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The Effect Of Opportunistic Employee Behavior And Internal Control On Employee Turnover At Pt Suna Karya Solusi

Sofhia Dwi Ayuningtyas

Management Studies Program, Faculty of Economics and Business, Pancasila University

Email: sofhiadwiayuningtyas@gmail.com

Abstract

This study aims to analyze the influence of employee opportunistic behavior and internal control on employee turnover at PT Suna Karya Solusi, a company operating in IT equipment, infrastructure, and security systems. The background of this research is grounded in the suboptimal management of employee work behavior and weak internal control, which potentially increase the tendency of turnover within the company. The theoretical framework draws on Agency Theory by Jensen and Meckling to explain opportunistic behavior, along with concepts of internal control and employee turnover derived from human resource management literature and prior studies. This research employs a quantitative method with an explanatory approach and an ex post facto design. Data were collected through a Likert-scale questionnaire distributed to 54 employees selected using a saturated sampling technique, supported by literature review as secondary data. The data were analyzed using multiple linear regression with SPSS 31. The findings reveal that employee opportunistic behavior has a positive but not significant effect on employee turnover, whereas internal control has a significant effect. Simultaneously, both variables significantly affect employee turnover, contributing 20.5%. This study concludes that strengthening internal control is more effective in reducing turnover than managing opportunistic behavior alone

Keywords: Employee Opportunistic Behavior, Internal Control, Employee Turnover

INTRODUCTION

Employee behavior has become a key determinant of organizational sustainability in today's competitive business environment. Organizations are expected not only to

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achieve high performance but also to ensure that employee behavior aligns with organizational values and objectives. In technology and security system industries, where operations require high professionalism, integrity, and compliance with standard procedures, inappropriate employee behavior may threaten organizational effectiveness.

One form of workplace misconduct is opportunistic behavior, in which employees prioritize personal interests over organizational goals by exploiting information asymmetry or weaknesses in organizational systems. Such behavior includes information manipulation, abuse of authority, and reduced commitment, potentially leading to internal conflict and lower organizational trust (Putri Ayu & Kadafi, 2022). Another major organizational challenge is employee turnover, which increases recruitment and training costs, disrupts operational continuity, and reduces organizational performance. Previous studies have shown that turnover is influenced by factors such as job satisfaction, work stress, motivation, work environment, and organizational management (Harvida & Wijaya, 2020; Sekarningrum, 2025; Astika et al., 2025).

Within Indonesian organizations, opportunistic behavior is frequently associated with weak internal control systems. Effective internal control promotes accountability, transparency, and compliance while reducing opportunities for opportunistic behavior (Ameilia et al., 2025). Consequently, organizations with stronger internal control are more likely to create a stable work environment and reduce employees' intention to leave.

This issue is particularly relevant to PT Suna Karya Solusi, an information technology and security systems company whose operations require employees with strong technical competence, integrity, and adherence to organizational procedures. As the company continues to grow, maintaining employee stability has become increasingly important. Weak internal control and inappropriate employee behavior may reduce organizational effectiveness and increase turnover intention.

Although previous studies have examined opportunistic behavior and employee turnover separately, limited research has investigated the simultaneous effects of employee opportunistic behavior and internal control on employee turnover, particularly in Indonesian technology companies (Putri Ayu & Kadafi, 2022). Therefore, this study aims to examine the influence of employee opportunistic behavior and internal control on employee turnover at PT Suna Karya Solusi, providing empirical evidence to support more effective and sustainable human resource management.

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METHODS

This study employed a quantitative explanatory research design based on the positivist paradigm to examine the effects of employee opportunistic behavior and internal control on employee turnover (Sugiyono, 2021). An explanatory approach was selected because the study aimed to identify and explain the causal relationships between the independent and dependent variables (Creswell, 2018). The research adopted an *ex post facto* survey design, in which the variables were observed without any manipulation, allowing the relationships among variables to be examined under actual organizational conditions (Sugiyono, 2021).

