International Journal of Management, IT & Engineering
Vol. 16 Issue 05, May 2026,
ISSN: 2249-0558 Impact Factor: 7.119
Journal Homepage: http://www.ijmra.us, Email: editorijmie@gmail.com
Double-Blind Peer Reviewed Refereed Open Access International Journal - Included in the International Serial Directories Indexed & Listed at: Ulrich's Periodicals Directory ©, U.S.A., Open J-Gate as well as in Cabell's Directories of Publishing Opportunities, U.S.A

Sustainable Organisational Practices, Employee Wellbeing and Turnover Intention: Evidence from a Professional Service Firm in Lagos, Nigeria

1. Enahoro Eseohe Jessica
Jenahoro7@gmail.com
+234-805-688-7843
[2.]Ojo Adeshina Akinwumi(PhD).
Pivotwws1@gmail.com
+234-807-442-5271
Department of Psychology, Faculty of Management and Social Sciences,
Lead City University, Ibadan, Oyo State, Nigeria

Corresponding Author:

[1.]Enahoro Eseohe Jessica
Jenahoro7@gmail.com
+234-805-688-7843

Abstract

This study examined whether sustainable organisational practices and employee well being predict turnover intention among employees of Ernst & Young (EY), UBA House, Lagos Island, Nigeria, and whether the two constructs are associated with each other. A descriptive survey design was adopted, and data were collected from 171 employees selected through purposive sampling from a staff population of 300, with the sample size determined using the Taro Yamane formula. Perceptions of sustainable practices, wellbeing and turnover intention were measured on a structured Likert questionnaire and analysed in SPSS using descriptive statistics, Pearson correlation and multiple linear regression. Contrary to the direction anticipated in the retention literature, sustainable organisational practices and employee wellbeing were not significantly correlated ($r = .05$, $p = .515$), and when entered jointly they did not significantly predict turnover intention, $F(2, 168) = 1.348$, $p = .263$, accounting for only 1.6 per cent of the variance ($R^2 = .016$, adjusted $R^2 = .004$). The more revealing pattern was descriptive. Implementation of sustainability was rated very highly at the level of management commitment (92.4 per cent agreement) and policy documentation (95.9 per cent), yet only 27.5 per cent of employees felt adequately informed about the organisation's sustainability goals, and 35.1 per cent regarded resource investment as inadequate. Fair treatment and ethical practice was the single strongest retention anchor (60.3 per cent), while work-life balance support (31.0 per cent) and wellbeing commitment (31.6 per cent) exerted weak influence on the intention to stay. The findings suggest that sustainability at EY exists on paper and at the top of the organisation but does not consistently reach employees in a form that shapes their wellbeing or their decision to remain. Strengthening communication, making resource investment visible and standardising practice across departments are recommended.

Keywords: sustainable organisational practices; employee wellbeing; turnover intention; professional services; employee retention; Nigeria

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1. Introduction

Employee turnover remains one of the more stubborn problems facing organisations, and professional service firms feel it acutely. In firms whose competitive advantage rests on the knowledge, judgement and client relationships carried by individual staff, the departure of experienced professionals imposes costs that reach well beyond recruitment and training. It disrupts client continuity, erodes institutional memory and places additional strain on the colleagues who remain (Sugiono & Beniawan, 2023). Turnover intention, understood as an employee’s conscious and deliberate willingness to leave the organisation, is widely treated as the most reliable proximal predictor of actual exit, which makes it a sensible focus for research and for managerial attention (Adiguna & Suwandana, 2023).

Sustainable organisational practices have been promoted as one route to a more stable workforce. These practices integrate environmental, social and governance considerations into daily operations while also attending to the human side of sustainability through fair compensation, work-life balance, ethical leadership, safe working conditions and employee participation in decision-making (Rahman, Abd Wahab, & Abdul Latiff, 2022). The underlying claim is intuitive. When employees perceive that their organisation is behaving responsibly, they are thought to reciprocate with greater commitment and a reduced intention to leave (Guerci, Longo, & Gianecchini, 2023). Employee wellbeing, a multidimensional construct spanning physical, psychological and social experience at work, is frequently positioned as the psychological channel through which such practices translate into retention (Guest, 2017; Kundi & Rehman, 2023).

