

# **The Relationship Between Organization Commitment and Job Embeddedness in Public Accounting Firms**

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*The public accounting profession in the United States faces a significant talent shortage, highlighted by high turnover rates. This study investigates the relationship between job embeddedness and affective organizational commitment among full-time professional employees at public accounting firms in the U.S., based on a sample of 136 professionals. The research employs multiple regression models to investigate how job embeddedness, particularly its organizational aspects, predicts emotional attachment to the firm. Findings show that organizational links and sacrifices are key predictors of affective organizational commitment, one of the three commitment dimensions, while community-related aspects and organizational fit are not. Control variables, job satisfaction, and job engagement also exhibit strong positive relationships with commitment. These results suggest that internal workplace factors, like team cohesion and perceived professional sacrifices, are crucial for retaining talent in public accounting. This study offers practical insights for firm leaders to enhance employee retention and lays the groundwork for future research on embeddedness and commitment in professional services.*

*Keywords: job embeddedness, organizational commitment, affective organizational commitment, employee retention, turnover intentions, public accounting firms, workplace culture*

## **INTRODUCTION**

Between 2019 and 2021, the U.S. accounting and auditing profession experienced a contraction of approximately 17%, resulting in a net loss of over 300,000 professionals (Trintech, 2024). This talent drain has continued into 2023 and beyond, with younger professionals particularly affected. The Institute of Management Accountants (IMA), in collaboration with Robert Half, reported in late 2023 that nearly 39% of accounting and finance professionals aged 18–36 left their employers during the prior two years, and 26% are likely to leave within the next 12 months, while 8% are even considering exiting the profession entirely (Cohn, 2023; Duong & Jiles, 2023). In its 2025 report, Robert Half stated that this shortage is not only continuing, but it is worsening. Additionally, dissatisfaction with work environment and peer

relationships was more than five times more prevalent among those planning to leave compared to those intending to stay. Accounting firms themselves view this exodus as a pressing issue.

The American Institute of Certified Public Accountants (AICPA) PCPS CPA Firm Top Issues Survey (2024) identified recruiting and retaining qualified staff as the top two concerns, particularly in firms with more than 11 employees (Bramwell, 2024). In response, the AICPA established the National Pipeline Advisory Group (NPAG) in mid-2023 to develop a strategy for addressing the widening talent gap. NPAG's May 2024 draft report recommends that firms enhance the employee experience by evolving firm cultures, refining compensation packages, and better managing workload allocations.

These industry-specific challenges align with broader trends in the workforce. Gallup's 2024 research indicates that only 31% of U.S. employees were actively engaged in their jobs, the lowest level in over a decade, while 17% were actively disengaged, contributing to substantial productivity losses (Crist, 2025; Harter, 2025). Among those who voluntarily left their jobs, 42% noted that managerial or organizational actions might have prevented their departure, with additional compensation, improved benefits, and more positive interactions with supervisors frequently cited as influencers of stay decisions (Tatel & Wigert, 2024).

Within the public accounting profession, disengagement and burnout are particularly pressing. High workloads, limited career advancement, and low pay have driven many professionals toward exit. Moreover, generational turnover could exacerbate the shortage, as approximately 75% of current CPAs are expected to retire within the next 15 years, thereby threatening the continuity of institutional knowledge and expertise within firms (Comunale et al., 2023).

To understand how accounting firms can reverse this trend, it is imperative to explore why employees choose to stay or leave. Building upon March and Simon's (1958) foundational turnover model, this study examines two theoretical constructs: affective organizational commitment, reflecting employees' emotional attachment to their firm (Mathieu & Zajac, 1990; Nouri & Parker, 2020), and job embeddedness, which includes both workplace and communities, that keep employees anchored in their roles (Mitchell et al., 2001; Cooper et al., 2023). While both constructs have been validated as predictors of turnover independently, their interrelationship within the accounting profession remains underexplored. This study aims to fill that gap by analyzing how these constructs interact to influence retention in public accounting firms.

