



Employee Turnover at Public Accounting Firm in the Philippines: A Single Case Study

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Abstract: Employee turnover pertains to the number of employees who opt to resign, leave, or quit their employment in the organization. The purpose of this study is to investigate and understand the multi-faceted reasons for employee turnover within the firm. The study is anchored by the theoretical support of the models on employee turnover by Holtom et al. (2006), where an employee has a lower probability of leaving an organization when he forms a strong emotional attachment to it and its environment. Data were collected through interviews with ten resigned employees from the firm, through observation, and obtaining arts-based data. The participants were selected through purposeful sampling. Data analysis was done following the Reflexive Thematic Analysis by Braun and Clarke (2006). The main core of the analysis of the reasons why employees leave the firm and other cores were (1) lifestyle, (2) experiences, (3) direct factors why they left the firm, (4) challenges, and (5) approaches recommended by the participants to attenuate the rate of employee turnover within the organization. The study concludes that having a healthy lifestyle, enhancing the overall working experience of the employees, careful evaluation and consideration of the factors shared by the participants why they left the firm, a healthy amount of balance between the challenges of employees at the workplace and their personal lives and well-being, and getting employee feedback and suggestions is essential to improving staff retention within the company.

Keywords: Case study, public accounting firm, Philippines, employee turnover, reasons

I. INTRODUCTION

Employee turnover is one of the global challenges faced by every organization across different industries and has become a major concern influencing manpower management and organizational effectiveness. This section outlines the background of the study providing the current state of research related to employee turnover.

BACKGROUND OF THE STUDY

In this fast-changing world of globalization, where the nature of work is constantly changing, understanding the factors contributing to employee turnover is critical for every organization that fosters a stable and engaged workforce. This thesis focuses on exploring the multi-faceted causes of employee turnover, aiming to provide a better understanding of the complicated connections of organizational, individual, and environmental elements that influence the decision of employees to leave their current positions. By looking into this critical aspect of human resource management, the study hopes to provide valuable insights that can be evidence-based guide strategies for talent retention, thereby contributing to the broader topic of organizational sustainability and employee well-being.

In any rapidly growing economy, the lower employee turnover rate has always been a key success factor for human resource personnel and employers. According to Iqbal (2010), the operations of the company and the behavioral relationship between members of the team and its performance can be disrupted by employees who leave at the organization's request as well as those who leave on their initiative. In this context, employees who leave at the organization's request and those who leave on their initiative can turn out to be a massive cost for the organization.

Several factors are causing employee turnover. In the study conducted by Al-Suraihi et al. (2021) regarding employee turnover – causes, importance, and retention strategies, several reasons why employees leave work and the organization is because their work or their workplace is not what they expected, very little training and feedback, very few opportunities for growth and progress, they feel devalued and unrecognized, stressed due to overwork and have an imbalance between work and life, and the last reason is a loss of trust in management. In another study conducted by Mwami (2014) regarding the factors leading to employee turnover, 22% of the respondents said that they were highly dissatisfied with their work due to poor working conditions, 24% were highly dissatisfied with the compensation policy, 61% indicated that management does not involve them in key decision making and they said that they did not have an opportunity to communicate their grievances, and 56% indicated that their efforts are not being appreciated thus contributed to their low performance. A qualitative study by Olubiyi et al. (2019) revealed that causes of employee turnover relate to a friendly workplace environment, flexibility, stability, management support, and independence.

Employee turnover is one of the most difficult problems that executives in the public accounting profession must deal with. According to a recent poll, 17% of major CPA companies (those with revenues above \$75 million) undergo annual turnover, and one in six of these firms have a turnover of 20% or more. Given that the immediate costs of replacing a professional staff member can be as high as 50% to 60% of the employee's annual compensation, it is understandable why businesses are constantly looking for strategies to retain top-tier workers (Mitchell et al., 2018).

Employee turnover is primarily influenced by two factors: the seniority of the employees and the size of the firm. Public Accounting firms are larger in comparison to the average company in the database. In smaller companies, the tendency for high employee turnover is less likely to happen, and key employees frequently need to be replaced. It would be more difficult to replace employees in a smaller organization, which would make turnover more challenging. In addition, a smaller company can also provide a warm and more intimate workplace, which would deter employees from looking for new jobs. The median employees at this organization have less experience than the usual employees at similar companies. The lowest level of experience has a higher rate of employee turnover than the highest level of expertise. Numerous factors could have a role in this. First, it's plausible that less experienced workers are more likely to be unhappy in their positions and keen to change them. Finally, junior employees may have fewer opportunities to influence the company, which may result in unhappiness and discontent.

Employee turnover is a critical problem at public accounting firms in the Philippines, and there is only limited research exploring it since studies on its causes and effects are limited as well. This is a multi-faceted phenomenon that happens within every business organization, and its reason might be beyond what human resource personnel can obtain during the exit interviews. Those reasons may vary depending on the type of organization or industry, and finding its causes and looking at this phenomenon as a process that has evolved in every aspect of the business organization can help us find a way to counter it. This case study aims to qualitatively investigate the causes of employee turnover within the firm.

While numerous studies have extensively explored the causes and consequences of employee turnover, there exists a noticeable gap in the literature concerning employee turnover in public accounting industries. Existing research has predominantly focused on different types of industries and natures of work, such as healthcare, education, and outsourcing industries, yet fails to provide an in-depth examination of the employee experiences of public accounting firms in influencing the decisions to stay or leave.

Moreover, the majority of studies have often approached employee turnover from a singular perspective, neglecting the potential interactions between various factors contributing to turnover. For instance, limited research looks into the combined effects of organizational culture, job design, and leadership on employee turnover rates, leaving a significant void in understanding the complex connections of these elements.

Furthermore, there is a dearth of research that investigates the long-term impact of turnover on organizational performance, particularly in public accounting industries which are undergoing rapid technological advancements. Understanding how turnover, influenced by both individual and organizational factors, shapes the overall health and resilience of an organization is critical for developing effective retention strategies.

The existing literature on employee turnover lacks a comprehensive exploration of the latter in public accounting industries, the interrelation between various contributing factors, and the long-term organizational consequences. Addressing these gaps is crucial for crafting more informed and targeted interventions that can lead to actionable insights for the firm – it will help to maintain morale, sustain productivity, and preserve the quality of the workforce.

PROBLEM STATEMENT

The public accounting firm in the Philippines shows a significant employee turnover based on the observation. According to Verlinden (2024), a high rate of employee turnover happens when more than the expected number of employees have left, quit, or resigned from their employment over a certain period of time. The Firm holds the top global position when it comes to revenue, so, surprisingly, its employees are still choosing to leave to find other opportunities with other firms or with different types of organizations. Despite advancements in the public accounting industry, there remains a significant gap in understanding employee turnover. The current state of research fails to provide a comprehensive analysis of its reasons, leaving a void in the existing literature. The causes of employee turnover are a multi-faceted and complicated phenomenon that happens within every organization. In light of these observations, this study aims to develop a detailed description of the causes of employee turnover at the firm and to provide a possible solution based on the data gathered from the participants.

REVIEW OF RELATED LITERATURE AND STUDIES

In the pursuit of understanding employee turnover, it is imperative to look into the rich landscape of existing literature and studies that have explored facets of this complex and multi-faceted subject. This review serves as a comprehensive synthesis of relevant research, offering a panoramic view of the current state of knowledge, identifying gaps, and laying the foundation for the present investigation.

According to Yankeelov et al., (2008), the phenomenon of employee turnover is characterized by the resignation of an employee from the company for various reasons, which can adversely affect the organization's overall performance and its capacity to offer the bare minimum of services. An employee's resignation from an organization can impact the workforce as well as the organization. Because of its depressing effects, it has been a major worry for academics, researchers, human resource people, and management.

By a thorough examination of the existing literature and studies, this review not only aims to provide a solid foundation for the present study but also seeks to contribute to the broader discourse on employee turnover. Identifying knowledge gaps and inconsistencies sets the stage for the subsequent chapters, where the researcher explores the reasons for employee turnover and offers insights that advance the understanding of this dynamic field. The following review of related literature and studies was organized in thematic order and mainly focused on the types and reasons for employee turnover.

Types of Employee Turnover

Voluntary Turnover

When an employee leaves his position at his discretion, whether it's due to retirement, internal transfer, or finding new employment, it's referred to as voluntary turnover. These turnovers frequently result in the loss of a high-performing employee, making them generally more expensive to businesses. A similar definition states that voluntary turnover refers to when employees resign, that is when they choose to stop their employment with their organization (Hausknecht & Trevor, 2011; Selden & Moynihan, 2000).

According to Holliday (2021) in his article regarding voluntary turnover, it may be affected by employees looking for, in no particular order, more money, better benefits, a better work-life balance, more opportunities to advance in their careers, more time to take care of personal matters like health concerns or relocations, additional flexibility, or to leave a toxic or ineffective boss or workplace. Therefore, it's crucial to take into account such alternatives while studying voluntary turnover. However, voluntary turnover can be anticipated and subsequently managed.

