



Impact of Articled Clerk Turnover on Audit Quality: A Study of BDO Zimbabwe Chartered Accountants

Macdonaldson Shati¹ , Newman Wadesango² , Sitsha Lovemore¹

¹ Department of Accounting, Faculty of Business Sciences, Midlands State University, 2600 Gweru, Zimbabwe
² Centre for Academic Excellence, Faculty of Humanities, University of Limpopo, 0700 Polokwane, South Africa

* Correspondence: Newman Wadesango (newman.wadesango@ul.ac.za)

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Abstract: This study investigates the impact of the high turnover rate of articled clerks on audit quality within BDO Zimbabwe Chartered Accountants. The departure of these professionals from the firm has raised significant concerns, prompting a comprehensive analysis. The research adopts a mixed-method approach, combining qualitative and quantitative elements, to provide a holistic understanding of the phenomenon. The sample, drawn from a population of 56 BDO Chartered Accountants members through stratified simple random sampling, consisted of 30 individuals. The findings reveal a notable negative correlation between the turnover of articled clerks and the overall quality of audits. This correlation suggests that frequent departures of these clerks adversely affect the firm's audit standards. It was determined that BDO Zimbabwe lacks adequate capacity management strategies, leading to increased staff turnover. To mitigate this issue, the study recommends the implementation of a mandatory tenure system for articled clerks. This system would ensure the retention of expertise and skills essential for maintaining high audit quality. Such a measure could prove instrumental in stabilizing the workforce and preserving the integrity of audit processes. This research contributes to the understanding of staff turnover's impact on audit quality, offering valuable insights for firms in similar contexts.

Keywords: Articled clerks; Audit quality; Turnover; Capacity management; Mixed-method research

Jel Classification: M41, M49.

1. Introduction

This investigation explores the ramifications of the articled clerks' exodus on the quality of audits. Given the critical importance of audit reports to various stakeholders, including banks, creditors, and investors, the integrity of these reports is paramount. These stakeholders rely on the reports for informed business decisions, underscoring the necessity of maintaining high audit quality. Audit quality is evaluated through established frameworks, and it has been observed that employee turnover impacts this quality at both the input and output stages, the latter being the audit reports themselves.

A study conducted in China (Knechel et al., 2021) revealed a decline in audit quality for clients remaining with firms after proficient auditors had moved to more prestigious companies. While the introduction of new perspectives through employee turnover can be beneficial, prevailing views in the audit sector suggest that resignations detrimentally affect effectiveness and compromise the quality of the product (Simón et al., 2023). Interviews with auditors highlighted that high staff turnover leads to shortages, resulting in increased workload pressure, which in turn exacerbates staff turnover. This cyclical problem is identified as one of the top three challenges in executing quality audits, resulting in diminished audit procedures and impaired auditor judgment (Persellin et al., 2019). The Public Company Accounting Oversight Board (PCAOB, 2013) recognized "audit staff turnover" as a key indicator of audit quality, aligning with regulatory expectations that high turnover correlates with diminished audit quality. Nouri & Parker (2020) argue that turnover is a persistent issue in

accounting firms, with practitioners and researchers acknowledging the loss of investment in training for employees who depart. Recent observations in the auditing profession indicate that personnel turnover adversely affects audit quality. Research by Sulisty & Ayuni (2020) suggests that religious control can directly decrease auditor turnover and alleviate the impact of professional commitment on this turnover.

This study delineates the complex interplay between professional and organizational commitment, religious control, and auditor turnover, emphasizing the latter's impact on maintaining audit quality. While professional and organizational commitments were found insufficient in curbing auditor turnover, religious control emerged as a significant moderator, influencing the relationship between organizational commitment and auditor turnover, thereby safeguarding audit quality. This finding underscores the correlation between personnel turnover and audit quality, suggesting that a substantial turnover rate within audit firms could compromise both team competence and the overall quality of audits (Grönlund & Thomsson, 2022). The situation is exacerbated by the fact that high employee turnover potentially erodes the core competencies and foundational values of the auditing profession (Cameran et al., 2022). Echoing these concerns, a report in the South African newspaper *Business Live Premium* (2022), authored by Chris Borro, reveals the apprehensions of the new CEO of the Independent Regulatory Board of Auditors (IRBA). The CEO expressed fears that the professional auditor brain drain to overseas destinations could undermine the profession and impede the restoration of trust, primarily due to its detrimental effects on audit quality. The scholars, however, have not specifically addressed the impact of articulated clerks' departure from audit firms, instead focusing on the broader issue of auditor turnover.

