

ABSTRAK

Nama : Agung Nugroho Soedibyo
Program Studi : Magister Akuntansi
Judul : Peran *nutrient information* dan *information consciousness* dalam memoderasi hubungan antara *job satisfaction* dan *turnover intention* di Kantor Akuntan Publik

Penelitian ini berhubungan dengan perilaku auditor dan konsultan sebagai *knowledge worker*. Tujuan penelitian adalah untuk meneliti faktor-faktor yang mempengaruhi *job satisfaction*, pengaruh *job satisfaction* terhadap *turnover intention* dan peran *nutrient information* dan *information consciousness* dalam memoderasi hubungan antara *job satisfaction* dan *turnover intention*. 1.015 kuesioner dikumpulkan dari *professional staff* yang bekerja di 46 Kantor Akuntan Publik (KAP). Data diolah dengan *Structural Equation Modelling – Lisrel*.

Hasil penelitian menunjukkan bahwa *nutrient information* pada semua KAP belum berpengaruh pada *job satisfaction* dan tidak berperan dalam memoderasi hubungan negatif antara *job satisfaction* dan *turnover intention*. *Information consciousness* pada KAP Menengah belum berpengaruh pada *job satisfaction*, tetapi pada KAP Big 4 dan Kecil terbukti berpengaruh secara signifikan pada kepuasan kerja. Pada KAP Big 4 dan Menengah *information consciousness* berperan mengurangi hubungan buruk antara *job satisfaction* dan *turnover intention*.

Hasil penelitian ini memberikan saran pada KAP bahwa umpan-balik (*feedback*) sangat penting bagi *knowledge worker* supaya *nutrient information* memberikan kepuasan kerja. *Information consciousness* yang diukur dari pelatihan dan kemudahan untuk mengakses informasi merupakan hal yang penting, karena berperan untuk mengurangi niat staf untuk mengundurkan diri.

Kata kunci: *Job Satisfaction, Turnover Intention, Public Accountant, Nutrient Information, Information Consciousness*.

ABSTRACT

Name : Agung Nugroho Soedibyo
Study Program : Magister Akuntansi
Title : The role of nutrient information and information consciousness in moderating the relationship between job satisfaction dan turnover intention in public accounting firm.

This research is in relation to behavior of auditors and consultants as knowledge workers. The research objective was to examine factors affecting job satisfaction, the effect of job satisfaction on turnover intention and the impact of nutrient information and information consciousness in moderating the relationship between job satisfaction and turnover intention. 1,015 questioners were collected from professional staffs working in 46 accounting firms. Data were analyzed using Structural Equation Modeling - Lisrel.

The results of this research showed that in all accounting firms, nutrient information has not affected job satisfaction and has no influence in moderating negative relationship between job satisfaction and turnover intention. In medium-sized accounting firms, information consciousness has not affected job satisfaction, however, it has a significant influence in Big-4 and small accounting firms. In Big-4 and medium-size accounting firms, information consciousness also reduces unfavorable relationship between job satisfaction and turnover intention.

The results of this research suggest, for all accounting firms, that feedback is essential for knowledge workers so that nutrient information can promote job satisfaction. Information consciousness, measured by training and ease of access to information, is crucial because it reduces staffs' turn over intention.

Keywords: *Job Satisfaction, Turnover Intention, Public Accountant, Nutrient Information, Information Consciousness.*