The evidence for this chain, however, comes overwhelmingly from developed economies and from sectors such as hospitality and healthcare (Yang, Li, & Liu, 2022). Far less is known about how sustainability, wellbeing and turnover intention relate within professional service firms in developing contexts, where labour markets are volatile, welfare structures are often thin and skilled professionals are highly mobile, sometimes across national borders (Ogueyungbo & Akinlabi, 2022; Onyeonoru, 2020). Nigeria is a case in point. Its professional service sector competes for talent that is simultaneously being drawn towards emigration, so the question of what actually keeps professionals in place is a practical one.

This study addresses that question in a single, well-defined setting: the Lagos office of Ernst & Young, a leading global professional service firm. It asks whether sustainable organisational practices and employee wellbeing are related to each other, whether either predicts turnover intention, and how far sustainability is genuinely implemented in the everyday experience of employees rather than merely stated in policy. The findings are, in an instructive way, not what the literature predicts, and the departure between what is documented and what is experienced becomes the central story of the paper.

2. Conceptual and Theoretical Background

2.1 Sustainable organisational practices, wellbeing and turnover intention

Sustainable organisational practices are best understood not as a single initiative but as a bundle of policies and behaviours through which an organisation manages its people and processes responsibly over the long term (Bansal & Song, 2023). On the human resource side, this bundle includes sustainable and green HRM, ethical leadership, corporate social responsibility oriented towards employees, and the everyday fairness of pay, workload and voice (Aust, Westerman, & Cooke, 2020; Roscoe, Subramanian, Jabbour, & Chong, 2019). A growing body of work reports that such practices are associated with

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favourable employee outcomes, including engagement, commitment and reduced quitting intentions (Manzoor & Ali, 2021; Hajj Hussein & Bou Zakhem, 2024).

Employee wellbeing is the second construct of interest. Physical wellbeing concerns health, safety and working conditions; psychological wellbeing concerns satisfaction, stress and mental health; and social wellbeing concerns the quality of relationships, inclusion and support at work (Pevec Krka, 2022). Employees who experience higher wellbeing tend to be more engaged and less inclined to leave, while its neglect is linked to absenteeism, burnout and attrition (Krekel, Ward, & De Neve, 2019; Salvagioni et al., 2019). Wellbeing is often treated as the mechanism that converts good organisational practice into retention, on the reasoning that sustainable practices improve wellbeing, and improved wellbeing lowers the intention to leave (Kundi & Rehman, 2023).

Turnover intention, finally, is the deliberate intention to exit within a defined period. It is shaped by dissatisfaction, strain and disengagement, and it predicts actual turnover with reasonable consistency (Wang, Liu, & Zhang, 2022). The three constructs together form a plausible sequence in which practices act on wellbeing, and wellbeing acts on the decision to stay.

2.2 Theoretical framing

Three perspectives inform the expected relationships. Social exchange theory holds that employees interpret organisational treatment as a signal and reciprocate in kind, so that responsible, sustainable practices should generate loyalty and lower turnover intention (Guerci et al., 2023). Organisational support theory adds that employees form a global perception of how far the organisation values their contributions and cares about their welfare, and that stronger perceived support predicts commitment and retention (Karatepe, Hsieh, & Aboramadan, 2022). The job demands-resources perspective frames sustainable practices as resources that buffer the demands of professional work, protect wellbeing and reduce the strain that pushes employees towards the exit (Bakker, 2023; Demerouti, Nachreiner, Bakker, & Schaufeli, 2022). Each of these frameworks shares a premise worth stating plainly: the practices must actually be experienced by employees before any of the predicted psychological effects can occur. That premise is what the present findings call into question.

2.3 Hypotheses

Drawing on the reasoning above, three null hypotheses were tested:

H^{01}: There is no significant relationship between sustainable organisational practices and employee wellbeing.

H^{02}: Sustainable organisational practices have no significant influence on turnover intention.

H^{03}: Employee wellbeing has no significant effect on turnover intention.

3. Method

3.1 Design, population and sample

A quantitative, descriptive survey design was used. The study population comprised the 300 staff of the Ernst & Young office at UBA House, Lagos Island. The sample size was calculated with the Taro Yamane formula at a 0.05 level of precision, $n = N / (1 + N(e)^2)$, which for a population of 300 yields approximately 171. Purposive sampling was used to reach employees able to speak to the organisation's practices and their own experience of them. The realised sample of 171 was balanced by gender (55.0

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per cent male, 45.0 per cent female), concentrated in the economically active 25 to 34 age band (43.9 per cent), predominantly married (63.2 per cent) and highly educated, with 79.5 per cent holding a first degree or a master's degree. Full-time staff made up 74.3 per cent of respondents, and early-career and mid-career professionals were almost evenly represented, at 41.5 per cent with under five years of experience and 40.9 per cent with five to ten years.