The Zimbabwean market is particularly troubled by the significant brain drain of auditors. The auditing of 2021 financial statements has been jeopardized as professionals increasingly leave for more lucrative opportunities abroad. This trend has been intensified by the Covid-19 pandemic, which has catalyzed remote working and made overseas positions more appealing. These positions often offer competitive salaries and flexible working hours. Reports indicate that in recent months, Zimbabwean audit firms have been severely impacted by the widespread resignation of trainees who have completed their articles, moving to join global corporations. Notably, starting salaries for audit clerks involved in international audits can be as high as \$3000 USD per month, a figure published in *The Zimbabwe Independent* on January 7, 2022, by Melody Chikono.

The sudden and profound "brain drain" in Zimbabwe's audit sector has dramatically shifted the landscape from what was once an employer's market to a radically different scenario, as described by Tapuwa Mutemachani, Head of Human Resources at BDO Zimbabwe Chartered Accountants. This shift, termed as a "360-degree turn," highlights the substantial influence of remote working opportunities offered by foreign companies. The phenomenon, commonly referred to as the "great resignations," is visibly impacting the sector daily. Employees are increasingly opting to leave their local positions for remote roles that promise higher USD salaries, improved work-life balance, and greater flexibility. This trend necessitates a reevaluation of the very concept of "people management." The departure of these articulated clerks has led to significant adverse effects on Zimbabwe's audit profession, including delays in audits and the publication of financial statements for companies listed on the Zimbabwe Stock Exchange.

BDO Zimbabwe, initially established as Kudenga & Co Chartered Accountants by Ngoni Kudenga, Zimbabwe's first black chartered accountant, in 1981, has evolved significantly over the years. The firm sought to balance local autonomy with international presence, leading to its integration into the BDO network in 1996 as BDO Kudenga & Co., and ultimately adopting the name BDO Zimbabwe in 2010, aligning with global BDO firms. Having trained over 1200 accountants, BDO faces the challenge of a brain drain, especially towards the year-end when operational pressures peak. A recent LinkedIn post by the head of human resources at BDO highlighted these concerns. The industry is now at a crossroads, contemplating whether businesses and industries are prepared to match the salaries offered by foreign firms and whether the sector can sustain higher remuneration levels for audit firms. This development has left many within the sector both perplexed and hopeful for a potentially beneficial outcome.

2. Problem Statement

The audit sector in Zimbabwe faces a critical challenge with the increasing turnover of articulated clerks, which has direct implications on audit quality. Professional auditors are increasingly departing for international organizations that offer more attractive compensation packages. Notably, firms like South Africa Professional Consulting (SAPRO) are setting a new compensation benchmark, offering salaries that significantly exceed those of the Big 4 audit firms in Zimbabwe. This trend raises concerns about the potential impact on the quality of audits, as the exodus of highly skilled labor might affect the standards and effectiveness of audit processes. In light of this, the primary objective of this research is to thoroughly investigate the impact of the exodus of articulated clerks on audit quality. This study aims to provide an in-depth understanding of how the departure of these crucial personnel influences audit standards within the industry, thereby informing strategies for mitigating any negative effects.

3. Methodology

Creswell (2011) articulates that research design is the overarching strategy that researchers employ to integrate various components of an investigation coherently to address the research question. Akarowhe (2018) defines research design as the method or technique utilized for data collection in a study. Hence, this research adopted a descriptive research design to explore the topic within the constraints of available resources, ensuring cost-effectiveness. International Accounting Standard (IAS) 38 delineates research as an independent and systematic inquiry aimed at generating new technical or scientific knowledge. Bassey (2018) describes research approaches as strategies researchers use to ensure their work is not only unique but also valuable to the scholarly community.

