

**ANTECEDENTS AND CONSEQUENCES MODEL OF WORK ENGAGEMENT AMONG PUBLIC ACCOUNTANTS IN JABODETABEK****<sup>1\*</sup> Ghina Nurjihan, <sup>2</sup> Dharma Tintri Ediraras, <sup>3</sup> Masodah**<sup>1,2,3</sup> Doctoral Program in Economics, Postgraduate Program, Universitas Gunadarma, IndonesiaEmail : [ghina@staff.gunadarma.ac.id](mailto:ghina@staff.gunadarma.ac.id), [dharmate@staff.gunadarma.ac.id](mailto:dharmate@staff.gunadarma.ac.id), [masodahwibisono@gmail.com](mailto:masodahwibisono@gmail.com)\*Corresponding author: [ghina@staff.gunadarma.ac.id](mailto:ghina@staff.gunadarma.ac.id)**Abstract**

This study examines the antecedents and consequences of work engagement among certified public accountants working in public accounting firms in the Jabodetabek region of Indonesia. The study integrates individual, organizational, and institutional factors within a multilevel framework to explain how work engagement develops and influences firm performance. Using an explanatory quantitative design, data were collected from 307 certified public accountants selected through simple random sampling from a population of 1.269 professionals registered in the P2PK and IAPI databases. The structural model was tested using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results indicate that organizational commitment and job satisfaction significantly predict work engagement, with job satisfaction emerging as the strongest determinant. Work engagement positively influences the performance of public accounting firms. The moderation analysis shows that professional ethics strengthens the relationship between work engagement and firm performance, while professional certification does not demonstrate a significant moderating effect. The findings contribute to engagement literature by integrating job demands, job resources, and institutional professional mechanisms within the Job Demands-Resources (JD-R) framework. Practically, the study highlights the importance of strengthening organizational commitment, job satisfaction, and ethical culture to sustain engagement and performance in professional service organizations.

**Keywords:** Work Engagement, Job Demands Resources, Public Accountants, Organizational Performance.**INTRODUCTION**

The public accounting profession plays a crucial role in safeguarding the credibility and reliability of financial reporting at both national and global levels. In Indonesia, public accountants operate under Law No. 5 of 2011 and are responsible for issuing independent audit opinions that support stakeholder decision making. Consequently, audit quality and professional integrity constitute fundamental pillars for maintaining public trust in financial reporting systems (Ratna & Suryanawa, 2016). Despite its strategic importance, Indonesia faces a structural imbalance between the demand for qualified public accountants and the available professional workforce. According to ASEAN CPA (2024), Indonesia has only 9.57 public accountants per one million inhabitants, which is significantly lower than Singapore (200.60) and Malaysia (56.95). This disparity highlights a substantial human capital challenge within the accounting profession, particularly as Indonesia continues to experience economic expansion and increasing regulatory complexity.

**Table 1: Population and Ratio of Public Accountants in ASEAN**

No.	ASEAN Country	Population (1 person)	Number of APs per 1 Million People (Rank)
1.	Indonesia	282,477,584	9.57 (5)
2.	Philippines	119,106,224	1.83 (8)
3.	Vietnam	101,298,472	2.43 (7)
4.	Thailand	71,885,799	13.20 (4)
5.	Myanmar	54,634,122	8.73 (6)
6.	Malaysia	35,557,673	56.95 (2)
7.	Cambodia	17,638,801	1.36 (10)
8.	Laos	7,713,857	1.69 (9)
9.	Singapore	5,832,387	200.60 (1)
10.	Brunei Darussalam	462,721	19.45 (3)

Source: ASEAN CPA, 2024

The shortage of certified public accountants becomes more concerning when combined with the relatively high turnover rates within public accounting firms. Previous studies report that turnover in public accounting firms may reach 15–20% annually in several countries (AICPA, 2023), while Indonesian evidence indicates that many auditors experience job mobility during their careers (Sulistiyo, 2017). High turnover may undermine organizational stability and reduce audit quality, making employee engagement an important factor in sustaining workforce retention. Work engagement has therefore emerged as a critical psychological construct explaining employee motivation, commitment, and performance. Work engagement refers to a positive and fulfilling work related psychological state characterized by vigor, dedication, and absorption (Schaufeli & Bakker, 2004). Engaged employees demonstrate higher productivity, stronger organizational commitment, and lower turnover intentions (Kahn, 1990; Saks, 2006; Tims & Bakker, 2010). Conversely, disengagement is associated with dysfunctional behaviors, reduced productivity, and declining service quality (Robinson & Bennett, 1995; Boyd et al., 2009). However, global survey evidence indicates that only around 22% of employees worldwide can be categorized as engaged, highlighting the importance of identifying factors that influence engagement in professional work environments (Gallup, 2024). Existing literature identifies various antecedents of work engagement at both individual and organizational levels. Organizational commitment, job satisfaction, and organizational culture consistently demonstrate positive associations with engagement (Syailendra & Soetjipto, 2017; Wijaya & Edwina, 2021; D. Saputra & Bantam, 2023), while leadership style particularly transformational leadership has been widely associated with higher levels of employee motivation and engagement (Ghadi et al., 2013; Bui et al., 2017; Wiguna & Augustine, 2022). These relationships are commonly explained through the Job Demands-Resources (JD-R) framework, which proposes that work engagement emerges from the interaction between job demands and job resources (Bakker et al., 2003; Bakker & Demerouti, 2018). Within auditing environments, role conflict, role ambiguity, and work stress represent significant job demands faced by public accountants due to strict regulatory standards, tight deadlines, and complex client expectations (Greenhaus & Beutell, 1985; Judeh, 2011; Ratna & Suryanawa, 2016). Excessive job demands may reduce job satisfaction and organizational commitment, thereby weakening engagement (Manan, 2019; Bulan, 2022). Conversely, supportive organizational environments, ethical leadership, and professional development opportunities can enhance engagement and reduce turnover intentions (Ariani & Harun, 2018; Redelinghuys, 2021; Habudin, 2022).

