THE ROLE OF PERCEIVED ORGANIZATIONAL SUPPORT AND ON THE JOB
EMBEDDEDNESS ON EMPLOYEE TURNOVER INTENTION

by

Octavia Marie Meredith

A dissertation submitted to the faculty of
The University of North Carolina at Charlotte
in partial fulfillment of the requirements
for the degree of Doctor of Business Administration

Charlotte

2022

Approved by:

_____
Dr. George Banks

_____
Dr. David Woehr

_____
Dr. Laura Stanley

_____
Dr. Sunil Erevelles

ABSTRACT

OCTAVIA MARIE MEREDITH. The Role of Perceived Organizational Support and On the Job Embeddedness on Employee Turnover Intention (Under the direction of DR. GEORGE BANKS)

Turnover is a prominent issue as organizations seek to retain quality personnel in the face of shortages in skilled and experienced labor. However, prior research in the area has produced mixed results which may be in part due to difficulties in operationalizing related constructs and moderators. In addition, the COVID-19 pandemic caused an unprecedented employment crisis all around the world. Grounded in social exchange and reciprocity norm theories, this study provided additional evidence on the relationship between perceived organization support and job embeddedness on turnover intention and the tested moderating effect of the demographic factors of gender, age, and race on proposed models. Second, this study evaluated the impact of benefits on perceived organizational support. Third, this dissertation provided insight into how an employees' perception or stress related to COVID-19 impacted turnover intention and employees' productivity. This paper utilized survey data collected from employees in various industries including accounting. The hypotheses were tested using R and R studio statistical software. While the results did not confirm interaction effects from the variables tested, the results did affirm the impact of perceived organization support and job embeddedness on turnover intention. Results also provided evidence of the impact of COVID-19 to turnover intention and the impact of benefits use and benefits needed on perceived organizational support.

Keywords: *Job Embeddedness, Perceived Organizational Support, Turnover Intention, Accounting, COVID-19*

DEDICATION

First, I would like to give honor to God who is the head of my life. A special thank you to my husband. Without his unwavering support this would not be possible. It was a long three years and through the ups and the downs we did it! To my children who motivated me to take this journey. Mommy will not be on her computer nonstop anymore! Thank you to Dr. Silver for the first conversation we had regarding the program. The call not only piqued my interest but my confidence in my ability to complete the program.

Thank you to my mother Tina Allen for without her I would not value education and the impact I can have on others without her exposing me to all the opportunities in the world. Thank you to my family for your unwavering support. I am forever grateful.

ACKNOWLEDGEMENTS

Table of Contents

LIST OF TABLES

LIST OF FIGURES

LIST OF ABBREVIATIONS

POS   Perceived organizational support

JE   Job Embeddedness

TI   Turnover Intention

MMR   Moderated multiple regression

COVID-19   Coronavirus disease 2019

CPA   Certified Public Accountant

CHAPTER 1: INTRODUCTION

Employee turnover has attracted the attention of scholars and practitioners alike for more than a century (Hom, Lee, Shaw, & Hausknecht, 2017). Such longevity reflects the growing recognition of how turnover materially affects the functionality of organizations. Researchers have focused on the idea of predicting factors of employee turnover intentions to predict turnover behavior. Researchers have widely accepted the theory of the causal pathway between cognitive turnover intentions to turnover (Hom, Caranikas-Walker, Prussia, & Griffeth, 1992; Maertz, Griffeth, Campbell, & Allen, 2007). The hard and soft costs of employee turnover can include covering a vacancy with temporary workers or overtime, advertising and recruitment costs, severance pay, training, lost expertise, missed deadlines and disruptions to workflow, and decreased productivity or customer service (Peter, 2014). Organizations that experience voluntary or involuntary turnover may not encounter only monetary costs, but the remaining employees may experience an increase in the overall workload therefore having a negative impact on their motivation (Price & Mobley, 1983). Previous research has also resulted in correlations between turnover intention and turnover not being as high as expected. Even so, when employees with turnover intention remain with the organization, they may participate in negative work behaviors (Dean, Brandes, & Dharwadkar, 1998; Stanley, Meyer, & Topolnytsky, 2005). Research has acknowledged that not all turnover is negative, and the effects are likely curvilinear. And while that may be true there is still a desire to reduce turnover. While it is well understood that turnover intention is an important topic, there are several gaps in our knowledge of how to reduce turnover intention in professionals.

The first gap in our knowledge is further corroboration on the impact an employee's perceptions of and connections to the organization have on turnover intention. Perceived organizational support (POS) is a construct supported by organizational support theory used to

measure an employee's perception of the organization. Academic research has demonstrated a relationship between POS to attitudinal outcomes of affective organizational commitment, job satisfaction, and turnover intentions. A meta- analysis found POS to be negatively related to turnover intentions, $\rho = -.50$; with a 95% corrected credibility interval ranging from -.78 to -.22 (Kurtessis et al., 2017). Job embeddedness refers to the broad elements and forces that connects people to their jobs, organizations, and society (Mitchell, Holtom, Lee, Sablynski, & Erez, 2001). According to embeddedness theory, an employee's personal values, career goals, and plans for the future must connect with the larger corporate culture and the demands of his or her immediate job (job knowledge, skills, and abilities) (Terence, Brooks, Thomas, Chris, & Miriam, 2001). Embeddedness is important as the interactions in a team-based environment are what employees may use to assess the organization. A meta-analysis found job embeddedness to be negatively related to turnover intentions, $\rho = -.48$; with a 95% corrected credibility interval ranging from -.56 to -.41 (Jiang, Liu, McKay, Lee, & Mitchell, 2012). Variability across previous results suggest there are sample-level moderators not accounted for in the relationship of POS to turnover intention and job embeddedness to turnover intention that warrant further research attention.

This leads to the second gap in the literature to answer the question of what moderators alter the strength in the relationship between POS to turnover intention and job embeddedness to turnover intention? There is a possibility that gender, race, and age moderate relationships to turnover intention in professionals. For example, turnover is higher for women in public accounting (Nouri & Parker, 2020). Despite the removal of some barriers to entry for women accounting professionals, evidence suggests it is still difficult for women to advance in the profession and are paid less (Moyes, Williams, & Koch, 2006). It is worth noting that men and women may perceive the same experiences in different ways along their career progressions. In

terms of relatively lower female participation rate in the workplace, organizational behavior theories argue that female employees of organizations with an under-representation of women are less socially integrated and have weaker organizational attachment than their male counterparts (Peccei & Lee, 2005). Therefore, gender was examined as a moderator between POS and turnover intention and job embeddedness and turnover intention. Also, previous research suggests that race has an effect on organization-related perceptions (Moyes, Williams, & Quigley, 2000). Nouri (2016) showed that voluntary turnover was different between levels of ethnicity in accountants. African Americans had significantly higher turnover rate than Caucasians. Further research is needed to understand trends in turnover intention against other ethnicities. Therefore, race will be examined as a moderator. There is also notably increased turnover among the Millennial generation, those currently aged between 25-40, which comprises the majority of the associate and senior level associate population within accounting professional (George & Wallio, 2017). It will take tailored HR practices, recruitment tactics, and communication to recruit and retain across demographics. This paper presents a model that would consider gender, race, and age demographic factors to further predict turnover intention in professionals.

