International Journal of Sciences: Basic and Applied Research (IJSBAR)

ISSN 2307-4531
(Print & Online)

http://gssrr.org/index.php?journal=JournalOfBasicAndApplied

Salary Satisfaction and Working Pressure as Moderating Effect on Organizational Climate and Organizational Commitment Towards Turnover Intention

Widijaya*

Universitas Internasional Batam, Jalan Gajah Mada Baloi, Kota Batam,29442, Indonesia
Email: widijaya.tan@uib.ac.id

Abstract

The realization of tax revenue for the first semester in 2018 was 40,84% from the target. The Directorate General of Taxation (DGT) is reforming the tax audit process more efficient. Tax consultants are involved in improving tax awareness and compliance for taxpayers through an agreement with DGT. The role of tax consultants become more important in handling the aggressiveness of tax audit and the intensification of taxpayers. Human resources become an important element in determining the achievement of overall objectives. This research focuses on analyzing the moderating effect of salary satisfaction and working pressure on organizational climate and organization commitment towards turnover intention. The population of this research is the employees of tax consultants in Batam. The questionnaire was used in data collection and measuring instruments with Likert scales. The structural equation method was used in SmartPLS 3 to evaluate the measurement model and the structural model. The result of this research indicates organizational climate significantly positive towards organizational commitment. Working pressure significantly positive towards turnover intention. Organizational climate, organizational commitment, and salary satisfaction were significantly negative towards turnover intention. The indirect effect were found either in organizational climate or working pressure moderates organizational climate towards turnover intention through organizational commitment. Salary satisfaction and working pressure significantly moderate organizational climate towards turnover intention.

Keywords: Organizational climate; organizational commitment; turnover intention; working pressure; salary satisfaction.

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* Corresponding author.

1. Introduction

The target of tax revenue for 2018 was Rp 1.424 trillion and the realization in Semester I of 2018 was Rp 581,5 trillion or 40,84% from the target [1]. Directorate General of Taxation (DGT) is reforming a better tax audit conduct by establishing audit planning and audit quality control committees [2]. Strategies carried out in achieving target tax revenue in a few ways: first, strengthen services, counseling, and development of taxpayers. Second, strengthen the governance system of data, build an integrated profile of taxpayers system, compliance risk management, and strengthen the infrastructure of AEoI (Automatic Exchange of Information) data. Lastly, strengthen extensification, inspection, audit, collection, and law enforcement [3]. Tax consultants nowadays have an important role in improving tax awareness and compliance of taxpayers. DGT under the ministry of finance and Tax Consultants Association (IKPI) signed an agreement in intensifying tax awareness and compliance of taxpayers. The agreement includes the fulfillment of tax speakers for formal education, socialization of tax laws and regulation for society, providing information services, and tax guidance for society [4]. Competent and experienced human resources become so important in tax consultants in handling aggressively tax audit conducts and involving in the improvement of tax awareness and compliance for taxpayers. Dependence on human resources was high in tax consultant which provides consulting services in tax. The human capital benchmarking report in 2017 was published by the *Society for Human Resource Management* (2017) reported the average employee turnover in 2017 was 18%. Turnover intention is a reliable indicator and a strong predictor for actual turnover [6]. The organization must retent experienced and professional employees for achieving the objective of the organization. Organizational climate and organizational commitment were both important in retaining competent employees, so the organization may use these elements in minimizing their employees' turnover intention. Turnover intention needs more attention and understanding to minimize the effect and it is an important element and having a potential impact on organizational survival [7]. Organizational climate helps the manager in understanding and improving organizational behavior with a variety methods designed to create a good atmosphere to assist employees in achieving goals, improve motivation, organizational efficiency, and effectively achieve goals of the organization [8]. Organizational commitment reflects emotional attached and identification towards the organization which leads to loyalty and attached to the organization. Organizational commitment has a negative impact on turnover intention. Low organizational commitment leads to higher turnover intentions [9]. Working pressure and salary satisfaction are both negatively impact to turnover intention. Higher working pressure leads to higher consideration of turnover [10]. Salary satisfaction significantly reduces turnover intention [8]. Employees who satisfied with salary have an impact on performance, organizational commitment, turnover intention, turnover, and absenteeism [11].