Despite the growing body of research on work engagement, several limitations remain. Many studies examine engagement determinants separately and focus primarily on either individual or organizational factors. Research integrating individual job stressors, organizational resources, and institutional professional mechanisms within a unified framework remains limited, particularly in the context of public accounting firms. Furthermore, the moderating roles of professional certification and ethical standards in strengthening the relationship between work engagement and organizational performance have received relatively little empirical attention (Yulianti et al., 2017; Putri & Badera, 2019; Hakim et al., 2020; Davianti & Arnova, 2023; Syarief et al., 2024). To address these gaps, this study develops a multilevel conceptual model that integrates job demands, organizational resources, and institutional professional factors to explain the antecedents and consequences of work engagement among certified public accountants in Indonesia. By focusing on public accountants working in public accounting firms in the Jabodetabek region the largest concentration of such firms in Indonesia this study provides empirical insights into engagement dynamics within highly regulated professional environments and contributes to the broader literature on employee engagement and organizational performance.

**LITERATURE REVIEW**

**Work Engagement and Theoretical Foundations.** Work engagement has become a central concept in organizational behavior research, particularly in professional service environments where employee motivation and professional responsibility play critical roles. Work engagement refers to a positive and fulfilling work related psychological state characterized by vigor, dedication, and absorption (Schaufeli et al., 2002). Initially conceptualized by Kahn (1990), engagement reflects the extent to which individuals invest their cognitive, emotional, and physical resources in performing their work roles. Subsequent research confirms that engaged employees demonstrate higher levels of persistence, discretionary effort, and professional commitment (Maslach et al., 2001; Schaufeli, 2013; Silva et al., 2023).

From a social exchange perspective, employee engagement develops through reciprocal relationships between employees and organizations. When employees perceive fairness, organizational support, and recognition, they are more likely to respond with stronger engagement and positive work behaviors (Harter et al., 2002; Luthans & Peterson, 2002; Saks, 2006; Memon et al., 2020). Recent studies further indicate that supportive human resource practices and leadership behaviors significantly strengthen employee engagement and organizational performance (Katsaros, 2024; Otoo & Rather, 2024).

**Job Demands-Resources (JD-R) Framework.** The Job Demands-Resources (JD-R) model provides one of the most widely used theoretical frameworks for explaining work engagement (Bakker et al., 2003; Bakker & Demerouti, 2007). The model proposes that employee engagement emerges from the interaction between job demands and job resources. Job demands refer to aspects of work that require sustained physical or psychological effort and may generate strain, while job resources facilitate goal achievement, learning, and professional development (Bakker & Demerouti, 2008). In professional service environments such as public

accounting firms, the JD-R framework is particularly relevant because employees frequently encounter high job demands combined with strict professional standards and performance expectations. Recent studies confirm that the balance between job demands and job resources significantly influences employee engagement and performance outcomes in knowledge intensive professions (Agarwal et al., 2024; Kwon et al., 2024).

**Job Demands in Public Accounting Firms.**Public accountants often operate in highly demanding professional environments characterized by strict regulatory standards, complex audit procedures, and tight reporting deadlines. These conditions frequently generate job demands such as role conflict, role ambiguity, and work stress. Role theory explains that individuals adjust their behavior according to expectations associated with their organizational roles (Kahn, 1964; Baron & Greenberg, 2008). When role expectations become unclear or incompatible, employees may experience role ambiguity and role conflict (Rizzo et al., 1970; Judeh, 2011; Saputra & Rudiarta, 2018). In auditing environments, competing expectations from clients, regulatory institutions, and internal organizational requirements often intensify these role pressures (Greenhaus & Beutell, 1985; Hau et al., 2023). Empirical evidence indicates that excessive role ambiguity and workload pressure may reduce job satisfaction and increase emotional exhaustion among auditors (Ratna & Suryanawa, 2016). Work stress resulting from heavy workloads and strict deadlines may also impair professional judgment when it exceeds manageable levels (Fardah & Ayuningtias, 2020; Ibrahim et al., 2022). Within the JD-R framework, these factors represent job demands that influence employee attitudes and psychological engagement.

