

Turnover Intentions in Accounting: The Interactive Role of Age, Gender, and Emotional Exhaustion

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ABSTRACT: This quantitative, correlational-predictive study examined how age, gender, and their interaction moderate the relationship between emotional exhaustion (EE) and turnover intention (TI) among accounting professionals in the United States. Data was analyzed using validated instruments—the Maslach Burnout Inventory (EE) and the Turnover Intention Scale (TI)—through moderated moderation regression. Emotional exhaustion significantly predicted turnover intention ($\beta = 0.806$, $p < .001$), with younger professionals and females showing heightened susceptibility. While the two-way interactions between EE and age ($\beta = -0.003$, $p = .957$) and EE and gender ($\beta = -0.009$, $p = .943$) were not significant, the three-way interaction among EE, age, and gender was statistically significant ($\beta = -0.127$, $p = .022$), indicating compounded risk for younger females. These findings support the need for targeted interventions in high-stress accounting environments and contribute to the broader understanding of burnout and retention in the profession.

KEYWORDS: Emotional exhaustion, turnover intention, moderated moderation, accounting professionals, age, gender

I. INTRODUCTION

Employee turnover in the accounting profession remains a pressing concern, with considerable financial and operational implications for organizations. The cost of replacing even entry-level accountants can exceed \$30,000, emphasizing the significance of addressing factors that contribute to workforce instability (Nouri & Parker, 2020). While turnover has been extensively studied, understanding the psychological and demographic factors that influence an accountant's decision to leave is still evolving.

Among the various predictors, emotional exhaustion—a central component of job burnout—has emerged as a strong indicator of turnover intention. Prior research has linked emotional exhaustion to decreased job satisfaction and increased intent to quit (Buchheit, Dalton, Harp, & Hollingsworth, 2016; Stowe, Sullivan, Self, McCullough, & Byers, 2022). Moreover, demographic factors such as age and gender have shown differential effects in moderating turnover behavior, suggesting that individuals respond uniquely to occupational stressors (Hunton et al., 1996; Werbel and Bedeian, 1989).

As the accounting landscape evolves in response to digitalization, globalization, and regulatory changes, stressors within the profession continue to intensify. These complexities necessitate a more nuanced understanding of how emotional exhaustion influences turnover, particularly when moderated by age and gender. This study aims to address this gap by examining how these demographic factors shape the relationship between emotional exhaustion and turnover intention among U.S.-based accounting professionals.

II. BACKGROUND

The accounting profession has evolved with the rise of data analytics and automation, expanding the role of accountants beyond traditional financial reporting to include data-driven decision-making (Vasarhelyi, Kogan, & Tuttle, 2015; Ibrahim, Elamer, & Ezat, 2021). This shift has increased job demands, often leading to longer work hours and elevated stress levels. Persellin et al. (2019) found that many accountants work over 55 hours weekly, contributing to role conflict and emotional exhaustion. These stressors have been linked to reduced job satisfaction, poor performance, and higher turnover intentions (Christensen, Newton, & Wilkins, 2021; Gupta, et al., 2022; Mnif & Cherif, 2022; Nouri & Parker, 2020).

While much research has focused on job satisfaction and organizational commitment, emotional exhaustion remains underexplored in relation to turnover among accountants. Stowe et al. (2022) emphasized the need to investigate this link, particularly within the profession. This study addresses that gap by examining emotional exhaustion as a predictor of turnover intention, with age and gender as moderators.

Turnover Intentions in Accounting: The Interactive Role of Age, Gender, and Emotional Exhaustion

Age and gender are critical to understanding turnover behavior. Younger professionals often report higher burnout-related turnover (Lu & Gursoy, 2016; Stowe, Sullivan, Self, McCullough, & Byers, 2022), while females in accounting face heightened emotional exhaustion and greater turnover risk (Guthrie & Jones, 2012; Nouri & Parker, 2020). Building on these findings, this study explores how emotional exhaustion, age, and gender interact to influence turnover intention among U.S. accounting professionals, offering practical insights for workforce retention strategies.

III. METHODOLOGY

This study adopted a quantitative, correlational-predictive design to examine emotional exhaustion as a predictor of turnover intention among accounting professionals. It also tested whether age, gender, and their interaction moderated this relationship. Participants were recruited using convenience sampling and grouped into equal subgroups based on biological gender (male or female) to facilitate comparative analysis.