The study conducted by Hom et al. (2017) provides a better understanding of voluntary turnover by investigating the specific paths through which job satisfaction influences employees' decisions to leave their current positions. The research sheds light on the intricate pathways through which job satisfaction influences voluntary turnover. By emphasizing the importance of unsolicited job offers and considering specific facets of job satisfaction, the study advances the understanding of turnover dynamics, providing valuable insights for both researchers and practitioners.

Involuntary Turnover

Layoffs, force reductions, and the firing of underperforming personnel are all types of involuntary turnover. A similar definition states that involuntary turnover happens when businesses fire or lay off employees (Hausknecht & Trevor, 2011; Selden & Moynihan, 2000).

The study conducted by Colbert et al. (2016) explores the relationship between involuntary turnover, employees' resilience, and subsequent job performance. The research focuses on individuals who have experienced layoffs and investigates how resilience plays a role in their ability to cope with the aftermath and maintain or improve their job performance. The study investigates the interplay between involuntary turnover, resilience, and job performance among formerly laid-off employees. By focusing on these relationships, the research enhances the understanding of how individuals navigate and succeed in their professional roles following involuntary job loss.

It seems that the difference between voluntary and involuntary turnover is significant but not straightforward. It's possible to misread the causes of turnover. As they rely on the company for future references, employees leaving an organization could choose not to disclose their true reasons for leaving. Of course, this would only become clear during exit interviews. However, interviewers may not want to put the company or the employee in a bad light.

Reasons Employee Turnover

Although most unhappy accountants wait until tax season is finished before they leave the firm, Phillips (2022), CEO of Tax and Accounting Advisory of Padgett Business Services, claims that this is also beginning to change. He states that there is an unwritten code you don't recruit during busy season and a little bit of an unwritten code that you don't leave a public accounting firm during busy season. That raises a red flag for the next firm, but if you get on Reddit's r/accounting forum, you can see people who are very happy and cheering each other for leaving the big four firms and leaving the accounting profession. However, burnout isn't the whole story.

Organizational Culture

In the survey conducted by Hays US What People Want Survey, with participants of more than 2,000 employees, on what the American workforce is considering when it comes to their salary, benefits, career growth, and company culture, they were asked what they will consider most in both their current jobs and if they will be pursuing other jobs in a different organization – corporate culture is what they consider the most.

The survey finds that seventy-one percent (71%) are willing to have a pay cut in exchange for a job that they are ideal for them. Employees who would choose a drop in their base pay for performance-related bonuses are almost two-thirds of the participants. Those who are most likely to choose a drop in their pay either for the job that is ideal for them (74%) or for an additional bonus (68%) are those who are under Generation Y.

Forty-four percent (44%) pertains to those employees who are not happy in their current jobs and Eighty-one percent (81%) said that they would choose a job that is ideal for them and leave their current jobs. In addition, those who are Generation X employees are most probably to choose to leave their current jobs due to lesser work satisfaction and more stress that they are experiencing at the workplace.

Rodriguez (2017), Hay US president, concludes the survey by saying that today's workers demand more from their jobs than just a paycheck, and they are willing to give up a base wage in search of the ideal position. Every day, applicants who are looking for a workplace culture that aligns with their basic values approach them. It is noted that for recruitment and retention, effective leadership, clear communication, work-life balance, and professional growth will only become even more important.

In the context of toxic organizational culture, Tepper et al. (2019) investigate the relationship between abusive supervision and subordinate performance, focusing on the important factors involved in the initiation and cessation of upward exchange. Abusive supervision refers to the negative behaviors displayed by supervisors, such as hostility, belittlement, and unfair treatment.

The researchers propose and test a model that explores how subordinates may strategically engage in upward exchange with abusive supervisors based on their perceptions of instrumentality. Instrumentality refers to the perceived usefulness of the relationship with the abusive supervisor in achieving personal or professional goals.

The findings of the study indicate that when subordinates believe that their relationship with an abusive supervisor is instrumentally valuable, they are more likely to initiate upward exchange behaviors despite the abusive treatment. This suggests that subordinates may endure mistreatment if they have a benefit from maintaining the relationship.

Furthermore, the study reveals that when subordinates believe that the instrumentality of the relationship has diminished, they are more likely to cease upward exchange behaviors. In other words, subordinates may discontinue engaging in positive behaviors toward abusive supervisors when they no longer perceive any value or benefit from the relationship.

The research contributes to the understanding of the complex dynamics between abusive supervision and subordinate behavior by highlighting the role of perceived instrumentality in shaping the initiation and cessation of upward exchange. The findings suggest that subordinates may engage in strategic behaviors, even in the face of abuse, based on their assessments of the benefits derived from the supervisor-subordinate relationship.

This study provides valuable insights into the psychological mechanisms underlying the interactions between supervisors and subordinates in challenging workplace environments, offering implications for both researchers and practitioners seeking to understand and address the impact of abusive supervision on employee performance.

Absence of Recognition

The Office Team made a study about the impact of recognition or appreciation in the workplace. In the study, sixty-six percent (66%) of the employees said that they would probably leave their jobs if they were not being appreciated. Among millennials, the study points out that seventy-six percent (76%) are going to leave their jobs if they are not being appreciated. From the management's point of view, fifty-four percent (54%) of the senior managers said that it is common for employees to leave because they are not being appreciated.

The research review and critique on employee recognition conducted by Ruck et al. (2017) is an extensive examination of the importance of employee recognition and its effects on business organizations. The review not only investigates the positive effects of recognition but also reiterates the consequences of its absence. The review offers valuable insights into the psychological and behavioral elements affected by recognition practices within the workplace.

The review stands out for its holistic approach to understanding employee recognition. It goes beyond a simplistic view of recognition as a mere organizational formality and explores its multi-faceted role in shaping employee engagement and retention. The authors navigate through the details of how recognition manifests across different organizational contexts. It makes a significant contribution by linking employee recognition to broader organizational outcomes. By exploring its effects on employee engagement and retention, the authors highlight the practical implications of effective recognition strategies. The study serves as a valuable resource for organizations seeking to enhance their overall performance through strategic recognition practices.

One of the strengths of the review is its exploration of the psychological and behavioral dimensions associated with employee recognition. It investigates how recognition, or the lack thereof, influences the mindset and behavior of employees. This depth of analysis provides a better understanding of the underlying mechanisms of how employee recognition affects employee turnover within the organization. The review is well-structured and informative as it brings clarity to the complex dynamics of employee recognition. It serves as a foundational resource for both academics and practitioners, offering a balanced assessment of the positive impact of recognition and the potential pitfalls associated with its absence.

Absence of Flexible Work Options

In 2018, XperTHR surveyed workplace flexibility and concluded that most organizations are offering a flexible work option, and more than fifty percent (50%) of the employees had an increase in requests for flexible work options. With a rise of more

supportive organizational culture and the effect of constant legal changes, 8.1% or one in 12 organizations are said to have all their employees working flexibly.

The advantage for the employers of this working setup includes improved employee retention (66.8%) and increased engagement (65.9%), with the flexibility of cover, decreased in the number of absences, increased productivity, and cost savings also highlighted by participants in the survey.

Attwood (2018), XpertHR managing director, commented on the findings of the survey that utilizing flexibility in the workplace can benefit the diverse workforce of today and lessen skill shortages. However, there are difficulties as well. These include challenges reserving meetings, challenges organizing work hours, and discontent among coworkers. To address these issues and maintain business as usual, companies need to have solid policies and procedures in place.

The study conducted by Goh et al. (2015), investigates the complex relationship between flexible work arrangements, perceived organizational support, employee engagement, and organizational commitment. Using a comprehensive approach, the authors explore how these factors interact within the organizational context.

The study examined how flexible work schedules affected employees' perceptions of organizational support and engagement. It clarifies the importance of these factors in mediating the link between organizational commitment and flexible work arrangements. It was shown that flexible work schedules have a favorable impact on employee engagement and perceived organizational support. Employees who have access to flexible work schedules could feel that their company supports them more and put in more effort at work.

The authors conclude their study by summarizing the key findings and emphasizing their implications for both theory and practice. They highlight the importance of flexible work arrangements in fostering positive perceptions of organizational support and heightened employee engagement, ultimately contributing to enhanced organizational commitment.

Absence of Engagement

One of the hassles that employers are facing today is the employees who are leaving the company all of a sudden. Employee leaving has always been disruptive but it's a good thing if you can see in advance who is already eyeing the door. A survey in 125 countries of 34 million employees carried out by employee engagement platform Peakon insists that it is possible. As a matter of fact, by just looking for one telltale clue, employers can know nine months in advance who is planning to leave the company.