**Job Resources and Organizational Factors.**While job demands create pressure, job resources provide organizational and psychological support that enhance employee motivation and engagement. Leadership style, organizational commitment, job satisfaction, and organizational culture represent key job resources that influence engagement. Transformational leadership characterized by inspirational motivation, intellectual stimulation, and individualized consideration has been widely associated with higher levels of engagement and professional commitment (Robbins & Judge, 2013; Bismoko et al., 2023). Recent research also demonstrates that leadership practices promoting employee empowerment and professional development significantly enhance engagement and organizational performance (Kwon et al., 2024).

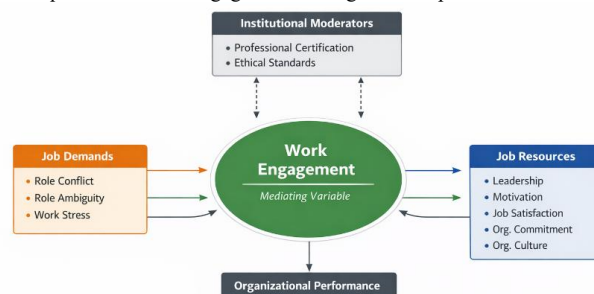
Organizational commitment reflects employees' psychological attachment to their organization (Allen & Meyer, 1990). Employees with higher levels of commitment are more likely to demonstrate stronger engagement and greater willingness to invest effort in achieving organizational goals (Ariani & Harun, 2018; Satata, 2020; Surohmat & Istiyani, 2022). Similarly, job satisfaction consistently demonstrates a positive association with work engagement (Yalabik et al., 2017; Wijaya & Edwina, 2021; Saputra & Bantam, 2023). Organizational culture also shapes employee attitudes and professional norms. A strong organizational culture promotes shared values, ethical behavior, and collaboration, which ultimately enhance employee motivation and engagement (Robbins & Coulter, 1999; Habudin, 2022).

**Institutional Factors: Professional Certification and Ethics.**In addition to individual and organizational factors, institutional mechanisms also influence engagement dynamics in professional service organizations. In the accounting profession, professional certification and ethical standards serve as institutional safeguards that regulate competence and professional integrity. Professional certification enhances professional competence, credibility, and career development opportunities (Espahbodi et al., 2023). Certified professionals are generally expected to demonstrate higher levels of professional expertise and regulatory compliance. Empirical research also suggests that professional competence contributes to improved audit quality and professional accountability (Sulaiman & Abidin, 2021; Al-Qudah et al., 2022). Professional ethics represent another critical institutional mechanism. Ethical principles established by the Indonesian Institute of Accountants emphasize integrity, objectivity, professional competence, confidentiality, and professional behavior (IAI, 2021). These principles guide professional conduct and ensure that organizational activities are performed responsibly.

Recent studies highlight the importance of ethical climate in strengthening employee accountability and organizational performance (Sari et al., 2022; Al Halbusi et al., 2023). Ethical commitment therefore plays a critical role in ensuring that employee engagement translates into responsible professional behavior.

**Work Engagement and Organizational Performance.**Work engagement has been widely associated with improved individual and organizational performance outcomes. In professional service organizations such as public accounting firms, engaged professionals demonstrate stronger persistence in complex tasks, greater attention to detail, and higher professional accountability. Previous studies confirm that work engagement positively influences service quality, organizational productivity, and client satisfaction (Aditama & Widowati, 2020; Demeke & Tao, 2020). Recent research also suggests that work engagement functions as a key psychological mechanism linking organizational practices with firm performance and employee retention (Agarwal et al., 2024; Katsaros, 2024).

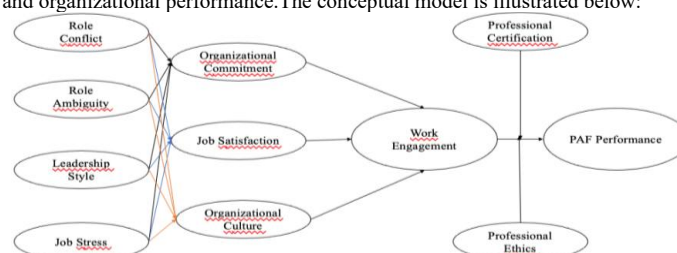
**Literature Synthesis and Research Gap.**Although a growing body of research has examined the determinants of work engagement, several limitations remain. Many studies focus primarily on either individual job stressors or organizational resources, while relatively few studies integrate these factors within a comprehensive framework. Furthermore, empirical findings regarding the relationship between role stressors and organizational commitment remain inconsistent across professional contexts. In addition, research examining engagement dynamics specifically within public accounting firms remains limited, despite the profession's unique characteristics such as strict regulatory oversight, high workload intensity, and strong professional accountability. The moderating roles of professional certification and ethical standards in strengthening the relationship between work engagement and organizational performance have also received limited empirical attention. Therefore, this study develops a multilevel conceptual model integrating job demands, job resources, and institutional professional mechanisms to explain the antecedents and consequences of work engagement among certified public accountants. As presented in the figure below.



