A Post-Pandemic Analysis of the Relationship Between Firm Size and Job Embeddedness in Public Accounting Firms

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This study examines the relationship between firm size and an employee's level of job embeddedness. A quantitative survey design was used to gather evidence from full-time accounting professionals working in public accounting firms across the United States. With a sample size of 136 full-time employees, results suggest that there is a positive relationship between firm size and job embeddedness. Two different measures of firm size were analyzed in the study. First, the number of full-time employees in the office was regressed on job embeddedness. Results indicated that the relationship was positive and significant. Second, the number of offices was used to measure firm size. The mean difference was calculated for job embeddedness and each of its six dimensions for firms with only one office, and those means were compared to the means of firms with two or more offices. Results indicated a positive relationship between job embeddedness and firm size; however, only the difference of means for the community fit dimension of job embeddedness was significant.

Keywords: job embeddedness, public accounting, firm size, organizational behavior

INTRODUCTION

Work environments have undergone and continue to experience dramatic shifts due to the pandemic. Companies are searching for ways to bring employees back to the office safely while also balancing the individual employee's needs. What was the once the norm, working in the office five days a week, is currently more the exception as people have become used to what was once the exception, working from home. Foosball tables and gyms at the office do not have the same appeal they did in January 2020.

Employees are looking at their jobs more holistically (Jones, 2021). With the Great Resignation, retention is even more crucial and finding ways to keep employees is a critical concern. In a MoreySmith survey, the biggest perk a company can offer employees is a safe environment where employees feel they can have either peace or a sense of energy and belonging (Jones, 2021). According to Brian Elliott, VP of Slack, employees want to feel they are working for a company they care about, where they belong, and where they are able to make a difference (Jones, 2021). This desire ties into the construct of job embeddedness (Robinson et al., 2014).

Employees feel embedded in their jobs when they perceive a fit of their personal goals and values with those of their organization. A survey such as the *PwC Pulse Survey* highlights that employees want to be embedded in their jobs (2021). In theory, managers have the ability to create an environment that influences employees to find links, fit, and meaning.

The accounting profession is broadly split into two groups: public accounting and industry/government accounting. Public accounting consists of firms owned by Certified Public Accountants (CPAs) who provide a variety of services to the public, including assurance, consulting, and tax services. Public accountants at firms serve multiple clients. Industry and government accounting include all other accounting jobs, such as CFO, controller, tax auditor, or accounts payable clerk. Accountants working in industry or government work for a specific company or agency. A common path for many college or university accounting graduates is to enter public accounting and then move into industry or government accounting.

To gain insight into the trends in accounting enrollments and graduation rates at the university level, the AICPA prepares a biennial report, *Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits* (AICPA, 2022). The report is based on results from a survey sent to universities and public accounting firms in the United States. The 2022 trends report showed that in the 2019-2020 academic year, undergraduate accounting enrollments decreased by 2.8%, in addition to the 4% decrease in the 2017-2018 academic year. Master's enrollments decreased by 8%, over and above the 6% decrease from 2017-2018 academic year. Since this survey was conducted prior to the COVID-19 outbreak, these numbers do not include the impact of the pandemic on higher education enrollments.

Together with multi-year decreases in enrollment numbers, there are even more pressures on the public accounting firm portion of the pipeline including the work-life balance of CPAs in public accounting, the growth of advisory services at firms that do not require CPA licensure, the difficulty level of the CPA exam (2020 pass rate was 58% (AICPA, 2022)), the work environment at the firm, and the wave of Baby Boomers retiring. According to the AICPA in 2015, 75% of its membership would be eligible to retire by 2020 (Gonzalez, 2020). With fewer accounting enrollments and graduates, a reduction in graduates sitting for the CPA exam, and partners nearing retirement, retaining talent in public accounting firms has become even more critical. All of these forces, (i.e., the cost of turnover, both monetary and non-monetary, the decrease in accounting enrollment and graduation, the Great Resignation, and changes to work environments due to the pandemic), elevate what was already a serious problem into a crisis for the accounting profession.

The size of a public accounting firm likely impacts the type of policies, strategies, and procedures that can be developed or changed to create a work environment and culture specifically for its employees' needs. The level of flexibility that partners of the firm have in implementing those strategies to intervene and change/alter that culture and environment, and the speed at which those changes can be made, would seem to be essential in addressing turnover. In today's post-pandemic world, partners are now facing novel work arrangement decisions that require an understanding of employees' personal needs and professional requirements. Discussions about possible remote work that were previously between partners and high performing employees are now occurring with all employees, who have personal issues and demands that were not as prevalent in a pre-pandemic world.