The researchers analyzed the data set, and they concluded that employee engagement is one of the indicators when figuring out who will quit.

Based on the findings, employee engagement, and loyalty scores are both reliable predictors of impending employee departures. An employee's total engagement score starts to decline drastically nine months before they leave their job.

Employee engagement is simply referred to as how invested the person is to his work and can be measured by a simple question known as the Employee Net Promoter Score: "How likely is it you would recommend your company as a place to work?"

The study conducted by Ringle et al. (2019) is a rigorous examination of the causal relationship between employee engagement and turnover. Employing empirical research methods, the authors investigate the dynamics of how changes in employee engagement levels may influence the likelihood of employees leaving an organization.

The authors conclude their key findings by emphasizing the practical implications for organizations. The study confirms a causal relationship between employee engagement and turnover, the conclusion suggests the importance of strategic initiatives to enhance engagement as a means to lessen the turnover risks.

Absence of Career Growth and Development

A report revealed that the absence of career growth and development is one of the reasons for employee turnover. It was cited that 40% of the employees who are leaving their current jobs are due to dissatisfying factors. Also, 28% are actively looking for other opportunities and 42% are passively open to other job offers (Global Talent Monitor on Workforce Activity, 2018).

Kropp (2018), Gartner HR Practice Group's Vice President, says that attrition has always been expensive for businesses, but in many sectors, it is becoming more expensive as a result of competitive labor markets and the increasing teamwork required in the workplace. Employees will turn elsewhere if they feel that companies are not investing in their future with them.

According to a Guild survey, 74% of participants expressed a high likelihood of leaving from their present positions if presented with supplementary educational and career opportunities from another organization. Initiatives such as training and mentorship not only facilitate skill enhancement and professional growth for employees but also signal a genuine concern for their future. In the absence of avenues for career progression within the organization, valuable team members may seek such opportunities elsewhere as they surpass the limitations of their current roles.

Today's manpower has been constantly evolving to level with globalization, most of the employees aspire to career advancement and better opportunities, demonstrating a preference for organizations that actively invest in their professional development.

Their employee expectations have evolved, extending beyond mere financial compensation and meaningful work. Present-day workers seek avenues for advancing their careers. A survey conducted by Guild, encompassing over 1,800 workers in the United States, revealed a prevailing desire among employees to remain loyal to their current employers. However, when confronted with unclear paths for career advancement, they opt for either upward mobility within the organization or seek better opportunities elsewhere.

Job Board CV-Library conducted a survey with 2,000 people and found that 82% of men claim that poor mental health affects their working life in comparison with 68% of women. Women also suffer from mental health issues. However, the research found that men are more prone to experience the downcast effect of poor mental health at the workplace.

Even if they are struggling with their mental issues, due to avoiding being questioned about their professional abilities, six in 10 men said that they can't tell their mental issues to the management, 44% said that the management might not understand mental illness and 39% are afraid to be judged.

According to Gallup's survey, workplace burnout is encountered by 76% of employees at least occasionally. This is statistically high, indicating that three out of every four employees are affected.

Burnout is more than a mere inconvenience; it has a direct impact on every organization's financial performance by causing decreased productivity, increased employee turnover, elevated absenteeism, and higher medical expenses stemming from preventable conditions. On average, organizations may incur costs equivalent to 15%-20% of total payroll due to voluntary turnover resulting from burnout.

The enduring consequences of burnout on individual employees are evident in heightened sick leave usage, reduced confidence in their performance, and an increased inclination to actively pursue alternative employment opportunities.

Relationship with the Management

With more than one million employed workers, a Gallup poll concluded that bad management/boss is the number one reason why employees choose to leave their current jobs. 75% of the workers said that the very reason for them leaving their jobs is because of their superiors and not due to their position. They quit because the relationship is not healthy anymore.

Anxiety and mistrust will be fostered by a boss who keeps throwing employees under the bus. According to a recent study, 56% of workers would decline a 10% rise in order to work for a great boss.

There are too many people in power who take advantage of it. That is why good employees choose to leave their jobs. Blame, penalize, rigid, and insensitive culture only pushes employee attrition. Employees want leaders who will motivate them, who will be fair and honest, and who will defend their team.

Managers who struggle to address the engagement needs of their teams can pose significant barriers to employee, team, and overall performance of the organization.

Alarming statistics reveal that a substantial proportion of managers worldwide are failing to meet the expectations of their employees. According to Gallup, actively disengaged employees (24%) outnumber engaged employees (13%) by nearly a 2:1 ratio, suggesting that on a global scale, work is more likely to be a source of frustration than fulfillment.

Persistent low engagement levels can adversely impact company success. Teams with low engagement tend to be less productive, less profitable and exhibit lower loyalty. This lack of loyalty to the company can lead to increased employee turnover, incurring costs for businesses that equate to approximately 1.5 times the annual salary of each leaving employee.

Having fewer disengaged teams and more engaged ones, the better. In comparison to disengaged teams, engaged teams demonstrate 24% to 59% less turnover, receive 10% higher customer ratings, achieve 21% greater profitability, exhibit 17% higher productivity, experience 28% less shrinkage, encounter 70% fewer safety incidents, and record 41% less absenteeism.

As teams become more engaged, the work environment undergoes a transformative experience for employees. However, achieving this shift requires managerial assistance for those lacking an inherent understanding of effective people management.

Wanting to Work Remotely

There are many definitions of work-life balance, and for employees, they frequently incorporate tactical and philosophical elements. People want to be able to work remotely when possible and alter their hours and schedules as necessary without sacrificing the caliber or productivity of their work. Based on the Gallup poll on benefits and perks, 51% of employees said they would change jobs for one that offered flexible scheduling, and 37% would switch to one that allowed them to work remotely at least occasionally.

Employees must, therefore, be aware of how a company "walks the walk" when it comes to better work-life balance and overall well-being. Organizations need to make this discussion about culture as well as what they have to offer to assist workers' work-life balance and increase their well-being. Flexitime and other benefits are attractive, but they only work well when employees feel truly empowered to use them.

The "Great Global Work-From-Home Experiment," prompted by the COVID-19 pandemic, has reshaped the work dynamics and is poised to continue influencing work habits well into the future.

As organizations transition back to traditional office settings, both employees and employers find themselves embarking on a new phase within this ongoing experiment. This phase involves a harmonious integration of remote work flexibility and on-site work. As 2022 unfolds, this chapter is taking shape, with an increasing number of employees returning to the office for at least part of their workweek.

Successfully navigating the return to office spaces and formulating a sustainable remote work strategy necessitates a comprehensive understanding of how organizations are implementing remote work flexibility and identifying the most effective approaches for employees.

With participants of 8,090 U.S. employees with the capability for remote work, Gallup surveyed what the implications are when remote-capable employees do not operate from their preferred location(s). Participants were asked whether they would look for new employment if their current employer discontinued remote work options in the future. Remarkably, 54% of employees exclusively working from home expressed a likelihood of pursuing a new job, while 38% of hybrid workers set up have a similar sentiment. These figures alone should prompt employers to reconsider the importance of incorporating some degree of remote work flexibility in their future work arrangements.

The findings from the literature review are crucial for this study. They provide a solid foundation for understanding employee turnover within our specific industry. By analyzing existing research, the researcher uncovered key trends and gaps that guide this study. This review highlights the importance of considering various factors like organizational culture and leadership in understanding turnover. Ultimately, this study aims to contribute fresh perspectives to address turnover challenges and improve organizational resilience.

THEORETICAL FRAMEWORK

The study is anchored by the theoretical support of the models on employee turnover by Holtom et al. (2006), which state that an employee has a lower probability of leaving an organization when he forms a strong emotional attachment to it and its environment. This is because he should give up many things in his current surroundings that are important to him in order to move in pursuing better opportunities.

Employee embeddedness must be taken into consideration when it comes to organizational staffing and retention policies. Organizations have frequently worked on the presumption that high (or low) employee turnover is mostly the result of intra-organizational causes and can, therefore, be handled by more efficient staffing and retention strategies (Rousseau, 2004). However, in some cases, low turnover may be caused more by a person's career path's embeddedness than by the environment of a particular firm. On the other hand, low "sunk costs" in an occupation rather than organizational "errors" in managing individuals may be the cause of excessive turnover. As a result, if an employee puts more effort into his organization's growth, development, and career promotion, he will be less likely to quit his employment due to certain unseen and intangible losses he could have suffered after leaving the job.

According to Mitchell et al. (2001), organizational embeddedness is the collection of all the factors that keep employees in their current positions. These include sacrifice, connections, and fit. The degree to which a person's interests and skills match organizational goals and demands is referred to as fit. Links reflect how closely individuals are related to one another and to workplace activities (such as friendship relationships or task interdependence). One is more firmly embedded in an organization the more links they have. Sacrifice is the entirety of the losses that people would suffer if they left their organizations (such as earned pension benefits or sick leave). Thus, boosting employee embeddedness through numerous approaches such as timely awards, and promotions, expanding his social involvement in the firm, and including him in various decision-making bodies like committees, etc. The optimal levels of embeddedness and turnover, according to these researchers, can vary over time and among industries.