2. Theoretical Background and Hypotheses

Turnover intention defines a process of thinking, planning, and intention to leave the organization cognitively [12]. Turnover intention is a strong predictor of actual turnover. Actual turnover is more complex to predict and many external factors cause employee turnover behavior [13]. Turnover intention causes by many factors: alternative job available, inter-role conflict, centralization, and availability of opportunities in the organization, effective communication, and compensation [14]. Many factors were investigated to examine the effect on

turnover intention. Organizational climate and organizational commitment used to inspect the effect on turnover intention. Organizational commitment was used as a mediator in measure the indirect effect of organizational climate towards turnover intention [15, 16]. Organizational climate defines the perception of employee cognitively towards the working environment and how the employee feels towards the workplace and environment [9]. The organizational climate reflects a consequential psychological feeling which affects morale, attitude, motivation, behaviors, and performance of the employee in the organization. Organizational climate strengthens solidarity and employee willingness to work and improvise, thus leads to lower turnover intention [8]. Organizational commitment defined as a strong belief towards organizational goals and value and a willingness to exert effort on behalf of the organization [17]. Employees who emotional attached to organization shows lower turnover intention [18]. Employees who have higher organizational commitment shows lower turnover intention than lower organizational commitment, therefore organizational commitment has a negative effect on turnover intention [12]. Employees who have a greater knowledge of work and organization feel more comfortable to communicate with superiors and a great sense of freedom in control of work and environment personally so that employees are more willing to involve themselves deeply on work and environment [15]. Satisfied employees who accept the value of work will be willing to stay in the organization. The higher job satisfaction will have an impact on higher organizational commitment, therefore reducing the turnover intention [19]. Salary satisfaction and work pressure are used to moderate the effect of organizational climate and organizational commitment to the turnover intention [8]. Salary satisfaction arises on comparing actual salary and employee thought of salary they should receive. Many factors affect the thought of employees: perception of employee input (tenure, work effort) and perception input and salary from other references such as colleagues [11]. Working environment and relationships with colleagues are the most dominant factors on job satisfaction. Salary satisfaction and organizational commitment negatively correlated with turnover intention. The work environment, relationships with colleagues, and salary satisfaction are important factors in predicting turnover intention [19]. Working pressure is a condition in which an individual cannot fulfill demand within a specific time [20]. Working pressure is negatively correlated with job satisfaction and positively correlated with turnover intention and turnover [6]. This research focuses on examining the moderating effect of salary satisfaction and working pressure on organizational climate and organizational commitment towards turnover intention.

2.1 Organizational Climate and the Effect towards Turnover Intention

Organizational climate defines as a perception of individuals towards working situations, including organizational characteristics and relationship with colleagues in an organization [14]. Organizational climate affects interpersonal relationships, individual autonomy, freedom, communication among people and department, management conflict, level of trust and influence, and decision-making process [21].

Organizational climate is described as employees feeling of the atmosphere in their organization through practices, procedures, and recognition. Employees observe what has happened both to themselves and around them and aware of what are the priorities in their organization [13]. The organizational climate plays an important role in affecting individual behavior. Better organizational climate leads to employee satisfaction, performance, organizational commitment, and lower turnover intention. The organizational climate also facilitates a good relationship between management and employees in an organization. [21].

2.2 Organizational Commitment and the Effect towards Turnover Intention

Organizational commitment is an approach that describes the attitude of employees which shows emphaty towards the organization and a willingness to participating in the organization in the long run [22]. Employees who show commitment towards the organization will develop an understanding of what should be done such as, maintain membership, concern towards the organization. The clearest and specific way to show commitment is staying in the organization. This indicates employees are not actively searching and considering alternative working places [23]. Organizational commitment can increase employees' trust and dependence on the organization, thus reducing employee turnover [19]. Commitment employees are less likely to leave their organizations and have contributed greatly to their organization, perform better, and less likely to have unproductive and destructive behavior. Organizational can arise from positive work experience, job satisfaction, trust in management, and attractive compensation and reward [24].

2.3 Organizational Climate and the Effect towards Organizational Commitment

Employees who have a better perception of organizational climate will develop an understanding of the formal organizational structure, fairness perception on salary and promotion, treat work as a challenge, appreciated as a member of the organization and willing to exert effort on behalf of the organization. A great perception of the working atmosphere in an organization will produce better organizational commitment [15]. A friendly organizational climate helps in forming and maintaining employees' organizational commitment. Effective communication helps to increase commitment to the organization. Organizational climate influences employees behavior and attitudes towards the organization and its commitment to the organization [25].