Mitchell et al. (2001) describe job embeddedness as the many ties an employee has with his or her organization and community. The more "stuck" an employee is, both within the organization and the community, the harder it is to leave the organization. Many job embeddedness drivers can be managed by firm owners, partners, and managers. However, the firm's size may impact the autonomy and flexibility managers and partners have in managing these factors. This study examines the relationship between firm size and an employee's level of job embeddedness at public accounting firms.

LITERATURE REVIEW

This section reviews both the seminal and current research of job embeddedness. Job embeddedness is one of the many predictors of turnover intentions (Rubenstein et al., 2018). Mitchell et al. (2001) proposed this new construct, job embeddedness, to the voluntary turnover prediction literature. Job embeddedness occurs on the job and off the job; the individual is embedded both in the employee's organization and the community in which the employee lives. Off-the-job embeddedness affects employees' decisions to participate (voluntary turnover and volitional absences) and on-the-job embeddedness affect employees' decision to perform (organizational citizenship and job performance) (Lee et al., 2004).

The three aspects of job embeddedness are link, fit, and sacrifice, and together they create a network of ties, both in the organization and community, that keep an employee embedded in the organization. Links are the connections an employee has with other people and institutions, both within and outside an employee's organization. Links within the organization would include those with a working team, such as an audit team composed of staff, senior staff, managers, and partners. The quantity and strength of the links influence how embedded an employee becomes.

Fit is also both internal and external. Internally, an employee's values and career goals must align with the organizations' culture, requirements, and demands of the jobs. Externally, fit applies to the community and how an individual feels connected to his or her community. Job embeddedness increases when employees' abilities and professional interests are matched with their organization and when they believe they fit in the community (Coetzer et al., 2017).

Sacrifice is "the perceived cost of material or psychological benefits that may be forfeited by leaving one's job" (Mitchell et al., 2001, p. 10). Sacrifice includes potential professional losses, such as job title, compensation, and benefits, and personal losses, such as loss of spouse's job, good school systems, and service to local organizations.

A study conducted in South Africa examined the job embeddedness and turnover intention relationship in small and large organizations (Coetzer et al., 2017). Coetzer et al. focused solely on the on-the-job links, sacrifice, and fit dimensions and did not include discussion of the off-the-job dimensions. Contrary to several of their hypotheses, their findings suggest: 1) no significant difference exists in the role organization links play for the employees of small and large organizations, 2) employees of smaller organizations perceive there is greater organization sacrifice than those at large organizations, and 3) employees of large organizations do not perceive a greater fit in their organization than those at smaller organizations (Coetzer et al., 2017). Employees of small organizations feel they would lose more socially and psychologically if they left their organization than their counterparts at large organizations. The job variety, autonomy, and relationships with colleagues are possible reasons the perception of sacrifice is greater for employees of small organizations. The authors suggested the survey items did not capture the quality of links, focusing rather on the quantity of links.

In public accounting firms, the variety of work and projects employees have narrows as the size of the firm increases from a local firm to a national or international firm. Employees at local firms traditionally contribute to all areas of services provided, from financial statement preparation to tax returns and research. Employees at national and international firms usually work in one specific area, such as assurance or tax services, and as their experience grows and they have more tenure at the firm, the specific industries in which they work becomes quite narrow. Furthermore, at smaller public accounting firms, employees tend to start communicating with clients at earlier stages in their career than their colleagues in large firms.

Core to the public accounting profession is the quality of the relationship and level of trust between the clients and the accountants in the public accounting firm. If employees at smaller firms have an opportunity to start developing those relationships earlier, they may have stronger links at an earlier point and feel more embedded in their firm.

Coetzer et al. (2019) delved deeper in the on-the-job embeddedness dimensions, links, fit, and sacrifice, within the context of small and medium enterprises (SMEs). They developed conceptual arguments for links between the three dimensions of on-the-job embeddedness and turnover intentions, building specifically on characteristics of SMEs. Recruiting practices of SMEs that rely heavily on word-of-mouth references potentially created closer ties amongst the employees when new hires come from a pool of people current employees know and like (Coetzer et al., 2019). The informality of SMEs (Storey et al., 2010) tends to create open relationships with managers and employees that fosters a more family-like work environment (Coetzer et al., 2019; Lai et al., 2016; Saridakis et al., 2013). An environment like that allows employees to develop stronger links with their colleagues and supervisors in their office, making them more embedded.

