee making a decision to quit the organization (Shaw et al. 1998).

The self-determination theory and the JD-R model can be used to explain the turnover intention of employees. The JD-R model is based on two different assumptions. According to this model, the two dimensions that characterize the work environment are job demands and job resources. Job demands can lead to stress, which eventually leads to poor performance. Job resources facilitate learning, engagement, and cost reduction (Demerouti et al., 2001; Xanthopoulou et al., 2008). The JD-R model can be used to explain how flexible work arrangement and supervisor support would support employees to reach a higher level of engagement. The higher engagement levels are expected to result in a lower level of turnover intention. However, mismanagement of job resources can create feelings of discomfort among employees in the work environment and increase turnover intention (Zopiatis, Constanti, and Theocharous, 2014). The Self-determination Theory by Deci and Ryan (1985) is relevant to this study. It can be applied to the prediction of autonomous or self-determined motivation or controlled or non-self-determined form of motivation. Studies have shown that turnover intentions negatively affected self-determined motivation and a positive relationship with non-self-determined motivation (Gillet et al., 2013).

### ***Relationship between Employee Engagement and Turnover Intention***

Employee engagement is defined based on several perspectives. One of the highly cited definitions is by Schaufeli et al. (2002). According to this definition, employee engagement is a state of mind that is positive, fulfilling, and encompasses three characteristics, namely vigor, dedication, and absorption. Similarly, another definition by Robinson et al. (2004) stated that employee engagement refers to the attitude towards the organization and its values by an employee. It also includes employee's awareness to improve their job and organization effectiveness. According to Saks (2006), employee engagement consists of three constructs: the cognitive, emotional, and behavioral constructs related to employees' job performance. It can deduce that employee engagement is related to attitude and state of mind to improve job performance. It can be conceptualized that employee engagement involves employee cognitive, emotional, and personal energy to achieve goals with vigor, dedication, and absorption. Studies have revealed that employee engagement contributes towards their loyalty to the organization and lower turnover intentions (Macey and Schneider, 2008).

Past studies have shown that employee engagement is one of the significant predictors of employee retention. Higher engagement levels lead to loyalty and attachment to organizations by employees, and this results in lower levels of employee turnover (Schaufeli and Bakker, 2004). A study by Memon et al. (2014) further confirmed that greater levels of employee engagement in employees would lead to lower levels of turnover intention. Rana, Ardichvili, and Tkachenko (2014) studied employee engagement's antecedents and outcomes and found

that higher organizational citizenship behavior and lower turnover intentions were the outcomes of higher levels of employee engagement. Another study by Albrecht and Andreetta (2011) looked at the relationship between empowerment and the outcome. The study revealed that employee engagement mediated the relationship empowerment and affective commitment, which in turn had a significant influence on turnover intentions. Similarly, Alarcon and Edwards (2010) revealed that employee engagement was a significant predictor of turnover intentions. Shuck et al. (2014) further explained that greater employee engagement levels through participation lead to a lower turnover level. However, on the contrary, studies have shown that the longer the employee remains in the organization, the less engaged they will become (Ferguson 2007). Thus, it is proposed that:

*H1: There is a relationship between employee engagement and turnover intention among female auditors in Jakarta.*

### **Relationship between Flexible Work Arrangement and Turnover Intention**

Flexible work arrangements are gaining importance in organizations and several employers have started to implement flexible work arrangements to motivate, recruit and retain high caliber staff (Croucher and Kelliher, 2005). Flexible work arrangements have been defined based on several perspectives. Rau and Hyland referred to flexible work arrangements as work options that allow flexibility to employees in terms of the completion or due date of work and where the work is completed. This refers to discretion being given to employees to complete their work from home within the agreed schedule and deadlines. Similarly, according to Kossek and Michel (2011), flexible working arrangements refer to employees' choice to determine the time that is how long, when, or where they are engaged in work for various time periods. O'Driscoll and Kalliath (2004) defined flexible work arrangement as a strategy where employees can balance various parties' multiple demands. This includes work breaks, compressed workdays, telecommunications, and part-time work. Anderson and Kelliher (2009) came up with the conclusion that flexible work arrangements increase the employee's feelings and loyalty because they can meet their demands, especially their own personal needs, and this improves their job satisfaction and commitment.