2.4 Organizational Commitment Mediates the Effect of Organization Climate towards Turnover Intention

Studies show organizational climate positively correlated towards organizational commitment but negatively towards turnover intention. Organizational climate plays a role in motivating employees, affects organizational behavior, such as organizational commitment, job satisfaction, performance on work, and retention [15]. The organizational climate tends to have negative indirect effects on turnover intention through organizational commitment [8]. Traditional organization climate was found to have an indirect effect on turnover intention through organizational commitment intervention. The dominant traditional organizational climate will reduce organizational commitment and turnover intention will become more often. Traditional organizational climate refers to a compelling, strong, and feudalistic working environment which seriously leads to organizational commitment and higher turnover intention [16].

2.5 Working Pressure and the Effect towards Turnover Intention

Working pressure is an individual's reaction towards working environment characteristics that seem to threaten emotionally and physically. Employees who experience high working pressure are more likely to be unhappy, unmotivated, less productive, and less secure at work [10]. Work pressure can be caused by inadequate compensation, inequality in the workplace, excessive workload, inadequate employment rates, limited career opportunities, lack of job security, and lack of support from management. Inadequate and unfair payments are

the main source of work pressure because increase frustration, and contribute to employee turnover. Employees are not managed to focus on work effectively before their compensation can fulfill their living needs. A dangerous and unpleasant work environment also contributes to work pressure [26].

2.6 Salary Satisfaction and the Effect towards Turnover Intention

Salary satisfaction defines as the current employee satisfaction level on salary. Employees compare their effort with the salary received and others' salaries and decide how much effort will they exert in the future [27]. Employees perceive their skills, knowledge, and experience will reflect on the organization's compensation system. Employees will only stay in the organization when they are satisfied with the organization's compensation system. Compensation program should be designed fairly and competitive which reduce turnover intention [28]. Salary satisfaction increases the emotional attached of employees to the organization. The higher salary satisfaction reflected in compensation and benefits, the employee should consider more seriously about the benefits that will be sacrificed when leaving the organization [29].

2.7 Salary Satisfaction and Working Pressure Moderate the Effect of Organizational Climate and Organizational Commitment towards Turnover Intention

Stress arises when employees did not able to deal with the situation and pressure in demand and environment. Stress varies from individual to individual and situation to situation [30]. Employees who face job demands and exert more effort in completing their work will produce negative feelings. Higher working pressure employees will lead to high turnover and tend to have poor performance. Employees tend to have the turnover to avoid and reduce stress and working pressure, which can be used in predicting turnover intention [8]. Distributive justice theory states that employees in determining how their organization appreciate social exchange relationship is using output ratio (salary) towards input (performance, experience, and effort). If the output/input ratio is appropriate, then employees believe that resources are distributed fairly, on the other hand, if the ratio is too low, then employees will feel they are treated undervalued and unfairly, which leads to dissatisfaction on work, reduce organizational commitment, and higher turnover intention [11].The level of salary reflects the position of employees in an organization. Employees who dissatisfied with salary will feel they are undervalued, less competent and weak identification towards organization than employees who have salary satisfaction. Higher salary satisfaction strengthens job satisfaction and organizational commitment and reduces turnover intention [11]. Salary satisfaction affects directly working pressure on organizational commitment and turnover intention. This effect regulates high organizational commitment when high salary satisfaction, even with high working pressure will have a low turnover intention [8]. Employees with high organizational commitment and high salary satisfaction, even in a high working pressure situation, will remain in an organization, not because of organizational climate. Most of the organizational climate in the organization is stable, not derived from individual behavior and individual turnover intention behavior [8].