The primary variables included emotional exhaustion and turnover intention (both measured at the interval level), age (ratio), and gender (nominal). Emotional exhaustion served as the main predictor, with age and gender functioning as both independent and moderating variables, and turnover intention as the outcome variable. Emotional exhaustion was measured using the Maslach Burnout Inventory – Human Services Survey (MBI-HSS EE) (Maslach, Jackson, Leiter, Schaufeli, & Schwab, 2018), and turnover intention was assessed using the Turnover Intention Scale (TIS-6) (Bothma & Roodt, 2013; Roodt, 2004). Age and gender were captured through a web-based self-report survey. All items across instruments were based on Likert-type scales, and composite scores were calculated to facilitate statistical analysis at the interval and ratio levels.

To assess the hypothesized relationships, moderated multiple regression (MMR) was conducted. This approach tested the direct effect of emotional exhaustion on turnover intention, as well as the two-way and three-way interaction effects involving age and gender. Before analysis, standard regression assumptions were evaluated (Creswell & Creswell, 2023), including linearity, normality, homoscedasticity, and multicollinearity.

A. Hypotheses

The following hypotheses were used to guide the present correlational-predictive study.

- H1₀: Emotional exhaustion does not significantly predict turnover intention among accountants.
- H2₀: Age does not significantly moderate the relationship between emotional exhaustion and turnover intention among male accountants.
- H3₀: Age does not significantly moderate the relationship between emotional exhaustion and turnover intention among female accountants.
- H4₀: The interaction between emotional exhaustion and gender does not significantly predict turnover intention among male accountants.
- H5₀: The interaction between emotional exhaustion and gender does not significantly predict turnover intention among female accountants.
- H6₀: The three-way interaction between emotional exhaustion, age, and gender does not significantly predict turnover intention among male accountants.
- H7₀: The three-way interaction between emotional exhaustion, age, and gender does not significantly predict turnover intention among female accountants.

B. Instrument Validity

Validity testing focused on convergent and discriminant validity, assessed through Pearson correlation matrices. The MBI-HSS EE subscale items (EE1 to EE9) showed strong inter-item correlations ranging from 0.675 to 0.836 ($p < .001$), indicating high convergent validity. Similarly, the TIS-6 items demonstrated correlations from 0.336 to 0.595 ($p < .001$), supporting their construct integrity. Discriminant validity was also confirmed. While the total MBI-HSS EE score correlated moderately with the TIS-6 total score ($r = 0.749$, $p < .001$), the lower cross-construct correlations between individual items (ranging from 0.293 to 0.845) supported the theoretical distinctiveness of emotional exhaustion and turnover intention. These findings indicated that although related, the two constructs were not redundant. Figure 1 presents the Pearson correlation matrix.

Turnover Intentions in Accounting: The Interactive Role of Age, Gender, and Emotional Exhaustion

		EE1	EE2	EE3	EE4	EE5	EE6	EE7	EE8	EE9	TI1	TI2	TI3	TI4	TI5	TI6	TOTAL
EE1	Pearson Correlation	1	.836**	.684**	.759**	.802**	.772**	.721**	.783**	.681**	.589**	.500**	.507**	.605**	.439**	.628**	.872**
	Sig. (2-tailed)		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
EE2	Pearson Correlation	.836**	1	.745**	.784**	.791**	.761**	.769**	.775**	.675**	.604**	.399**	.475**	.571**	.403**	.647**	.875**
	Sig. (2-tailed)	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
EE3	Pearson Correlation	.684**	.745**	1	.785**	.775**	.703**	.647**	.695**	.622**	.584**	.378**	.493**	.545**	.398**	.559**	.816**
	Sig. (2-tailed)	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
EE4	Pearson Correlation	.759**	.784**	.785**	1	.822**	.761**	.739**	.835**	.743**	.653**	.453**	.479**	.531**	.474**	.646**	.890**
	Sig. (2-tailed)	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
EE5	Pearson Correlation	.802**	.791**	.775**	.822**	1	.785**	.761**	.795**	.730**	.618**	.460**	.545**	.631**	.448**	.616**	.897**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
EE6	Pearson Correlation	.772**	.761**	.703**	.761**	.785**	1	.781**	.845**	.828**	.692**	.485**	.523**	.608**	.539**	.675**	.906**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
EE7	Pearson Correlation	.721**	.769**	.647**	.739**	.761**	.781**	1	.800**	.743**	.636**	.419**	.551**	.624**	.502**	.601**	.874**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
EE8	Pearson Correlation	.783**	.775**	.695**	.835**	.795**	.845**	.800**	1	.771**	.644**	.498**	.520**	.651**	.527**	.663**	.913**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
EE9	Pearson Correlation	.681**	.675**	.622**	.743**	.730**	.828**	.743**	.771**	1	.665**	.517**	.516**	.567**	.544**	.594**	.856**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000
TI1	Pearson Correlation	.589**	.604**	.584**	.653**	.618**	.692**	.636**	.644**	.665**	1	.453**	.544**	.609**	.517**	.650**	.767**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000
TI2	Pearson Correlation	.500**	.399**	.378**	.453**	.460**	.485**	.419**	.498**	.517**	.453**	1	.347**	.431**	.410**	.336**	.561**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000
TI3	Pearson Correlation	.507**	.475**	.493**	.479**	.545**	.523**	.551**	.520**	.516**	.544**	.347**	1	.576**	.293**	.457**	.631**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.001	0.000	0.000
TI4	Pearson Correlation	.605**	.571**	.545**	.531**	.631**	.608**	.624**	.651**	.567**	.609**	.431**	.576**	1	.446**	.591**	.728**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000
TI5	Pearson Correlation	.439**	.403**	.398**	.474**	.448**	.539**	.502**	.527**	.544**	.517**	.410**	.293**	.446**	1	.489**	.595**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.001	0.000		0.000	0.000
TI6	Pearson Correlation	.628**	.647**	.559**	.646**	.616**	.675**	.601**	.663**	.594**	.650**	.336**	.457**	.591**	.489**	1	.749**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000
TOTAL	Pearson Correlation	.872**	.875**	.816**	.890**	.897**	.906**	.874**	.913**	.856**	.767**	.561**	.631**	.728**	.595**	.749**	1
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