## **LITERATURE REVIEW**

### **Job Embeddedness**

Job embeddedness presents a distinctive approach to research on turnover intentions, serving as both a retention strategy (Robinson et al., 2014) and a retention construct (Lee et al., 2004). Research increasingly supports job embeddedness as a predictor of turnover intentions (Coetzer et al., 2017; Cooper et al., 2023, Holtom & O'Neill, 2004; Jiang et al., 2012; Yang et al., 2011). Unlike other constructs, job embeddedness focuses on how an employee's connections and experiences influence their decision to stay or leave an organization. Off-the-job embeddedness affects employees' decisions to participate (voluntary turnover and volitional absences), and on-the-job embeddedness affects employees' decisions to perform (organizational citizenship and job performance) (Lee et al., 2004). It comprises three aspects: link, fit and sacrifice. Together, linking, fitting, and sacrificing create a network of ties within the organization and community that contribute to an employee's embeddedness in the organization.

Links refer to the connections an employee has with individuals and institutions, both within their organization and their community. For example, within an accounting firm, links might include relationships with team members, such as those on an audit team consisting of staff, seniors, managers, and partners. Externally, links are centered around their personal lives and could include relationships with family, friends, and social groups.

Fit encompasses both internal and external dimensions. Internally, it involves aligning an employee's values and career goals with the organization's culture, requirements, and job demands. Externally, it relates to how well an employee feels integrated into their community. Job embeddedness increases when

employees perceive a strong alignment between their professional skills and interests and their organization, as well as a sense of belonging in their 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 encompasses potential professional losses, such as the loss of job title, salary, and benefits, as well as personal losses, including the impact on a spouse’s employment, children’s schooling, or involvement in local organizations.

The integration of both community and organizational dimensions in job embeddedness sets it apart from affective organizational commitment (a component of organizational commitment), job satisfaction, and job alternatives (Jiang et al., 2012). Job embeddedness differs from affective commitment in that it is not limited to attachment to or compatibility with the organization nor does it include a focus on an employee’s willingness to exert energy for the organization. By incorporating community-related/external factors, job embeddedness offers a more comprehensive perspective than continuance commitment, which focuses solely on the perceived costs of leaving the organization, and normative commitment, which emphasizes the sense of obligation to stay with the organization (Crossley et al., 2007).

### **Affective Organizational Commitment**

Organizational commitment, the bond individuals develop with their organization, is a key theoretical framework used to predict voluntary turnover in the accounting profession (Boyer-Davis, 2019; Herda & Lavelle, 2012; Ketchand & Strawser, 2001; Nouri & Parker, 2020; Parker & Kohlmeyer, 2005; Pasework & Strawser, 1996). Multiple studies in the accounting field have found an inverse relationship between organizational commitment and turnover intentions – when employees are more committed, they are less likely to leave their firm. Organizational commitment consists of three dimensions: affective commitment, normative commitment, and continuance commitment. Affective commitment reflects an employee’s emotional attachment and desire to stay; normative commitment represents a sense of obligation to remain; and continuance commitment indicates a perceived need to stay (Meyer et al., 2002).

Among the three dimensions, affective commitment is the most thoroughly researched about turnover intentions within the accounting profession and in analyzing work performance in public accounting firms (Nouri & Parker, 2020). Affective commitment involves not only a desire to stay with an organization but also an employee’s acceptance of the firm’s goals and mission, as well as a willingness to put in effort for the firm (Mowday et al., 1979). There is limited research on continuance and normative commitment dimensions within the accounting profession, especially in public accounting firms. Smith and Hall (2008) found that neither normative nor continuance commitment had a significant correlation with professional turnover intentions. Similarly, Stallworth (2003) examined the effect of mentoring relationships on the three dimensions of organizational commitment in public accounting firms and discovered that normative commitment was not a strong predictor of turnover intentions.

Ketchand and Strawser (2001) categorized the antecedents of organizational commitment into personal traits, role states, job characteristics, work experiences, group and leader relations, organizational attributes, and the costs associated with leaving. Correlates of organizational commitment include professional commitment (commitment to one’s profession above and beyond the organization for which they work), involvement, satisfaction, and perceived organizational support (Meyer et al., 2002). Consequences of organizational commitment include withdrawal behaviors, such as turnover intentions, actual turnover, and reduced performance.