**Fig. 1: Work Engagement in Public Accountant**

### Conceptual Model Development

**Proposed Multilevel Conceptual Model.**Based on the theoretical synthesis presented above, this study develops a multilevel conceptual framework explaining the antecedents and consequences of work engagement in public accounting firms. The framework integrates variables across three analytical levels. At the individual level, job demands include role conflict, role ambiguity, and work stress. At the organizational level, job resources consist of leadership style, organizational commitment, job satisfaction, and organizational culture. Work engagement functions as the mediating mechanism linking these factors to organizational outcomes. At the institutional level, professional certification and professional ethics are proposed as moderating factors that may strengthen the relationship between work engagement and organizational performance. The conceptual model is illustrated below:



**Fig. 2: Research Model**

The outcome variable in this study is public accounting firm performance, reflecting the overall effectiveness of professional service delivery within public accounting organizations. By integrating individual, organizational, and institutional determinants, the proposed framework extends existing engagement research, which often examines these factors separately.

**Hypothesis Development**

Based on the foregoing discussion, the research hypotheses are formulated as follows:

- H1a:** Role conflict affects organizational commitment.
- H1b:** Role ambiguity affects organizational commitment.
- H1c:** Leadership style affects organizational commitment.
- H1d:** Work stress affects organizational commitment.
- H2a:** Role conflict affects job satisfaction.
- H2b:** Role ambiguity affects job satisfaction.
- H2c:** Leadership style affects job satisfaction.
- H2d:** Work stress affects job satisfaction.
- H3a:** Role conflict affects organizational culture.
- H3b:** Role ambiguity affects organizational culture.
- H3c:** Leadership style affects organizational culture.
- H3d:** Work stress affects organizational culture.
- H4a:** Organizational commitment affects work engagement.
- H4b:** Job satisfaction affects work engagement.
- H4c:** Organizational culture affects work engagement.
- H5:** Work engagement affects public accounting firm (PAF) performance.
- H6:** Professional certification moderates the effect of work engagement on public accounting firm performance.
- H7:** Professional ethics moderates the effect of work engagement on public accounting firm performance.

**METHODS**

This study employed a quantitative explanatory research design to examine the structural relationships among antecedent variables, work engagement, and Public Accounting Firm (PAF) performance. The research focused on certified public accountants working in public accounting firms located in the Greater Jakarta area (Jabodetabek), which represents approximately 60% of the total registered PAF in Indonesia.

According to data from the Financial Profession Development Center (P2PK, 2024), the total population of active public accountants in Indonesia was recorded at 1.269 professionals. Using the Krejcie and Morgan (1970) sampling table together with the Slovin formula with a 5% margin of error, the minimum required sample size ranged between 300 and 304 respondents. The final dataset consisted of 307 valid responses, exceeding the minimum requirement and ensuring adequate statistical power for structural modeling. The unit of analysis was individual certified public accountants who met the following criteria: (1) holding CPA certification, (2) being registered with P2PK and the Indonesian Institute of Public Accountants (IAP), (3) having a minimum of two years of professional experience, and (4) currently working in a Public Accounting Firm (PAF) within the Jabodetabek region. Probability sampling with a simple random sampling technique was applied to ensure equal selection probability and to minimize sampling bias. Primary data were collected through a structured questionnaire distributed electronically via Google Forms. The instrument consisted of demographic questions and closed ended statements measured using a five point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) (Sekaran & Bougie, 2016). The questionnaire items were adapted from established empirical studies to ensure construct validity and contextual relevance. The variables measured included role conflict, role ambiguity, leadership style, work stress, organizational commitment, job satisfaction, organizational culture, work engagement, professional certification, professional ethics, and PAF performance. Secondary data were obtained from institutional reports and academic literature to support the empirical analysis. Instrument validation was conducted through a pilot test involving 30 respondents. An item was considered valid when the correlation coefficient exceeded the r-table value of 0.361, and all items met this criterion. Reliability testing using Cronbach's Alpha indicated that all constructs exceeded the minimum threshold of 0.60, demonstrating acceptable internal consistency across measurement indicators (Ghozali, 2018; Hair et al., 2019). Data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) to evaluate both measurement and structural models. The outer model assessment examined convergent validity, discriminant validity, composite reliability, and average variance extracted (AVE). The inner model assessment evaluated path coefficients, coefficient of determination (R<sup>2</sup>), effect size (f<sup>2</sup>), and predictive relevance (Q<sup>2</sup>) (Fornell & Larcker, 1981; Henseler et al., 2009; Hair et al., 2022).