Distinct characteristics of SMEs that impact on-the-job embeddedness fit include quick immersion into the firm's work and social environment, open and fast communication from partners, and task variety (Coetzer et al., 2019). New employees in SMEs are often immersed in firm meetings and events, given coaching time from managers, and projects they find meaningful (Rollag & Cardon, 2003). Smaller firms have an environment that is conducive for partners to successfully communicate the firm's strategy and vision (Gilbert & Jones, 2000). The close proximity found in SMEs (Marlow et al., 2010) allows for more efficient communication of firm's strategy and vision, such that employees know if their personal values align with those of their organization. When employees experience this alignment, they tend to stay with their organization (Arthur et al., 2006).

Fasbender et al. (2019) explored on-the-job and off-the-job embeddedness as two moderators in the job satisfaction and job stress relationship to nurses' turnover intentions. They found that while off-the-job embeddedness can lessen the impact job stress has on turnover intention, on-the-job embeddedness can strengthen the impact job stress has on turnover intentions (Fasbender et al., 2019). Although it was not a study that included job embeddedness as a construct, Pasewark and Viator (2006) had a similar conclusion to Fasbender et al. (2019) discussed above. They examined work-family conflict and its impact on employees' job satisfaction and turnover intentions. Work that interfered with family had a strong, positive relationship with turnover intentions. However, when flexible work arrangements were offered, the work-interfering-with-family conflict and its relationship with job satisfaction was moderated (Pasewark & Viator, 2006). The authors encouraged future research to examine family-related issues and their impact on turnover, not just focus on work-stress, organizational commitment and mentorship. A shift in focus to those factors outside the firm that impact employees would bring a deeper understanding of turnover (Pasewark & Viator, 2006). Managers should encourage employee embeddedness in both the organization and their community.

Analyzing public accounting firm employees' links, fit, and perceived sacrifice with their community through job embeddedness' community dimension will add to understanding of the off-the-job embeddedness-turnover intention relationship. The inclusion of a community dimension with an organization dimension and its focus on why employees stay with an organization distinguish job embeddedness from affective commitment (one of the three dimensions of organizational commitment), job satisfaction, and job alternatives (Jiang et al., 2012). Employees at local or regional firms may be more embedded in their community as managers and partners of those firms may encourage employees to pursue local volunteer opportunities with any entity they choose. While national firms might also encourage their staff to volunteer, they may have specific entities that the national office supports. Saridakis et al. (2013) specifically called for future studies to look at job embeddedness and the level of this construct within small and large firms. The size of a public accounting firm and its impact on partners' autonomy and flexibility in embedding their employees has not been studied. Including the size of public accounting firm as an independent variable and not a control variable will be an important contribution to the public accounting literature that will link size of firm within a specific profession to job embeddedness. Perhaps smaller firms, with their lack of flexibility and higher degrees of autonomy, have a greater opportunity to intervene and work with their employees to create higher levels of job embeddedness and job engagement.

METHOD

A survey containing demographic questions and other instrument questions was administered to employees of public accounting firms from across the United States. Emails were sent to all the CEOs and Executive Directors of the 50 CPA state societies, as well as to the leaders of the Greater Washington, Guam, Puerto Rico, and Virgin Island societies, asking for their assistance in distributing the survey to their members. Representatives at public accounting firms of all sizes were contacted in an effort to obtain a sample of participants from small, medium, and large public accounting firms and asked them to solicit volunteers from their firms. Boomer Consulting, a company that consults with over 1,600 CPA firms nationwide, distributed the survey to their listserv of over 15,000 people. Finally, social media platforms, LinkedIn and Twitter, were used to solicit public accounting firm, full-time professional employees. Participation in the survey was voluntary (self-selected) and all survey results were anonymous. No identifying information, such as the name of the participant and their firm name, was collected in the survey.

Variable Measurement

This study used two different measures as a proxy for firm size. The first number of full-time accounting professionals (*FTP*) in their office was used to measure firm size. The second measurement used the number of offices in the firm as a proxy for firm size. The sample was divided into two groups using the number of offices to measure firm size. Then, those individuals working at a firm with only one office were compared to those individuals from firms with more than one office.