Pasework and Strawser (1996) found that staff accountants experiencing higher levels of job insecurity tend to display lower levels of organizational commitment and job satisfaction, which were negatively associated to their turnover intentions. The influence of job satisfaction and organizational commitment on perceived discrimination was analyzed in relation to turnover intentions among employees of three large public accounting firms (Parker & Kohlmeyer, 2005). Chong and Monroe (2015) found that junior accountants have lower levels of organizational commitment and job satisfaction due to job burnout resulting from higher levels of job tension, including excessive workloads and a perceived lack of control and information. Technostress, a type of stress resulting from the use of information and communication

technologies (Brod, 1984), along with organizational commitment and job satisfaction, significantly predict turnover intentions in public accounting (Boyer-Davis, 2019).

Prior research has investigated affective organizational commitment as an antecedent, correlate, or consequence to explain why employees consider *leaving* their organizations. Additionally, prior research has investigated job embeddedness to explain why employees choose to remain with their organizations. Regarded as a retention construct, higher levels of job embeddedness in employees have been shown to predict a higher desire in employees to stay with their firm (Cooper et al., 2023). Little research has been conducted that analyzes the relationship between job embeddedness and affective organizational commitment, and none specifically within the context of public accounting firms. To bridge the literature gap between these two organizational behavior constructs within the accounting profession and expand the understanding of the relationship between job embeddedness and an employee's commitment to their accounting firm, the research question investigated in this study was, "What impact does employees' levels of job embeddedness have on their level of affective organizational commitment to their public accounting firm within the U.S.?"

## METHODOLOGY

### Research Instrument

The survey instrument was carefully designed using validated, highly reliable, and widely used instruments for the independent, dependent, and control variables. In this study, the independent variable is job embeddedness, while the dependent variable is affective organizational commitment. All variables were measured through self-reported responses.

The initial section of the survey collected demographic information, including age and gender, with a primary focus on firm-related characteristics. Participants were asked to report the number of full-time professionals in their office, the number of offices within their firm, their current position, total years of experience in the public accounting profession, the number of firms they had worked for (including their current one), tenure at their current firm, highest degree earned, year of graduation from their highest level of education, and any credentials or professional designations held.

The second section of the survey included the items measuring job embeddedness and affective organizational commitment, as well as the control variables. All non-demographic survey items used a 7-point Likert Scale with ratings from 1 (strongly disagree) to 7 (strongly agree).

### Measures

#### *Independent Variable – Job Embeddedness*

Mitchell et al. (2001) developed the original Job Embeddedness Scale, consisting of 40 items. In this study, an adapted version of the short form created by Holtom et al. (2006) is used to measure job embeddedness. Holtom et al. (2006) reported a strong product-moment correlation ( $r = .92$ ) between their short form and Mitchell et al.'s (2001) original long version. This short form has been previously used by Coetzer et al. (2017), Felps et al. (2009), and Cunningham et al. (2005). The short form includes 21 items, all derived from the original 40-item measure. However, three of these items, simple "yes or no" questions about marital status, spousal employment, and home ownership, were excluded from this study as they do not relate to any specific job embeddedness dimension. The remaining 18 items reflect the six dimensions of job embeddedness: organizational link, fit, and sacrifice, as well as community link, fit, and sacrifice. Of these, nine items assess perceptions of organizational embeddedness, while the other nine evaluate community embeddedness. The use of these 18 items, rather than the full 21 items, follows the approach used by Coetzer et al. (2017) and Felps et al. (2009).

#### *Dependent Variable – Affective Organizational Commitment*

Affective organizational commitment was measured using a seven-item scale employed by Nouri and Parker in their 2013 study on commitment, career growth opportunities, and turnover intentions in public accounting firms. The seven items specifically focus on the affective commitment aspect of organizational

commitment, which is the most widely studied dimension related to turnover intentions in public accounting. Nouri and Parker adapted their scale from the fifteen-item scale created by Mowday et al. (1979), a scale that has been used in numerous studies within the accounting field on organizational commitment and turnover intentions (Aranya et al., 1982; McManus & Subramaniam, 2014; Nouri & Parker, 2013; Parker & Kohlmeyer, 2005).