Researchers and scholars have stated that flexible work arrangements enable employees to balance their work-related and non-work-related demands (Brough et al., 2005). Organizations are beginning to acknowledge that flexible work arrangements can retain talented employees and reduce their turnover intention. A study by Kwon (2019) revealed that organizations should be aware of flexible work arrangements to lower the intention to quit among nurses. A study conducted by McNall, Nicklin, and Masuda (2010) revealed that flexible work arrangement was inversely related to employee turnover intentions. Another research by Grover and Crooker (1995) also succeeded in proving that employees of organizations that provide flexible working hours have much lower turnover intentions. On the contrary, studies have shown that flexible work practices do not affect employees' turnover intentions. A study by Nikbakhsh, Afarinesh Khaki, and Sharififar (2020) found that flexible work arrangements were not significantly related to turnover intentions. This may be true in countries with collective cultures. A study by Masuda et al. (2012) revealed that flexible work arrangement was not particularly observed or valued in collective countries. Another study by Timms et al. (2015) revealed that flexible work arrangements were highly dependent on workplace cultural norms. Therefore, past research results are inconsistent. In this study, the following hypothesis is proposed for further testing:

*H2: There is a relationship between flexible work arrangement and turnover intention among female auditors in Jakarta.*

***Relationship between Supervisor Support and Turnover Intention***

Scholars and researchers have viewed supervisor support as one of the dimensions of perceived organizational support (Rhoades and Eisenberger, 2002). The underpinning theory to support the perceived supervisor is the social exchange theory. According to this theory, the interaction between employees will result in a relationship of reciprocity (Cropanzano and Mitchell, 2005). Researchers and scholars have stated multiple components and dimensions of supervisor support. According to Rhoades and Eisenberger (2002), fairness and justice are components of the perceived supervisor support construct. Brower, Schoorman and Tan (2000) included trust as an essential component of the supervisor-subordinate relationship. According to Bhanthumnavian (2003), supervisor support in the workplace encompassed emotional support in the form of empathy and social acceptance, informative support in the form of providing feedback, and material support in the form of budget and resources. Lu, Cooper, and Yen Lin (2013) stated that supervisors support making employees feel valued and cared for by their organizations. As such, employees will increase their resilience to overcome difficulties. Schalk and Van Rijckevorsel (2007) added that supervisors' support enables employees to resolve work-related problems and deal with their job requirements.

Past studies have revealed that supervisors' support is related to the turnover intention of employees. A study by Alkhateri et al. (2018) revealed that perceived supervisor support was significantly related to employees' turnover intention. A study by Gordon et al. (2019) further confirmed that employees who perceive higher levels of support by supervisors would be less likely to quit their organizations. The study also added that supervisor support was a positive predictor of employees' well-being and this will subsequently result in reduction of turnover intention. Other studies by Karatepe (2014) and Nichols et al. (2016) also revealed significant inverse relationships between perceived supervisor support and employee's intention to quit. Therefore, the support provided by supervisors is valued by and will further facilitate and support the employees to achieve their work goals. This will lead to higher work involvement and engagement which will eventually result in lower levels of turnover intentions (Bakker et al., 2004). From another different perspective, poor supervisors or low supervisor support can lead to employees quitting their jobs (Davidson and Wang, 2011; Mohsin et al., 2013). A study by Xu et al. (2018) revealed that low supervisor support was a significant predictor of employees' turnover intention. Thus, the following hypothesis is proposed for further testing:  
*H3: There is a relationship between supervisor support and turnover intention among female auditors in Jakarta.*

**Methodology*****Research Design***

In this study, the philosophy of positivism was adopted. Saunders, Lewis, and Thornhill (2016) stated that positivism is based on the assumption that reality is stable, observable, and measured. The structured approach used in philosophy produced the hypotheses that were tested further (Saunders et al., 2016). This was explanatory research that placed emphasis on the problem that was identified to test the relationships between the variables that were identified. This study's deductive approach led to the development of hypotheses and described the causal relationships between the variables. In line with the deductive approach, the survey strategy was most appropriate for collecting a large amount of primary (Saunders, Lewis, and Thornhill, 2016). This was quantitative research, and numerical data was collected by using self-administered questionnaires. The time horizon was cross-sectional, and a "snapshot" of data was collected (Saunders, Lewis, and Thornhill, 2012). For the current study, self-administered questionnaires were chosen because of their simplicity, reduced biasness, and greater anonymity (Saunders et al. 2016). The data analysis was done using the SPSS system.