3.2 Instrument

Data were collected through a structured, self-administered questionnaire built around the study objectives and theoretical framework. Items measuring sustainable practices and wellbeing, turnover intention, and the level of sustainability implementation were rated on a Likert scale. Content validity was assessed and the instrument's sampling adequacy examined using the Kaiser-Meyer-Olkin and Bartlett criteria, with values above 0.6 taken as acceptable. Reliability was established through test-retest assessment and Cronbach's alpha, with a 0.70 threshold applied for internal consistency. Questionnaires were distributed and retrieved using a drop-and-collect procedure, with respondents briefed on the purpose of the study and given three days to complete the form.

3.3 Analysis

Responses were coded and analysed in SPSS. Descriptive statistics summarised the demographic profile and item-level perceptions. Pearson product-moment correlation tested the association between sustainable practices and wellbeing (H01). Multiple linear regression, with sustainable practices and wellbeing entered jointly as predictors of turnover intention, tested H02 and H03. An alpha of .05 was applied throughout. Because the model-level F test governs whether individual predictors can be interpreted, the omnibus test and R^2 were treated as the authoritative basis for the two regression hypotheses.

4. Results

4.1 Perceptions of wellbeing and sustainable practices

Item-level perceptions of wellbeing were, on balance, tepid. Management's concern for employees' physical and mental health drew the strongest endorsement (63.8 per cent agreement, M = 2.19), though the large standard deviation (1.414) signals that this experience was far from uniform. Recognition of fair and ethical workplace policies followed (66.0 per cent, M = 2.10). Perceptions weakened on the more tangible and participative dimensions: only 52.6 per cent agreed that work-life balance was genuinely encouraged (M = 2.09), exactly half (50.3 per cent) felt that transparent communication and inclusive decision-making improved their wellbeing (M = 2.09), and just 41.6 per cent felt that the organisation provided adequate resources and support (M = 2.16), the most negatively rated item of the set.

4.2 Turnover intention

On the retention side, one item stood clearly above the rest. Fair treatment and ethical practice as a reason to remain attracted 60.3 per cent agreement and the lowest mean of the scale (M = 1.87), and the organisation's long-term commitment to fair employment was similarly valued (64.9 per cent, M = 2.26). The picture reversed for the softer sustainability levers. Sustainable HR practices such as training and job security were seen as reducing thoughts of quitting by only 42.7 per cent of respondents (M = 2.18), while work-life balance support (31.0 per cent, M = 2.33) and the organisation's wellbeing commitment (31.6 per cent, M = 2.32) were the weakest retention factors, each rejected by roughly two-thirds of the sample. Fairness, in short, anchors retention at EY; wellbeing and balance initiatives, as currently experienced, do not.

4.3 Level of implementation

The implementation results expose the study's central tension. At the top of the organisation, sustainability appears exemplary. Management support and enforcement of sustainability policies drew 92.4 per cent agreement with no dissent whatsoever (M = 1.63), and the existence of clearly documented policies was acknowledged by 95.9 per cent (M = 2.13). Yet the moment implementation is measured at the level of the individual employee, the figures collapse. Only 27.5 per cent felt adequately informed about the organisation's sustainability goals (M = 2.68), and 35.1 per cent judged the resources committed to implementation inadequate (M = 2.68). Consistency of application across departments occupied the middle ground, endorsed by 77.2 per cent but disputed by nearly a quarter.

Sustainability dimension	Agreement (%)	Mean	SD
Management supports and enforces policies	92.4	1.63	0.623
Clearly documented policies exist	95.9	2.13	0.974
Consistently applied across departments	77.2	2.21	0.856
Employees adequately informed of goals	27.5	2.68	1.082
Adequate resources invested in implementation	64.9	2.68	1.082

Table 1. Perceived level of sustainability implementation (N = 171).