Hypotheses were tested using bootstrapping procedures with a significance threshold of t-values greater than 1.96 at  $\alpha = 0.05$ . Moderation effects were analyzed by constructing interaction terms between work engagement and professional certification, as well as between work engagement and professional ethics (Henseler et al., 2009; Hair et al., 2022). The demographic characteristics of the respondents are presented in Table 2.

**Table 2:** Characteristics of Research Respondents

Characteristics	Category	Jumlah (N)	Percentage (%)
Location	Jakarta	226	73,62%
	Bekasi	36	11,73%
	Bogor	20	6,51%
	Tangerang	14	4,56%
	Depok	11	3,58%
Age	22 – 27 years	68	22,15%
	28 – 33 years	79	25,73%
	34 – 39 years	112	36,48%
	> 39 years	48	15,64%
Gender	Male	199	64,82%
	Female	108	35,18%
Education	Bachelor's (S1)	215	70,03%
	Master's (S2)	72	23,45%
	Diploma IV (D4)	11	3,58%
	Doctorate (S3)	9	2,93%
Years of Experience	< 5 years	197	64,17%
	5 – 10 years	82	26,71%
	> 10 years	28	9,12%
Position	Associate	189	61,56%
	Manager	99	32,25%
	Partner	19	6,19%

**Demographic Profile**

The demographic profile of the 307 respondents indicates that 73.62% were located in Jakarta, followed by Bekasi (11.73%), Bogor (6.51%), Tangerang (4.56%), and Depok (3.58%). The majority of respondents were aged 34–39 years (36.48%), followed by those aged 28–33 years (25.73%) and 22–27 years (22.15%), while 15.64% were over 39 years old. Male respondents accounted for 64.82% of the sample, while female respondents represented 35.18%. In terms of education, 70.03% held a Bachelor's degree, 23.45% held a Master's degree, 3.58% held a Diploma IV degree, and 2.93% possessed a Doctorate degree. Most respondents had less than five years of professional experience (64.17%), followed by those with five to ten years of experience (26.71%) and more than ten years of experience (9.12%). Regarding professional position, 61.56% served as associates, 32.25% as managers, and 6.19% as partners. Overall, the methodological approach ensures statistical rigor, measurement reliability, and structural validity in testing the proposed engagement model within the context of certified public accountants in Indonesia.

**RESULTS AND DISCUSSION**

**Descriptive Statistics.** The descriptive analysis indicates that respondents reported relatively high perceptions across most constructs. Role conflict (mean = 3.85) and role ambiguity (mean = 3.63) were categorized as high, indicating that public accountants experience substantial role pressure and task uncertainty in their professional responsibilities. Leadership style (mean = 3.46) and work stress (mean = 3.50) were also rated as high, reflecting demanding working conditions within public accounting firms. Organizational commitment (mean = 3.75) and job satisfaction (mean = 3.71) were both categorized as high, suggesting strong psychological attachment and positive evaluations of work among respondents. Organizational culture was rated as moderate (mean = 3.36), while work engagement demonstrated a very high level (mean = 4.25). Professional certification (mean = 3.59) was perceived positively, whereas professional ethics (mean = 3.37) and public accounting firm performance (mean = 3.35) were categorized as moderate. The exceptionally high level of work engagement suggests that, despite experiencing role pressures and demanding workloads, public accountants maintain strong psychological involvement in their work. This finding indicates that professional orientation and career motivation may enable individuals to adapt effectively to challenging work environments.

**Table 3:** Presents the Descriptive Statistics of the Research Constructs

Variable	Mean	Category
Role Conflict	3.85	High
Role Ambiguity	3.63	High
Leadership Style	3.46	High
Work Stress	3.50	High
Organizational Commitment	3.75	High
Job Satisfaction	3.71	High
Organizational Culture	3.36	Moderate
Work Engagement	4.25	Very High
Professional Certification	3.59	High
Professional Ethics	3.37	Moderate
Public Accounting Firm Performance	3.35	Moderate

**Measurement Model Evaluation.** The measurement model assessment indicates that all constructs satisfied the criteria for convergent validity. Outer loading values exceeded the recommended threshold of 0.50, confirming that the measurement indicators adequately represent their respective constructs. Additionally, Average Variance Extracted (AVE) values were above 0.50 and Composite Reliability (CR) values exceeded 0.70, indicating satisfactory reliability and internal consistency.

**Table 4:** Measurement Model Summary

Construct	AVE	CR
Role Conflict	0.850	0.944
Role Ambiguity	0.812	0.945
Leadership Style	0.768	0.943
Work Stress	0.773	0.932
Organizational Culture	0.611	0.862
Job Satisfaction	0.666	0.856
Organizational Commitment	0.517	0.754
Work Engagement	0.743	0.897
Professional Ethics	0.622	0.832
Professional Certification	0.659	0.885
Public Accounting Firm Performance	0.536	0.775

The Fornell-Larcker criterion further confirmed discriminant validity, as the square root of the AVE for each construct was greater than its correlations with other constructs. These results demonstrate that the measurement model possesses adequate validity and reliability for structural model analysis.