The research was conducted at PT Suna Karya Solusi, located in Bogor, West Java, Indonesia. The population consisted of all 54 employees of the company. Because the population size was relatively small, this study employed a saturated sampling technique, in which all members of the population were included as research respondents (Sugiyono, 2021). This approach ensured that the sample adequately represented the characteristics of the study population (Pallant, 2020).

The study involved two independent variables, namely employee opportunistic behavior (X_1) and internal control (X_2), and one dependent variable, employee turnover (Y). Employee opportunistic behavior was measured using the dimensions proposed by Supriyono (2018), including information manipulation and distortion, abuse of authority, and self-interest seeking. Internal control was measured based on the framework developed by Mulyadi (2016), consisting of the control environment, risk assessment, and control activities. Employee turnover was measured using the dimensions developed by Astika, Efendi, and Aprilia (2025), namely thinking of quitting, intention to search for alternative employment, and intention to quit. All variables were measured using a five-point Likert scale.

The study utilized both primary and secondary data. Primary data were collected through questionnaires distributed directly to employees of PT Suna Karya Solusi, while secondary data were obtained from books, scientific journals, previous studies, and company documents relevant to the research topic. A literature review was conducted to establish the theoretical framework, whereas the questionnaire served as the primary instrument for collecting empirical data (Creswell, 2018).

Instrument validity was assessed using the Pearson Product–Moment correlation technique. According to Sugiyono (2023), questionnaire items are considered valid when the calculated correlation coefficient exceeds the critical *r*-value or when the significance value is below 0.05. The validity test indicated that all questionnaire items for employee

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opportunistic behavior, internal control, and employee turnover met these criteria and were therefore declared valid. Instrument reliability was evaluated using Cronbach's Alpha. An instrument is considered reliable when the Cronbach's Alpha coefficient exceeds 0.60, indicating satisfactory internal consistency (Sugiyono, 2023). Reliability testing was performed using SPSS version 31 after all questionnaire items had been confirmed as valid.

The collected data were analyzed using descriptive and inferential statistical techniques with the assistance of SPSS version 31 (Sugiyono, 2021). Prior to hypothesis testing, classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, were conducted to ensure that the regression model satisfied the required statistical assumptions (Pallant, 2020; Field, 2018; Laerd Statistics, 2023). The relationships among variables were subsequently examined using multiple linear regression analysis with the following model:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

where Y represents employee turnover, a is the regression constant, β_1 and β_2 are the regression coefficients, X_1 represents employee opportunistic behavior, X_2 represents internal control, and e denotes the error term. The coefficient of determination (R^2) was used to evaluate the explanatory power of the regression model, while hypothesis testing was performed using *t*-tests to assess the partial effects of each independent variable and an *F*-test to evaluate their simultaneous effect on employee turnover. Statistical significance was determined at the 5% significance level ($\alpha = 0.05$) (Sugiyono, 2018, as cited in Pratiwi, 2021).

RESULTS AND DISCUSSION

Research Object Description

This study was conducted at PT Suna Karya Solusi, a private company established in 2015 that operates in the fields of information technology, network infrastructure, and security systems. Located in Bogor, West Java, Indonesia, the company provides various technology solutions for government and private institutions, including network infrastructure, CCTV, access control, fire alarm systems, and integrated security solutions.

The company employs personnel in technical, administrative, marketing, and managerial functions, with all operational activities carried out in accordance with

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established Standard Operating Procedures (SOPs). These procedures are intended to maintain service quality, improve operational efficiency, and minimize work-related errors.

The study involved all 54 employees of PT Suna Karya Solusi using a saturated sampling technique, allowing the entire population to participate as research respondents. This approach was considered appropriate due to the relatively small population size and enabled the findings to represent the company's overall condition.

As a technology and security system provider, PT Suna Karya Solusi requires employees to demonstrate high levels of accuracy, integrity, responsibility, and compliance with organizational procedures. To support operational effectiveness, the company implements internal control practices such as clear task delegation, SOP implementation, work supervision, and regular performance evaluation. These measures are intended to minimize misconduct, strengthen work discipline, and maintain service quality while fostering a supportive work environment that encourages employee commitment.