As a result, different managerial strategies may be required to achieve the right balance. For instance, organizations with seniority-based incentives (e.g., fixed-benefit pension plans) and organizations with substantial entry barriers (e.g., pilots) will all have significantly greater base rates of embeddedness. On the other hand, in labor markets with severe labor shortages, it might be rational to promote embeddedness among even mediocre workers (Ng & Feldman, 2007).

In this study, the researcher relied on a theoretical framework to guide the exploration of employee turnover. Drawing from established theories like having strong attachments and job embeddedness, we structured our research questions to fit within these frameworks. This approach helped the researcher choose relevant information for data collection and interpret the findings in a meaningful way. By grounding the study in these theories, the researcher aimed to provide valuable insights while contributing to the existing body of knowledge on employee turnover dynamics.

PURPOSE STATEMENT

This study explored and investigated the various factors contributing to employee turnover within the firm. With increasing significance in sectors like public accounting, employee turnover poses a notable challenge for businesses. The research pinpointed and analyzed the key drivers behind this phenomenon, encompassing aspects such as job satisfaction, organizational culture, maintaining a balanced work-life dynamic, opportunities for career advancement, and the effectiveness of leadership.

By employing a qualitative research design, this study sought to provide a better understanding of the connections between these factors and their impact on employee retention. Specifically, this study sought to answer the questions:

1. What are the lifestyles of the resigned public accounting firm employees as auditors?
2. What are the participants' experiences as external auditors?
3. What are the primary factors contributing to the high turnover of employees within the firm?
4. How do the participants face challenges in relation to the factors contributing to high employee turnover within the firm?
5. How will the participants suggest solutions to address the problem of high turnover within the firm?

SCOPE AND DELIMITATIONS

This is a qualitative case study focused on the causes of employee turnover. Specifically, the study was focused on the causes of employee turnover at a public accounting firm in the Philippines specifically in the Audit and Assurance Department. The study was done through face-to-face interviews or online interviews via Zoom depending on the preference of the participants since the study's participants were resigned employees from the firm.

For the limitations, while this study aims to provide comprehensive insights into the dynamics of employee turnover, it is essential to acknowledge certain limitations that may impact the generalizability and depth of the findings. Firstly, the scope of this research is confined to the public accounting industry, potentially limiting the transferability of findings to other sectors or settings. Secondly, the reliance on self-reported data through interviews may introduce response biases and social desirability effects, potentially skewing the accuracy of the results. Lastly, the dynamic nature of the employment landscape may render some findings outdated or less applicable over time. Each of the respondents was asked the same questions to answer in the interview. The process was documented only by the evidence collected from the interview.

SIGNIFICANCE OF THE STUDY

The results of this study may help the firm's management to develop strategic interventions that will improve staffing levels. The study may be crucial for the management in developing strategies to address staff retention, which is likely the biggest problem facing the human capital management field. The findings also highlighted the necessity of staff motivation at the firm. In addition, through this study, rich information about the causes of employee turnover at the firm has been revealed. The findings of this study may also be beneficial to the following:

Firm and Industry: Employee turnover is costly to all organizations there is. Thus, identifying the causes in advance could be advantageous to them. This study will serve as a tool to unveil the legitimate reasons why employees leave the organization. This study could be supporting evidence for the priority of the firm to lessen the rate of employee turnover.

Researchers and academicians: The most basic gap in HR research is the determination of patterns and the determinants of individual differences in human behavior that lead to turnover. This study will serve as a useful reference for HR researchers and academicians who intend to conduct a related study precisely on the causes behind employee turnover.

Overall, this research will aid the firm, the industry, researchers, and academicians in giving a standard and synchronized way of making their work accessible.

DEFINITION OF TERMS

The following terms used in this study are conceptually and operationally defined for a better understanding of the study:

Attrition or Employee Attrition also refers to turnover or employee turnover.

Firm refers to the chosen public accounting firm in the Philippines and is the subject of this study. This firm is a member firm of the public accounting firm that holds the top global position among public accounting firms when it comes to revenue.

Resigned Employee refers to the External Auditors who left, quit, or resigned from their employment from the Auditing and Assurance Department of the firm. Other departments and service lines, such as Financial and Risk Advisory, Consulting, Taxation, Accounting, Legal, Forensics, Administrative, Human Resources, and Information Technology, are not included in this research study. These service lines were excluded from the study because they did not exhibit a significant employee turnover rate over the years.

Turnover or Employee Turnover refers to the number of employees who choose to leave, quit, or resign from their employment in the organization over a certain period of time to find other opportunities with other firms or with different types of organizations.

SUMMARY

This chapter sets the stage by providing an overview of the research context, which centers on understanding the causes of employee turnover. It begins with an extensive Review of Related Literature and Studies, highlighting existing research on the

topic and identifying gaps in the literature. The Theoretical Framework is then presented, offering a conceptual lens through which to examine the phenomenon of turnover. The chapter proceeds to articulate the Statement of the Problem, elucidating the specific issue under investigation. Research Questions are formulated to guide the study's interview. The Significance of the Study underscores the importance of the research within the academic and practical applications, explaining its implications for various stakeholders and the broader scope of the study. Additionally, the purpose and objectives of the study are explained, outlining the intended results. The chapter concludes by delineating the Scope and Delimitations of the Study, clarifying the boundaries and limitations of the research, and providing a Definition of Terms to enhance readers' understanding of key concepts utilized throughout the study.

II. RESEARCH METHODOLOGY

The research methodology employed in this thesis is designed to systematically address the research questions and objectives while ensuring the validity and reliability of the study. This section outlines the philosophical foundations, research design, data collection procedures, and analytical strategies employed to explore the reasons behind employee turnover within the firm. The following sections provide a detailed overview of each component of the research methodology, outlining the rationale behind the choices made and the procedures undertaken to ensure the validity of the study.

RESEARCH DESIGN

The researcher opted to use a qualitative case study to elaborate on the causes of employee turnover, given that this is a specific real-world subject (Yin, R.K., 2018). The researcher chose to employ qualitative research, considering that this approach places a strong emphasis on the value of participant voices and perspectives. By allowing participants to share their lived experiences and viewpoints in their own words, qualitative research fosters a participant-centered approach. This approach not only builds empathy, trust, and rapport between researchers and participants but also leads to the collection of more authentic and insightful data. In essence, qualitative research enables a deeper exploration of the nuances and complexities of the phenomena under investigation, providing a richer understanding that goes beyond mere numerical data.

The researcher chose to employ a case study due to it is the recommended research design if the researcher aims to gain contextual, concrete, in-depth knowledge about a specific real-world subject. The researcher can investigate the main traits, significance, and ramifications of the case. This research design may help shed light on various facets of the research problem or conduct multiple case studies to compare and illuminate different aspects of the research problem.

Philosophical Considerations

For the philosophical considerations, the researcher employed an interpretative paradigm based on relativist ontology and subjectivist epistemology.

The majority of qualitative research in the social sciences employs the interpretivism approach, which relies on the existence of multiple realities rather than a single reality. Interpretivists argue that human behavior is complex and cannot be predicted by a predetermined probability. Human behavior is inherently complex and cannot be manipulated or controlled like a scientific variable. The concept of "interpretivism" involves approaches to understanding the world that rely on interpreting or comprehending the reasons behind people's actions. Similarly, subjectivist epistemology enables researchers to view knowledge as something that individuals interpret. (Rashid et al., 2019).

These philosophical considerations directed the researcher to use the qualitative inquiry technique, which allowed him to have an advantageous collaboration with the study participants, letting them express their thoughts, using their own words, about the issue. Moreover, the researcher open-mindedly acknowledged the experiences of the participants, seeing them as the experts on the issue. Through follow-up questions, the participants are encouraged to speak their minds and further elaborate on their answers.

Through these considerations and techniques, the researcher was able to obtain the needed data; interpret what was stated during the conversations; and transform them into ideas that add to the body of knowledge pertaining to the causes of employee turnover.

In the results, each theme was supported by a direct citation from the interview. The researcher provided an analysis and an interpretation for each theme. Through this manner, the participants would be guided as to how this study answered the research questions that have been stated in the Statement of the Problem.

RESEARCH SETTING

In the pursuit of understanding the complexities surrounding employee turnover within the firm, it becomes crucial to establish a comprehensive understanding of the research settings. The settings within which this study is conducted for the entire research process play a pivotal role in shaping the context in which data is being collected, analyzed by the researcher, and conclusions are drawn.