This study employs a mixed-methods approach, with the rationale rooted in the complementary benefits of combining qualitative and quantitative methodologies. This synthesis aims to produce reliable data, crucial for the study's objectives. Phenomenological analysis serves to deepen the understanding of human behavior and its influencing factors. By conducting a phenomenological study, the researcher gains qualitative insights into the causes of high turnover among articulated clerks and the determinants of audit quality. This approach facilitates the gathering of emotive data through the observation of gestures, postures, facial expressions, and body movements. Concurrently, quantitative research is utilized to ascertain the turnover rate of articulated clerks, among other metrics. The mixed-methods approach is particularly pertinent to this study, as it establishes a robust link between the exodus of articulated clerks and the quality of audits. By integrating qualitative and quantitative data, the research benefits from the rich, context-specific insights of qualitative analysis and the broader, generalizable findings of quantitative data.

For this study, thirty employees from BDO Zimbabwe's audit and human resources departments were selected as the sample. To mitigate sample bias, the researchers stratified the audit office into distinct categories based on the detailed demographic information of the population. Respondents were then chosen from each stratum using a simple random sampling method, ensuring a representative and unbiased selection as shown in Table 1.

Table 1. Target population and size

Category/Level	Target Population	Sample Size	Sample Size%
Partners	5	3	60%
Audit manager	8	5	62.5%
H.R der	4	3	75%
Audit supervisors	6	4	41.7%
Audit Clerks	24	10	55.6%
Audit interns	9	5	66.7%
Total respondent	56	30	53.6%

Notes: Thirty questionnaires were issued to BDO Zimbabwe for the purposes of this research.

Given the delicate nature of the research topic concerning the migration of articulated clerks, questionnaires were meticulously crafted to enhance the likelihood of obtaining honest responses. Paramount importance was placed on maintaining the anonymity and confidentiality of respondents. Strong assurances were provided, ensuring that the data collected would be kept anonymous and used solely for the purposes of this study. Prior to participation, all participants were fully informed about the study's objectives, potential benefits, and any associated risks. To mitigate the risk of biased responses and maintain a consistent focus on the research objectives, structured questions were employed. The integration of both structured and unstructured questions was instrumental in improving the overall quality of the results, as well as in maintaining the respondents' engagement with the questionnaire. The inclusion of open-ended questions allowed respondents the freedom to express their viewpoints in detail, while closed-ended questions facilitated comparative assessment and analysis. Face-to-face interviews were conducted to gain a comprehensive understanding of the implications of clerk turnover on audit quality. These in-person interviews were particularly valuable in addressing any ambiguities or misunderstandings and allowed for immediate clarification of responses.

Dwesini (2019) defines data evolution as the process of refining and modeling data to extract pivotal insights, offering recommendations and conclusions based on the analysis. In this study, comparative analysis was utilized to interpret the data collected and derive relevant information and suggestions. Additionally, a descriptive approach was adopted, enabling the researchers to draw in-depth conclusions and conduct a thorough examination of the content provided by respondents. For the organization and statistical interpretation of respondents' opinions, software tools like Microsoft Spreadsheets were utilized, enhancing the accuracy and efficiency of the data analysis process.

4. Results

4.1 Questionnaire Response Rate

The response rate of a questionnaire is defined as the proportion of respondents who completed the survey, calculated by dividing the number of participants who responded by the total number of surveys distributed, and then multiplying this figure by one hundred. Mills (2015) asserts that the validity of a study's conclusions can be significantly influenced by its response rate. According to researchers a response rate ranging from 65 to 90 percent is typically required to draw adequate inferences and conclusions. Table 2 below shows the response rate.

Table 2. Questionnaire response rate analysis

Member(s)	Distributed	Requite	Response Rate %	Non-Response Rate %
Partner	3	3	100	0
Audit Manager	5	3	75	25
HR Manager	3	3	100	0
Audit Supervisor	4	4	100	0
Audit Clerk	10	7	70	3
Audit Intern	5	4	80	20
Total Respondents	30	24	80	20

Source: Primary Data 2022

Eades (2022) describes demographic data as information pertaining to socio-economic aspects such as education, community, ethnicity, income, and employment, which are often linked to geographical locations and time. In this study, the researchers specifically focused on the academic and/or professional qualifications and years of experience of the respondents within the organization.

Figure 1, presented below, illustrates the distribution of respondents in relation to their years of experience within the organization. It is evident that a majority of the respondents had less than 10 years of service in the organization. Notably, a significant proportion of senior staff participated in the survey, which positively contributed to the credibility of the data collected.