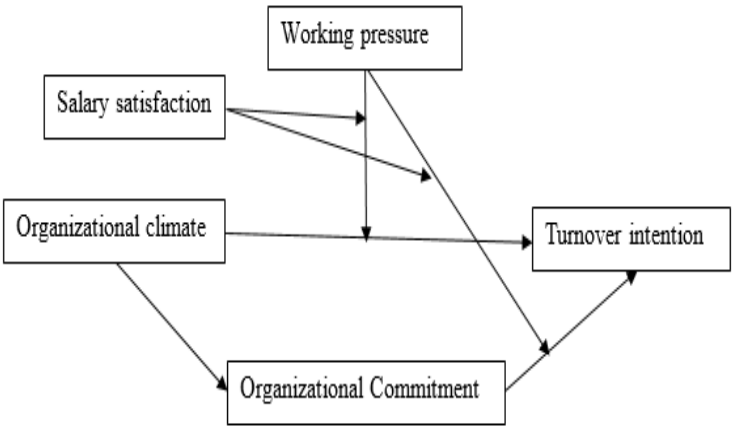

Figure 1: Research Model Salary Satisfaction and Working Pressure Moderates the Effect of Organizational Climate and Organizational Commitment towards Turnover Intention [8].

Based on the research model, the hypothesis test in this research are stated below:

H_1 : Organizational climate significantly affects turnover intention.

H_2 : Organizational climate significantly affects organizational commitment.

H_3 : Organizational commitment significantly affects turnover intention.

H_4 : Organizational climate significantly indirect effects turnover intention through organizational commitment.

H_5 : Working pressure moderates organizational climates significantly affects turnover intention.

H_6 : Working pressure moderates organizational commitment significantly affects turnover intention.

H_7 : Working pressure moderates organizational climates significantly indirect effects turnover intention through organizational commitment.

H_8 : Salary satisfaction moderates organizational climate significantly affects turnover intention.

H_9 : Salary satisfaction moderates organizational commitment significantly affects turnover intention.

H_{10} : Salary satisfaction and working pressure moderates organizational climate significantly affect turnover intention.

H_{11} : Salary satisfaction and working pressure moderates organizational commitment significantly

affect turnover intention.

H_{12} : Salary satisfaction and working pressure moderates organizational climate significantly indirect effect turnover intention through organizational commitment.

3. Research Method

The population used in this research are employees who work at tax consultants in Batam. This research uses snowball sampling starts from distributing the questionnaire to third parties who work at tax consultants in Batam and continuing to distribute to their friends or colleagues who have the same criteria.

This research evaluated the measurement model (outer model) dan structural model (inner model) in the structural equation model (SEM) using SmartPLS version 3.

3.1 Measurement of Variables

1. Turnover intention used 3 questions derived from Wong and his colleagues [31] which adopted from Camman, Fichman, Jenkins, dan Klesh [32].
2. The organizational climate used 34 questions adopted from Toulson and Smith [33].
3. Organizational commitment used 18 questions derived from Döckel, Basson, and Coetzee [34] which adopted an organizational commitment questionnaire (OCQ) from Meyer, Allen, and Smith [35].
4. Working pressure used 14 questions derived from Sale and Kerr [36] which adopted the Job ContentQuestionnaire (JCQ) from Karasek [37].
5. Salary satisfaction used 13 questions derived from Döckel and his colleagues [34] which adopted Pay Satisfaction Questionnaire from Heneman and Schwab [38].

4. Data Analysis

Questionnaires distributed in this research were 210 questionnaires. 176 questionnaires were received back and 14 questionnaires were incompleted, thus questionnaires used in this research were 162. Respondent statistic descriptive shows below.

Respondents characteristic reported 70% of respondents who work at tax consultants in Batam were young between 21 – 25, 83% of respondents were reported single and 63% of respondents worked between 1 – 5 years, while 22% of respondents worked under 1 year.

The education background of respondents consists of 49% of bachelor and 41% of senior high school or equivalent. The majority of respondents, 73% were in a non-managerial position and 56% of them are female.

Table 1: Respondent Characteristics

Respondent Demography	Frequency	Percentage
Age		
21 - 25	113	69.8%
26 - 30	36	22.2%
31 - 35	6	3.7%
36 - 40	3	1.9%
41 - 45	3	1.9%
46 - 50	1	0.6%
Marital Status		
Single	134	82.7%
Married	28	17.3%
Tenure		
< 1	35	21.6%
1 - 5	102	63.0%
6 - 10	17	10.5%
11 - 15	7	4.3%
16 - 20	0	0.0%
21-30	1	0.6%
Education		
Primary school	1	0.6%
Secondary school	1	0.6%
Senior high school or equivalent	66	40.7%
Diploma	7	4.3%
Bachelor	80	49.4%
Magister	6	3.7%
Doctor	1	0.6%
Position		
Non-managerial	118	72.8%
Managerial	44	27.2%
Gender		
Male	71	43.8%
Female	91	56.2%

Statistic descriptive results from Table 2 reported average respondents did not have a strong desire to leave their organization. The organizational climate shows the average respondent has a neutral perception of the organization, either work condition or colleagues. Organizational commitment reports average respondent did not have a strong emotion attached to organization and respondent will leave the organization if they have better job opportunities without hesitation.