***Target Population, Sampling, and Data Collection***

In this study, the sampling method used was non-probability sampling. This study's target population was female auditors working for the 'Big Four' firms, namely Deloitte, Price-Waterhouse, Ernst and Young, and KPMG, located in Jakarta, Indonesia. A sampling frame was not readily available, and convenience sampling was used to collect data from the qualified respondents. The sample size was determined by using the Tabachnick and Fidell (2013) method. Based on the method, the minimum sample size should be 82 respondents. The target sample size for this study was set at 100 respondents. A hybrid approach was used to distribute the questionnaires to increase the response rate. Sheehan (2001) stated that the response rate could be around 25% to 30% only. A total of 150 questionnaires were sent electronically. The response rate was low, and only 42 responses were received electronically. Another 65 responses were received through the direct distribute and collect method. Questionnaires with omissions and missing data were removed, and finally, there were 100 useful questionnaires.

***Instrumentation***

Questionnaires that have been designed were distributed to qualified sampling elements by using a self-administered questionnaire, and a cover letter was attached. The questionnaire was split into two parts. Part A was to collect respondents' demographic information consisting of the respondent's age, marital status, number of children, race, and last education. Part B consisted of closed-ended attitude-based questions and views of respondents. The questions were adapted from past studies. For flexible work arrangements, the questions were adapted from the "The Flexible Work Options Questionnaire (FWOQ)" scale (Albion, 2004). The questions on employee engagement were adapted from Schaufeli and Bakker (2003). For perceived supervisor support, the questions were adapted from a study done by Burns (2016). Finally, the questions on turnover intention were adapted from a study by Dysvik and Kuvaas (2013).

***Data Processing and Analysis***

After responses were collected, the next step was to edit, code and tabulate the data. The data were entered directly into the data file provided by the SPSS system. Thereafter, the data was analyzed, and the hypotheses were tested (Sekaran and Bougie, 2010). Data editing was to check the accuracy and completeness of data (Sekaran and Bougie, 2010). Descriptive statistics were generated to describe the respondents' profile and obtain a sense of the data by investigating central tendencies and dispersions that encompasses the mean, range, standard deviation, and variance. The reliability of the data was determined by conducting consistency and stability testing based on Cronbach's Alpha. For validity testing, factor analysis was carried out (Sekaran, 2003). The hypothesis testing was based on the results of the multiple regression analysis.

***Results******Demographic Profiles of Respondents***

Based on the age group, the majority of respondents (64%) were aged between 20 to 25 years. This is in line with the auditor's office staffing profile, which is usually dominated by fresh graduates. Another 34 respondents were aged between 26 and 30 years (34%). The rest were above 30 years old. Based on marital status, 49% were single, 20% were married, and 31% were in a relationship. The composition included Balinese 12%, Chinese 27%, Eurasians 2%, Javanese 19%, and Minangese 6% based on ethnicity. The rest were from other Asian origins. Based on the education level, most respondents were at the undergraduate level (73 respondents) and the rest had post-graduate qualifications.

**Reliability Testing**

The Cronbach alpha test conducted in this study was intended to measure and check the data's reliability. According to Pallant (2010), the acceptable value of Cronbach's Alpha is 0.7 and above. Pallant (2010) added that the higher the Alpha Cronbach value, the higher would be the data reliability. As shown in the table, all the constructs in this study had a Cronbach value above 0.7. Therefore, the reliability of the data collected for this study was established.

Table1: Reliability Testing

Variables	Cronbach Alpha Value (r)
Employee Engagement	.881
Flexible Work Arrangement	.771
Supervisor support	.919
Turnover intention	.799

**Normality Testing**

Descriptive analysis was generated to check the standard deviation, skewness, and kurtosis of data distribution. The skewness value indicated the symmetry of data distribution, while kurtosis indicated the "peaknedness" of data distribution. In this study, the skewness and kurtosis of data distribution were below 1. The standard deviation values were also low. According to Kim (2013), data distribution's normality is achieved when skewness is between -2 and +2. Kurtosis is achieved when the value is between -7 and +7. In this study, the values of skewness and kurtosis fell between the specified cut-off points. Therefore, the data in this study were normally distributed.