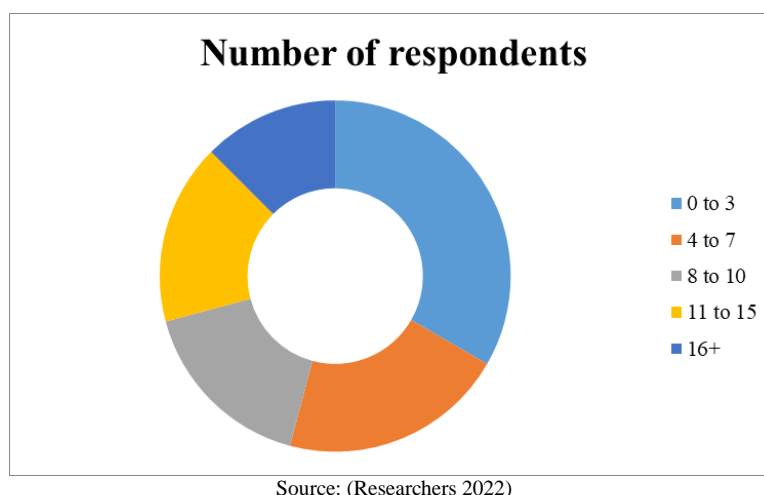
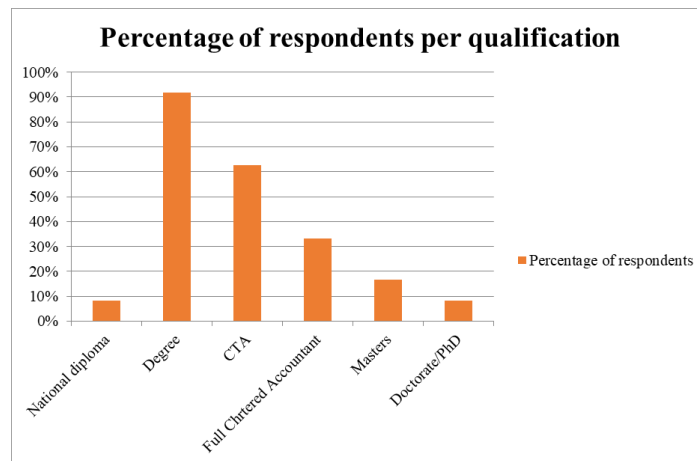


Figure 1. Years of experience spent in the organization

Figure 2, also shown below, details the educational and professional qualifications of the respondents. The data reveals that over 90% of the respondents possessed at least a bachelor's degree. Additionally, more than 60% had completed a Certificate in Theory of Accounting (CTA), and over 30% were qualified Chartered Accountants. These statistics are instrumental in bolstering the validity of the findings, as the respondents are deeply knowledgeable about the subject matter. The inclusion of respondents with Masters and PhD degrees further enhances the quality and depth of the information obtained.



Source: Researcher 2022

Figure 2. Percentage of respondents per qualifications

4.2 Causes of Employee Turnover of Articled Clerks

To identify the primary causes of the high turnover rate of articled clerks, BDO employees were surveyed. The findings indicated that inadequate salaries, extended working hours, and appealing opportunities overseas were the predominant factors driving this trend. These factors are interconnected; articled clerks working long hours away from their families often expect substantial compensation. When their efforts are not adequately remunerated, feelings of underappreciation arise, prompting them to seek more rewarding opportunities, which are currently abundant and offer attractive salaries and benefits. Additional contributing factors include inadequate human capital management by the organization's leadership and the challenging economic conditions within the country.

The survey included specific questions formulated based on the anticipated major causes of staff turnover. When questioned about the impact of poor salaries on staff turnover, over 70% of the employees agreed, while the remaining 30% strongly agreed.

Regarding long working hours, 70% of the respondents acknowledged this as a contributing factor, with 20% unsure and 10% strongly agreeing. The lure of lucrative opportunities abroad was also recognized as a significant cause, with 60% agreeing and 20% strongly agreeing, while only 10% were unsure.

Work stress was another identified factor, with 50% agreeing that it contributes to staff turnover, 20% unsure, and another 20% strongly agreeing. Only 10% did not consider work stress a factor. Poor management was overwhelmingly acknowledged as a cause of high employee turnover; 75% agreed, and 25% strongly agreed, with no respondents expressing uncertainty or disagreement. This underscores the critical role of effective management in retaining staff.