** Correlation is significant at the 0.01 level (2-tailed).

N = 136.

Figure 1. Factor Analysis Correlation Matrix

C. Instrument Reliability

Instrument reliability was assessed using Cronbach's alpha (α) to evaluate internal consistency. The MBI-HSS EE yielded a high Cronbach's alpha, confirming that the scale items consistently captured the emotional exhaustion construct. Likewise, the TIS-6 demonstrated strong internal consistency. Both instruments exceeded the acceptable reliability threshold of 0.70, as recommended by Field (2024) and Hair et al. (2018). These results validated the suitability of both scales for the study. High internal consistency also suggested that participants responded reliably across items, thereby enhancing the credibility of the findings and reducing measurement error. Table 1 shows the reliability statistics for the study variables.

Table 1. Reliability Statistics for Study Variables

Instrument	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
MBI-HSS EE and TIS-6	0.958	0.959	15
MBI-HSS EE	0.965	0.966	9
TIS-6	0.845	0.845	6

IV. POPULATION AND SAMPLE SELECTION

The population of interest for this study is senior accounting professionals in the United States. Carnegie et al. (2021), Kokina et al. (2021) and Hadid and Al-Sayed (2021) agreed with the classical view of Thornton (1988) that a senior accountant is defined by a combination of education, experience, advanced skills and knowledge, responsibilities, leadership and mentorship, and the like, within an organization. For education, a senior accountant usually holds a bachelor's degree, but Carnegie et al. (2021) explained that many senior accountants possess advanced degrees such as a master's in accounting or an MBA. In terms of experience, senior accountants generally have several years of professional experience in accounting or finance. This experience is often gained through progressive roles within an organization or through varied experiences across different companies and industries. In addition, Senior accountants often hold professional certifications such as Certified Public Accountant (CPA), Certified Management Accountant (CMA), or other relevant credentials. These certifications indicate a higher level of expertise and commitment to the profession.

For advanced skills and knowledge, Kokina et al. (2021) explained that senior accountants possess in-depth knowledge of accounting principles, financial reporting, tax regulations, and auditing standards. They are proficient in using accounting software and other financial tools. For responsibilities, Carnegie et al. (2021) and Hadid and Al-Sayed (2021) acknowledged that the role of

Turnover Intentions in Accounting: The Interactive Role of Age, Gender, and Emotional Exhaustion

a senior accountant includes more complex and strategic tasks compared to entry-level or junior accountants. Responsibilities typically involve preparing and analyzing financial statements, managing budgets, overseeing accounting transactions, ensuring compliance with regulations, and providing insights to support decision-making. In terms of leadership and mentorship, Kokina et al. (2021) and Carnegie et al. (2021) explained that senior accountants often take on supervisory roles, guiding and mentoring junior accounting staff. They may be responsible for reviewing the work of others, training new employees, and contributing to the development of accounting policies and procedures.