Table 2: Kurtosis and Skewness

Variable	Skewness	Kurtosis
Flexible Working	-.425	.563
Supervisor Support	-1.0889	1.929
Engagement	-.107	1.240
Turnover intention	-.041	.010

**Validity Testing**

To test the validity of data, an exploratory factor analysis was carried out using the SPSS system. The Barlett's Test and the Kaiser-Mayer-Olkin (KMO) values were obtained. The values of the Barlett's test indicated the strength of the relationship among variables (Barlett, 1954). For all the constructs in this study, Th Barlett's Test values were significant and less than 0.001. This showed that the correlation matrix is sufficiently different. The KMO was to measure the adequacy of the sample. The value of KMO for the predictors was .727, .874, and .843. As stated by Field (2009), KMO values that are closer to 1 indicate a better sample adequacy level. The value of communality for each indicator was examined. The value indicates the extent to which an indicator of a construct correlates with all other indicators. In this study, the commonalities had values that were above 0.5. Therefore, the value of the communalities explained that a more considerable amount of the variance in the variable had been extracted by the factor solution (Kline, 1994).

**Pearson Correlation Test**

Before multiple regression is performed, the correlation test was done to help provide an indication of the strength and the direction of the relationship between continuous variables (Schober, Boer, and Schwarte, 2018). The Pearson product-moment correlation coefficient (r)

is a method that was used to conduct correlation tests for the variables in this study (Pallant, 2010). Pearson correlation coefficients between -1 to +1 and a value closer to 1 indicate a stronger correlation (Pallant, 2010). Among the independent variables, the flexible work arrangement showed a significant and the strongest correlation to turnover intention (correlation coefficient = -0.347). The negative correlation coefficient shows an inverse relationship between the predictor and the dependent variable. Employee engagement had a significant and the second strongest correlation to turnover intention (correlation coefficient = -0.255). The correlation between supervisor support and turnover intention was the weakest and insignificant (correlation coefficient = -0.137).

Table 3: Pearson Correlation Coefficient

No	Variables	1	2	3	4
1	Flexible Work	1			
2	Supervisor Support	.192	1		
3	Engagement	.062	.581	1	
4	Turnover Intention	-.347	-.137	-.255	1

#### ***Multiple Regression Test and Model Fit Summary***

Multiple regression testing was selected to do the hypothesis testing because there were only one dependent variable and multiple independent variables. The R square value for independent variables 0.181 means that 18.1% of the changes that occur in the dependent variable will be explained by the predictors in this model, namely flexible work arrangement, supervisor support, and employee engagement (Field, 2009). Moksony (1990) argued and challenged that R square, whether high or low is irrelevant. In the ANOVA table, the F-test value of 0.000 (Sig < 0.05) is significant and this indicates that the predictors in the model had a significant effect on turnover intention.

Table 4: Model Fit Summary

Multiple R	.425
Coefficient of Determination (R Square)	.181
Adjusted R square	.155
F Value	7.066
Sig	.000

The standardized Beta values in the multiple linear regression model were examined to test the hypotheses. The Beta coefficient value for employee engagement was -0.290 and significant. The sig. value of employee engagement in the model is 0.012, meaning that the independent variable employee engagement in this linear regression model significantly impacts turnover intention's predicted value. Therefore, hypothesis H1 was accepted. The Beta coefficient of the flexible work arrangement was -0.347 and significant ( $p < 0.05$ ). Therefore, hypothesis H2 was accepted. However, in this multiple regression model, supervisor support had an insignificant relationship with turnover intention ( $p > 0.05$ ). Therefore, hypothesis H3 was rejected.



Table 5: Coefficients

Model	Unstandardized coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6.081	.622		9.770	.000
Employee engagement	.262	.103	-.290	-2.551	.012
Flexible Working	.524	.142	-.347	-3.685	.000
Supervisor support	.080	.094	.098	.848	0.399

## Discussion, Implications and Recommendations

### *Discussion of Results*

This study hypothesized that employee work engagement is related to lower turnover intentions among female auditors in Jakarta. The result showed that employee engagement is significantly related to turnover intention. The results are consistent with past studies (Memon et al., 2014; Rana, Ardichvili, and Tkachenko, 2014; Shuck et al., 2014). Employees will have feelings of loyalty and attachment with higher engagement levels, which will lead to other outcomes, such as lower turnover intention (Schaufeli and Bakker, 2004). Similarly, Rana, Ardichvili, and Tkachenko (2014) also stated that higher employee engagement levels would lead to positive organizational citizenship behaviour and lower turnover intentions among female auditors in Jakarta. The results indicate that the employees' engagement involves the employee's cognitive, emotional, and personal energy to achieve goals with vigour and dedication, which will lead to lower intention to quit. As explained by Schaufeli (2012), the greater engagement levels among female auditors will result in experiencing positive feelings, emotions, and happiness. These positive emotions and feelings will lead to greater attachment to the organization and lower turnover intentions.