Contrary to the initial hypothesis that articled clerks might leave the country without substantial reasons, 60% of respondents disagreed with this notion, and 20% strongly disagreed, indicating that the decision to leave is not taken lightly or without justification. Only a small percentage were unsure or in agreement with the notion.

The influence of peer pressure on turnover was also explored. The majority, 50%, disagreed that peer pressure was a driving factor, with 30% strongly disagreeing and 20% agreeing. This indicates that peer pressure is not considered a major contributor to the high turnover rate among articled clerks in the organization.

4.3 Audit Quality

Audit quality is influenced by a myriad of factors. The research focused on assessing whether employee turnover, specifically among articled clerks, impacts audit quality. The survey questions were strategically designed to gain insights into the perceptions within the audit field regarding the correlation between high staff turnover and audit quality.

The hypothesis that employee turnover is unrelated to audit quality was rigorously tested. A significant majority of respondents either strongly disagreed or disagreed with this assumption, reinforcing the notion that employee turnover does indeed negatively affect audit quality.

One critical question explored whether the high turnover rate among articled clerks could be responsible for poor audit quality. Remarkably, 70% of respondents agreed, and 30% strongly agreed with this proposition. There was a unanimous consensus among respondents, with no one expressing uncertainty or disagreement. This underscores a widely held belief in the auditing field about the detrimental relationship between high employee turnover and audit quality. These findings suggest that for audit firms to uphold high standards of audit quality,

addressing the underlying causes of employee turnover is essential. This conclusion is graphically illustrated in Figure 3.

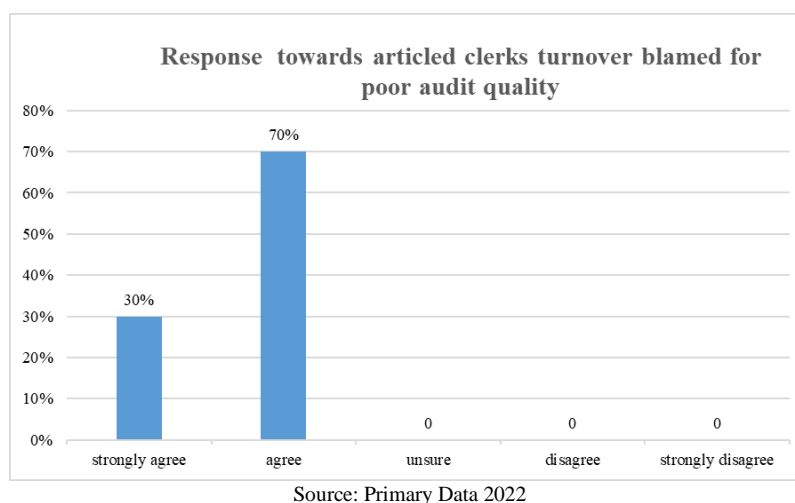


Figure 3. Response towards articulated clerks turnover blamed for poor audit quality

Respondents were asked whether factors other than staff turnover among articulated clerks affect audit quality. The majority concurred, with 60% agreeing and 36% strongly agreeing, while 4% were unsure. This indicates that, alongside addressing staff turnover, BDO Zimbabwe and similar organizations must consider other influencing factors to ensure high-quality audits. This data is presented in the Figure 4.