The third gap in literature is understanding the impact the pandemic has had on the workforce and its influence over employee turnover intention. The influence of the COVID-19 pandemic has significantly impacted the psychological and mental well-being of workers. COVID-19's influence on turnover intention research has largely focused on frontline workers including doctors and nurses. However, COVID-19 has impacted the psychological and mental well-being of all workers. Reported consequences of the pandemic from accountants have been the pressure of shorter deadlines, higher stress, and a greater workload. These factors combined with a shift to remote work, increased emails and meetings, blind spot communication with clients, and isolation

from team members has presented issues for firms and their staff (Karbon, 2020). The severity of events resulting from the COVID-19 pandemic (hospitalization, deaths, school closures, social distancing, high unemployment, etc.) warrants empirical research to understand the impact employees' psychological distress impacted turnover intention and ability to focus while at work i.e. reduced productivity. Also, in connection with the COVID-19 pandemic an increased call for flexible work practices such as remote work and shifts in other workplace HR practices has brought a new focus to benefits offered by organization. Therefore, the impact of benefits on employees' POS will also be examined.

This dissertation will contribute to the organizational behavior literature by expanding the understanding of the relation of POS and job embeddedness to an employee's turnover intention from their current employer. Second, this study considered the moderating effects of gender, race, and age on turnover intention. Third, this study will consider the effect of the COVID-19 pandemic on turnover intention and employee productivity. And as a result of the pandemic, this study considered the value of workplace provided benefits on POS. This dissertation utilized survey data obtained from professionals in various industries. A moderated multiple regression was performed in R studio on survey collections to test hypotheses. The goal is to provide human resource management with the information needed to influence decisions and policies with the intent to increase employee retention and productivity across an increasingly diverse workforce.

CHAPTER 2: LITERATURE REVIEW

Employee Turnover

Conceptualization

Understanding previous research in turnover is essential in formulating the expansion of the predictive model for turnover intent. Employee turnover has been conceptualized differently by many scholars over the years. Cornog (1957) suggested that employee turnover connotes "the influx and exit of individuals into and out of working force of an organization over a specific period of time." Price and Mobley (1983) expanded the definition of staff turnover as "the cessation of membership in a firm by an individual who receives monetary compensation from the organization." A recent broader explanation of the term by Abassi (2000) described employee turnover as "the rotation of staff members around the labor market; between the state of employment and unemployment; and between occupations, jobs, and firms." This variability of definition indicates that while employee turnover has been one of the most studied topics in organizational behavior literature it continues to evolve.

Historical Turnover Research

The origin of turnover research is attributable to the recognition of turnover costs and initial inquiries on what causes turnover. Starting in the 1950s and 1960s, scholars began exploring attitudinal responses to workplace conditions or perceptions of those conditions as prime turnover movers. Hulin (1968) solidified the concept of job satisfaction and its immediate impacts on turnover. A major milestone in turnover research occurred in the 1970s with the introduction of the fundamental research process design for turnover. Mobley introduced the idea of movement desirability, defined as job satisfaction. This proposed a more complex turnover model hypothesizing that dissatisfaction leads to thoughts of quitting, which eventually leads to quitting.

Griffeth, Hom, and Gaertner (2000) synthesized Mobley's research by studying the multiple indicators of Mobley's turnover model. This included the initial thoughts of quitting or exit cognitions. Followed by the expected utility of withdrawal which includes the attitude toward quitting and the job search. Job search behavior is also considered which includes the time devoted to prep for and frequency of the job search. At various points of the model, the employee compares the alternatives. The model proceeds with the intention to leave or stay and concludes with making the decision of leaving or staying.

Figure 2.1 Turnover Model

Turnover Intention

Both conceptual and methodological explanations disentangle "intent" with "actual turnover". Mobley's idea of quit intentions foreshadowing turnover as the strongest antecedent to turnover as shown in Figure 1.1 is well established and continues in turnover research. The turnover intention to turnover behavior casual model link has been understood within the turnover conceptual framework. Mobley's research implied a turnover intention conversion interval comprising two sequential stages: intention formation at Time 1 and a behavioral turnover decision at Time 2

(Mobley, 1977). Mobley (1977) suggested that most of the factors determining the actual turnover decision, with the exception of behavioral impulse, first influence turnover intention at Time 1, which then mediates the influences on turnover behavior at Time 2. Turnover intention has been the overwhelming studied attitudinal outcome. Turnover intentions have served as a stand-in for turnover when quit data are unavailable based on its predictive superiority (Griffeth et al., 2000). Countless subsequent studies have demonstrated turnover intention to be the best predictor of voluntary turnover. However, meta-analyses conducted found that only 4 percent of the variance in the intentions–turnover relationship and found wide credibility intervals (0.00–0.77) leading the authors to conclude that the intentions–turnover relationship may differ on the basis of circumstances and populations (Griffeth et al., 2000).

Employer Turnover Intention but Remain at Current Employer

It is acknowledged in previous research that all employees' that have turnover intention will not leave their current employer. When employees have intentions to leave but remain at current organization, they can participate in negative work attitudes and behaviors. Research suggests that employees who continue to participate in their work while having intentions to leave may engage in Counterproductive Work Behaviors (CWBs). Consistent with the norms of reciprocity, researchers assert that when employees are dissatisfied with their organization and portray intentions to leave, they may reciprocate with negative work behaviors such as leaving early, taking longer break times, arriving late at work, and withholding efforts. Khan (2014) explored the connection between organizational cynicism and turnover intention. Organizational cynicism was defined as when one who believes that organization has different problems, and his efforts are useless to solve those problems. These beliefs can leave employees hopeless, less committed with their work and ultimately may affect organizational performance and productivity (Priya &

Kamalanabhan, 2010). Alexander (1994) found a positive correlation between inefficiency in the workplace and intentions to leave. Dean (1998) argued that feelings associated with turnover intentions might lead to a number of unconstructive sentiments occurring towards an employee's organization. The most general of such feelings is hatred, hurt, rage, and dislike. Alienation has been found to be an antecedent to workplace deviance and correlated with turnover intention (Sabia & Gurpreet, 2018). Podsakoff (1986) defined work alienation as experiences from his/her work including feeling of powerlessness, meaningless, social isolation and self-estrangement. Examples of these types of destructive behaviors include stealing from other employees and organizations, sabotaging, putting little effort into one's work, being rude or disrespectful to others, being aggressive or argumentative, or being late to the workplace. Recent research results Xiong and Wen (2020) showed that both turnover intention and work engagement were significantly correlated with organizational citizenship behavior and counterproductive work behavior.