**Structural Model Evaluation.** The structural model evaluation indicated good model fit with a Standardized Root Mean Square Residual (SRMR) value of 0.051, which is below the recommended threshold of 0.08. This result suggests that the proposed model adequately represents the observed data.

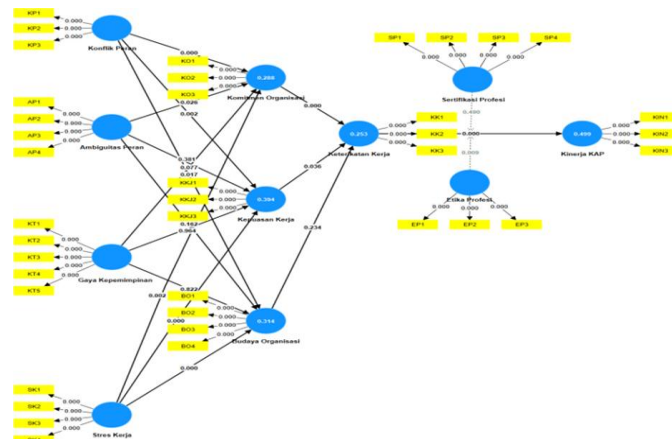
**Coefficient of Determination (R<sup>2</sup>)** Table 5 presents the R<sup>2</sup> values for the endogenous constructs. Job satisfaction demonstrated the strongest explanatory power (R<sup>2</sup> = 0.604), indicating that role related and stress related factors substantially explain variations in job satisfaction. Organizational commitment (R<sup>2</sup> = 0.337) and organizational culture (R<sup>2</sup> = 0.313) showed moderate explanatory power. Work engagement demonstrated moderate explanatory strength (R<sup>2</sup> = 0.252), suggesting that additional psychological factors may also influence engagement.

**Table 5:** R-Square Values

Endogenous Variable	R <sup>2</sup>	Interpretation
Organizational Culture	0.313	Moderate
Job Satisfaction	0.604	Strong
Organizational Commitment	0.337	Moderate
Work Engagement	0.252	Weak Moderate
Public Accounting Firm Performance	0.499	Moderate

Public accounting firm performance showed moderate explanatory power (R<sup>2</sup> = 0.499), indicating that work engagement plays a significant role in explaining organizational performance outcomes. Predictive relevance (Q<sup>2</sup>) values for all endogenous constructs were positive, confirming the model's predictive capability.

**Hypothesis Testing.** Hypotheses were tested using the bootstrapping procedure in the PLS-SEM analysis. A relationship was considered significant when the t-statistic exceeded 1.96 and the p-value was below 0.05. Figure 2 presents the bootstrapping results illustrating the relationships among variables in the research model. Table 6 summarizes the path coefficients, t-statistics, and p-values used to evaluate the proposed hypotheses.



**Fig. 3:** Bootstrapping Test Results

The results of the bootstrapping analysis indicate that role conflict and role ambiguity have a significant effect on organizational commitment. Work stress also exhibits a significant positive influence on organizational commitment and job satisfaction. However, leadership style does not have a significant effect on organizational commitment, job satisfaction, or organizational culture.

**Table 6: Direct Effects**

Variable	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ((O/STDEV))	P values	Description
Role Conflict -> Organizational Commitment	0,260	0,263	0,063	4,131	0,000	Accepted
Role Ambiguity -> Organizational Commitment	0,188	0,188	0,084	2,229	0,026	Accepted
Leadership Style -> Organizational Commitment	-0,215	-0,210	0,122	1,769	0,077	Rejected
Job Stress -> Organizational Commitment	0,392	0,389	0,128	3,055	0,002	Accepted
Role Conflict -> Job Satisfaction	0,163	0,166	0,053	3,085	0,002	Accepted
Role Ambiguity -> Job Satisfaction	0,066	0,066	0,075	0,876	0,381	Rejected
Leadership Style -> Job Satisfaction	0,005	0,004	0,108	0,045	0,964	Rejected
Job Stress -> Job Satisfaction	0,482	0,483	0,105	4,590	0,000	Accepted
Role Conflict -> Organizational Culture	0,135	0,139	0,057	2,377	0,017	Accepted
Role Ambiguity -> Organizational Culture	0,116	0,113	0,083	1,399	0,162	Rejected
Leadership Style -> Organizational Culture	-0,029	-0,028	0,130	0,225	0,822	Rejected
Job Stress -> Organizational Culture	0,418	0,420	0,114	3,673	0,000	Accepted
Organizational Commitment -> Work Engagement	0,359	0,361	0,051	7,097	0,000	Accepted
Job Satisfaction -> Work Engagement	0,161	0,163	0,077	2,095	0,036	Accepted
Organizational Culture -> Work Engagement	0,088	0,089	0,074	1,191	0,234	Rejected
Work Engagement -> Public Accounting Firm Performance	0,163	0,164	0,046	3,577	0,000	Accepted
Professional Certification x Work Engagement -> Public Accounting Firm Performance	0,028	0,026	0,041	0,690	0,490	Rejected
Professional Ethics x Work Engagement -> Public Accounting Firm Performance	0,129	0,130	0,049	2,630	0,009	Accepted

Furthermore, based on the results presented in the table above, organizational commitment and job satisfaction have a significant effect on work engagement, whereas organizational culture does not exhibit a significant influence. The findings also demonstrate that work engagement significantly contributes to the performance of public accounting firms. The moderation analysis indicates that professional certification does not significantly moderate the relationship between work engagement and organizational performance. Conversely, professional ethics significantly strengthens this relationship, suggesting that strong ethical values enhance the ability of engaged employees to translate their engagement into responsible and high-quality professional performance.