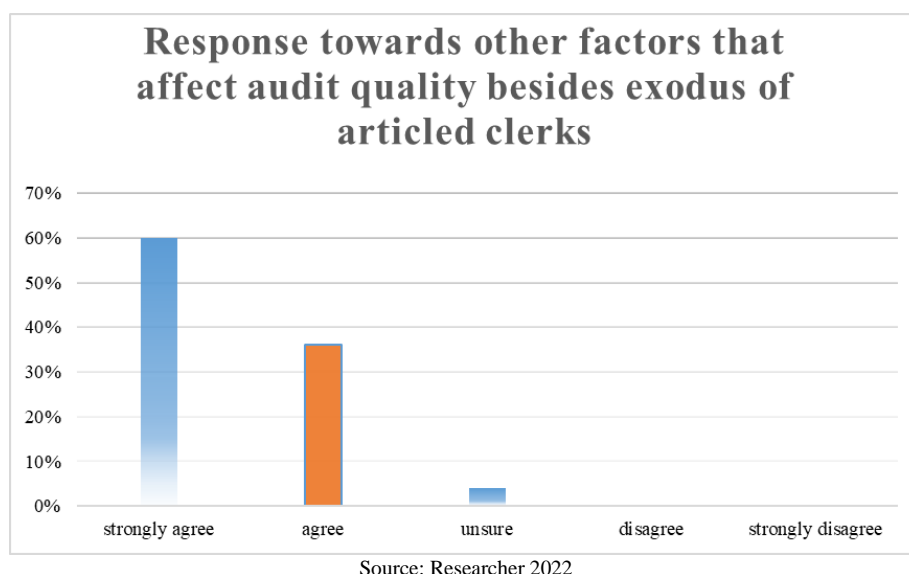


Figure 4. Research towards other factors that affect audit quality besides exodus of articulated clerks

The survey also revealed that mitigating high employee turnover is seen as key to maintaining audit quality. 70% agreed with this statement, and 30% strongly agreed. This implies that by addressing the root causes of employee turnover, BDO Zimbabwe could significantly enhance its audit quality. However, when asked whether audit quality is more dependent on employee turnover than any other factor, the responses were mixed. Only 4% agreed, whereas 60% strongly disagreed, 30% disagreed, and 6% were unsure, indicating insufficient evidence to assert that employee turnover is the predominant factor affecting audit quality. These findings are depicted in the pie chart in Figure 5.

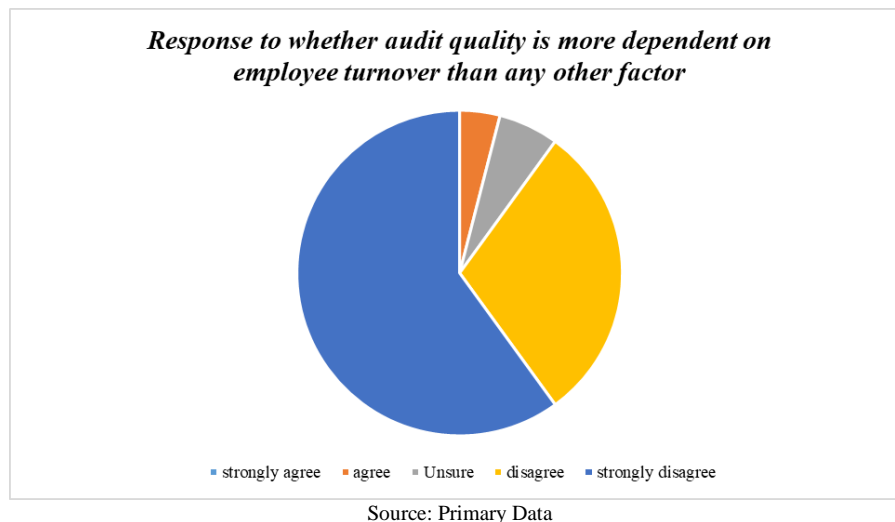


Figure 5. Response to whether audit quality is more dependent on employee turnover than any other factor

The survey further probed whether experience is a determinant of audit quality. An overwhelming majority, with 80% in agreement and an additional 20% strongly agreeing, affirmed this viewpoint. This consensus underscores the necessity for BDO Zimbabwe to retain its experienced staff as a key strategy for maintaining high-quality audits. The unanimity among respondents, with none expressing uncertainty or disagreement, emphasizes the perceived importance of experience in the auditing field. This finding is graphically represented in the diagram in Figure 6.