Employee Turnover Intention to Employee Turnover

As previously noted, the casual relationship between turnover intention and turnover has been heavily studied. There are several implications to the organization when employees leave their current employer. With the loss of employees' talents causes productivity and efficiency issues within the organization. In organizations, turnover causes practical issues such as the loss of talent and the additional costs of recruitment and training (Cohen, Blake, & Goodman, 2016).

A source of long-term competitive advantage has been found to be in human capital (Coff & Kryscynski, 2011). General human capital represents skills gained through education and experience, while firm-specific human capital refers to worker-level knowledge, skills, and abilities gained through that have limited applicability outside of current firms (Becker, 1964). Given that human capital can be seen as the primary determinant of productivity, and because

voluntary turnover diminishes human capital, productivity is weakened as turnover increases (Dess & Shaw, 2001). Across industries, the average annual turnover rate is 19 percent, accounting for both voluntary and involuntary turnover (Heinz, 2020). However, research indicates that the actual rate of turnover and turnover costs varies greatly by industry and may even be more substantial when both direct and indirect costs are accounted for. Inside Public Accounting (2020) found that Firms above $75 million still saw 1 in 6 professionals exit during 2020, with 3 out of 4 of them leaving voluntarily. Kuhn and Yu (2021) suggested that well-identified estimates of the cost of turnover to employers remain elusive due to several challenges involving research design and the availability of data. According to Price and Mobley (1983), even more difficult to account for, are the decrease of motivation of the workforce left behind, loss of effectiveness of coordination processes and informal communication, as well as loss of team productivity. As such, isolating the impacts of changes in turnover from effects of numerous other probable determinants of production is challenging at these levels. In their analysis of contextual factors and cost profiles associated with employee turnover, Tracey and Timothy (2008) argued that it is practically impossible for newly acquired workers to replicate the same levels of service as experienced employees that have mastered their roles. Additionally, the stress created by short-timers and employees who leave may limit the remaining workforce's ability to meet expectations and can create burnout, which further perpetuates and exacerbates the problem.

From another prospective, researchers argued that higher turnover levels may be justified because the cost of retaining all workers offsets the benefits of doing so. In the cost-benefit approach, organizations can reap benefits from a certain level of voluntary turnovers, such as reduction in payroll-related costs and loss of low-performing employees. Also, very low turnover may create stagnation in innovation. As such, turnover is curvilinear, and some turnover can be

interpreted as favorable. However, at some point too much turnover can be damaging to the organization.

As the initial target population of this research was professionals in the accounting profession, the following section focuses on turnover research in the industry. For decades, academic researchers and practitioners have agreed that employee turnover intention is a pervasive issue in accounting (Hellriegel & White, 1973; Nouri & Parker, 2020). In the public accounting industry, researchers agree that Human Resource Management (HRM) investments are inherently high due to the cost of continuing education related to CPA licensing, constant changes in regulation and compliance requirements, and the highly competitive nature of recruiting. Human capital losses, in the form of voluntary turnover rates, have an attenuated negative relationship with organizational performance when HRM investments are high (Shaw, Park, & Kim, 2013). However, despite a firm's educational investment, employees continue to turnover in higher numbers. The cost of replacing a professional can be two and a half to five times base salary and bonus (Accounting, 2005). That figure includes such factors as lost training, the impact on clients and other staff members, recruiting and training replacements, and related costs. Over the last few years, the overall costs of turnover have ranged from 90 to 200 percent of an annual salary (Zimmerman, Swider, & Boswell, 2019). In general, for a first-year audit or tax associate, salaries among the Big Four firms range anywhere from $50,000 to $65,000. Professional staff turnover (CPAs and other client-serving staff) averaged 16.0% for the IPA Top 100, with 1 in 6 firms averaging more than 20% professional staff turnover (Accounting, 2020). So, a 100-person organization that provides an average salary of $50,000 could have turnover and replacement costs of approximately $660,000 to $2.6 million per year.

An additional motivation for practitioners to understand and control turnover is the links between turnover to audit quality. As the Public Company Accounting Oversight Board (PCAOB) argued, "a comparatively high rate of turnover or auditor transfer within a firm may adversely affect audit quality (Section 8) (Nouri & Parker, 2020). Many prominent accounting firms are now including statistics on employee turnover in their yearly audit quality studies (which are publicly available on the web). Turnover data can be used by companies looking for auditors to help them choose the right one. Clients who notice that the members of their accounting team are continually rotating may begin to doubt the quality of the audits the accounting company provides.

HRM practices impact organizational culture. An individual's perceptions of organizational culture influence turnover. Therefore, it is reasonable for companies to invest time and resources to understand why employees leave and implement strategies to retain their employees (Kacmar, Andrews, Van Rooy, Steilberg, & Cerrone, 2006). This research will provide valuable insight as to what HRM practice provide incremental influence on employees' intent to leave or stay at an organization.

Perceived Organizational Support

Conceptualization

Organization support theory has provided insight in understanding the employer-employee relationship. Organizational support theory helps explain how favorable treatment by the organization and its agents gets translated into the perception that the organization is caring and supportive, and how such perceptions of support lead to positive HR outcomes such as engagement, performance, and retention (Shanock et al., 2019). POS is defined as the employees' developed global beliefs concerning the extent to which the organization values their contributions and cares about their well-being (Eisenberger, Huntington, Hutchison, & Sowa, 1986).

Social exchange theory provides the theoretical framework for much of the work in organizational support research. Social exchange is an interaction of reciprocation between two parties that results in some definable mutual benefit (Blau, 1964). Social exchange theory describes the context of reciprocation in interpersonal transactions (Cropanzano & Mitchell, 2005). Social Exchange is founded on the fundamental idea that human behavior is a reward exchange between parties. Therefore, by the principal of reciprocity in rewards, when the individuals interact and participate in activities that enhances another person there is an expectation of getting something back of similar value. Until the recipient pays back the value, they feel obligated to the donor. The employee-organization relationship can be explained using social exchange theory. Employees regard their organizations as entities with whom they have interactions. When linked with organizational support, social exchange theory results in the premise that employees who feel valued by the organization are more likely to commit to the wellbeing of the organization and feel obligated to stay to repay back the organization. Under social exchange theory, employees form attachments to organizations and those that receive more organizational support become more attached resulting in decreased turnover (Madden, Mathias, & Madden, 2015).