The research is conducted within the selected public accounting firm in the Philippines located at Bonifacio Global City, Taguig City, National Capital Region. This geographical setting is a choice by the researcher as it allows one to deeply explore the complexities and different rationales involved in identifying the reason for employee turnover.

The timing of the research settings is crucial in order to define the timeframe under consideration. By focusing on those who resigned from January 2022 until December 2023, the researcher aimed to capture the dynamic evolution of employee turnover and analyze any observable patterns or trends that may emerge.

The study is conducted within the framework of the selected public accounting firm. This setting has been chosen for its significance in shaping and influencing employee turnover, which provided a rich opportunity for analysis and interpretation.

Careful consideration has been given to the selection of participants involved in the study. The sampling strategy is designed to ensure representation and diversity, allowing for a more intense exploration of the research questions.

By shedding light on these research settings, the researcher aimed to provide context and transparency to the study, which lays the groundwork for a more in-depth analysis that significantly added to the existing body of knowledge on employee turnover. The chosen setting serves as an avenue for creating and fostering a deeper understanding of the phenomena being studied.

SAMPLE

To account for the homogeneity of the data and the experiences of other researchers, the study used a sample size of ten (10) participants. The suggested number of participants in a qualitative study varies depending on the nature of the research, the specific research question, and the methodological approach. However, there is no fixed or universal number, as qualitative research is more concerned with the depth and richness of data rather than statistical generalization. While there are no hard-and-fast guidelines about the ideal number of participants for the study, depending on the sort of study and research question, some researchers believe that 10 to 50 participants are sufficient (Creswell & Creswell, 2018); thus, the researcher of this study opted and deemed it reasonable to include only 10 participants in the study yet provide incredibly fruitful, and useful results assuming the population integrity in recruiting.

In this study, the participants were those employees who resigned from the firm dated January 2022 until December 2023. The researcher decided the timeframe in order to capture the most updated and relevant data related to the subject of the research, being those judged necessary to understand in order to assess and develop a detailed description of the causes of employee turnover at the firm.

SAMPLING PROCEDURE

For this qualitative case study, a purposeful sampling technique was employed to select participants who possess specific sampling criteria relevant to the research objectives. The purposive sampling approach allows for the intentional selection of participants who can provide rich and detailed insights into the research topic, which centers on the challenges faced by the participants. The selection criteria ensured diversity in terms of gender, age, and organizational roles to capture a comprehensive range of perspectives. The use of purposive sampling aligns with the qualitative nature of the research, prioritizing depth and uniqueness over statistical representation.

DATA COLLECTION METHOD

In this qualitative research, the data was collected using semi-structured interviews, observations, and gathering arts-based documents.

The researcher developed an interview guide question based on a comprehensive review of the literature and studies. The researcher has chosen semi-structured interviews, which allow flexibility in questioning and enable participants to express their experiences and perceptions about the firm in their own words.

Participants were asked open-ended questions that related to their lifestyle, experiences, and challenges within the firm. The researcher asked consent from the participants to audio-record the interviews and he took detailed field notes during and after each interview to capture contextual information.

The second data collection method was through observations. It involves systematically watching and recording behaviors, and events, or directly observing participants or phenomena of interest to gather rich, contextual data. Observation can be either participant or non-participant, depending on the level of involvement of the researcher in the observed setting. Data collected through observation typically include field notes, audio recordings, video recordings, or photographs, which provide detailed descriptions of observed behaviors, interactions, spatial arrangements, and other relevant contextual information.

The third data collection method was through arts-based. It refers to creative representations of research findings using various artistic mediums such as visual art, photography, poetry, storytelling, music, or performance. Instead of traditional written or numerical forms, arts-based documents convey research findings through aesthetic, expressive, and evocative means. Researchers use arts-based methods to engage participants and audiences in a more sensory and emotional exploration of research topics, allowing for alternative ways of understanding and interpreting complex phenomena. Arts-based documents often complement traditional textual representations, providing alternative perspectives, insights, and modes of expression that may not be captured through conventional research methods.

DATA COLLECTION PROCEDURE

The data collection procedure for this study involved conducting semi-structured interviews with a purposively selected group of participants, observation, and collection of arts-based data. Potential participants were identified based on specified sampling criteria. A recruitment message was sent to potential participants, outlining the study's objectives, the voluntary nature of participation, and the assurance of confidentiality. Those expressing interest were provided with an informed consent form, and interviews proceeded only upon obtaining written consent.

The semi-structured interview guide, developed through a comprehensive review of existing literature, encompassed open-ended questions designed to get detailed insights into the experiences, challenges, and coping strategies of the participants. Interviews were conducted face-to-face or virtually, based on the participant's preference, and audio-recorded with participants' consent. The use of audio recording facilitated accurate transcription and ensured the richness of participant responses was captured.

The transcription was done manually by the researcher. The transcription is not verbatim given that the researcher employed a Reflexive Thematic Analysis as a method of analyzing the data. This method does not require a word-for-word transcription especially since the objective of the research is focused on the broader themes, patterns, and the overall meaning conveyed by participants.

To enhance data trustworthiness, member-checking was employed, allowing participants to review transcripts for accuracy and provide additional insights. Throughout the data collection process, detailed field notes were taken, capturing contextual information, non-verbal cues, and the researcher's reflections. The entire data collection procedure is expected to span a two-month period, allowing for a thorough exploration of the research questions while respecting participants' time commitments.

During the interview, the researcher observed participants' behaviors, interactions, and the context while being unobtrusive. Detailed notes were taken to reflect the observations afterward, looking for patterns and insights.

For the arts-based data, participants were invited to express themselves creatively through visual arts, performance, or storytelling, using prompts and materials provided by the researcher. The activities were conducted in a supportive environment, and participants' creations were documented through audio or video recordings, photographs, or written reflections. These artworks or performances were analyzed to identify themes and patterns, which will be integrated into the thesis alongside other forms of data. Ethical considerations, including obtaining participant consent and ensuring privacy and confidentiality, were rigorously upheld throughout the process to respect participants' contributions and maintain the integrity of the research.

DATA ANALYSIS

In a qualitative case study, data analysis involves the systematic examination and interpretation of qualitative data to derive meaningful patterns, themes, and insights. Unlike quantitative research, which deals with numerical data, qualitative case study analysis focuses on non-numerical data, such as interviews, observations, documents, and artifacts. Below is the approach employed by the researcher to analyze the data gathered through interviews.

This research employed reflexive thematic analysis as the primary method for analyzing qualitative data. Braun & Clarke (2006) introduced Reflexive Thematic Analysis as a methodology applicable in the field of psychology. Unlike code reliability analysis – another type of thematic analysis, this approach diverges from the focus on consistent codes mutually agreed upon by researchers. Instead, it recognizes and appreciates the individual interpretations that each researcher brings to the thematic content, emphasizing the influence of these interpretations on the coding process. The codes assigned are inherently specific to each researcher and exist within a distinctive context comprised of the data set, assumptions made during the setup of the analysis process, and the researcher's skills and resources.

This does not imply that Reflexive Thematic Analysis should be incomprehensible to individuals other than the researcher. Rather, it signifies the integration of the researcher's personal subjectivity and uniqueness into the process, with an anticipated impact on the study's findings. Reflexive Thematic Analysis is characterized by its flexibility, allowing for the possibility that initial codes may undergo modification throughout the process as the researcher's comprehension evolves.

This Reflexive Thematic Analysis method integrates both inductive and deductive approaches within qualitative research. This methodology offers flexibility and adaptability to the data while also incorporating established theories. The analysis begins with an inductive examination to uncover emerging themes and patterns within the data. As the analysis unfolds, the researcher considers how these identified themes correspond to or diverge from established theoretical frameworks. This process involves iteratively shifting between inductive and deductive processes, enabling the analysis to inform and be influenced by existing theories.

Braun & Clarke (2006) employ the term 'analytic sensibility' to describe the proficiency in 'reading and interpreting data to generate insights within the dataset that extends beyond evident or surface-level content, and in recognizing connections between the dataset and existing research, theory, and the broader context'. The authors argue that this analytical skill should be embedded within a systematic framework for conducting qualitative research, a framework they elaborate on in the following 6-stage model.

Familiarization with Data

In the initial stage of thematic analysis, the researcher acquaints himself with the dataset. This process may entail multiple readings, including transcription of the data. Initial thoughts regarding potential themes observed in the data are documented by the researcher, serving as a foundational step for assigning initial codes.

Initial Coding

In thematic analysis, codes serve as the means by which researcher identifies and quickly reference ideas and topics present in their data. These codes can be applied to snippets of text data or segments from videos and audio files. The process of assigning codes may vary, ranging from a systematic and rigorous approach to a more intuitive method, depending on the type of thematic analysis employed.

Generating Initial Themes

Themes represent the overarching ideas and subject areas present in the body of research data. The researcher ascertains themes by consolidating the outcomes of the coding process, creating thematic groupings that connect the identified codes based on their shared meaning or subject matter.