The senior accountants included in the study sample were full-time employees who worked for more than 1 year at their organization and are currently employed only. In the United States employees that work over 30 hours are considered full-time employees (Stovell & Besamusca, 2022). Part-time and temporary employees were excluded from the sample selection process. According to the United States Bureau of Labor Statistics (2023), there is approximately 1.8 million employed accountants, auditors, financial, and investment analysts in the United States. This includes accountants, auditors, financial, and investment analysts at various levels of seniority. Out of the 1.8 million, approximately 811,334 are senior accountants located in various states in the United State based on estimates which was verified against BLS, Census, and current senior accounting job openings data (ZIPPIA, 2024). Out of the estimated 811,334 senior accounting positions, approximately 53.1% of senior accounting professionals are female, while about 46.9% are male, and the average senior accountant professional age is 42 to 43 years old (ZIPPIA, 2024), which were recruited to meet the required sample size for the present study.

A. Sampling Method

The study utilized purposive quota sampling. Campbell et al. (2020), Denieffe (2020), and Zhao (2021) explained that purposive quota sampling is a non-random sampling technique used in research, where researchers intentionally select participants based on predefined characteristics or quotas to ensure representation of specific subgroups within the population. This method aims to achieve a balance or proportionality in the sample with respect to certain key characteristics, such as demographics or other relevant variables (Gronmo, 2024; Leavy, 2022). Purposive quota sampling allows researchers to control the composition of the sample based on specific criteria relevant to their research questions. This method is particularly useful when the goal is to ensure representation of certain subgroups, and it may be employed in situations where random sampling is not feasible or practical (Gronmo, 2024; Leavy, 2022; Zhao, 2021). For the current study the moderators of interest are age and gender.

B. Research Data

Data for this study were collected using two validated instruments: the Turnover Intention Scale (TIS-6) and the Maslach Burnout Inventory – Human Services Survey Emotional Exhaustion subscale (MBI-HSS EE). These instruments are well-established in behavioral research and are widely used to assess job-related attitudes and burnout symptoms. The TIS-6 includes six items, while the MBI-HSS EE subscale contains nine items targeting emotional exhaustion.

In addition to the primary variables, seven demographic questions were included in the survey to capture participants' age, gender, education level, job position, employment status, and tenure. These demographic variables provided context for the sample characteristics and supported subgroup analyses, particularly those focused on seniority and position relevance. The complete online survey comprised 22 questions, combining both the psychometric scales and demographic items. This structure ensured the collection of comprehensive, empirical data for all variables under investigation while maintaining a manageable response burden for participants.

V. DATA ANALYSIS AND SAMPLE DESCRIPTION

This The primary analytical approach for this study is moderated moderation regression analysis, which investigates whether the magnitude or direction of the relationship between a predictor variable (X) and an outcome variable (Y) varies depending on one or more moderator variables (Hayes, 2022). Specifically, this study examines how emotional exhaustion predicts turnover intention among accounting professionals, with age and gender serving as moderators. The analysis further evaluates the strength and direction (positive or negative) of these interaction effects to gain nuanced insights into their practical significance.

The study sample comprised 136 accounting professionals, evenly split between 68 males and 68 females. According to the Case Processing Summary (Table 2), the dataset was complete, with no missing values for any of the key variables: age, gender, emotional exhaustion, and turnover intention. This completeness provides a sound foundation for robust and reliable statistical testing of the hypothesized relationships.

Table 2. Case Processing Summary

	N (Valid)	Percent (Valid)	N (Missing)	Percent (Missing)	N (Total)	Percent (Total)
AG	136	100.0%	0	0.0%	136	100.0%
GD	136	100.0%	0	0.0%	136	100.0%

Turnover Intentions in Accounting: The Interactive Role of Age, Gender, and Emotional Exhaustion

EE	136	100.0%	0	0.0%	136	100.0%
TI	136	100.0%	0	0.0%	136	100.0%

A. Demographic Data

The study collected demographic data on participants' age, gender, educational level, job position, employment status, and tenure. Research data were obtained from responses to the Maslach Burnout Inventory – Human Services Survey Emotional Exhaustion subscale (MBI-HSS EE) and the Turnover Intention Scale (TIS-6). To describe each variable individually, univariate analysis was conducted using descriptive statistics such as mean, median, mode, standard deviation, range, and frequency distributions, consistent with guidelines by Gronmo (2024) and Leavy (2022). These analyses were performed with SPSS version 29.

All participants provided informed consent prior to accessing the survey. Demographic questions were completed before the main research instruments. The final sample consisted of 136 participants, evenly split between 68 females and 68 males, reflecting the use of a purposive quota sampling method to ensure gender balance. Table 3 provides a detailed summary of participant gender distribution.

Table 3. Gender Summary

Gender	Frequency	Percent	Valid Percent	Cumulative Percent
Female	68	50.0	50.0	50.0
Male	68	50.0	50.0	100.0
Total*	136	100.0	100.0	

Note. *Sample size n = 136 (males = 68 and females = 68).