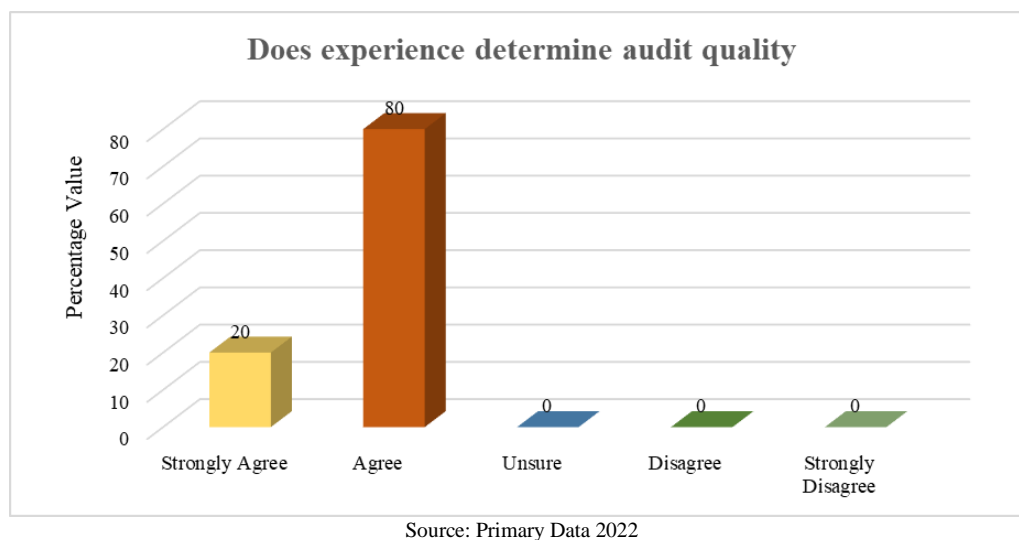
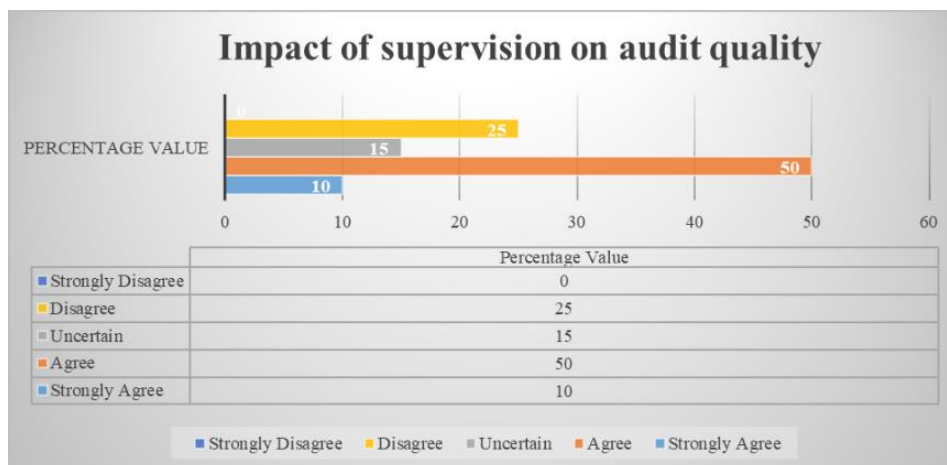


Figure 6. Does experience determine audit quality

Qualifications and professional certifications were also identified as crucial factors influencing audit quality. A substantial 80% of respondents agreed that these elements are important, and another 20% strongly agreed. This result indicates that BDO Zimbabwe should prioritize qualifications and professional certification in its policies to promote superior audit quality. Similarly, the impact of employee morale on audit quality was examined. The findings suggest that management should focus on fostering high morale within the workforce to achieve optimal audit quality. Identifying and implementing morale boosters is imperative in this regard.

The quality of supervision was another area explored in the survey. Half of the respondents agreed that it affects audit quality, with an additional 10% strongly agreeing. However, there was some divergence in opinions, with 15% unsure and 25% disagreeing. These results imply that for BDO Zimbabwe to sustain its standard of high-quality audits, significant investment in quality supervision is essential. This aspect of the research is visually depicted in Figure 7.



Source: Primary Data 2022

Figure 7. Impact of supervision on audit quality

4.4 Ways to Improve Audit Quality

In exploring ways to enhance and sustain audit quality, respondents were invited to propose four key strategies. The foremost recommendations emerging from the responses include: minimizing high employee turnover, especially of skilled and experienced staff; ensuring effective supervision; boosting staff morale; and the recruitment and retention of qualified and/or certified personnel. These suggestions reflect a holistic approach to improving audit quality, recognizing the interconnectedness of various factors. A graphical representation of these top strategies is provided in Figure 8.