Developing and Reviewing Themes

After establishing the themes, researchers review the extent to which the themes align with the coded data extracts. At this stage, they may initiate the organization of themes into a map or an initial theoretical framework.

Refining, Defining, and Naming Themes

As researchers dedicate additional time to reviewing the themes, they gradually refine and label them more precisely. Themes differ from codes as they capture patterns within the data rather than mere topics, and they directly pertain to the research question.

Writing Up: 'Arriving home and telling a story about your adventure'

At this point, the researcher initiates the creation of the final report, providing a thorough overview of the codes and themes extracted from the original data, and illustrating the findings and any additional data relevant to the analysis. The final report may encompass a literature review referencing previous research and the insights that contributed to shaping the research question. It may also propose potential avenues for future research supported by the identified themes and those that have emerged during the research process.

This systematic and rigorous application of thematic analysis facilitated a comprehensive exploration of the qualitative data, including the arts-based documents, allowing for the extraction of meaningful patterns and insights.

TRUSTWORTHINESS

To ensure the trustworthiness of the study, the measure of Lincoln and Guba (1985) measures were used. The criteria outlined are accepted by many qualitative researchers. The criteria outlined include confirmability, credibility, transferability, and dependability.

Confirmability

Neutrality was observed; by asking experts in employee turnover and qualitative research to check the codes and themes; and reviewing the interview texts, codes, and categories through peer check. Specialists who checked the data analysis process and findings included university professors familiar with qualitative research and who previously had research experience in employee turnover.

Credibility

The researcher had a prolonged engagement with the participants that established trust and had a better perception of their experiences within the organization. Since many have been studying the scientific environment, including the causes of a certain phenomenon, and some of them are university professors and HR professionals, they are greatly aware of the phenomenon under study. Consultations with the thesis adviser were held to audit the phrasing and make adjustments in order to ensure there was no prejudice and suitable wording was employed. In addition, the analysis results and coding were forwarded to some of the participants to check whether the results of the analysis reflected their viewpoints and opinions. Moreover, the widest diversity of participants added to the authenticity of the data.

Transferability

Several pieces of literature were used to guide the interview's formulation in order to ensure that the data remains anchored to the study's objective and theoretical framework. In addition, diverse participants were selected using purposeful and theoretical sampling to further ensure the transferability of the study.

Dependability

The interviewer requested the participant's permission to record the entire duration of the interview. After the completion of the interview, the audio recordings were transcribed as soon as possible, and a specialist was asked to check the data.

REFLEXIVITY

In this study, the researcher, as a crucial part of the research instrument, recognizes the influence of personal experiences, biases, and preconceptions on the research process. Regular self-reflection was employed to enhance transparency and trustworthiness throughout the study. The researcher has a Baccalaureate Degree in Accountancy with units in Professional Education and is currently a student at the School of Graduate Studies at New Era University, Quezon City, Philippines, under the Master in Business Administration (MBA) program. He is currently working as a Senior Audit Associate at the chosen firm in this study and

he is a Licensed Professional Teacher. The researcher's background experience in public accounting and his education may impact data interpretation, and efforts were made to mitigate potential biases. Reflexivity will be operationalized through following the ethical considerations stated in Chapter 2. By embracing reflexivity, the study seeks to enrich the quality and validity of the research, fostering a continuous dialogue on the researcher's perspective and its implications on the outcomes of the study.

ETHICAL CONSIDERATIONS

Ethical procedures were observed throughout the research process. Before conducting the interview, the researcher asked each participant to sign an Informed Consent Form/Participant Request Letter via email stating that they agree to the conditions written. Participation is voluntary, and the participants are allowed to withdraw anytime they intend to, with no explanations needed. Anonymity and confidentiality were also employed following the ethical considerations in research provided by Bhandari (2021).

For the collected information, only the participants' opinions and viewpoints were reflected in the interview transcripts to ensure confidentiality. All interviews were recorded as agreed by the participants. Interview recordings were deleted upon the completion and approval of the study. Data Privacy Act and/or the Code of Ethics provided by the American Sociological Association (1999) were observed.

The gathered data from this study are guided by ethics for the security, privacy, and confidentiality of the participants, abiding by such that: (1) Maintain objectivity and integrity in research, applied by stating to each informant the intention of the research and the contribution of their answers to the study, (2) Respect subjects' right to privacy and dignity, assured in the signed consent form and in the provided copy of transcribed data of each interview to each informant to allow them to delete the parts they wish not to include in the research, (3) Preserve confidentiality, acknowledged by allowing any request of the informant regarding their identity, (4) Seek informed consent, guaranteed to their consent form where it is stated that they can withdraw from the survey at any time at their own request. This is to provide them the power to disengage, whatever their reason may be, to give priority to their will. (5) Acknowledge collaboration and assistance, as mentioned in the consent form where their answers are the major contribution and were recognized in the study.

SUMMARY

This chapter outlined the methodological framework employed in this study. It begins by explaining the Research Design, which involves a qualitative case study approach to look deeply into the research question. The chapter details the Target Population, Sampling Criteria, and Participants of the Study, delineating the characteristics of the individuals involved in the research. Data collection methods, primarily consisting of interviews with participants, are also presented. Ethical considerations, adhering to data privacy regulations and ethical codes such as those provided by the American Sociological Association (1999), are addressed. The chapter further elaborates on Data Analysis, employing Thematic Analysis Method alongside philosophical considerations that underpin the research approach. Trustworthiness and Reflexibility, crucial aspects of ensuring the rigor and credibility of qualitative research, are thoroughly discussed. Lastly, the chapter provides a concise summary of the methodological choices made, setting the stage for the subsequent chapters of the study.

III. RESULTS

This chapter presents the results of the investigation into the causes of employee turnover within the firm, providing a comprehensive analysis of the data collected and insights gained throughout the research process. The following pages offer a detailed exploration of the findings, organized in alignment with the research questions posed in the preceding chapters. Through qualitative data analysis techniques, this study aims to shed light on the themes emerging from the collected data. Each subsection within this results chapter provides a focused examination of the specific aspects under investigation, contributing to a better understanding of the broader research subject.

DISCUSSION, PRESENTATION, AND INTERPRETATION

This section presents themes derived from the data analysis aimed at addressing both the central and sub-research inquiries. During the data analysis, the researcher was able to generate 5 themes, which have a total of 37 categories and 45 codes. These themes are focused specifically on the following:

Theme 1: Factors affecting participants' lifestyle

This theme presents the life of the resigned public accounting firm employees when they were still with the firm, categorized as follows: eating habits, physical activities, sleeping habits, and excessive working hours.

Based on the interview with the participants, it was said that during their employment at the firm, they developed unhealthy eating habits, they didn't have time to do formal physical activities, they had incomplete or insufficient sleep every night, and that was due to the excessive hours working hours due to the demand of the nature their work.

Theme 2: Experiences as External Auditors

This theme presents the experiences categorized as follows: working, social, emotional, and mental experiences.

During the interview, the participant shared their working, social, emotional, and mental experiences at the firm. Their working experiences were characterized by heavy workloads, especially during their busy seasons. Their social experiences were mostly positive and pertained to the events and social gatherings organized by the firm. As for their emotional experiences, they shared

their happiness when appreciated and disappointments when being unappreciated for their worked done. And lastly, their mental experiences, mostly pertain to their stress and being exhausted due to the demanding nature of their work.

Theme 3: Factors affecting the participant's decision to leave the firm

This theme presents the factors influencing their decision to leave are categorized as follows: poor organizational culture, absence of recognition, absence of flexible work options, absence of engagement, absence of career growth and development, unhealthy relationship with the management, absence of option to work remotely, low salaries and wages, absence of work-life balance, and mental health-related concerns.

Firstly, the poor organizational culture and this pertains to the culture of overtime, and they said that they felt that they are just working most of the time and they didn't have time for themselves. Second, the absence of recognition and appreciation from the superiors. Next is the absence of flexible work options. It was mentioned during the interview that they had to work for long hours every day including Saturdays. Absence of engagement wherein they have workmates that they didn't like working with so they were always not in the mood to work and they feel uninvolved. In the absence of career growth and development, some shared that they see better opportunities with other firms. And feels that based on their self-assessment, she would not be able to grow at the firm as a professional. They have an unhealthy relationship with the management. Absence of option to work remotely since the firm already requiring them to report at the office at least 3 times a week. Low salary and wages which is the most common issue even in other industries in the Philippines. Absence of work-life balance due to the excessive number of working hours and the demanding nature of audit work. And lastly, those Mental health-related concerns which involve stress and burnout as per the shared experience by the participants.

Theme 4: Challenges encountered during their employment at the firm

This theme presents the challenges they have encountered are categorized as follows: transportation challenges, working under pressure, too many workloads and tight deadlines, communication and interpersonal challenges, technological challenges, professional development and skill enhancement, transparency and fairness of feedback and performance evaluation, and financial challenges.