It was predicted in this study that a flexible work arrangement was inversely related to turnover intention among female auditors in Jakarta. The results showed that flexible work arrangement was significantly related to turnover intention. Furthermore, a flexible work arrangement had the strongest relationship and Impact on turnover intention. The results are also consistent with past studies (McNall, Nicklin, and Masuda, 2010; Nikbakhsh, Afarinesh Khaki, and Sharififar, 2020). The study by McNall, Nicklin, and Masuda (2010) also revealed that flexible work arrangement was inversely related to employee turnover intentions. The results of this study revealed that female auditors in Jakarta value flexible work arrangements. This may be due to the job demands and the impact on their work-life balance. The flexible work arrangements provide the female auditors more flexibility in terms of their work time and location. This will further enable them to meet their work-related and non-work-related demands. With flexible work arrangements, female auditors in Jakarta can better plan their time and as stated by McNall, Masuda, and Nicklin (2009), they can experience greater enrichment by working from home. The greater work enrichment will lead to higher job satisfaction and lower intention to quit. Through the availability of flexible work arrangements, female auditors will feel that the organization cares about them and their ability to balance work-related and non-work-related demands.

It was also hypothesized that supervisor support was related to turnover intention among female auditors in Jakarta. However, the results deviated from past studies and supervisor support were found to have an insignificant relationship with female auditors' turnover intentions in Jakarta. It was expected that female auditors who perceive greater support levels from their supervisors affect their well-being and are likely to remain with the current organization (Gordon et al., 2019). One possible explanation is that supervisor support does not directly influence turnover intention among female auditors who work more independently with lower

supervision and support levels. Perceived supervisor support may not be a direct predictor of turnover intentions. Past studies have also shown that turnover intention is not directly affected by supervisor support but indirectly by other factors (Eisenberger et al., 2002; Kim et al., 2015; Mathieu et al., 2016). The other factors that indirectly affect employer turnover encompass perceived organizational support (Eisenberger, Vandenberghe, and Rhoades, 2002), job satisfaction (Mathieu et al., 2016) and affective commitment (Kim et al., 2016).

### ***Implications***

Based on this study's results, the provision of flexible working arrangements can impact employees' well-being and attachment, which may lower the turnover intention among employees. The insights revealed in this research might be useful for organizations employing female auditors to understand better how flexible work arrangements affect their turnover intentions and enable them to balance work-related and family tasks. Therefore, organizations should pay attention to the development and implementation of flexible work arrangements, especially for female employees, to improve their well-being and reduce turnover intentions. Therefore, managers of public accounting firms who are facing turnover issues with their auditors need to focus on flexible working arrangements and employee engagement. Proper due diligence must be done to ensure the policies' success in terms of performance and turnover reduction. In addition, the employees' need for work-life balance must be taken into consideration. Organizations must clearly develop policies relating to flexible working arrangements and employee engagement and communicate them clearly to the employees. Employee participation in developing the policies and procedures relating to flexible working is recommended to increase the changes' acceptance level and success. There should be continuous communication to ensure the employees do not feel disconnected from their organization. The organization culture and the related work culture should be adapted to the changes and organization support is vital. To improve employee engagement, the assignment of tasks must be commensurate with the employee's skills, ability, and knowledge. In addition, the benefits and rewards must motivate and inspire the employees towards job satisfaction and higher performance.

From the theoretical perspective, there were now insights that originated from this study. Firstly, the important role of flexible work arrangements and secondly, the insignificant contribution of supervisor support were the key findings of this study. The findings of this study added to the current state of knowledge. This study can be considered unique because it focussed on females and tested the combined effect of flexible working arrangements, employee engagement and supervisor support on turnover intentions. It also provided evidence of the significance of flexible work arrangements and the insignificant influence of supervisor support.

### ***Limitations of Research and Suggestions for Future Studies***

The limitations that are related to this study can assist in setting the direction for future studies. Firstly, this study used the cross-sectional research design where a 'snapshot' of data was collected. A longitudinal study can be more beneficial to measure the changes that can take place over time. Secondly, the target population in this study were female auditors in Jakarta only and this will limit the generalizability of the results. Future studies should consider the differences based on gender. Gender can also be a moderator of the relationship between the variables. This study was also limited to the three determinants of turnover intention. Future studies should consider other predictors such as meaningful work, working conditions, and employee experience besides flexible work arrangement, supervisor support, and employee engagement. This study was conducted in Jakarta only. There can be cultural differences in

other cities and countries. Therefore, future studies can focus on employees working in different cultures.

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