Figure 8. Ways of improving audit quality

The data collected via the questionnaire clearly indicates that a high turnover rate of articulated clerks leads to a decline in audit quality. Consequently, it is imperative for BDO Zimbabwe to implement measures aimed at reducing staff turnover. While addressing turnover is crucial, the research also identifies other determinants that significantly impact the quality of audits. Therefore, a comprehensive approach that also focuses on these additional factors is essential for maintaining high standards in auditing practices. The relationship between these factors suggests a synergistic approach to enhancing audit quality.

4.5 Interview Outcome

In-depth interviews were conducted with four senior managers at BDO Zimbabwe to gain further insights into the issue of staff turnover and its impact on audit quality. The key findings from these interviews are summarized below.

A unanimous agreement among the interviewees acknowledged that their organization is grappling with a significant turnover of articulated staff members. The predominant reason identified for this exodus of articulated clerks was inadequate salary levels, perceived as lower compared to other countries, along with more lucrative

employment opportunities overseas. It was noted that a considerable number of clerks are opting for positions in South Africa and the United Kingdom, with some finding remote working arrangements with foreign companies more appealing than their roles in local audit firms.

All respondents were in agreement that the departure of these clerks is detrimentally impacting the quality of audits conducted by the firm. They expressed the viewpoint that the audit firms themselves are limited in their ability to curb this trend, as many of the driving factors are macroeconomic in nature and thus fall beyond their direct control. These factors, they suggested, require intervention from appropriate governmental authorities.

Furthermore, the interviewees emphasized the importance of focusing on those factors within the firm's control to mitigate staff turnover. They advocated for strategies aimed at enhancing staff retention and thereby improving the quality of audits. The emphasis was on adopting internal measures that the firm could realistically implement to address this challenge.

4.6 Major Findings

- **Attractive Compensation Abroad:** One of the primary reasons for the departure of articulated clerks is the competitive salaries and remote working opportunities offered by international companies, such as South Africa Professional Consulting (SAPRO). These enticing prospects are drawing articulated clerks away from local firms.

- **Impact on Audit Engagements:** The research indicates that the significant turnover of articulated clerks has led to situations where audit engagements are overseen by Auditors in Charge (AICs) who lack the necessary experience. This mismatch between the demands of audit engagements and the capabilities of the personnel adversely affects the quality of the audits conducted.

- **Limitations of the Auditing Firm:** It has been found that the auditing firm faces challenges in reducing the turnover of articulated clerks, as many of the contributing factors are macroeconomic and thus beyond the firm's control. These factors necessitate intervention at a governmental level, indicating that the firm's influence over these key determinants of staff turnover is limited.

- **Broader Determinants of Audit Quality:** The study also reveals that audit quality is influenced by various factors beyond the turnover of articulated clerks. This suggests that while staff retention is important, there are additional elements that also significantly impact the quality of audits.

5. Conclusions and Recommendation

The study has illuminated that certain factors leading to staff turnover, particularly among articulated clerks, are beyond the direct control of an individual audit firm. This acknowledgment is vital for firms like BDO Zimbabwe that are striving to enhance their audit quality. It's evident from the findings that the high turnover rate of articulated clerks detrimentally affects audit quality. In response to these challenges, the following recommendations are proposed:

- **Competitive Compensation Packages:** Audit firms should offer diverse and attractive compensation packages. These should not only acknowledge and reward exceptional value creation but also serve as a deterrent to staff attrition.

- **Facilitating Remote Work:** Adapt to modern work preferences by providing options for articulated clerks to work remotely. This flexibility could be a significant factor in retaining staff.

- **Capacity Management Initiatives:** Implement strategies for effective capacity management to curb personnel turnover. A mandatory minimum tenure for articulated clerks could ensure the retention of essential skills and expertise within the firm.

- **Retention of Trained Clerks:** Consider retaining clerks beyond their articulated period. By doing so, the firm can maintain the skills and expertise developed during their tenure, thereby sustaining audit quality even when some articulated clerks depart.

In summary, while some causes of turnover are external and beyond a firm's control, there are internal strategies that can be adopted to mitigate their impact. By focusing on competitive remuneration, flexible working conditions, capacity management, and the retention of skilled personnel, audit firms can significantly enhance their ability to maintain high standards of audit quality despite the challenges posed by staff turnover.

Data Availability

The data used to support the research findings are available from the corresponding author upon request.

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Conflicts of Interest

The authors declare no conflict of interest.

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