**DISCUSSION**

The empirical findings provide important insights into the behavioral dynamics of certified public accountants working in public accounting firms in Indonesia. The structural model confirms that work engagement functions as a central mechanism linking job demands and organizational factors to firm performance. However, several findings diverge from traditional organizational behavior assumptions, particularly regarding the positive relationships between role stressors and organizational commitment. These results require further theoretical interpretation within the context of professional service organizations.

**Role Conflict, Role Ambiguity, and Organizational Commitment.** Contrary to traditional role stress theory, the results indicate that role conflict ( $\beta = 0.260, p < 0.001$ ) and role ambiguity ( $\beta = 0.188, p = 0.026$ ) positively influence organizational commitment. Classical organizational behavior literature generally suggests that role conflict and ambiguity weaken employees' psychological attachment to organizations and increase strain (Rizzo et al., 1970; Judeh, 2011). However, the findings of this study suggest that role stressors may operate differently in professional service environments such as public accounting firms.

This result can be interpreted through the challenge stressor perspective within the Job Demands-Resources (JD-R) framework. The JD-R model distinguishes between hindrance stressors that obstruct performance and challenge stressors that stimulate learning and motivation (Bakker et al., 2007; Bakker & Demerouti, 2008). In knowledge-intensive professions such as auditing, complex tasks and ambiguous expectations may encourage employees to develop new competencies and professional judgment. Consequently, role complexity may strengthen commitment when employees perceive such challenges as opportunities for professional development. Descriptive statistics further support this interpretation. Although respondents reported relatively high levels of role conflict (mean = 3.85) and role ambiguity (mean = 3.63), organizational commitment remained high (mean = 3.75). This pattern suggests that public accountants may perceive complex role expectations as inherent characteristics of the auditing profession rather than organizational deficiencies.

The demographic characteristics of respondents also provide additional explanation. Approximately 64.17% of respondents had less than five years of professional experience and most held associate-level positions. For early-career professionals, exposure to challenging assignments may enhance commitment because such experiences contribute to skill development, career advancement, and professional recognition.

**Work Stress and Organizational Commitment**

Another notable finding is the positive relationship between work stress and organizational commitment ( $\beta = 0.392, p = 0.002$ ) as well as job satisfaction ( $\beta = 0.482, p < 0.001$ ). Traditional stress theories associate work stress with burnout, emotional exhaustion, and declining job attitudes (Maslach et al., 2001). However, the nature of stress experienced in professional service environments may differ from distress typically observed in other occupations.

In auditing environments, work stress often arises from demanding deadlines, complex client engagements, and strict regulatory requirements. When such pressures remain within manageable limits, they may function as eustress, which enhances motivation, alertness, and professional engagement. Employees may interpret high workloads and responsibilities as signals of trust in their professional competence.

The high level of work engagement reported by respondents (mean = 4.25) supports this interpretation. Despite experiencing role pressures and heavy workloads, public accountants demonstrate strong psychological involvement in their work. This finding suggests that work stress in this professional context may reinforce professional identity and commitment rather than diminish it.

These results indicate that stress in public accounting firms may act as a performance catalyst when accompanied by clear professional goals, career advancement opportunities, and supportive organizational systems. Therefore, managerial strategies should focus on stress management rather than stress elimination, ensuring that workload pressures remain within sustainable levels.

**Leadership Style and Its Limited Influence.** The results also indicate that leadership style does not significantly influence organizational commitment ( $\beta = -0.215, p = 0.077$ ) or job satisfaction ( $\beta = 0.005, p = 0.964$ ). This finding contrasts with many studies that report positive relationships between transformational leadership and employee engagement (Ghadi et al., 2013; Bui et al., 2017).

One explanation may lie in the structural characteristics of public accounting firms. The auditing profession operates under strict regulatory frameworks and standardized procedures that limit managerial discretion. Professional standards, audit methodologies, and regulatory compliance requirements may therefore play a more dominant role in shaping employee behavior than leadership style.

Additionally, early career auditors may place greater emphasis on professional development opportunities, certification attainment, and financial incentives. In such contexts, career progression systems and professional training may exert stronger motivational effects than leadership practices.