Table 2: Statistic Descriptive

Variable	N	Min	Max	Average	Standard Deviation
Turnover Intention	162	1.000	5.000	3.043	0.768
Organizational Climate	162	2.324	4.588	3.117	0.401
Organizational Commitment	162	1.944	4.833	3.081	0.421
Working Pressure	162	2.714	5.000	3.787	0.476
Salary Satisfaction	162	1.000	4.846	3.023	0.857

The average respondent admits the working pressure is quite high in completion of their job and it shows that the respondent can adapt the pressure quite well and do not cause turnover intention. Respondents also revealed that salary satisfaction can be improved. Salary satisfaction can motivate employees to work better, thus improve effectiveness and efficiency in the completion of work. The standard deviation of turnover intention, organizational climate, commitment organization, working pressure, and salary satisfaction are 30% lower than the average. These results indicate that the average answer of the respondent towards all variables has minor variations of data. Test of validity shows invalid instruments are not included in the further test. All remain instruments show the loading factor greater than 0.7, AVE greater than 0.5, and cross-loading of each variable greater than 0.7. The test of reliability shows Cronbach's alpha and composite reliability are greater than 0.7. This research analyses 3 models, first, model of organizational climate and organizational commitment towards turnover intention. Second, working pressure moderates organizational climate and organizational commitment towards turnover intention. Last, salary satisfaction and working pressure moderate organizational climate and organizational commitment towards turnover intention.

5. Result

Table 3: R-square

Variables	R Square	R Square Adjusted
First Model		
Organizational Commitment	0.605	0.603
Turnover Intention	0.372	0.364
Second Model		
Organizational Commitment	0.605	0.603
Turnover Intention	0.425	0.407
Third Model		
Organizational Commitment	0.605	0.603
Turnover Intention	0.540	0.509

R-square in Table 3 shows the basic model of organizational climate and organizational commitment can

explained 37.2% of turnover intention. Work pressure in the second model contributes an additional 5.3% on turnover intention. Salary satisfaction in the last model results in a higher effect than work pressure which 11.5% from the second model. Model of salary satisfaction and working pressure mediate organizational climate and organizational commitment can explain 50.9% of turnover intention. 49.1% remaining are explained by other variables. First model in Table 4 shows that organizational climate and organizational commitment are negative significant to turnover intention. Organizational climate is positive significant to turnover intention.

Table 4: Path Coefficient Model of Organizational Climate and Organizational Commitment towards Turnover Intention

Model	Coefficient	P-Value	Result
Organizational Climate (CL) -> Turnover Intention (TO)	-0.259	0.014	Negative Significant
Organizational Climate (CL) -> Organizational Commitment (COM)	0.778	0.000	Positive Significant
Organizational Commitment (COM) -> Turnover Intention (TO)	-0.386	0.000	Negative Significant

Table 5: Path Coefficient Model of Working Pressure Moderates Organizational Climate and Organizational Commitment towards Turnover Intention

Model	Coefficient	P-Value	Result
Organizational Climate (CL) -> Turnover Intention (TO)	-0.185	0.129	Insignificant
Organizational Climate (CL) -> Organizational Commitment (COM)	0.778	0.000	Positive significant
Organizational Commitment (COM) -> Turnover Intention (TO)	-0.366	0.000	Negative significant
Working Pressure (WP) -> Turnover Intention (TO)	0.190	0.001	Positive significant
CL*WP -> Turnover Intention (TO)	-0.113	0.325	Insignificant
COM*WP -> Turnover Intention (TO)	-0.074	0.492	Insignificant