The ages of senior accounting professionals in the sample ranged from 24 to 61 years. The youngest participants, aged 24, comprised approximately 1.5% of the sample, while the oldest participant, aged 61, represented 1%. The most common age among participants was 35 years, accounting for 10.3% of the sample. Table 4 provides a detailed summary of the age distribution for the total sample (n = 136).

Table 4. Age Summary

Age	Frequency	Percent	Valid Percent	Cumulative Percent
24	2	1.5	1.5	1.5
25	1	0.7	0.7	2.2
26	2	1.5	1.5	3.7
27	2	1.5	1.5	5.1
28	3	2.2	2.2	7.4
29	7	5.1	5.1	12.5
30	5	3.7	3.7	16.2
31	5	3.7	3.7	19.9
32	3	2.2	2.2	22.1
33	5	3.7	3.7	25.7
34	9	6.6	6.6	32.4
35	14	10.3	10.3	42.6
36	4	2.9	2.9	45.6
37	6	4.4	4.4	50.0
38	6	4.4	4.4	54.4
39	9	6.6	6.6	61.0
40	8	5.9	5.9	66.9
41	8	5.9	5.9	72.8
42	7	5.1	5.1	77.9
43	7	5.1	5.1	83.1
44	7	5.1	5.1	88.2
45	3	2.2	2.2	90.4
46	1	0.7	0.7	91.2
47	3	2.2	2.2	93.4
50	3	2.2	2.2	95.6
51	1	0.7	0.7	96.3
52	2	1.5	1.5	97.8
53	2	1.5	1.5	99.3
61	1	0.7	0.7	100.0

Turnover Intentions in Accounting: The Interactive Role of Age, Gender, and Emotional Exhaustion

Total*	136	100.0	100.0
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Note. Sample size n = 136 (males = 68 and females = 68).

The sample consisted exclusively of senior accounting professionals. The majority held the job title of Senior Accountant, representing approximately 70% of participants. Other positions, including Accountant II and Senior Accounting Director, each accounted for 0.7% of the sample. Table 5 provides a detailed summary of the job position distribution within the sample.

Table 5. Job Position Summary

Job Position	Frequency	Percent	Valid Percent	Cumulative Percent
Accountant II	1	0.7	0.7	0.7
Accountant III	3	2.2	2.2	2.9
Accountant IV	3	2.2	2.2	5.1
Accounting Director	2	1.5	1.5	6.6
Accounting Manager	14	10.3	10.3	16.9
Accounting Supervisor	4	2.9	2.9	19.9
Sr. Accountant	95	69.9	69.9	89.7
Sr. Accounting Controller	2	1.5	1.5	91.2
Sr. Accounting Director	1	0.7	0.7	91.9
Sr. Accounting Manager	8	5.9	5.9	97.8
Sr. Accounting Supervisor	3	2.2	2.2	100.0
Total*	136	100.0	100.0	

Most participants held a Bachelor's Degree, comprising 65.4% of the sample. This was followed by those with a Master's Degree, accounting for 33.1%. Participants with Doctoral Degrees (e.g., PhD, EdD, DBA) and Professional Degrees (e.g., JD, MD) each represented 0.7% of the sample. Table 6 summarizes the educational levels of the participants.

Table 6. Summary of Education Levels

Educational Level	Frequency	Percent	Valid Percent	Cumulative Percent
Bachelor's Degree	89	65.4	65.4	65.4
Doctoral Degree (e.g., PhD, EdD, DBA, etc.)	1	0.7	0.7	66.2
Master's Degree	45	33.1	33.1	99.3
Professional Degree (e.g., JD, MD, etc.)	1	0.7	0.7	100.0
Total*	136	100.0	100.0	

Note. Sample size n = 136 (males = 68 and females = 68)

Employment tenure was categorized into two groups: senior accounting professionals employed with their current organization for up to one year and those employed for more than one year. The majority of participants, 93.4%, had been with their organization for more than one year. In contrast, 6.6% of participants reported tenure of up to one year. Table 7 provides a summary of employment tenure within the sample.

Table 7. Employment Tenure Summary

Employment Tenure	Frequency	Percent	Valid Percent	Cumulative Percent
More than 1 year	127	93.4	93.4	93.4
Up to a year	9	6.6	6.6	100.0
Total	136	100.0	100.0	

Note. Sample size n = 136 (males = 68 and females = 68)

B. Descriptive Statistics for Study Variables

Following informed consent, participants completed demographic questions and then responded to items from the MBI-HSS Emotional Exhaustion subscale and the TIS-6 Turnover Intention Scale. Descriptive statistics were computed for each study variable, including Age, Gender, Emotional Exhaustion, and Turnover Intention. The analysis included measures of central tendency (mean and mode), dispersion (range, variance, and standard deviation), and distribution shape (skewness and kurtosis). Histograms were also generated using SPSS to visually assess normality. Summary statistics for each variable are presented in Table 8.