PT Suna Karya Solusi was selected as the research object because its organizational characteristics align with the variables examined in this study, namely employee opportunistic behavior, internal control, and employee turnover. Therefore, the company provides an appropriate context for analyzing the influence of employee opportunistic behavior and internal control on employee turnover. The findings are expected to provide practical insights for improving human resource management, strengthening internal control systems, and reducing employee turnover in the future.

Respondent Characteristics

This study involved all 54 employees of PT Suna Karya Solusi as respondents using a saturated sampling technique. Based on gender, 29 respondents (53.7%) were male and 25 (46.3%) were female, indicating that the workforce was predominantly male, which is consistent with the company's operations in information technology, infrastructure, and security systems that require substantial technical and operational expertise.

In terms of age, 10 respondents (18.5%) were under 25 years old, 15 (27.8%) were aged 25–30 years, 19 (35.2%) were aged 31–40 years, and 10 (18.5%) were over 40 years old. Thus, most respondents were between 31 and 40 years old, representing a productive workforce with sufficient professional experience.

Regarding educational background, 11 respondents (20.4%) had completed senior high school/vocational education, 15 (27.8%) held a diploma, 25 (46.3%) possessed a

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bachelor's degree, and 3 (5.6%) had other educational qualifications. This indicates that the majority of employees had undergraduate education, reflecting the educational demands of the information technology and security system industry.

Based on length of service, 6 respondents (11.1%) had worked for less than one year, 23 (42.6%) had one to three years of experience, 19 (35.2%) had three to five years of experience, and 6 (11.1%) had worked for more than five years. Therefore, most respondents had one to three years of work experience, suggesting that they had sufficient familiarity with the company's work system, organizational culture, and internal policies to provide reliable responses to the research variables.

Descriptive Analysis

The descriptive analysis was conducted to describe respondents' perceptions of the research variables based on questionnaire responses. The questionnaire employed a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The mean scores were then interpreted using predetermined classification criteria to determine the level of each variable.

The Employee Turnover variable obtained an overall mean score of 4.47, indicating a very high category. The highest-rated statement (M = 4.59) reflected respondents' lack of interest in applying for jobs at other companies, while the lowest-rated statement (M = 4.24) concerned their intention to resign. Overall, the findings indicate that employees are satisfied with their jobs, demonstrate strong organizational commitment, and exhibit low turnover intention.

The Employee Opportunistic Behavior variable achieved an overall mean score of 4.45, which also falls within the very high category. The highest mean score (M = 4.61) indicated that employees prioritized organizational interests over personal interests when making work-related decisions, whereas the lowest mean score (M = 4.33) related to providing complete and honest work information. These findings suggest that employees generally demonstrate integrity, responsibility, and professionalism, indicating a relatively low level of negative opportunistic behavior.

The Internal Control variable recorded an overall mean score of 4.46, categorized as very high. The highest-rated statement (M = 4.63) concerned the company's regular risk assessment practices, while the lowest mean score (M = 4.37) related to routine evaluations of employee performance and compliance. Overall, the results indicate that PT Suna Karya Solusi has implemented an effective internal control system through clear

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organizational structures, risk management, standard operating procedures, and continuous performance evaluation.

Classical Assumption Test

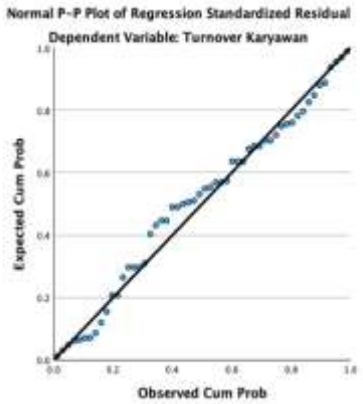


Figure 1. Normal P–P Plot of Regression Standardized Residuals

As shown in Figure 1, the residual points are distributed closely around the diagonal line and generally follow its direction, indicating that the residuals are normally distributed. Therefore, the normality assumption is satisfied, and the regression model is appropriate for further analysis.