Work pressure moderate organizational climate and organizational commitment model in Table 5 decrease the effects of either organizational climate or organizational commitment towards turnover intention. The impact of organizational climate decrease considerably by 28.6% with p-value 0.129 and result insignificant. Organizational commitment decreased slightly by 5.2% with p-value 0.000 and still result in a negatively significant impact on turnover intention. Work pressure moderates organizational climate and organizational commitment result in weakens the impact on turnover intention. The second model in Table 5 shows working pressure is positive significant to turnover intention and organizational commitment is negative significant to turnover intention. Organizational climate is positive significant to organizational commitment, but working

pressure does not have a moderating effect in both organizational climate and organizational commitment. Salary satisfaction and working pressure in Table 6 moderate organizational climate and organizational commitment towards turnover intention. Salary satisfaction results in the highest negative impact on turnover intention, -0.802, p-value 0.000 and negative significant towards turnover intention. The salary satisfaction increases the impact of organizational climate by 51.4% from the second model, and increase by 8.1% from the basic model. Organizational commitment, on the contrary, decreased incisively the negative impact by 65.3%, p-value 0.313 and result in an insignificant impact towards turnover intention. The positive impact of work pressure also decreased by 92.6% on turnover intention, p-value 0.847 and statistically insignificant towards turnover intention. Work pressure moderates organizational climate and organizational commitment experienced a better negative impact, but still insignificant towards turnover intention. Salary satisfaction and work pressure moderate organizational climate gives a higher positive impact on turnover, which is 0.763, p-value 0.016. The organizational climate which is moderated by salary satisfaction and work pressure gives a high positive impact on the desire to change work, which is 0.763, p-value 0.016 and result positively significant towards turnover intention. The highest positive impact was found on organizational climate towards organizational commitment, 0.778, p-value 0.000. The third model in Table 6 shows the organizational climate is positive significant to organizational commitment and salary satisfaction is negative significant to turnover intention. Salary satisfaction does not have a moderating effect on both organizational climate and organizational commitment. Salary satisfaction and working pressure have a moderating effect on organizational climate but do not have a moderating effect on organizational commitment.

Table 6: Path Coefficient Model of Salary satisfaction and Working Pressure Moderates Organizational Climate and Organizational Commitment towards Turnover Intention

Model	**Coefficient**	***P-Value***	**Result**
Organizational Climate (CL) -> Turnover Intention (TO)	-0.280	0.102	Insignificant
Organizational Climate (CL) -> Organizational Commitment (COM)	0.778	0.000	Positive significant
Organizational Commitment (COM) -> Turnover Intention (TO)	-0.127	0.313	Insignificant
Working Pressure (WP) -> Turnover Intention (TO)	0.014	0.847	Insignificant
Salary Satisfaction (SS) -> Turnover Intention (TO)	-0.802	0.000	Negative significant
CL*WP -> Turnover Intention (TO)	-0.165	0.125	Insignificant
COM*WP -> Turnover Intention (TO)	-0.154	0.129	Insignificant
CL*SS -> Turnover Intention (TO)	-0.015	0.876	Insignificant
COM*SS -> Turnover Intention (TO)	-0.082	0.364	Insignificant
CL*WP*SS -> Turnover Intention (TO)	0.763	0.016	Positive Significant
COM*WP*SS -> Turnover Intention (TO)	-0.175	0.517	Insignificant

Salary satisfaction and work pressure moderate organizational climate and organizational commitment in Table 7 drastically reduce the indirect effect on organizational climate towards turnover intention by 67%, p-value 0.322 and statistically insignificant. The test of the indirect effect for three models shows the first model and

second model have a p-value less than 0.05, but the third model has a p-value greater than 0.05. This result indicates organizational commitment mediates organizational climate to effect turnover in the first model and second model. The third model shows that there is no mediating effect on organizational climate towards turnover intention through organizational commitment.