Table 8. Descriptive Statistics for Study Variables

	AG	GD	EE	TI
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Turnover Intentions in Accounting: The Interactive Role of Age, Gender, and Emotional Exhaustion

N	Valid	136	136	136	136
	Missing	0	0	0	0
Mean		37.63	1.50	20.20	17.08
Std. Error of Mean		0.577	0.043	1.409	0.436
Median		37.50	1.50	16.50	16.00
Mode		35	1 ^a	2	13
Std. Deviation		6.726	0.502	16.427	5.085
Variance		45.242	0.252	269.849	25.853
Skewness		0.418	0.000	0.397	0.438
Std. Error of Skewness		0.208	0.208	0.208	0.208
Kurtosis		0.378	-2.030	-1.267	-0.677
Std. Error of Kurtosis		0.413	0.413	0.413	0.413
Range		37	1	54	21
Minimum		24	1	0	9
Maximum		61	2	54	30
Percentiles	25	33.00	1.00	5.00	13.00
	50	37.50	1.50	16.50	16.00
	75	42.00	2.00	37.00	21.00

Note. ^aMultiple modes exist. The smallest value is shown

C. Results

Two analytical strategies were applied: a centered mean regression conducted in SPSS and Python, and Hayes' (2022) PROCESS macro Model 3 (for moderated moderation regression). The former offered a precise estimation of main and interaction effects, while the latter simplified testing of complex moderation. Together, these approaches enabled a thorough assessment of how emotional exhaustion predicts turnover intention, including moderation by age and gender.

Model 1: Emotional Exhaustion as a Predictor of Turnover Intention

To assess the primary relationship between emotional exhaustion and turnover intention, a centered multiple regression was conducted. The analysis identified emotional exhaustion as a statistically significant predictor of turnover intention, with results indicating a positive association between the two variables. The centered model produced an intercept of $\beta_0 = 12.254$, and a regression coefficient for emotional exhaustion of $\beta = .25$, $t(128) = 15.74$, $p < .001$, suggesting that higher emotional exhaustion scores were associated with greater intention to leave the organization.

Table 9 and Table 10 showed that the over model was significant, $t(128) = 0.53$, $p < .0001$. A parallel analysis using Hayes' (2022) PROCESS macro for validation yielded similar outcomes. The coefficient for emotional exhaustion was $\beta = .25$, $t(128) = 15.74$, $p < .001$, with a 95% confidence interval ranging from .2181 to .2808, confirming the robustness of the relationship. This is shown in Table 11 and Table 12. Neither age nor gender showed statistically significant main effects on turnover intention. In the centered regression model, age was associated with $\beta = -.0277$, $t(128) = -0.53$, $p = .601$, while gender had a coefficient of $\beta = .0318$, $t(128) = 0.50$, $p = .60$. Similarly, the PROCESS macro results indicated no significant contributions from age ($\beta = -.021$, $t = -0.52$, $p = .60$) or gender ($\beta = .32$, $t = 0.63$, $p = .53$), suggesting that these demographic variables did not independently influence turnover intention in this sample.

Table 9. Model Summary using Centered Mean Regression

R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				Sig. F Change	Durbin-Watson
				R Square Change	F Change	df1	df2		
.832 ^a	0.693	0.676	2.895	0.693	41.220	7	128	0.000	1.854
a. Predictors: (Constant), INT_EExAGxGD, INT_EExGD, GD, INT_AGxGD, EE, AG, INT_EExAG									
b. Dependent Variable: TI									

Table 10. Model Summary using Hayes' (2022) PROCESS Macro

R	R-sq	MSE	F	df1	df2	p
0.8323	0.6927	8.3788	41.2204	7	128	0.0000

Table 11. Centered Mean Regression in Python

Dep. Variable:	TI	R-squared:	0.693
Model:	OLS	Adj. R-squared:	0.676
Method:	Least Squares	F-statistic:	41.22
Date:	Fri, 20 Jun 2025	Prob (F-statistic):	6.84e-30
Time:	12:59:17	Log-Likelihood:	-112.74
No. Observations:	136	AIC:	241.5
Df Residuals:	128	BIC:	264.8
Df Model:	7		
Covariance Type:	nonrobust		
=====			
	coef	std err	t
			P> t
			[0.025
			0.975]
const	-2.637e-16	0.049	-5.38e-15
AG	-0.0277	0.053	-0.525
GD	0.0318	0.050	0.632
EE	0.8060	0.051	15.738
INT_EExAG	0.0030	0.055	0.054
INT_EExGD	-0.0091	0.050	-0.180
INT_AGxGD	0.0058	0.053	0.109
INT_EEExAGxGD	-0.1275	0.055	-2.313
=====			
Omnibus:	12.519	Durbin-Watson:	1.935
Prob(Omnibus):	0.002	Jarque-Bera (JB):	14.388
...			
=====			