### *Control Variables*

Research on turnover intentions within the accounting profession is extensive, with organizational commitment and job satisfaction emerging as the two most frequently examined constructs (Nouri & Parker, 2020). Accountants, particularly those with experience in public accounting firms, are in high demand and typically have multiple alternative job options. Since this research focuses on job embeddedness as a predictor of an employee's level of affective organizational commitment, the researchers seek to control for constructs that are both frequently used in prior studies and particularly relevant to experienced public accountants.

*Job satisfaction* was evaluated using a global six-item scale widely applied in studies examining job satisfaction and turnover intentions within the accounting field (Ketchand & Strawser, 1998; Pasewark & Viator, 2006; Rusbult & Farrell, 1983; Viator, 2001).

*Perceived job alternatives* were assessed using a two-item scale developed by Mitchell et al. (2001) as part of their research on job embeddedness and its role in predicting turnover intentions. The items measured employees' perceptions of how likely they were to find a suitable alternative to their current job.

*Principal/Partner.* A dummy variable was included to account for the individual's status as a principal/partner in the firm. The variable was one if the individual was a principal/partner and zero otherwise.

*Job engagement* was measured using the short Utrecht Work Engagement Scale (UWES), a 9-item instrument developed by Schaufeli and Bakker (2004). Job engagement has been defined in various ways; however, this study adopts the widely accepted definition proposed by Schaufeli et al. (2002), which conceptualizes engagement as comprising vigor, dedication, and absorption. The full version of the UWES, created by Schaufeli et al. (2006), includes 17 items, while the short form used in this study captures the same core dimensions in a more concise format.

### **Sample**

Multiple sources were used in this study to recruit full-time, accounting firm professionals as survey participants. Emails were sent to the CEOs and Executive Directors of all 50 CPA state societies, as well as to the leaders of the Greater Washington, Guam, Puerto Rico, and Virgin Island societies, requesting their assistance in sharing the survey with their members. Additionally, representatives from public accounting firms of various sizes – including small, medium, and large firms – were contacted and asked to recruit volunteers from within their organizations. Boomer Consulting, a firm that works with over 1,600 CPA firms nationwide, distributed the survey to its listserv, which comprises more than 15,000 individuals. Social media platforms, such as LinkedIn and X (formerly Twitter), were also utilized to reach full-time professional employees in public accounting. Participation in the survey was voluntary (self-selected) and anonymous, with no identifying information, such as participant name or firm affiliations, collected. After excluding incomplete responses ( $n = 61$ ), a sample of 136 responses was used for the survey.

### **RESULTS**

As shown in Table 1, the survey sample represents a broad cross-section of the accounting profession, encompassing all levels of position and credential. Of the respondents, 42.6% identified as female and 57.4% as male. The largest age group was 30-39, comprising 32.4% of the sample. Other age groups included 20-29 (13.2%), 40-49 (19.1%), 50-59 (13.2%), 60-69 (10.3%), 70 and older (4.4%), with 7.4% choosing not to report their age.

In terms of professional roles, 14.7% of the respondents were staff-level employees, 22.8% were seniors, 11.8% were managers, and 50.7% were partners. Regarding credentials, 63.2% held a CPA license, and 18.4% reported holding both a CPA license and an additional credential. One of the survey's goals was to gather input from professionals at every level within public accounting firms, and the distribution of responses across positions suggests that this goal was achieved.

Educational backgrounds varied, with 58.8% holding an undergraduate degree, 38.2% a master's degree, and 2.2% a high school diploma. A small portion (0.7%) did not report their education level. Respondents also came from firms of varying sizes, with 35.3% working in offices with 2-10 professional employees, 21.3% in offices with 11-20 professionals, and 36.8% in offices with 21 or more professionals. A small number (4.4%) worked in offices with 0-1 professionals, and 2.2% did not report firm size. The distribution reflects the survey's objective of obtaining responses from small, medium, and large firms.

Regarding career history, 41.2% had worked at only one public accounting firm (including their current firm), 27.9% 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, with 0.7% not reporting. Tenure at the 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%), to more than 25 years (9.6%). Overall, the diversity in demographic and professional characteristics suggest that the sample is representative of the broader accounting profession, with no single category dominating the data.