POS to Turnover Intention

POS has repeatedly been shown to be positively related to employees' behavior at work as well as their psychological well-being (Shanock et al., 2019). There is a common belief that employees that believe that the organization values and cares about their well-being will have lower turnover intentions. Researchers have previously discussed that POS plays a central role in the employee–organization relationship and has important implications for improving employees'

well-being and favorable orientation toward the organization. There is empirical evidence that demonstrated that POS and job satisfaction is directly correlated or an antecedent to one another. Eisenberger is credited with the early research in this topic integrating social exchange theory applied to the employer- employee relationship (Eisenberger et al., 1986). For example, early research findings noted that POS reduces absenteeism and that the relationship is stronger for those that have a strong exchange ideology. Eisenberger and colleagues followed with looking into the contribution of Perceived Supervisor Support (PSS) to POS and Employee Retention (Eisenberger, Stinglhamber, Vandenberghe, Sucharski, & Rhoades, 2002). In contrast, in organizations, employees repay ill treatment in a multitude of negative work behaviors including engaging in counter productive work behavior, avoidance, and withdrawal (Greco, Whitson, O'Boyle, Wang, & Kim, 2019). Eisenberg and Rhoades (2001) study found that perceived organizational support plays an important role in the commitment process, helping to explain how basic work experiences influence affective commitment and, ultimately, employee withdrawal behavior.

Later research followed confirming the relationship empirically, finding that the POS effect on turnover was fully mediated though affective commitment (D. G. Allen, Shore, & Griffeth, 2003; Rhoades & Eisenberger, 2001). However, Maertz challenged that POS should inspire some obligation to remain, which leads to lower turnover apart from its effects on affective commitment through the norm on reciprocity. Also, POS becomes significantly more important when support from the supervisor is relatively absent (Eisenberger et al., 2002). Employees may then seek out support from the organization itself, thereby making POS more relevant for turnover decision-making (Maertz et al., 2007). If a firm successfully fosters positive relationships between employees, the organization, and coworkers, the firm will experience decreased turnover intentions among the employees (Madden et al., 2015). Shantz (2016) studied the buffeting effect

of POS to employment engagement on various behavior outcomes. The findings noted that employees who were disengaged were no more likely to report intentions to leave or to engage in deviant behavior than those who were engaged if they perceived that their work environment was supportive. POS linkage to employee outcomes has been studied in many industries including government, hospitals, manufacturing, technology, science, secondary schools, colleges, airlines, retailers, and service (Aselage & Eisenberger, 2003; Eisenberger & Stinglhamber, 2011; Shanock et al., 2019).

POS Distinction to Related Constructs in Turnover Intention Research

This dissertation acknowledges other well-known constructs and its connections to turnover intention. POS has shown correlations and distinction to these constructs. Understanding these widely used constructs and their connection to turnover intention will help to select the appropriate construct to evaluate turnover intention in professionals.

The central constructs of turnover intention models from the 1970s to the early 2000s were job satisfaction and organizational commitment consistent results of a negative relationship with turnover intention (Mobley, 1977; Price, 2001). One lane of research along this area believes that job satisfaction has an indirect effect on turnover intention, with organizational commitment being the direct link. Other scholars have concluded the direct and indirect relationships are going the opposite way. Researchers subsequently have added to the model through more antecedents and moderators such as non-work-related factors with the goal of expanding on the turnover intention model.

Eisenberger (1997) investigated whether POS and overall job satisfaction were distinct constructs. The distinctiveness was confirmed though confirmatory factor analysis showing that treating POS and Job satisfaction as separate factors provided a better pattern of employee

response versus a single factor. Kurtessis (2017) meta-analysis found POS was strongly related to job satisfaction, $\rho = .65$. These results demonstrate that employees with high POS appear to be more satisfied with their jobs.

Employee engagement emerged as a widely used construct in the 1990s. A range of empirical studies have found a positive link between employee engagement and key organizational outcomes such as customer satisfaction and loyalty, reduced employee turnover, return on assets, and profitability (Schneider, Macey, Lee, & Young, 2009). Kahn (1990) is regarded as the scholar who first applied the concept of engagement in the workplace. His initial conceptualization was that the more employees feel they can express their preferred selves at work, the more they will invest in their work role and their organization (Kralj & Solnet, 2011). Some may note that POS and engagement have similarities and may not be regarded as separate constructs. However, engagement and POS differ in that engagement has to do with the employees' relationship with their work (Are they energized by their work? Do they become absorbed in their work? Are they dedicated to their work?), whereas POS has to do with employees' relationship with their work organization (Are they cared for by their organization? Are their contributions valued by the organization?) (Shanock et al., 2019). The authors also lend to the correlation engagement can have on POS.

Job Embeddedness

Conceptualization

Job embeddedness refers to the broad elements and forces that connect people to their jobs, organizations, and society. Job embeddedness is described as a social web exerting three primary influences on employee retention: (1) links - formal or informal connections to fellow employees, (2) fit - extent to which an individual's job and community match with other aspects

of their life, and (3) sacrifice - the perceived cost of physical or psychological benefits surrendered by leaving a job (Mitchell et al., 2001). These influences impact employees' decisions to stay at their current job, and it is highly pertinent to why employees wish to stay at their current jobs. Theoretical perspectives often hold that turnover intentions are an immediate outcome of affective commitment, job satisfaction, job alternatives, as well as job embeddedness.

Job embeddedness is distinct from similar constructs, such as job satisfaction and organizational commitment. First, whereas job satisfaction and organizational commitment focus on job-related factors, job embeddedness includes community-related issues in addition to job-related issues (Crossley, Bennett, Jex, & Burnfield, 2011). Those considerations are not covered by organization focused constructs. A second critical distinction is that organization focused constructs such as job satisfaction and the various forms of commitment constructs represent specific reasons for being attached. In contrast, job embeddedness represents a general attachment construct that assesses the extent to which people feel attached, regardless of why they feel that way, how much they like it, or whether they chose to be so attached (Crossley et al., 2011).

Just as relational cohesion theory suggests that on-going exchange with the organization and with organization members leads to a sense of unity that becomes a binding force, job embeddedness theory suggests that employees become embedded in a network of relationships that can create a web of restraining forces and make voluntary turnover less likely (David G & Linda Rhoades, 2013). The embeddedness links features can be the informal or formal links that exist on the job between entities and employees. As the number of links grows, it is more likely that an employee will remain with the original organization.

JE to Turnover Intention

Jiang et al. (2012) conducted a meta-analytic investigation to explore when and how job embeddedness is predictive of turnover. Researchers found that both off-the-job and on-the-job embeddedness are negatively related to turnover intention and actual turnover after controlling for job alternatives, affective commitment, and job satisfaction. They also found that the negative relationship between off-the-job and on-the-job embeddedness and turnover were stronger in women-dominated samples and public organizations (collectivistic countries). Lastly, the findings also suggested that job performance, job search behavior, and turnover intentions fully (and sometimes partially) mediated the effect of both on-the-job and off-the-job embeddedness on actual turnover. Bambacas and Kulik (2013) investigated how human resource practices can be used to enhance job embeddedness and, in turn, reduce turnover intentions among employees. In particular, the researchers noted the mediating effects of organizational job embeddedness dimensions (sacrifice, fit, and links) in the relations between HR practices and employee turnover intentions. As predicted, data suggested that organizational rewards and performance appraisal increased fit and job embeddedness, and in turn, reduced turnover intentions. In addition, employee development activities increased employees' perception of sacrifice, although greater awareness of sacrifice among employees increased turnover intentions. In another study in the testing of new hires, POS and embeddedness were positively related to commitment, and commitment was negatively related to voluntary turnover, controlling for POS and embeddedness. The indirect relationships of POS and embeddedness with voluntary turnover through commitment were significant (David G & Linda Rhoades, 2013). Huning and colleagues' results offer initial support for the notion that POS and job embeddedness are underlying mechanisms that account for servant leadership's effects on turnover intentions within the organization (Huning, Hurt, & Frieder, 2020).