Table 12. Regression Unstandardized Coefficients for Hayes' (2022) PROCESS Macro

	coeff	se	t	p	LLCI	ULCI
constant	16.9871	.2547	66.7042	.0000	16.4832	17.4910
EE	.2495	.0159	15.7376	.0000	.2181	.2808
AG	-.0210	.0400	-.5247	.6007	-.1001	.0581
Int_1	.0001	.0022	.0538	.9572	-.0042	.0045
GD	.3220	.5093	.6323	.5283	-.6858	1.3298
Int_2	-.0057	.0317	-.1798	.8576	-.0684	.0570
Int_3	.0087	.0800	.1093	.9132	-.1495	.1669
Int_4	-.0101	.0044	-2.3128	.0223	-.0188	-.0015
Product terms key:						
Int_1	:	EE	x	AG		
Int_2	:	EE	x	GD		
Int_3	:	AG	x	GD		
Int_4	:	EE	x	AG	x	GD

Model 2: Two-Way Interactions of Age and Gender with Emotional Exhaustion

To test whether the relationship between emotional exhaustion and turnover intention varied by age or gender, two-way interaction terms (EE × Age and EE × Gender) were added in Model 2. As shown in Table 11 and Table 12, the results indicated that neither interaction was statistically significant. In the centered regression, the interaction between emotional exhaustion and age was $\beta = .003$, $t(128) = 0.054$, $p = .957$. The corresponding analysis using the PROCESS macro yielded a coefficient of $b = -.0001$, $SE = .0022$, $t(128) = 0.05$, $p = .9572$, with a 95% confidence interval of $[-.0042, .0045]$. Similarly, the interaction between emotional exhaustion and gender produced $\beta = -.009$, $t(128) = -0.180$, $p = .858$ in the centered model, and $\beta = -.0057$, $SE = .0317$, $t(128) = -0.1798$, $p = .8576$, 95% CI $[-.0684, .0570]$ in the PROCESS analysis. These results provide no support for hypotheses

Turnover Intentions in Accounting: The Interactive Role of Age, Gender, and Emotional Exhaustion

H2_A, H3_A, H4_A, or H5_A. Instead, the null hypotheses H2₀, H3₀, H4₀, and H5₀ were retained, suggesting that neither age nor gender, when considered independently, significantly moderated the effect of emotional exhaustion on turnover intention.

Model 3: Three-Way Interaction of Emotional Exhaustion, Age, and Gender

Model 3 introduced a three-way interaction term (EE × AG × GD) to explore whether the combined influence of age and gender moderated the relationship between emotional exhaustion and turnover intention. Table 11 and Table 12 show the results. This interaction was found to be statistically significant. The centered regression analysis revealed a three-way interaction effect of $\beta = -.1275$, $t(128) = -2.313$, $p = .022$. The PROCESS macro confirmed this result, reporting $\beta = -.0101$, $SE = .0044$, $t(128) = -2.3128$, $p = .0223$, with a 95% confidence interval of $[-.0188, -.0015]$.

These findings support H6_A and H7_A, and lead to the rejection of the null hypotheses H6₀ and H7₀. The significant interaction suggests that the relationship between emotional exhaustion and turnover intention is conditional on both age and gender. Specifically, younger female accounting professionals demonstrated a heightened sensitivity to emotional exhaustion, showing stronger turnover intentions compared to their male or older counterparts.

VI. CONCLUSIONS

The present study confirms that emotional exhaustion serves as a significant predictor of turnover intention among senior accounting professionals. While neither age nor gender demonstrated significant moderating effects individually, a statistically significant three-way interaction between emotional exhaustion, age, and gender emerged. This suggests that the relationship between emotional exhaustion and turnover intention is shaped by the combined influence of demographic characteristics, rather than by age or gender alone.

These findings extend existing literature by uncovering how emotional exhaustion interacts with demographic variables in nuanced ways. Prior studies from Knudsen et al. (2006) and Stowe et al. (2022) have linked emotional exhaustion to increased turnover intention. The current study affirms this association and builds upon it by demonstrating that the impact of emotional exhaustion is not uniform across all groups, with younger female professionals showing heightened vulnerability. This insight emphasizes the need for tailored retention strategies that acknowledge demographic diversity in emotional responses to work-related stress.