**TABLE 1**  
**PARTICIPANT DEMOGRAPHICS, FREQUENCIES, AND PERCENTAGES**

|                                   | (N=136) | Percentage | Average |
|-----------------------------------|---------|------------|---------|
| <b>Gender</b>                     |         |            |         |
| Female                            | 58      | 42.6       |         |
| Male                              | 78      | 57.4       |         |
| Non-binary                        | --      |            |         |
| None of the above, please specify | --      |            |         |
| Not reported                      | --      |            |         |
| <b>Age (in years)</b>             |         |            |         |
| 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      |
| <b>Position</b>                   |         |            |         |
| Staff                             | 20      | 14.7       |         |
| Senior                            | 31      | 22.8       |         |
| Manager                           | 16      | 11.8       |         |
| Senior Manager/Director           | 0       | 0.0        |         |
| Partner/Principal                 | 69      | 50.7       |         |
| <b>Highest Degree Obtained</b>    |         |            |         |
| Undergraduate                     | 80      | 58.8       |         |
| Masters                           | 52      | 38.2       |         |
| Other                             | 3       | 2.2        |         |
| Not Reported                      | 1       | 0.7        |         |

|                                      | (N=136) | Percentage | Average |
|--------------------------------------|---------|------------|---------|
| <b>Credentials/Designations Held</b> |         |            |         |
| CPA                                  | 86      | 63.2       |         |
| JD                                   | 0       | 0.0        |         |
| EA                                   | 1       | 0.7        |         |
| Other                                | 2       | 1.5        |         |
| None                                 | 22      | 16.2       |         |
| CPA, Other                           | 25      | 18.4       |         |

### Regression Models

Multiple regression was performed to determine whether job embeddedness predicts the affective organizational commitment of full-time accounting professionals to their firms.

The model was estimated as follows:

$$COMM_i = B_0 + B_1JSAT_i + B_2JALT_i + B_3PP_i + B_4JEN_i + B_5JEM_i + e_i \quad (1)$$

$$COMM_i = B_0 + B_1JSAT_i + B_2JALT_i + B_3PP_i + B_4JEN_i + B_5JEMFITORG_i + B_6JEMFITCOMM_i + B_7JEMPLINKSORG_i + B_8JEMPLINKSCOMM_i + B_9JEMSACRORG_i + B_{10}JEMSACRCOMM_i + e_i \quad (2)$$

The dependent variable used for both models was affective organizational commitment (COMM). Control variables for each regression model included job satisfaction (JSAT), job alternatives (JALT), principal/partner (PP), and job engagement (JEN). The test variable was job embeddedness (JEM). For Model #1, the composite scores of job embeddedness (JEM) was the test variable. Model #2 used scores of the six individual components of job embeddedness as test variables: (JEMFITORG), (JEMFITCOMM), (JEMPLINKSORG), (JEMPLINKSCOMM), (JEMSACRORG), and (JEMSACRCOMM).

Table 2 displays the results for the two multiple regression models. Model #1 was statistically significant,  $F(5,129) = 49.256$ ,  $p < .001$ , and explained approximately 65% of the variance of affective organizational commitment (COMM) ( $R^2 = .656$ , adjusted  $R^2 = .643$ ). In this model, the test variable, job embeddedness (JEM), was highly significant and positively related to affective organizational commitment ( $\beta = .237$ ,  $p < .01$ ). Control variables, job satisfaction ( $\beta = .385$ ,  $p < .01$ ) and job engagement ( $\beta = .204$ ,  $p < .01$ ), were also highly significant and positively associated with affective organizational commitment. To a lesser extent, principal/partner ( $\beta = .283$ ,  $p < .05$ ) predicted affective organizational commitment.

Model #2 is statistically significant,  $F(10,124) = 32.244$ ,  $p < .001$ , and explained approximately 72% of the variance of affective organizational commitment (COMM) ( $R^2 = .722$ , adjusted  $R^2 = .700$ ). In Model #2, two of the six test variables were highly significant and positively related to the dependent variable, affective organizational commitment. The two significant variables were JEMPLINKSORG ( $\beta = .179$ ,  $p < .01$ ) and JEMSACRORG ( $\beta = .283$ ,  $p < .01$ ). The control variable, job satisfaction, was again highly significant and positively related to affective organizational commitment ( $\beta = .298$ ,  $p < .001$ ). In contrast, the control variable principal/partner was marginally significant ( $\beta = .201$ ,  $p < .1$ ) and positively related to affective organizational commitment.