Table 1. One-Sample Kolmogorov–Smirnov Test Results

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One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			54
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		1.93156370
Most Extreme Differences	Absolute		.101
	Positive		.066
	Negative		-.101
Test Statistic			.101
Asymp. Sig. (2-tailed)[c]			.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.		.190
	99% Confidence Interval	Lower Bound	.180
		Upper Bound	.200

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 926214481.

The One-Sample Kolmogorov–Smirnov test further supports this finding. As presented in Table 1, the Asymp. Sig. (2-tailed) value was 0.200, while the Monte Carlo Sig. was 0.190, both exceeding the significance level of 0.05. These results confirm that the residuals are normally distributed, indicating that the regression model satisfies the normality assumption and is suitable for subsequent multiple linear regression and hypothesis testing.

Table 2. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	13.332	6.819		1.955	.056		
	Perilaku Opurtunistik Karyawan	.342	.204	.249	1.677	.100	.681	1.468
	Pengendalian Internal	.367	.183	.298	2.010	.050	.681	1.468

a. Dependent Variable: Turnover Karyawan

A regression model is considered free from multicollinearity if the tolerance value is greater than 0.10 and the VIF is less than 10.00 (Ghozali, 2016). As presented in Table 2, both Employee Opportunistic Behavior and Internal Control obtained a tolerance value of 0.681 and a VIF value of 1.468. Since the tolerance values exceed 0.10 and the VIF

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values are below 10.00, the regression model is free from multicollinearity. These findings indicate that the independent variables are not highly correlated and are therefore suitable for subsequent multiple linear regression analysis.

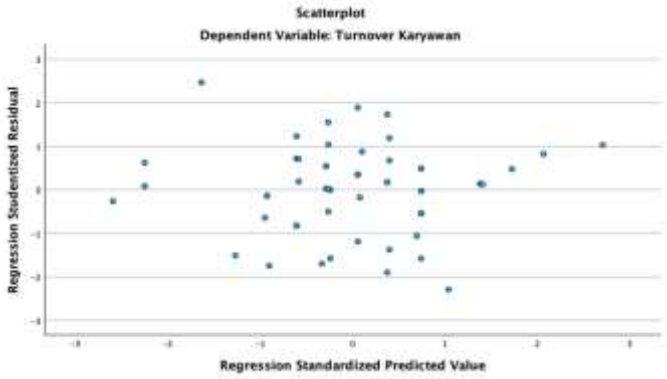


Figure 2. Scatterplot of Regression Standardized Residuals

In this study, heteroscedasticity was assessed using a scatterplot, where the absence of a clear pattern and the random distribution of residuals around the zero line indicate that the assumption is satisfied. As shown in Figure 2, the residuals are randomly scattered above and below the zero line without forming any discernible pattern, such as a funnel or wave shape. This indicates the absence of heteroscedasticity, suggesting that the residual variance is constant across the predicted values. Therefore, the regression model satisfies the heteroscedasticity assumption and is appropriate for subsequent hypothesis testing.

Multiple Linear Regression Analysis

Multiple linear regression analysis was employed to examine the effects of Employee Opportunistic Behavior (X_1) and Internal Control (X_2) on Employee Turnover (Y). The regression model is expressed as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

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Table 3. Multiple Linear Regression Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	13.332	6.819		1.955	.056
	Perilaku Opurtunistik Karyawan	.342	.204	.249	1.677	.100
	Pengendalian Internal	.367	.183	.298	2.010	.050

a. Dependent Variable: Turnover Karyawan

As presented in Table 3, the estimated regression equation is:

$$Y = 13.332 + 0.342X_1 + 0.367X_2 + e$$

The regression constant is 13.332, indicating the expected value of employee turnover when both independent variables are held constant. The regression coefficient of Employee Opportunistic Behavior is 0.342, indicating a positive relationship with employee turnover, meaning that a one-unit increase in this variable increases the turnover score by 0.342, assuming the other variable remains constant. Similarly, Internal Control has a positive regression coefficient of 0.367, indicating that a one-unit increase in internal control increases the turnover score by 0.367, ceteris paribus. Overall, both independent variables exhibit a positive relationship with employee turnover at PT Suna Karya Solusi.