Job embeddedness was measured using an adapted version of the short job embeddedness form created by Holtom et al. (2006), based on the original job embeddedness 40-item measure created by Mitchell et al. (2001). Holtom et al. (2006) found a strong product-moment correlation (r = .92) between Mitchell et al.'s (2001) long version and their revised short form. This approach was used by Coetzer et al. (2017), Felps et al. (2009), and Cunningham et al. (2005). Holtom et al.'s short form has 21 items that were all part of the original 40-item measure created by Mitchell et al. (2001). The last three questions in Holtom et al.'s short form is "yes or no" questions. Those questions are not included in this survey as they did not relate specifically to any of the dimensions but rather asked about being married, having a spouse who works outside of the home, and owning a home. The 18 items that were included in the survey represent the six dimensions of job embeddedness: organization link, organization fit, organization sacrifice, community link, community fit, and community sacrifice. Items include "I feel like I am a good match for this firm", "I am a member of an effective work group", and "I really love the place where I live". Of the 18 items used, 9 of the items assess the respondents' perception of their embeddedness in their firm and 9 assess their perception of embeddedness in their community. The use of the 18 items, and not the 21 items, was used successfully by Coetzer et al. (2017) and Felps et al. (2009). The Cronbach alpha of the two studies mentioned above were .88 and .83, respectively. The Cronbach alpha in this study was .88.

Sample

The survey was open from August 25 to November 27, 2022. Of the 197 participants who opened the survey, 61 were excluded from the data for not answering any of the questions or any questions past the demographic questions, leaving 136 responses before data cleaning. As shown in Table 1, the sample of responses represent a wide swath of the profession, including all levels of position and designation. Of the responses, 42.6% female and 57.4% male with the largest percentage aged between 30-39 (32.4%). Other ages were 20-29 (13.2%), 40-49 (19.1%), 50-59 (13.2%), 60-69 (10.3%), 70 and older (4.4%) and not reported were 7.4%. With regards to position and designation, 14.7% of the respondents were staff, 22.8% were seniors, 11.8% were managers, and 50.7% were partners; 63.2% of the respondents were CPAs and 18.4% held both their CPA license and an "other" credential. One objective of the survey was to have responses from all levels in a public accounting firm and based on the spread of the percentages for each position, this objective was met. The percentage of partners who participated in the survey, over 50%, could create bias, as they are the people in the firm who have the most control over factors that could influence job embeddedness or job engagement. This potential bias is discussed more in the limitations section.

The majority of respondents held an undergraduate degree (58.8%), with 38.2% earning a master's degree and 2.2% earning a high school degree (.7% not reported). The number of full-time professionals in the office ranged between 2-10 employees (35.3%), 11-20 employees (21.3%), and 21 or more employees (36.8%) (4.4% had 0-1 professional employees and 2.2% did not report). These size groups are based on the AICPA classification of small firm (2-10 employees), medium firm (11-20 employees), and large (21 or more employees). Another objective of the survey was to obtain responses from firms of all sizes. The distribution of participants between small, medium, and large firms met that objective. The survey asked how many offices were in the firm: 57.4% had only one office in the firm and 40.4% had 2 or more offices (2.2% did not report). The majority of the respondents (41.2%) had worked at only one public accounting firm, including the current firm at which they worked, 27.9% had worked at 2 firms, 12.5% at 3 firms, 9.6% at 4 firms, 2.9% at 5 firms, and 5.1% at more than 5 firms (.7% not reported). The length of time the respondents at worked at their current firm ranged from 0 to 5 years (41.2%), 6 to 10 years (21.3%), 11 to 15 years (13.2%), 16 to 20 years (8.8%), 21 to 25 years (5.9%), and more than 25 years (9.6%). The spread of all of the responses is representative of the profession, without one category far outweighing another.