**TABLE 2**  
**RESULTS OF THE REGRESSION MODELS**

|                          | Model 1 |             | Model 2 |             |
|--------------------------|---------|-------------|---------|-------------|
| <b>Variable</b>          | $\beta$ | t-statistic | $\beta$ | t-statistic |
| Constant                 | .932    | 1.926*      | .299    | .577        |
| <b>Control</b>           |         |             |         |             |
| Job Satisfaction         | .385    | 4.526***    | .298    | 3.438***    |
| Job Alternatives         | -.004   | -.123       | -.002   | -.082       |
| Principal/Partner        | .283    | 2.338**     | .201    | 1.793*      |
| Job Engagement           | .204    | 2.662***    | .117    | 1.601       |
| <b>Test</b>              |         |             |         |             |
| Job Embeddedness         | .237    | 2.636***    |         |             |
| JEMFITORG                |         |             | .041    | .462        |
| JEMFITCOMM               |         |             | -.017   | -.273       |
| JEMPLINKSORG             |         |             | .179    | 2.654***    |
| JEMPLINKSCOMM            |         |             | .064    | 1.282       |
| JEMSACRORG               |         |             | .283    | 3.412***    |
| JEMSACRCOMM              |         |             | -.041   | -.710       |
| <b>R-squared</b>         | .650    |             | .722    |             |
| <b>Adjusted R-square</b> | .643    |             | .700    |             |

Note: \* $p < 0.10$ ; \*\* $p < 0.05$ ; \*\*\* $p < 0.01$

## DISCUSSION

This study investigated and revealed the relationship between affective organizational commitment and job embeddedness among full-time professionals in U.S.-based public accounting firms, providing important insights into the factors that influence employee retention in these firms. Notably, job embeddedness, a retention construct that examines why employees want to stay with their firm, was a highly significant positive predictor of affective organizational commitment, indicating that the higher an employee's level of job embeddedness, the greater the emotional attachment the employee will have with their firm. Additionally, the study revealed that the two embeddedness dimensions —organizational links and organizational sacrifice —directly tied to the organization were the primary drivers of affective organizational commitment, while community-related factors and organizational fit were not statistically significant predictors. This distinction highlights the predominance of internal workplace dynamics over external community ties in shaping accountants' emotional attachment and desire to stay with their firms.

The importance of organizational links, such as strong, respective relationships with coworkers and clients, team cohesion, and a supportive culture, supports prior research highlighting social integration as a key retention factor (Cooper et al., 2023; Holtom & O'Neill, 2004). Similarly, organizational sacrifice, reflecting perceived costs of leaving including financial rewards, career opportunities, and accumulated benefits, underscores how employees weigh the tangible and intangible costs of turnover (Mitchell et al., 2001; Mathieu & Zajac, 1990).

The lack of significance for community embeddedness may be explained by several factors. Public accounting is a high-pressure profession, often characterized by tight deadlines and intense workloads. To cope with these demands, public accounting employees may choose to separate their work identity from their personal or community lives as a means of managing stress (Cohn, 2023; Duong & Jiles, 2023). Additionally, many firms now offer remote work opportunities, allowing employees to live in different cities or even states. As a result, firms have little influence over community-related links, making community embeddedness a less relevant factor in employee retention. These dynamics suggest that firms



should focus on cultivating strong internal relationships and promoting engagement with the firm, rather relying on community involvement or geographic ties to increase commitment and retain talent.

The organizational fit dimension of job embeddedness refers to an alignment between an employee's personal values and career aspirations and the firm's culture and expectations. In public accounting, professionals are exposed to a wide range of clients and services, often switching between projects quickly to meet tight deadlines. Given the fast-paced and varied nature of the work, employees may not have the time or opportunity to reflect on how individual clients or projects align with their values. This suggests that commitment to the firm may be driven more by broader culture or organizational alignment than by fit with specific assignments or clients.