Coefficient of Determination (R^2)

The coefficient of determination (R^2) was used to measure the extent to which the independent variables explain the variation in the dependent variable.

Table 4. Coefficient of Determination (R^2) Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.484[a]	.235	.205	1.969

a. Predictors: (Constant), Pengendalian Internal, Perilaku Opurtunistik Karyawan

b. Dependent Variable: Turnover Karyawan

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As presented in Table 4, the Adjusted R^2 value is 0.205, indicating that Employee Opportunistic Behavior (X_1) and Internal Control (X_2) jointly explain 20.5% of the variance in Employee Turnover (Y). The remaining 79.5% is explained by other factors not included in this study, such as job satisfaction, organizational commitment, compensation, work environment, leadership style, work stress, organizational culture, and career development opportunities. These findings indicate that, although both independent variables contribute to explaining employee turnover, other factors play a more substantial role.

Hypothesis Testing

Table 5. Results of the Partial (t) Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	13.332	6.819		1.955	.056
	Perilaku Opurtunistik Karyawan	.342	.204	.249	1.677	.100
	Pengendalian Internal	.367	.183	.298	2.010	.050

a. Dependent Variable: Turnover Karyawan

The results indicate that Employee Opportunistic Behavior (X_1) has a t-value of 1.677, which is lower than the t-table value of 2.008, with a significance value of 0.100 (> 0.05). Therefore, H_{01} is accepted, indicating that Employee Opportunistic Behavior does not have a significant effect on Employee Turnover at PT Suna Karya Solusi. Although the regression coefficient is positive (β = 0.342), the relationship is not statistically significant.

In contrast, Internal Control (X_2) has a t-value of 2.010, exceeding the t-table value of 2.008, with a significance value of 0.050 (≤ 0.05). Accordingly, H_{02} is rejected, indicating that Internal Control has a significant positive effect on Employee Turnover. The regression coefficient (β = 0.367) suggests that stronger internal control is associated with higher turnover scores. However, because the turnover instrument was measured using reverse-coded positive statements (e.g., no intention to resign or seek alternative employment), a higher turnover score actually reflects lower turnover intention. Thus, stronger internal control is associated with a reduced intention to leave the organization. These findings suggest that effective internal control systems, including clear responsibilities, standardized procedures, and proper supervision, contribute to employee retention by strengthening employees' commitment to the organization.

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Simultaneous Test (F-test)

The F-test was conducted to examine the simultaneous effect of Employee Opportunistic Behavior (X_1) and Internal Control (X_2) on Employee Turnover (Y)

Table 6. Results of the F-test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	60.631	2	30.315	7.819	.001[b]
	Residual	197.740	51	3.877		
	Total	258.370	53			

a. Dependent Variable: Turnover Karyawan

b. Predictors: (Constant), Pengendalian Internal, Perilaku Opurtunistik Karyawan

As shown in Table 6, the regression model produced an F-value of 7.819, which is higher than the F-table value of 3.18, with a significance value of 0.001 (< 0.05). Therefore, H_{03} is rejected, indicating that Employee Opportunistic Behavior and Internal Control jointly have a significant effect on Employee Turnover at PT Suna Karya Solusi.

These findings suggest that the two independent variables collectively contribute to explaining employee turnover. Accordingly, improving employee behavior management and strengthening internal control systems can help create a more supportive work environment, thereby reducing employees' intention to leave the organization.

DISCUSSION

The Effect of Employee Opportunistic Behavior on Employee Turnover

Employee opportunistic behavior refers to actions that prioritize personal interests over organizational goals, such as manipulating information, abusing authority, or avoiding responsibility. In this study, however, the measurement items were positively worded (e.g., honesty, integrity, and prioritizing organizational interests). Therefore, higher scores indicate lower opportunistic behavior and stronger employee integrity.

Multiple linear regression showed a positive coefficient of 0.342, indicating that higher scores on employee opportunistic behavior were associated with higher turnover scores. Since the turnover variable was also measured using reverse statements (e.g., not intending to resign or seek other employment), higher turnover scores actually reflect lower turnover intention. Thus, the positive coefficient indicates that lower opportunistic behavior is associated with lower turnover intention.