**Organizational Commitment, Job Satisfaction, and Work Engagement.** The findings confirm that organizational commitment ( $\beta = 0.359, p < 0.001$ ) and job satisfaction ( $\beta = 0.161, p = 0.036$ ) significantly influence work engagement. These results are consistent with engagement theory, which suggests that positive work attitudes strengthen employees' psychological investment in their roles (Schaufeli & Bakker, 2004; Saks, 2006).

The relatively strong explanatory power of job satisfaction ( $R^2 = 0.604$ ) indicates that work conditions and organizational support strongly shape employees' affective evaluations of their jobs. When employees experience meaningful work, supportive environments, and opportunities for professional development, they are more likely to demonstrate higher levels of vigor, dedication, and absorption.

**Work Engagement and Public Accounting Firm Performance.** The results further confirm that work engagement significantly influences public accounting firm performance ( $\beta = 0.163, p < 0.001$ ). This finding supports previous research showing that engaged employees demonstrate higher productivity, persistence in complex tasks, and stronger commitment to organizational goals (Saks, 2006; Schaufeli, 2013).

In professional service organizations, employee performance directly influences service quality, organizational reputation, and client trust. Engaged public accountants are more likely to perform audit procedures carefully, maintain professional skepticism, and produce reliable audit outcomes. Therefore, work engagement represents an important strategic resource for improving organizational performance.

**Moderating Effects of Professional Certification and Ethics.** The moderation analysis indicates that professional certification does not significantly strengthen the relationship between work engagement and organizational performance ( $\beta = 0.028, p = 0.490$ ). This finding suggests that certification may function primarily as a baseline professional qualification rather than a factor that intensifies behavioral outcomes.

In contrast, professional ethics significantly strengthens the relationship between work engagement and organizational performance ( $\beta = 0.129, p = 0.009$ ). Ethical adherence ensures that employees' motivation and dedication are translated into responsible professional behavior and high-quality audit outcomes.

This result highlights the importance of ethical standards in regulated professions. While engagement increases employee effort and dedication, ethical principles ensure that such efforts are directed toward maintaining professional integrity and public trust.

**Integrative Interpretation.** Overall, the findings reveal a distinctive engagement dynamic within public accounting firms. Job demands such as role conflict and work stress do not necessarily weaken employee commitment; instead, they may function as professional challenges that stimulate learning, career motivation, and organizational attachment. The results suggest that public accounting firms operate within a high-pressure but high-engagement environment, where demanding work conditions coexist with strong professional dedication. Maintaining this balance requires effective stress management systems, ethical reinforcement mechanisms, and sustainable career development opportunities.

**Managerial and Policy Implications.** The findings of this study provide several practical implications for public accounting firms, professional associations, and regulators seeking to strengthen workforce sustainability and organizational performance.

First, public accounting firms should implement effective **work stress management strategies**. Although moderate stress may enhance motivation, excessive workload may eventually lead to burnout. Organizations should therefore maintain optimal stress levels through balanced workload distribution, realistic project deadlines, and mentoring programs for junior auditors. Second, organizations should strengthen **job satisfaction and organizational commitment** as key drivers of work engagement. Transparent career development pathways, performance-based incentives, and continuous professional training can reinforce employees' psychological attachment to their organizations. Third, strengthening **ethical culture** within organizations is essential. Ethics training programs, internal quality reviews, and clear ethical guidelines aligned with professional standards established by the Indonesian Institute of Accountants (IAI) can ensure that employee engagement translates into responsible professional conduct.

Finally, professional associations and regulators such as IAPI and P2PK should support **professional development and certification pathways**. Expanding access to continuing professional education and certification programs may strengthen professional competence and long-term sustainability within the accounting profession.

## CONCLUSION

This study examines the antecedents and consequences of work engagement among certified public accountants working in public accounting firms in the Jabodetabek region of Indonesia. The findings confirm that work engagement plays a central role in linking job demands and organizational factors with public accounting firm performance. Organizational commitment and job satisfaction emerge as key antecedents of work engagement, while engagement itself significantly contributes to organizational performance.

From a theoretical perspective, this study contributes to the work engagement literature by integrating job demands, job resources, and institutional professional factors within a multilevel framework based on the Job Demands-Resources (JD-R) model. The findings also provide contextual insights into the accounting profession, indicating that certain job stressors, such as role conflict and work stress, may function as professional challenges that strengthen organizational commitment in knowledge-intensive professional environments.

The study further highlights the importance of institutional mechanisms in professional service organizations. While professional certification does not significantly strengthen the relationship between work engagement and firm performance, professional ethics plays a significant moderating role by ensuring that employee engagement is translated into responsible professional behavior and high quality audit performance.

From a managerial perspective, public accounting firms should prioritize strengthening organizational commitment and job satisfaction while effectively managing workload pressures. In addition, reinforcing ethical culture through professional training and clear organizational guidelines can help ensure that employee engagement contributes positively to organizational performance and professional accountability.

Overall, this study provides empirical evidence on the multilevel determinants of work engagement in public accounting firms and offers practical insights for improving employee engagement and organizational sustainability in the accounting profession.

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