Job satisfaction and job engagement, both included as control variables, emerged as significant positive correlates of affective organizational commitment. This reinforces their role as foundational drivers of employee loyalty (Harter, 2025; Tatel & Wigert, 2024) and aligns with prior research showing that highly engaged employees exhibit higher levels of organizational commitment behavior (Christian et al., 2011; Fleming & Asplund, 2007; Rich et al., 2010; Shuck et al., 2011). Additionally, the positive relationship between partner/principal status and commitment support theories suggesting that higher levels of autonomy, ownership stakes, decision-making authority, and professional prestige associated with leadership roles contribute to stronger organizational commitment (Bramwell, 2024; Dole & Schroeder, 2001).

Job embeddedness, a key retention construct, captures the various factors that influence an employee's decision to remain with their organization. In the context of public accounting, professional employees who experience supportive and respectful workplace relationships and perceive high costs associated with leaving are more likely to remain committed to their firms. The findings highlight the importance of focusing on retention strategies that strengthen internal workplace relationships and increase the perceived costs of departure through initiatives related to competitive compensation, career development, and a strong organizational culture.

## IMPLICATIONS FOR PRACTICE

For public accounting firms seeking to mitigate the ongoing talent shortage and turnover, these results suggest several actionable strategies. First, fostering robust internal social networks through team-building initiatives, mentoring programs, and collaborative work environments can deepen organizational links that anchor employees emotionally (Cooper et al., 2023). Collaborative work environments encompass both internal team dynamics and relationships with clients. Firms should recognize that clients can significantly influence employee well-being, both positively and negatively, and should not overlook this impact. Leadership development programs that enhance managers' abilities to cultivate positive relationships and engagement will likely improve retention (Tatel & Wigert, 2024).

Second, firms should design compensation and benefits packages that clearly communicate the value of remaining with the organization, thereby increasing the perceived sacrifice associated with leaving (AICPA, 2024). Recognition programs, structured career advancement pathways, and continuous professional education opportunities also contribute to employees' calculation of the cost of turnover.

Third, it remains essential to monitor and improve job satisfaction and engagement, as these factors consistently correlate with organizational commitment (Tatel & Wigert, 2024). Regular employee feedback, flexible work arrangements, and manageable workloads can promote these outcomes. Understanding individual employee needs and desires is crucial for identifying the firm characteristics that foster job satisfaction and engagement. This strategy aligns with the AICPA NPAG 2024 report that encourages firms to enhance their employee experience as one of its six key recommendations for boosting the accounting pipeline.

Finally, given the unique incentives of partners and principals, retention strategies should be tailored to early-career and mid-level professionals, who may require different motivational levers such as development opportunities and work-life balance enhancements to stay committed (Bramwell, 2024).

## IMPLICATIONS FOR RESEARCH

While this study advances the understanding of retention dynamics in public accounting, particularly the relationship between job embeddedness and affective organizational commitment, it also highlights opportunities for future research. The cross-sectional design limits causal inferences, indicating a need for longitudinal studies to observe how job embeddedness and affective organizational commitment evolve over time and in response to firm-level interventions.

Future research should also examine moderating variables, such as generational cohort differences, as younger accountants may have distinct expectations regarding work culture and career development (Cohn, 2023). As older accountants approach retirement, it becomes increasingly important to understand the needs and expectations of the younger accountants entering the profession. Additionally, the growing prevalence of remote and hybrid work models in professional services warrants investigation into how these flexible arrangements impact embeddedness and commitment.

Furthermore, replicating this research in other professional services sectors, such as law or consulting, as well as within private accounting, could test the generalizability of findings and reveal industry-specific nuances in employee retention drivers.

## CONCLUSION

This study highlights the crucial role of organizational embeddedness in promoting affective organizational commitment among public accounting professionals. Specifically, internal organizational links and perceived sacrifices tied to leaving a firm significantly predict employees' emotional attachment and willingness to stay. These insights confirm that public accounting firms must prioritize strengthening workplace relationships and enhancing the value proposition of continued employment to effectively address retention challenges.

By focusing on strategies that improve job satisfaction, engagement, and the perceived cost of turnover—particularly for non-partner staff—firms can build more resilient workforces capable of withstanding competitive pressures and generational shifts. Future research expanding on these findings through longitudinal and comparative studies will further refine retention strategies, ensuring that the profession remains sustainable in a rapidly evolving labor market.

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