Holtom (2006) explored the moderating process through which job embeddedness influences turnover. Similarly, Karatepe (2013) found that job embeddedness is a strong mediator of turnover intentions on the effects of workplace social support and high-performance work practices. These findings are consistent with that of Mitchell et al. (2001), who suggests that job embeddedness is a key moderator in the relationship between employee retention and organizational factors.

Researchers of embeddedness supported the critical relationship of embeddedness with turnover intention. Employees with a high degree of job embeddedness have a clearer idea of what they stand to lose if they quit their work. The impact of the six aspects might shift depending on a variety of factors, including the employee's age, the changing situations, and the size of the firm. At present, organizations face human capital crises and high turnover intentions that may be remediated with understanding the impact of job embeddedness (Shah, Csordas, Akram, Yadav, & Rasool, 2020). Theoreticians say that exploring moderators that explain the situations in which embeddedness is linked to turnover intention is critical to expanding research in the area. As a result, this study will explore the link between job embeddedness to turnover intention in depth.

Gender, Race and Age in Turnover Intention Research

A number of previous studies have investigated the relationship between gender, age and race and turnover intention however results are mixed.

Turnover is higher for women in public accounting (Iyer, Raghunandan, & Rama, 2005). While approximately half of the hires in accountant firms in countries such as the U.S are women, researchers such as Chi (2013), Dalton (1997), and Pasewark and Viator (2006) have consistently reported that turnover in women is higher than men turnover in public accounting firms. Women lag far behind men in holding executive level and partner positions. Guthrie and Jones (2012) reported that while women have made significant progress in the field, even outnumbering men at

the recruitment level, only 21 percent make partners and only 18 percent in firms with more than 200 employees. It has been assumed that that women may leave public accounting for different reasons than their counterparts however there is limited research that has helped to explain the variance. A study of burnout in public accounting found emotional exhaustion to be highly correlated to turnover intention for both men and women (Guthrie & Jones, 2012). The study results showed that emotional exhaustion in women was more highly correlated with turnover intention than men and their turnover intention was most highly correlated with job satisfaction. In an earlier study, women generally reported greater dissatisfaction then men as demonstrated by higher absolute responses in nine of the study's ten significantly different factors. However, the research notes that the majority of those factors appear to be controlled by the firms and not necessarily from traditional gender stereotyping (Pitman, Gaertner, & Hemmeter, 2011). Research needs to be done to help explain this higher turnover rate for women. Factors that have been considered in previous research explored possible gender discrimination, impact of flexible work arrangements, lifestyle preferences, and work-life balance.

Werbel and Bedeian (1989) demonstrated that age, controlling tenure and social desirability bias, was a significant moderator in the relationship between turnover intention and job performance. The results suggested that turnover intention is different for both younger and older employees in accounting firms. By this, the researchers proposed the possibility a range of personal characteristics such as age may be needed to understand the relationship between turnover intention and other constructs. In the area of public accounting, Nouri (2017) found a correlation between turnover and key variables such as gender, service line, position, and race. Using the actual voluntary turnover data of 40,310 public accountants from 1991 through 2006, obtained from a 'Big 4' accounting firm, Nouri examined the effect of the service line, position,

gender, and race on turnover. The findings suggested that turnover is high among professionals in the audit area, senior and manager professionals, women, and African Americans compared to professionals in the tax area, staff and senior managers, executive directors, partners, men, and Caucasians. Additionally, the results indicated that Caucasians and Hispanic women have a higher voluntary turnover rate than their men counterparts, while interestingly, Caucasian men have higher voluntary turnover than Asian and African American men.

In the study of generation differences on job burnout on satisfaction and turnover intention, findings indicate that generational differences between Baby Boomers and Millennials have significant moderating effects on the relationship between emotional exhaustion and job satisfaction and turnover intention, and on the relationship between job satisfaction and turnover intention for workers in the hospitality industry (Lu & Gursoy, 2016). Peltokorpi et al (2015) sought to investigate why some employees who experience high embeddedness contemplate leaving their organizations and others do not by examining the moderating effects of employee demographic characteristics (age and gender) and value orientations (individualism and risk aversion) between organizational embeddedness and turnover intentions. The demographic moderators were selected on the premise that they may influence the relative value placed on connections and the evaluation of the risks associated with breaking those connections, two key components of embeddedness theory. Their findings provided support that a demographic characteristic, gender, helped to explain the relationship between embeddedness and turnover intentions such that the relationship is weaker for women than for men. There may also be career stage and age differences in how individuals view their relationships with organizations. Life-span, life-space model (Super, 1975) suggests that people progress through three stages of career development over the course of their lives: exploration and establishment (early career),

maintenance (mid-career), and disengagement (late career). Those that are younger or in the early-career stage can be less influenced by organizational embeddedness. Also, research suggests that members of younger generations are less susceptible to organizational embeddedness because they have grown up with low expectations of long-term employment with one organization. Older employees may be less likely to leave a situation where they are deeply embedded or are more impacted by accrued benefits as they are towards the end of their careers. Healy et al. (1995) concluded that age is only weakly related to voluntary turnover (average r = −.08). However, Ng and Feldman (2009) in a meta-analysis of studies published between 1990 and 2008 we found that the age–voluntary turnover relationship was in fact stronger (−.14) than what Healy et al. (1995) found. This may be due to the significant changes in mobility patterns among employees over the last two decades. In addition, moderator tests revealed that race, tenure, and education level help explain differences in effect sizes across studies linking age to turnover. That is, the age–turnover relationship is stronger when there are more racial minorities in the sample (−.16), when organizational tenure is higher (−.18), and when education level is lower (−.20) (Ng & Feldman, 2009) Age and tenure had statistically significant negative relationships with turnover intentions, whilst qualification and race had significant positive relationships with turnover intentions. The results also confirmed the predictive model of employee engagement as well as the impact of the demographic variables of race, age, tenure on turnover intentions (Sibiya, Buitendach, Kanengoni, & Bobat, 2014). Ludivine (2021) investigated the link between age and the difference in the motivation impact on HR practices. The study found that HR practices adding to training, participation, and teamwork played a larger role in retaining younger employees while HR practices that added to workplace flexibility

played a significant role in retaining older employees. This may indicate that there may by age impacts in what motivates employees to leave or stay at their current organization.