First, the transportation challenges, since they are already in a hybrid setup, they have to travel to the office and most of them reside quite far from the head office of the firm. Working under pressure, too much workload, and tight deadlines. Communication and interpersonal challenges between their teams. Technological challenges due to the new Audit Management Tools of the firm and the unfamiliar tools used by their clients. Challenges in professional development and skill enhancement. They shared that they had challenges as the management has a lot of training, however, they were not able to focus due to simultaneous with the training, their managers kept on chatting with them for updates with regards to their actual work. Challenges in transparency and fairness of feedback and performance evaluation, they shared that that sometimes they can see all positive reviews, but it was not reflected in their performance bonus. Lastly, they have encountered financial challenges due to low salaries and wages offered by the firm not commensurate to the work done.

Theme 5: Solutions recommended to lessen the employee turnover at the firm

This theme presents the participants' recommendations for mitigating employee turnover within the firm: which are categorized as follows: salary and allowance increase and other benefits, gathering employee feedback and hearing grievances, allocating more time for learning, hiring more employees, an option to work remotely, formal appreciation and recognition, avoidance of micro-managing, follow standard working hours, fairness in the plotting of engagements or projects, social gatherings, and events, avenue of feedback to higher-ups, and revival of the mobility program.

First, the salary and allowance increase and other benefits. Gathering employee feedback and hearing grievances – or asking employees' input on a plan that will directly affect them. Allocate more time for learning. Hiring more employees – to lessen their workloads. Option to work remotely – since they said that there is no added value in going to the office except for socialization. Formal appreciation and recognition. Avoidance of micro-managing. Follow the standard working hours – since most managers still keep on chatting or emailing them work outside working hours. Add more social gatherings and events. Avenue of feedback to higher-ups – due to the current setup at the firm, only higher-ups have the chance to comment on the subordinates. And lastly, the revival of mobility programs – where employees can have a chance to further their experience abroad at other firms' related companies.

IV. DISCUSSIONS

The discussion and presentation of the results of the study are discussed in this chapter. Following the methodologies outlined in Chapter II, this final chapter examines the gathered information from the interview with the participants to address the research questions. The objective of this chapter is to provide a clear, concise, and comprehensive narrative of the findings of the study. This chapter ends with a conclusion and recommendations for further research.

SUMMARY OF FINDINGS

The primary focus of this study is to take a look at the factors that led employees to leave the firm. The researcher particularly designed this study to examine the participants' lifestyle, their personal experiences at the firm, the specific factors that led them to

the decision to leave, the challenges they faced, and their suggestions that might help the firm to lessen the problem of high employee turnover.

1. The lifestyles of the resigned public accounting firm employees as auditors.

Research question 1 sets out to investigate the participants' lifestyles. It was focused on their eating habits, physical activities, and sleeping habits, as well as the number of hours they worked a week that affected their lifestyles. The answers of the participants in the data analysis consistently show a pattern, and they led similar lifestyles while they were working at the firm. According to Deiner & Chan (2011), when an employee is living an unhealthy lifestyle, it can negatively impact the overall well-being of an individual and it might affect the decision to leave the organization that they currently belong to. Most of the participants develop an unhealthy eating habit and they don't take their meals on time since they prioritize finishing the tasks given to them. Most said that they don't have any formal physical activities because once they clock out from work, they are already exhausted and thus just want to take a rest or sleep. Also, they said that they have inconsistent/incomplete sleep due to heavy workloads given to them. They have to finish all within the deadlines since having it overdue would result in non-compliance with the deadlines mandated by the Philippine Bureau of Internal Revenue and Security and Exchange Commission. This is also the reason why all of them said that they have an excessive number of working hours per week. These factors greatly affect the lifestyle of the participants in a not favorable way. When they were asked about their current lifestyle compared to what they had way back when they were still working for the firm, all of the participants said that they have a better lifestyle. When asked what factors contributed to the improved quality of lifestyle, all of them mentioned those are the things that the firm was not able to provide for them – they currently have healthy eating habits, they have time to do physical activities, they have enough sleep every night, and most of all, they have a better work-life balance.

2. The participants' experiences as external auditors.

Research question 2 sets out to investigate the participants' personal experiences while they were still working at the firm. The participants' responses were noted to be related to their working, social, emotional, and mental experiences. Heavy workloads, underperforming teammates, and toxic managers can significantly influence the well-being, job performance, and overall job satisfaction of an employee. Based on the data analysis, it can be noted that participants had healthy social experiences at the firm, and it can be concluded that it has nothing to do with their decision to leave the firm. Participants said that they were appreciated at the firm. However, one said that in just one failure, all his efforts have been forgotten and that's why he was disappointed and that was one of the reasons why he chose to leave the firm. This was aligned with the research review and critique on employee recognition conducted by Ruck et al. (2017) which explains the positive impact of recognition and the potential pitfalls associated with its absence – and that includes employee turnover. Participants shared that they experienced stress at the firm, however, it can be noted also that the firm is implementing a one-day event per quarter wherein they are not required to work. The employees appreciate knowing that the firm has these kinds of events to give them a chance to recharge even if just a day in a quarter.

3. The primary factors contributing to the high turnover of employees within the firm.

Research question 3 revealed the participants' reasonings for why they left the firm. The participants' responses were noted to be related to the unhealthy working culture, absence of appreciation and recognition, inflexible work options, being unengaged with colleagues, they didn't see themselves growing at the firm, not being okay with the leadership style and toxic managers, prefer to work remotely, low salaries and wages, unhealthy work-life balance, and participants said that working at the firm was not okay to their mental health due to work pressure, stress, and burnout. Those reasons shared by the participants are consistent with the literature and studies being reviewed in Chapter I.

In Chapter I review of related literature and studies, the following are mentioned as such: every day, applicants are looking for a workplace culture that aligns with their basic values; it is common for employees to leave because they are not being appreciated; utilizing flexibility in the workplace can benefit the diverse workforce of today and lessen skill shortages; employee engagement is one of the indicators when figuring out who will quit; absence of career growth and development is one of the reasons for employee turnover; bad management/boss is the number one reason why employees choose to leave their current jobs; and, people want to be able to work remotely when possible and alter their hours and schedules as necessary without sacrificing the caliber or productivity of their work.

Participants also mentioned that they wanted a healthy work-life balance and that would never happen if they stayed at the firm because they knew that would always prioritize work. Another thing is when it comes to salaries and wages, 10 out of 10 participants shared that they left the firm because of the low salaries and wages. Whatever good things that the firm could offer, the fact that they offer a lower salary will always outweigh those reasons if the employees are deciding whether to stay or leave the firm. Aside from that, the participants inferred that they prioritized their mental health as the firm has too much work pressure due to its demanding nature, especially during the busy audit season when they have too many workloads.

4. The participants faced challenges in relation to the factors contributing to high employee turnover within the firm.

Research question 4 revealed the challenges encountered by the participants during their employment at the firm. Their narrative was focused on their challenges when it comes to their transportation back and forth to the office, heavy workloads, pressure, and tight deadlines, their communication and interpersonal challenges, challenges when it comes to navigating the system, challenges they encounter with regard to their professional growth and development, transparency and fairness of performance evaluation, and financial challenges due to low salary at the firm. The answers of the participants in the data analysis consistently show a pattern,

and they had similar challenges while they were working at the firm. During the interview, participants did not directly say that these are the reasons why they left the firm, however, it can be noted that these challenges can be related to the mentioned direct factors why tender their resignation. These challenges can be related respectively to the lack of flexible work options and wanting to work remotely, mental health and lack of work-life balance, absence of engagement, and their unhealthy relationship with the management, due to too much workload – some cannot find time to focus on technical aspects such as navigating the firm's system, absence of career growth and development, lack of recognition and appreciation, and financial problems due to low salary and wages. Based on the shared challenges of the participants, it can be noted that all of them had a challenge when it came to workload and simultaneous deadlines that resulted to pressure at work. According to Raja (2023) in his article posted on LinkedIn about the negative impact of excessive workload, this can lead to burnout of the employee, and state of chronic emotional and physical exhaustion. In addition, according to him, aside from decreased productivity, burnout and exhaustion, physical and mental health issues, reduced creativity and innovation, and diminished work-life balance, the work case scenario that is unfavorable to the organization is the increased in absenteeism that is more likely to end up in employee turnover.