The implications of these results are significant for accounting firms and organizational leaders seeking to reduce turnover and promote workforce stability. By recognizing the interactive effects of emotional strain and personal characteristics, organizations can design more targeted interventions—such as wellness programs, workload management, and mentoring initiatives—that more effectively address the needs of high-risk subgroups.

RECOMMENDATION

To reduce turnover intention, organizations should prioritize interventions that mitigate emotional exhaustion, such as redistributing workloads, supporting work-life balance, and expanding access to mental health resources. Although age and gender did not significantly moderate the EE–TI relationship individually, the observed three-way interaction suggests that combined demographic factors do influence outcomes. Organizations may benefit from tailoring support initiatives, such as mentorship for younger professionals or resources designed to support women in high-stress roles (Nouri & Parker, 2020), to improve retention. Future studies should continue exploring how demographic characteristics interact with occupational stress to guide targeted interventions.

Theoretical Implications

This study reinforces the centrality of emotional exhaustion in predicting turnover intention, aligning with the Maslach Burnout Inventory (Maslach et al., 2018) and Turnover Intention Scale frameworks (Bothma & Roodt, 2013). While traditional models emphasize individual experiences of burnout, the significant three-way interaction (EE × Age × Gender) underscores the relevance of intersectionality in workplace stress research. These results suggest that demographic context—especially for younger female professionals—amplifies emotional strain and its consequences. Theoretical models of burnout and turnover would benefit from integrating such layered demographic insights (Hayes, 2022; Schaufeli & Taris, 2013).

Practical Implications

Emotional exhaustion was found to be a strong, consistent predictor of turnover intention, highlighting the need for preventative organizational strategies. Interventions should include workload management, mental health support, and inclusive policies that recognize the unique challenges faced by specific demographic groups (Knight et al., 2021; Stowe et al. 2022). Younger professionals may benefit from mentoring and professional development opportunities, while experienced employees can be engaged as workplace mentors. For female professionals, efforts to promote equity and inclusion in male-dominated environments can help mitigate emotional strain and foster retention (Khavis et al., 2022).

Turnover Intentions in Accounting: The Interactive Role of Age, Gender, and Emotional Exhaustion

Future Research Implications

Future studies should assess whether the significant $EE \times Age \times Gender$ interaction generalizes across other professions, especially in sectors like healthcare or education. Investigating the role of organizational culture as a potential moderator may also enhance understanding of emotional exhaustion's effects (Nouri & Parker, 2020). Longitudinal research could explore causal pathways between emotional exhaustion and turnover intention over time. Additionally, examining other demographic dimensions—such as race, caregiving responsibilities, or socioeconomic status—could provide a more nuanced view of workplace stress and inform equity-focused interventions (Kalay et al., 2020).

LIMITATIONS

This study provides meaningful insights into how emotional exhaustion, age, and gender relate to turnover intention among accounting professionals. However, several limitations should be considered when interpreting the findings. The limitations include:

1. **Cross-Sectional Design.** The study employed a cross-sectional design, which limits causal interpretation. While emotional exhaustion emerged as a significant predictor of turnover intention, the data only reflect a single point in time. Longitudinal research is needed to establish directionality (Gronmo, 2024; Zeltermann, 2022) and explore potential reciprocal effects between emotional exhaustion and turnover intention.
2. **Sample and Scope.** The sample was limited to 136 senior accounting professionals, evenly split by gender. Although this enhances internal validity, it limits generalizability to other industries or professions. Future studies should include more diverse and cross-industry samples to capture variations across occupational settings and cultural contexts.
3. **Collinearity Concerns.** While variance inflation factor (VIF) values were acceptable (< 2), the inclusion of multiple interaction terms (e.g., $EE \times Age \times Gender$) raises the possibility of subtle multicollinearity effects, potentially influencing regression estimates. Larger samples and techniques like ridge regression may improve model robustness in future research (Leavy, 2022).
4. **Omitted Variables.** The study focused narrowly on emotional exhaustion, age, and gender, without incorporating other important factors such as organizational culture, job satisfaction, or career development opportunities. These unmeasured variables could influence or mediate turnover intention, suggesting the need for more comprehensive models in future studies.
5. **Interpretation and Complex Interactions.** Although the three-way interaction was significant, interpreting and applying such nuanced effects—especially across demographic subgroups—can be challenging. Future studies might benefit from mixed-methods approaches, such as interviews or focus groups, to contextualize and translate quantitative findings into actionable organizational strategies.

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