On the other hand, research results demonstrated there is not a significant correlation between gender, age and race in turnover intention research. Mynatt (1997) conducted a survey to examine the impact of Anglo and Hispanic ethnicity, hierarchical position, personality, gender, as well as job satisfaction in the bid to determine if specific personal differences may explain turnover intentions amongst specific groups. Using a sample of accountants, their results suggested that there is no direct relationship between ethnicity and either job satisfaction, personality, or turnover intentions. Further, a direct effect for gender was not detected on either turnover intention or job satisfaction. The results suggest that other variables not identified in the study are impeding the progress of minorities and women in the accounting profession. In a similar study, Leonard and Levine (2006) conducted a large case study to determine the effect of diversity on turnover. Using extensive longitudinal data, the researchers investigated how workplace diversity and employee isolation along the dimensions of race, gender, and age affected employee turnover intentions. Their study investigated how diversity and isolation by race (Asian, Hispanic, Black, and White), sex, and age affected turnover intentions among different groups. Their findings suggested that there is no consistent evidence that diversity along the lines of race and ethnicity impacted turnover among groups. In contrast, isolation from customers and from coworkers could increase turnover.

This body of research corresponds to the belief that people have profiles, including demographic features such as age and gender that significantly impact their perceptions and intentions. Based on these mixed results, this study will provide further evidence into the significance of demographic profiles in turnover intention research.

Influence of COVID-19 Pandemic

COVID-19 is a disease important in public health globally. This pneumonia-like disease emerged in Wuhan, China, in November 2019, which the World Health Organization later called coronavirus disease 2019 or COVID-19 (WHO, 2020). Disease outbreaks such as the COVID-19 pandemic are anxiety-provoking situations. Experts have coined the term the "Great Resignation" which as prior periods such as the Great Depression and the Great Recession has done to describe the mass turnover to hit the workforce in the pandemic's aftermath ("The Great Resignation," 2021). At the start of the pandemic, quit rates fell to their lowest level in a decade due to the uncertainty. According to the U.S. Bureau of Labor Statistics (2021) nearly 20 million workers quit their jobs from April through August 2021. In the Department of Labor Turnover annual release for 2021 quits increased to a series high of 47.8 million in 2021 and increase of 12 million from 2020. Even before the pandemic, demographic trends particularly concerning the large number of Baby Boomers reaching retirement age had economists and business leaders concerned about whether there would be enough workers to meet future talent needs, and how that could potentially lead to declining productivity and lower economic growth overall (Ferguson, 2021). Now, exacerbating the problem, employees are leaving their jobs in record numbers as a result of the pandemic and other factors. While many are moving on to better opportunities or better wages, others are simply dropping out of the workplace or retiring early. The majority of women are not satisfied with their jobs and do not see a long-term future in their current job. Nearly 3 in 5 women plan to leave their employers in two years or less (Deloitte, 2021). Minorities and multiracial employees were even more likely to say they left because they did not feel they belonged at their companies. In fact, more than half of employees in a new survey say they plan to look for a new job in 2021 ("The post-COVID turnover has begun: 4 tips to keep workers from jumping ship,"

2021). A recent survey by an employee engagement company suggests that 46 percent of employees felt less connected to their employer during the pandemic, while 42 percent say company culture has become worse during the crisis ("Workforce Institute 2021 Engagement and Retention Report," 2021). The COVID-19 pandemic has had big implications for the relationship between employees and employers. Now with the availability of vaccines and relaxation of mandates, many employees are getting ready to look for work elsewhere.

Covid and Turnover Intention Research

Covid research in turnover intention has largely focused on the healthcare industry. This is mainly due to the additional stresses of frontline workers. In a recent study, Nashwan et al. (2021) aimed to compare nurses' turnover intentions before and during COVID-19. The results of the study indicated that turnover intentions during COVID-19 compared to the period before were impacted by participants' characteristics and stress levels. This study demonstrates that the COVID-19 pandemic has exerted a substantial influence. In a similar study, Labrague and de Los Santos (2021) examined the relative influence of fear of COVID-19 on nurses' psychological distress, work satisfaction, and intent to leave their organization and profession. Their study was grounded on the fact that the emergence of coronavirus has significantly impacted the psychological and mental well-being of frontline healthcare workers. An increased level of fear of coronavirus was associated with decreased job satisfaction, increased psychological distress, as well as increased professional and organizational turnover intentions. Consistently, Cawcutt, Starlin, and Rupp (2020) also reported fear amongst healthcare workers as a contributing factor to increased turnover intentions during the pandemic. According to the researchers, fear may be an appropriate reaction and can result in decreased engagement and at-risk behavior or greater adherence to mitigation strategies such as hand-washing and social distancing.

In the hospitality industry, several scholars have also reported similar findings. For instance, Bufquin et al. (2021) conducted an empirical study to investigate the relationship between employees' work status (working, laid-off, furloughed), substance abuse (alcohol and drug use), mental health (psychological distress and well-being), and turnover intentions. After analyzing responses, the results of the study indicated that working employees experienced higher levels of psychological distress as well as alcohol and drug use during the pandemic than furloughed employees. As a result of increased psychological distress during the pandemic, employees showed an increased level of turnover intentions compared to the period before. Regardless of employees' mental state, increased substance abuse indicated a desire to seek future employment in alternate industries during the pandemic. Bajrami et al. (2021) agreed that the crisis caused by the COVID-19 pandemic affected the entire world leaving long-lasting effects in various industries, including hospitality. In their study, the researchers investigated how different effects of COVID-19, expressed through complaints during isolation, job insecurities, change in the organization, and risk-behavior at the workplace, may impact work-related attitudes (such as job satisfaction and motivation) and turnover intentions of the employees in hospitality. The study suggested that job security and organizational change concerns during the COVID-19 pandemic are major predictors of increased turnover intentions among employees in the hospitality industry.

In other industries, including public accounting, similar workplace patterns are also observed. This is because the pandemic has brought about a lot of organizational issues such as an increased workload and uncertainty about the disease all of which impose psychological stress on employees. However, empirical investigation on how this pandemic has acted as a predictor of employee intention is limited and only concentrated in healthcare settings and sparingly in

hospitality. There is no research on stress induced by the pandemic has impacted employee's perceptions of the organization and their intentions to leave in other industries.

Assessment of employee needs during and after the pandemic

Many consultants are beginning to suggest changes that will convince employees to stay. This study will consider these factors to better understand employees needs in a post-pandemic society. Experts have suggested items such as offering remote/hybrid scheduling allowing more time off, providing childcare benefits and finding ways to make company's culture more inclusive. Allen (2021) noted that the pandemic revealed a broken care infrastructure, support for mental health is insufficient and many employees expected demanding and inflexible workplace cultures that created burnout. The pandemic has forced employers to act. They realize that care benefits are essential to employees' productivity and success at work. In fact, 57% of senior leaders noted their organizations were assigning higher priority to care benefits to better support their employees in both work and life and 63% said they plan to increase their company's already existing childcare benefits (T. Allen, 2021).