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The partial t-test revealed that employee opportunistic behavior was not statistically significant in predicting employee turnover (t = 1.677 < 2.008; p = 0.100 > 0.05). Accordingly, H_{01} was accepted and Ha_1 was rejected. These findings suggest that although integrity is important, opportunistic behavior was not the primary factor influencing employees' decisions to remain with the company. Other factors, including job satisfaction, compensation, work stress, organizational commitment, career opportunities, and leadership, may play a greater role.

This finding differs from those of Putri Ayu and Kadafi (2022) and Prayuda (2025), who reported that opportunistic behavior negatively affects organizational conditions. The discrepancy may be explained by differences in research settings, respondent characteristics, and industry context. Since most respondents reported high integrity, response variation was relatively limited, reducing the statistical effect of this variable. Overall, employee opportunistic behavior showed a positive relationship but no significant effect on employee turnover at PT Suna Karya Solusi.

The Effect of Internal Control on Employee Turnover

Internal control provides clear procedures, role allocation, risk assessment, supervision, and performance evaluation, creating a structured and fair working environment. Regression analysis produced a positive coefficient of 0.367, indicating that stronger internal control increased turnover scores. Because turnover was measured using reverse statements, this result means that stronger internal control is associated with lower turnover intention.

The partial t-test showed that internal control had a significant effect on employee turnover (t = 2.010 > 2.008; p = 0.050). Therefore, H_{02} was rejected and Ha_2 was accepted. Effective internal control enhances role clarity, procedural consistency, employee confidence, and organizational trust, thereby encouraging employees to remain with the company.

These findings are consistent with Ameilia et al. (2025) and Hazinatut Daulah and Suwarno (2025), who found that effective internal control promotes organizational stability and improves employee outcomes. For PT Suna Karya Solusi, clear procedures, supervision, and regular evaluations are particularly important given the company's operations in information technology and security systems. Overall, stronger internal control contributes to reducing employees' intention to leave.

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The Simultaneous Effect of Employee Opportunistic Behavior and Internal Control on Employee Turnover

Employee opportunistic behavior and internal control jointly contribute to organizational stability. Lower opportunistic behavior supported by effective internal control creates a transparent, disciplined, and trustworthy work environment, reducing employees' intention to leave.

The F-test indicated that the two independent variables simultaneously and significantly affected employee turnover ($F = 7.819 > 3.18$; $p = 0.001 < 0.05$). Thus, H_{03} was rejected and Ha_3 was accepted. These findings suggest that employee retention is influenced not only by individual behavior but also by organizational control systems.

The Adjusted R^2 of 0.205 indicates that employee opportunistic behavior and internal control explain 20.5% of the variance in employee turnover, while the remaining 79.5% is explained by other factors, such as job satisfaction, compensation, organizational commitment, work stress, leadership, work environment, and career development.

Overall, the findings demonstrate that strengthening employee integrity alongside effective internal control can improve organizational stability and help reduce employee turnover at PT Suna Karya Solusi.

CONCLUSION

This study examined the effects of employee opportunistic behavior and internal control on employee turnover at PT Suna Karya Solusi. The findings indicate that employee opportunistic behavior had a positive but insignificant effect on employee turnover ($\beta = 0.342$; $t = 1.677$; $p = 0.100$), suggesting that it was not the primary factor influencing employees' intention to remain with the company. In contrast, internal control had a positive and significant effect on turnover scores ($\beta = 0.367$; $t = 2.010$; $p = 0.050$). Because the turnover variable was measured using reverse-coded statements, higher turnover scores indicate lower turnover intention, implying that stronger internal control reduces employees' intention to leave. Simultaneously, employee opportunistic behavior and internal control significantly influenced employee turnover ($F = 7.819$; $p = 0.001$). Furthermore, the model explained 20.5% of the variance in employee turnover, while the remaining 79.5% was attributable to other factors not examined in this study, such as job satisfaction, compensation, work stress, organizational commitment, leadership, work environment, and career development.

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