TABLE 1
PARTICIPANT DEMOGRAPHICS, FREQUENCIES, AND PERCENTAGES

	(N=136)	Percentage	Average
Gender			
Female	58	42.6	
Male	78	57.4	
Non-binary	--		
None of the above, please specify	--		
Not reported	--		
Age (in years)			
20 to 29	18	13.2	
30 to 39	44	32.4	
40 to 49	26	19.1	
50 to 59	18	13.2	
60 to 69	14	10.3	
70 and older	6	4.4	
Not reported	10	7.4	
Average Age			43
Number of Full-time Professionals in the Office			
0-1 Employees	6	4.4	
2-10 Employees	48	35.3	
11-20 Employees	29	21.3	
21 or more Employees	50	36.8	
Not Reported	3	2.2	
Average Number of FT Professionals			55
Number of Offices in the Firm			
1 office	78	57.4	
2 or more offices	55	40.4	
Not Reported	3	2.2	

	(N=136)	Percentage	Average
Position			
Staff	20	14.7	
Senior	31	22.8	
Manager	16	11.8	
Senior Manager/Director	0	0	
Partner/Principal	69	50.7	

Years Working as a Professional in An Accounting Firm			
0 to 5 years	24	17.6	
6 to 10 years	33	24.3	
11 to 15 years	19	14	
16 to 20 years	24	17.6	
21 to 25 years	9	6.6	
More than 25 years	27	19.9	
Number of Firms Participant Has Worked For, Including Current Firm			
1 Firm	56	41.2	
2 Firms	38	27.9	
3 Firms	17	12.5	
4 Firms	13	9.6	
5 Firms	4	2.9	
More than 5 Firms	7	5.1	
Not Reported	1	0.7	
Length of Time Working at Current Firm (in years)			
0 to 5 years	56	41.2	
6 to 10 years	29	21.3	
11 to 15 years	18	13.2	
16 to 20 years	12	8.8	
21 to 25 years	8	5.9	
More than 25 years	13	9.6	
Average			11
Highest Degree Obtained			
Undergraduate	80	58.8	
Masters	52	38.2	
Other	3	2.2	
Not Reported	1	0.7	
Credentials/Designations Held			
CPA	86	63.2	
JD	0	0	
EA	1	0.7	
Other	2	1.5	
None	22	16.2	
CPA, Other	25	18.4	

ANALYSIS AND RESULTS

Two different methods were used to analyze the data. First, using FTP as the measure for size, simple regressions were run with job embeddedness or one of its components as the dependent variable and FTP as the independent variable. Second, the number of offices was used to measure firm size. The mean scores of job embeddedness and its individual components were compared and tested to see if they were statistically different.

Results

The results for the regression run with job embeddedness as the dependent variable and the number of full-time accounting professionals in the firm *(FTP)* as the independent variable are presented in Table 2. There is a relationship between firm size and job embeddedness. Using SPSS pair-wise deletion, ten of the data points were deleted, resulting in a sample of 126 individuals to estimate the regression model. The model was statistically significant $F(1, 124) = 4.408$, $p < .05$, and accounted for approximately 3% of the variance of job embeddedness ($R^2 = .034$, adjusted $R^2 = .027$). FTP was positive and significant at the p <.05 level. This indicates that firm size positively related to job embeddedness. Regressions run with one of the components of job embeddedness as the dependent variable were not statistically significant.

TABLE 2
REGRESSION COEFFICIENTS OF SIZE OF FIRM ON JOB EMBEDDEDNESS

Model 1						
Variables	***B***	**β**	***SE***	***p***	***R*²**	***Adjusted R*²**
Constant	5.93		.06		.034	.027
FTP	.001	.19	.00	.038*		

Note. *p < .05. **p < .01*** p < .001. N = 126.

Table 3 presents the difference of means, for the two groups used to estimate firm size, for job embeddedness and each of its six components. Five data points were eliminated as individuals failed to provide appropriate information to determine the number of offices in their firm. All measures of job embeddedness indicate that the group with more than one office in the firm was larger. Only the component, Fit-comm, was statistically significant between the two groups.

TABLE 3
STATISTICAL ANALYSIS OF MEAN DIFFERENCES

Variable	Mean Difference	Tukey's Mean Difference Test t-statistic		Equal Variance F-statistic (Hartley test)
		Equal Variances Assumed	Equal Variance not assumed	
Embeddedness	-.175	-1.209	-1.260	1.919**
Links-comm	-.240	-1.002	-1.006	1.063
Links-org	-.010	-.060	-.060	1.098
Sacr-comm	-.410	-1.620	-1.653	1.357
Sacr-org	.080	.423	.439	1.804**
Fit-comm	-.460	-2.073*	-2.196*	2.511**
Fit-org	-.070	-.458	-.488	2.852**

Note. *p < .05. **p < .01*** p < .001. N = 131.