HR Practices and job conditions including benefits offered and used has been a studied and tested as an antecedent of POS. Providing benefits that employees make use of, and therefore are specific to employee needs should increase POS. Benefits specific to an individual's needs should elicit stronger POS as they symbolize the organization's concern for individual employees' well-being (Eisenberger et al., 1986). Employees vary in their situations and needs, thus should differ in their perceptions of benefit value and importance. In a meta-analysis, benefits was positively related to POS, $\rho = .08$ (Kurtessis et al., 2017). However, the limited number of studies indicates the need for well developed approach in future research studies to better understand the conditions in which benefits contribute to POS. For example, when organizations offer generous benefits, repeated

communication of their value in comparison with what other organizations offer may help stave off adaptation to the benefits (Eisenberger, Rhoades Shanock, & Wen, 2020).

From a measurement perspective, because employees may engage in different degrees of benefit use, measuring benefit use in an all-or-none fashion may be insufficient. Both sufficiency and use of benefits should be considered in future research (Kurtessis et al., 2017). These notions have been previously studied under the body of work assessing family supportive work environments (O'Driscoll et al., 2003). The results indicated employees who perceived that the organization was less family-supportive experienced more work–family conflict, less job satisfaction, less organizational commitment, and greater turnover intentions than did employees who perceived that the organization was more family-supportive (T. D. Allen, 2001). The findings demonstrate that benefit availability alone has a small effect on job attitudes and experiences and that it must be further investigated.

One study addressed this gap in the literature by testing the consequences of employees' satisfaction with their benefits. De La Torre-Ruiz et al. 2019 analyzed the effect of benefits satisfaction on affective organizational commitment and turnover intention. The study considered three dimensions of benefit satisfaction, benefit level, benefit determination, and benefit administration. The results show that the indirect effects on turnover intention of both benefit determination and benefit administration satisfaction through the variables POS and organizational commitment are statistically significant (de La Torre-Ruiz, Vidal-Salazar, & Cordón-Pozo, 2019). It is noted that with limited studies on the subject of workplace benefits impact to employee perceptions connected to turnover intention. This study contributes to the literature by proving further insight into the impact of benefits offered and benefits use on employee's perception of the

support of the organization that would influence attitudinal and behavioral outcomes especially in a post-pandemic environment.

Impact of distress on employee productivity

Workforce productivity can be severely impacted by physical and mental distress. This stressor can be personal or work related. Therefore, distress connected to the pandemic should be evaluated as many workers continued to show up for work there was a level of uncertainty. A concept known as presenteeism acknowledges when employees are present in their jobs despite being unwell physically, mentally, or emotionally, they may experience decrease productivity and below-normal work quality (Koopman et al., 2002). Researchers have focused on productivity loss associated with presenteeism as a construct that allows for participants to assess their ability to concentrate and accomplish task. Thus, productivity losses associated with presenteeism is implied rather than directly measured (Zhou, Martinez, Ferreira, & Rodrigues, 2016). Hemp (2004) for his part, believes that presenteeism productivity losses can cost between 150 and 180 billion dollars per year. Given the impacts and costs related to presenteeism, it seems imperative to expand our understanding of this behavior and its consequences. Few studies have examined the influence of presenteeism on workers' attitudinal and motivational responses (Côté, Lauzier, & Stinglhamber, 2021). Cote et al.'s (2021) study found that when studied in interaction, POS seems to be a significant factor to consider when employees experience a low level of work engagement as a result of their presenteeism. Reitz (2021) investigated the association of POS with burnout and anxiety during the pandemic. Higher POS was significantly correlated with a lower risk for burnout and lower degree of anxiety. This study will investigate the potential interaction effects of POS during the pandemic with presenteeism and turnover intention.

Research Questions and Hypothesis

This dissertation seeks to add to the literature by answering the following research questions:

RQ1: How much influence does an employee's perception of organizational support (POS) impact the intent of professionals to leave their current employer?

RQ2: How much influence does an employee's links, fit, and perceived cost of sacrifice of leaving a job (Job embeddedness) influence a professional's intent to leave their current employer?

RQ3: How does gender, race, and age moderate the relationship between POS and turnover intention and job embeddedness and turnover intention in professionals?

RQ4: How much does benefits available, benefits use, and benefits needed impact POS?

RQ5: How much influence does an employee's perceptions and experiences of and during the COVID-19 pandemic influence a professional's intent to leave their current employer and their productivity?

As documented above, this dissertation seeks to add to the literature by providing support in the following areas. By expanding the understanding in the connection of POS and job embeddedness to turnover intention in professionals by considering the moderating effects of gender, race, and age. Also, in light of the recent pandemic, this dissertation seeks to add to the literature by considering the effects of the perceptions of COVID-19 pandemic on its connection to turnover intention and employee presenteeism.

Perceived organizational support, job embeddedness and employee turnover intention

According to empirical research, there is a strong correlation between POS and the intention to leave. As per social exchange theory and the reciprocity norm theory, if employees perceive that their company is meeting their needs, their intention to leave lowers and their positive emotions toward their jobs and organizations improve (Cropanzano & Mitchell, 2005).

Employees who perceive high levels of organizational support have better attitudes toward their jobs, which reduce their desire to leave. Employees that have high POS should have positive actions toward their organizations in this scenario. Thus, those employees are expected to have a lower intention to leave.

Also, job embeddedness has been demonstrated to be a predictor of turnover intentions and behavior of turnover in previous studies. Researchers note that job embeddedness influences the conduct of employees in terms of corporate citizenship and reduces turnover intention in accounting professionals. According to researchers unlike work engagement, job embeddedness takes into account both on- and off-the-job attributes, rendering it a reliable indicator of employee turnover intentions. Embeddedness is characterized by Shah (2020) as the connections people have with their work, as well as what they forfeit if they consider quitting their jobs. Formal or informal relationships exist among businesses and personnel that form part of the embeddedness link characteristics. Therefore, the high embeddedness should have an inverse relationship with turnover intention.

This dissertation acknowledges the similarities and differences in the constructs of POS and job embeddedness. Both POS and embeddedness are established on the basis of social exchange theory and reciprocity norm theory. POS encompasses that the employees personify the organization and based on favorable or unfavorable treated on behalf of the organization is an indication that the organization believes they are valuable. In turn, employees then develop a feeling on obligation to reciprocate those feeling which leads to positive attitudinal and behavioral outcomes. Job embeddedness encompasses the idea that individuals' constant interactions within the organization create a growing binding relationship connecting them to the organization. In which the employee then perceives themselves as entangled within the

organization. While both constructs focus on how interaction with the organization has impacts on the employee perception and procedures favorable or unfavorable view on the organization. However, POS focuses on factors such as supervisor support and human resource practices. While Job embeddedness considers factors the connect people with their organization and considered how the employee factors in the loss of connection in individuals at their job and their community if they were to leave. Thus, from both a conceptual and measurement perspective, POS and job embeddedness appear to be related, yet distinct.