5. The participants suggest solutions to address the problem of high turnover within the chosen firm.

Research question 5 aims to gather the suggestions and recommendations of the participants in order for the firm to lessen the employee turnover in the organization. Their suggestions were focused on the salary increase, hearing their grievances, more time for completion of their learning modules, additional employees to lessen their workloads, option to work at their preferred location, to have formal recognition and appreciation, for the management to avoid micro-managing, to follow the 8-hour work day, fairness in the allocation of engagements or projects, added social gatherings and events for the employees, for the staffs to be able to give comment or evaluate their superiors, and lastly, the revival of the mobility program of the firm. The suggestions of the participants consistently show a pattern, and they had similar suggestions that are most probably might be the reason of them staying at the firm if the firm was able to provide these things for them. These things they are suggesting are somehow aligned with the reasons why employees leave organizations in the review of the related literature and studies in Chapter I, and if provided by the firm, will be most likely to increase employee job satisfaction and improve employee retention.

EMPIRICAL IMPLICATIONS

The generation of the common themes in this study regarding the reasons or factors of the employee turnover within the firm is thought to be necessary by the researcher due to he believes that this reflects the situations of the accounting firms that have a problem of how to lessen the rate of employee turnover within their organizations. They are struggling to look for solutions to this problem. However, the researcher believes that this is something that cannot be resolved. The practical implications of the study hold significant relevance to various stakeholders. The result from the data analysis of this study offers actionable insights into the aim of the firm to lessen the rate of employee turnover within the organization. By understanding the nuances and complexities revealed through this study, the firm can make informed decisions that would aid its aim of lessening the rate of employee turnover. Moreover, academicians and other researchers can benefit from the practical implications of this research by incorporating the identified reasons of the employees why the employees left the firm.

Theoretical implications of this research extend beyond the immediate findings and contribute to the broader body of knowledge within the field of research. In the collaboration between the researcher and the participants, common themes have been generated. By identifying the participants' lifestyle when they were still working for the firm, their personal experiences, direct factors why they left the firm, and the challenges they faced, this study suggests targeted interventions that align with the participant-driven solutions. The identification of these insights from the participants offers opportunities for new theoretical perspectives. Additionally, the theoretical implications of this research stimulate further inquiry and debate within the academic community and encourage researchers to explore related phenomena.

CONCLUSION

Based on the findings of the study, the following conclusions were made:

1. The decision of employees to stay within or leave their current organization is significantly impacted by their need for a healthy lifestyle. Having a healthy lifestyle including balanced nutrition, consistent physical activity, sufficient rest, and a manageable workload can contribute to keeping them within the organization. Apparently, employees may opt to leave for organizations that prioritize a burnout-free environment or meet their definition of a healthy work-life balance.
2. Just like the lifestyle of the employees, their experiences also play a crucial role in their decision whether to stay at the firm or not. Hence, enhancing the overall working experience of the employees by giving them consideration and making them feel valued and supported would have a positive impact on the effort of the firm to keep them in the organization.
3. While a healthy lifestyle can be a contributing factor, other considerations such as healthy organizational culture, the practice of appreciation and recognition at the workplace, work flexibility, engagement with colleagues, career growth and development, relationship with the management, option of work-from-home setup, salaries and wages, work-life balance, and employee mental health also play significant roles in this decision-making process. The firm should carefully evaluate and consider these factors as these have a significant contribution to the employees' career decisions and will aid in their goal of lessening the problem of the high rate of employee turnover. Based on the data analysis, it can be inferred that employees are likely to stay at the firm if they have a positive organizational culture, properly recognized and appreciated for their contribution to the team, they have flexible work options, have engagement with colleagues, they see themselves grow and develop as a professional individual as they should, they have a healthy relationship with the management, have

an option of work-from-home setup, have competitive salaries and wages, they see that work-life balance is possible, and their work is not detrimental to their mental health.

4. Generally, employee would choose a job with a lot of challenges over an easy and unchallenging one as challenges at work can be crucial for them to become more engaged and grow as a professional individual with mastery of their chosen profession. However, the firm must also look into the negative consequences of too many challenges for their employees. If there is one thing that COVID-19 pandemic has taught us, it is the idea that it is possible to prioritize the needs of the employees and have a work environment that fosters productivity without compromising the work-life balance of every employee. A healthy amount of balance between these challenges and the employees' personal lives and well-being is crucial for the aim of the firm to lessen employee turnover.
5. It is significant to highlight that getting employee feedback and suggestions is essential to improving staff retention within the company. Human capital is the most valuable asset of every organization thus fostering a sense of ownership and empowerment can be done when the employees can feel that their voices are heard, and their ideas are taken into consideration as this can increase the employees' commitment to the organization and they will be more likely to be invested resulting to lessened employee turnover rate.

RECOMMENDATIONS

Based on the conclusion and results of the study, the following are the recommendations for further research:

Exploring the Long-term Effects of Employee Turnover

The findings of this study revealed the factors that contribute to employee turnover within the firm. Further researchers could investigate the long-term effects of employee turnover on both employees who resigned and employees who chose to stay at the firm. The studies could track the career path, job satisfaction, and overall well-being of individuals who have experienced turnover to gain a better understanding of the impact.

Comparative Analysis between Different Industries

Future researchers could extend the study to a comparative analysis between different industries. By studying the turnover trends and challenges in different industries, researchers can identify industry-specific patterns and determine the applicability of strategies to counter those. This study would contribute to a better understanding of the factors that influence turnover across different organizations and industries.

Organizational Climate Analysis

This study focuses on individual and interpersonal factors that contribute to employee turnover. Future researchers could expand on this by incorporating an analysis of organizational climate. Researchers could study the leadership styles, communication practices, and overall organizational culture that could provide a better understanding of how the firm's organizational culture and practices influence employee turnover and job satisfaction.

The objective of these recommendations is to inspire and guide future researchers. Also, to build the starting point provided by this study and address the identified gaps and limitations. By exploring these recommendations, researchers can contribute to a more comprehensive and better understanding of the employee turnover concept within work organizations.

LIMITATIONS

The result of this study indeed provided a valuable insights with regard to the factors that affects the employee turnover rate within the firm. However, it is to be acknowledged that certain limitations set by the researcher and the participants may impact the generalizability and interpretations of these findings.

Sample Characteristics: The findings of this study are merely based on a specific sample of a specific organization within a particular industry, and therefore, the generalization of the results in this study to other industries may be limited. The size, structure, and industry sectors could significantly influence the generality and nature of the factors.

Nature and Timing of the Study: This study is designed to capture a snapshot of the organizational landscape at a specific point in time. The static nature of the data collection may not include the evolving nature of the factors of employee turnover.

Self-Report Biases: This study relies merely on the information shared by the participants during the interview process based on their memory, recollections, and experiences which may introduce potential biases in their responses. They may only provide socially acceptable responses or might not share fully sensitive information related to their decisions to leave the firm; thus, impacting the completeness and accuracy of the data being analyzed.

The interviews with the participants were recorded and transcribed for qualitative analysis and evaluation following the set procedures in the preceding chapters. And with those limitations above, the researcher, therefore, acknowledges the potential errors and interpretations of the part of the interview. Despite these potential inaccuracies, this study provides valuable information into the complex relationship of factors that affect the employees' decisions to leave the organization and the researcher assures the panel and the entire academic communities that set procedures in conducting a qualitative study have been strictly followed and imperfections of the findings and results have been put to a minimum.

REFLECTIONS

The realization of this study has been a profound journey and the researcher, upon reflecting on the findings and the process, has realized many things with regard to the subject of the study.

Employees are looking for more than just a good workplace to work at, good organizational culture, good bosses that would appreciate their every accomplishment, not just chasing their dreams but also looking for a place that could offer them career growth and development, and at the same time could offer them a peace of mind and not being pressured at work that mostly results to burnout, a place that could offer them healthy work-life balance that employees realize the importance more than ever due to the impact of the COVID-19 pandemic. One of the effects on the workplaces is the realization that aside from healthy social interactions with colleagues and making use of the leased premises of offices of the firm, there are no added benefits of requiring the employees to work at the office and giving them leeway to decide for themselves where they prefer to work would be a great help in keeping them in the organization. The pandemic has proved that productivity is not commensurate to how many times the employees work at the office premises. In addition, no matter if the firm is able to provide all those things but they are not able to properly compensate them monetarily commensurate to the workload they have, they will always leave as they are not just dreaming for themselves but also have a family to feed.

Summing up all the information gathered from the participants, it can be inferred that for the firm to keep their employees, hear their grievances, and compromise with them through proper and open communication.

SUMMARY

This chapter engaged in a comprehensive discussion of the findings obtained through the research process. It begins by revisiting the research questions posed at the outset of the study and proceeds to present a detailed analysis of the data gathered. The discussion is presented following the key themes and patterns found from the data analysis. Each theme is carefully examined in relation to the existing literature, allowing for a nuanced understanding of the findings within the broader context of prior research. The chapter looks into the implications of the findings, considering their significance for theory, practice, and future research directions. The strengths and limitations of the study are critically evaluated, providing insight into the robustness of the findings and avenues for further investigation. Overall, Chapter IV serves as a platform for synthesizing the research outcomes and offering valuable insights that contribute to the advancement of knowledge in the field.

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