DISCUSSION

Studies in the area of size of organization and its relationships with human resource management (HRM) practices have been numerous. Smaller organizations tend to have HRM practices that are more likely to be informal, flexible, and undocumented (De Kok & Uhlaner, 2001; Jackson et al., 1989; Storey et al., 2010). When workplace size increases, formality increases and self-reported job quality decreases (Storey et al., 2010). Employees in larger organizations have less job autonomy than their colleagues in smaller organizations (Kalleberg & Van Buren, 1996). Smaller organizations have organizational flexibility that large firms do not have (van der Weerdt et al., 2006). Job embeddedness is not a specific HRM practice;

yet, HRM procedures and practices implemented by firm management, such as flexibility, task variance, job crafting, can increase employees' sense of being embedded in their firm and community. While the results did not support that employees in smaller firms have higher levels of job embeddedness, they do suggest a predictor relationship between size and job embeddedness that can be further explored by future research.

This study is unique in that is the first to analyze the variables of job embeddedness and size of organizations within the public accounting firm context. Several studies have included the variables of job embeddedness and size of organizations (Coetzer et al., 2017; Coetzer et al., 2019); however, none of these studies looked specifically at public accounting firms. Coetzer et al. (2017) suggested job embeddedness predicted turnover intentions in large organizations but not in small organizations. Their study focused on the on-the-job embeddedness dimensions of links, fit, and sacrifice and did not include the off-the-the job (community) embeddedness dimensions of links, fit, and sacrifice. While their results did not show that job embeddedness was a predictor of turnover intentions in smaller firms, they did find evidence that employees of smaller firms perceived greater organizational sacrifice and a better fit with their organization than those employees of larger firms. The current study differs from and extends the study by Coetzer et al. (2017). In the present study, results showed the size of public accounting firm predicts job embeddedness but not that employees in smaller firms have higher levels of job embeddedness than their colleagues in larger firms.

The pandemic changed the work environment and culture of organizations. Managers are struggling with decisions regarding their employees' physical location – are they back in the office, still working remotely, or a bit of both? Accounting firms that allowed their employees to work remotely, and perhaps are still allowing remote work, may see their employees become more embedded in their community. Mitchell et al. (2001) describe job embeddedness as the many ties an employee has with his or her organization and community. If employees can choose to live in a community of their choice where they fit, where there are activities they enjoy, where they have connections, and where their families enjoy being, while working remotely for a firm they feel connected to, they can become more embedded in both their firm and their community. Larger firms may have more capability than smaller firms to give their employees that opportunity.

This study contributes new knowledge to the size of organization and job embeddedness. The size of public accounting firms has not previously been studied in relation to job embeddedness. This study also answers the call of Saridakis et al. (2013) for future studies to look at job embeddedness and the level of this construct within small and large firms. The results of the current study suggest that as a firm gets bigger, a full-time accounting professional's level of job embeddedness increases. Pursuing the question of size from the lens of how and with whom firm decisions are made may provide better insights on the impact of size on job embeddedness.

A limitation of the current study was that of the participants, 50.7% were partners of their firm, which could be a bias. Of those participants who were partners, 71% were from small firms (20 employees or less) and 29% were from large firms (21 employees or more). One would think that partners are the ones who create and steer the firm culture, introducing or adapting strategies that could increase an employee's level of job embeddedness. However, this could be different depending on the size of the firm. In a small firm with 20 employees are less, the partners are the ones implementing strategies. They do not work with a national office that creates and pushes out the policies to the individual offices to implement. Partners of a small firm are often the ones who started the firm, establishing a culture and environment they desired. Partners in an office of a national firm or Big 4 international firm may not have a role in the human resource policies created by the national office.

Another limitation of the study was the small sample size. The survey was distributed using different channels, and the distribution strategy focused on obtaining participation from firms of all sizes and from all service lines. While the participants included employees from firms of all sizes, it was difficult getting participation in the survey. Additionally, the study did not ask the participants where they lived or if they lived in a different city than where their office was located. Thus, there was no information to identify the possible impacts of location on job embeddedness. Investigating whether job embeddedness differs in employees who do not live in the same city as the office location would give additional depth to the community-fit dimension of job embeddedness.

CONCLUSION

The study explores how the size of a public accounting firm can influence employees' job embeddedness. Public accounting firms are commonly characterized as small, local, regional, national, or Big 4 identifiers by those who have worked or currently work in public accounting. Findings suggest a moderate predictor ability of the size of the firm on job embeddedness. Future research should explore how firm size influences an employee's sense of being embedded in the firm and its community.

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