4.4 Hypothesis tests

The inferential tests are quickly told. Pearson correlation returned a negligible and non-significant association between sustainable organisational practices and employee wellbeing, r = .05, p = .515. H01 was therefore retained. Multiple regression, entering both constructs as predictors of turnover intention, produced a model that was not significant, F(2, 168) = 1.348, p = .263, and that explained only 1.6 per cent of the variance (R^2 = .016, adjusted R^2 = .004). H02 and H03 were both retained. Because the omnibus F test was non-significant, no individual predictor can be interpreted as meaningful, and none was relied upon.

Test	Statistic	p	Decision
Practices ↔ wellbeing (Pearson r)	r = .05	.515	Retain H01
Practices + wellbeing → turnover (F)	F(2,168) = 1.348	.263	Retain H02, H03
Variance explained	R^2 = .016	—	—

Table 2. Summary of hypothesis tests.

One consequence of these results deserves emphasis. A mediating role for wellbeing, of the kind often assumed in this literature, requires at minimum a significant link between sustainable practices and wellbeing. Because that link was absent, the data offer no basis for a mediation pathway. Wellbeing did not sit between practices and turnover intention in this sample, and neither construct moved the outcome.

5. Discussion

Read against the retention literature, these findings are surprising, and it would be easy to treat them as a simple non-result. That reading would miss the point. The descriptive data explain why the inferential tests came out flat, and in doing so they identify a mechanism that matters for practice.

The organisation performs strongly on the visible, top-level markers of sustainability. Leadership commitment is near-universally recognised and policy is comprehensively documented. What breaks down is transmission. Sustainability is not reaching employees in a form they can perceive, use or attribute to their own wellbeing. When barely a quarter of staff know what the organisation is trying to achieve and a third doubt that real resources sit behind the rhetoric, the practices cannot plausibly shape wellbeing, and wellbeing cannot plausibly shape the decision to stay. The non-significant correlation and the negligible regression model are, on this account, exactly what one would expect from an initiative that is real at the level of intent and documentation but thin at the level of lived experience. This echoes evidence that the mere existence of work-life and wellbeing policies does not translate into outcomes unless implementation is consistent and visible across every level of the organisation (Park, Lee, & Kim, 2020).

The one factor that does anchor retention, fair and ethical treatment, is consistent with social exchange and organisational justice reasoning (Van der Westhuizen & Malan, 2023). Fairness is experienced directly and daily; it does not depend on a communication campaign to be felt. That it outperforms every softer sustainability lever suggests employees respond to what they actually encounter rather than to what is written into policy. The weakness of work-life balance as a retention factor is equally telling in a professional service setting, where billable-hour pressures and client demands routinely override formal commitments to balance, a pattern documented elsewhere in demanding service environments (Oladipo & Alabi, 2021).

The results should not be over-generalised. They describe one office of one firm at one point in time, and the cross-sectional design cannot establish causal direction. It is also possible that turnover intention at EY is driven principally by factors this study did not measure, including compensation relative to the external market, career progression, supervisory quality and the broader pull of emigration among Nigerian professionals. The negligible variance explained is itself a finding: it points attention away from the measured constructs and towards these unmeasured drivers.

6. Implications and Conclusion

For practice, the study reframes the retention problem from one of policy design to one of policy delivery. Ernst & Young, and professional service firms like it, do not appear to need more sustainability policy so much as a serious investment in making existing policy visible, resourced and consistently applied. Four steps follow directly from the data. First, close the communication gap through regular, concrete updates on sustainability goals and progress, given that only 27.5 per cent of staff feel informed. Second, make resource investment visible, since a third of employees read the absence of visible resourcing as evidence that commitment is superficial. Third, hold department heads accountable for consistent application, so that the roughly one in four employees who perceive uneven implementation are brought into parity. Fourth, redesign work-life balance initiatives around actual utilisation rather than nominal availability, and frame sustainability explicitly in terms of employee benefit so that the connection the literature assumes is one employees can actually see.

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In conclusion, sustainable organisational practices and employee wellbeing did not predict turnover intention at Ernst & Young, and the two were not related to one another. The reason lies less in the practices themselves than in their delivery: sustainability that is exemplary on paper and at the top of the organisation is not consistently experienced by the people it is meant to benefit. Fair and ethical treatment, which employees encounter directly, remains the firmest anchor of retention. The contribution of the study is to locate the retention problem in the space between what an organisation documents and what its employees experience, and to argue that this space, rather than the volume of sustainability policy, is where retention in professional service firms will be won or lost.

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