Table 7: Indirect Effect/Mediation

Model	Coefficient	P-Value	Result
First Model (Organizational Climate dan Organizational Commitment)			
Organizational Climate (CL) -> Organizational Commitment (COM) -> Turnover Intention (TO)	-0,300	0,001	Negative Significant
Second Model (Working Pressure Moderates Organizational Climate and Organizational Commitment)			
Organizational Climate (CL) -> Organizational Commitment (COM) -> Turnover Intention (TO)	-0,285	0,000	Negative Significant
Third Model (Salary Satisfaction and Working Pressure Moderate Organizational Climate and Organizational Commitment)			
Organizational Climate (CL) -> Organizational Commitment (COM) -> Turnover Intention (TO)	-0,099	0,322	Insignificant

Employees with a high organizational climate will result in low turnover intentions. Organizational climate greatly influences the decision or intention to turnover. The organizational climate which is unfriendly or relaxes results in high turnover intention [39]. Organizational climate plays a role in motivating employees and influencing organizational behaviors, such as organizational commitment, job satisfaction, performance, and retention [15]. Employees who committed to their organization seldom have thought of leaving their organization, often reflect good performance, and willing to exert more efforts towards the success of an organization. High turnover employees tend to have a low organizational commitment [28]. The positive working environment encourages the employee to identify, commit, and exert more effort on behalf of their organizations so that increase retention of employee and reduce turnover intention [15]. Higher working pressure will lead to higher turnover intentions. Working pressure reduces job satisfaction and will cause poor performance and turnover intention [10]. Employees who satisfied with salary found lower turnover intention and actual turnover. Satisfaction to salary increase is the most prominent element in salary satisfaction which affects employee turnover. Salary satisfaction must be considered in retention policies which can help the organization to strengthen the relationship with employees [40]. Working pressure and salary satisfaction have a moderating effect on organizational climate towards turnover intention. Employees with high organizational climate and high working pressure will cause high turnover intention even though employees are satisfied with their salary.

6. Limitations

The scope of the research is too small, which limited to one of the cities in Indonesia, which is Batam. The sampling method used in this study can not be denied from bias, because it might not represent all of the samples. Demographic results from the respondents, which indicate that 70% of employees are the young generation. The thinking process of salary satisfaction, work pressure, and turnover intention is very different from older employees. Employees who older in ages tend to have higher expectations on salary satisfaction,

because their living needs for families, have more experience, and competent in completing tasks better. These employees are usually better in managing work pressure, and usually have a serious consideration to leave the organization, so this result may only be suitable for applications in business which consist of young generation organizations.

7. Conclusion

This research aims to analyze the moderating effect of salary satisfaction and working pressure on organizational climate and organizational commitment towards turnover intention. The results show organizational climate, organizational commitment, salary satisfaction are negative significant to turnover intention. The organizational climate has an indirect effect on turnover intention through organizational commitment. Working pressure moderates organizational climate also found an indirect effect on turnover intention through organizational commitment. Salary satisfaction and working pressure moderate organizational climate do not have a mediation effect on turnover intention through organizational commitment. Working pressure does not have a moderating effect in either organizational climate or organizational commitment towards turnover intention. Salary satisfaction also does not have a moderating effect in either organizational climate or organizational commitment towards turnover intention. Salary satisfaction and working pressure were found having a moderating effect in organizational climate towards turnover intention but not in organizational commitment towards turnover intention. Those variables in this research model can explain 50.9% of turnover intention and 49.1% explained by other variables.

8. Recommendations

Tax consultants should pay more attention to their employees' work pressure. Work pressure can come from the inability of employees to complete the amount of work given, resulting in insecurity feeling and anxiety. The environment of the tax consultant should provide a friendly, clean and relaxed workplace so that employees can feel as warm as their own home. The tax consultants should be able to arouse the motivation and enthusiasm of their employees, so that can produce a positive impact both for the organization and for the employees' personal. Tax consultants should think of a better compensation system to retain competent and experienced employees. Employees should be paid according to eligibility and not based on standard salary guidelines. If the employees can work in an environment that is free to express themselves and develop more interpersonal support, and opportunities for career development, the employees will be more likely to survive in the organization [13]. A friendly working environment and a high level of salary satisfaction do not guarantee that the employee will remain in the organization if the work pressure given by the employer is high. Tax consultants should provide training to their employees on how to manage time and work more effectively and organized. If the work scope is too heavy, a team should be formed and work within it than completed by an individual. The employers need to be more alert to behavior changes from their employees and develop more discussions with their employees about their current work conditions. Superiors should provide freedom and welcome positively for employees who want to express their opinions/recommendations on the work and organization so that problems faced by employees can be solved immediately. The employers need to provide good suggestions and solutions, so the problem will not happen again in the future.

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