Therefore, this study proposes the following:

H1: There is a significant negative relationship between POS and turnover intention.

H2: There is a significant negative relationship between job embeddedness (JE) and turnover intention.

H1a. POS will reflect incremental validity and/or provide a greater relative contribution than JE when predicting turnover intention.

H1b. POS will not reflect incremental validity and/or provide a greater relative contribution than embeddedness when predicting turnover
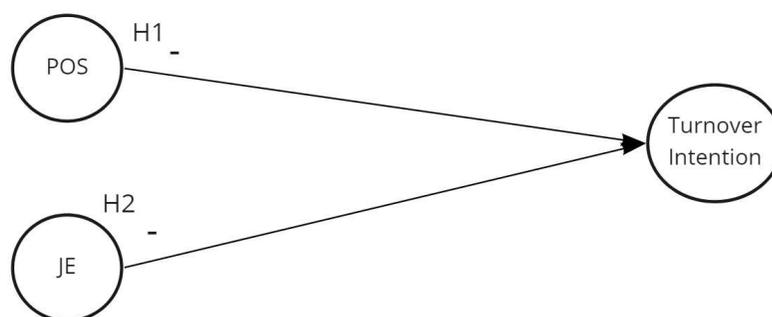
Figure 2.2

Demographic moderators to turnover intention

Gender is a widely used construct when differentiating identity. Starting in the 1950s researchers used the term sex to refer to individuals' physical characteristics and the term gender to refer to individuals' psychological characteristics and behavior (Money, Hampson, & Hampson, 1957). Rhoda Unger (1979) proposed that the term gender be used to refer to assumptions about sex differences those characteristics and traits socioculturally considered appropriate to men and women.

For the first moderation model, it may be expected that women may generally feel a greater obligation to help the organization. In contrast, results have demonstrated a significant main effect of gender showing men holding stronger beliefs in reciprocity than women (Perugini, Gallucci, Presaghi, & Ercolani, 2003). As such, men, more than women may need the norm of reciprocity to be triggered by a benefit in order to feel obligated which would impact their attitudinal and behavioral responses. When looking at the lack of women representation in executive accounting positions. For this reason, we expect the inverse relationship of high POS on lower turnover intention to be greater for women than men in accountants and vice versa. The same effect is expected for job embeddedness.

Thus, this study will hypothesize the following:

H2a: Gender moderates the relationship between POS and turnover intention. Such as identifying as a man will weaken the relationship between POS and turnover intention while identifying as a woman or other will strengthen the relationship between POS and turnover intention.

H2b: Gender moderates the relationship between job embeddedness and turnover intention.

Such identifying as a man will weaken the relationship between job embeddedness and turnover while identifying as a woman or other strengthen the relationship.
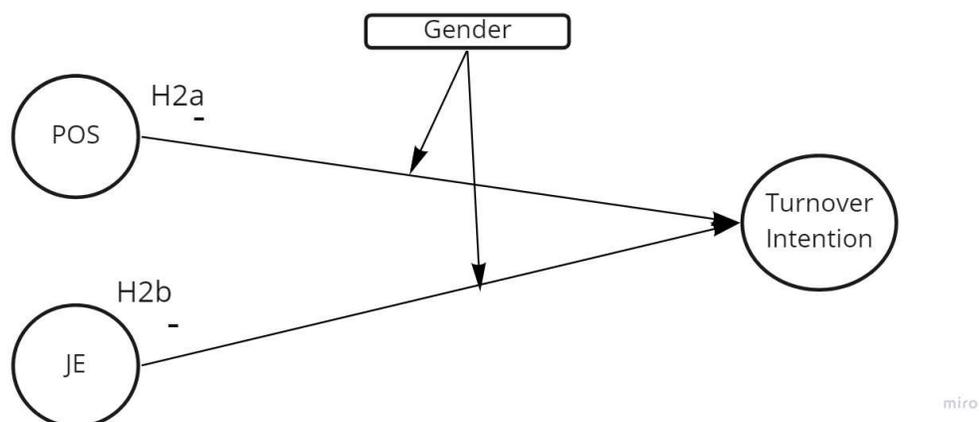
Figure 2.3

For the second moderation model, this study considers the potential impact of race on turnover intention in professionals. Companies today place a higher value on diversity and equality program to improve organizational agility, acquire a competitive edge, and decrease legal risks. Despite this development, many organizations continue to face issues related to policies and racial and ethnicity prejudice. Diversity efforts aimed at drawing minority to the accountancy profession have recently been implemented by the top public accounting firms. For example, a strategy plan has been devised and designed to attract inadequately minority to accountancy PhD schools, as well as a mentoring program for minorities hired by public accounting companies. It is commonly accepted that people identify more with similar individuals to them (in-group) with than people who are not. This could lead to stereotyping and the exclusion of minorities from recruiting, group affiliation, and decision-making processes. As a result, career progression options may be limited, adding to feelings of unjust treatment and fostering negativity in the workplace. Certain types of

people may feel and respond to organizational experiences differently. Therefore, the inverse relationship of POS and job embeddedness on reducing turnover intention is expected to be greater for minority accountants as the need for support may be more value than their majority peers. On the other hand, it is expected that the increase in turnover intention will be greater in minority accountants with low POS and Embeddedness than majority accountants with low POS and Job Embeddedness.

Therefore, this study proposes:

H3a: Employee race moderates the relationship between perceived organizational support and turnover.

Such as being Caucasian (majority) will weaken the relationship between POS and turnover were as being non- Caucasian (minority) will strengthen the relationship between POS and turnover intention

H3b: Employee race moderates the relationship between job embeddedness and turnover.

Such as being Caucasian (majority) will weaken the relationship between job embeddedness *and turnover intention were as being non- Caucasian (minority) will strengthen the relationship between JE and turnover intention*

Figure 2.4

Third, age is considered as moderator in this study. Ageing is a process that refers to several changes, including changes at biological, psychological and societal levels (D. Kooij, de lange, Jansen, & Dikkers, 2008). There is evidence in research that employees' motives and needs change with age (Innocenti, Profili, & Sammarra, 2013). For example, older workers may place lower value on human resource practices as they are they may be less considered with future career advancement (D. T. A. M. Kooij, Jansen, Dikkers, & De Lange, 2010). Some research findings support assumptions that employees from various age groups need different working conditions to maintain well-being at work (Bos, Donders, Schouteten, & van der Gulden, 2013) Also, it has been suggested that because older people, in general, have better emotion regulation skills and having built up more stable psychological contracts they may react differently than younger workers on job attitudes (such as job satisfaction) (Bal, De Lange, Jansen, & Van Der Velde, 2008). In addition to potential emotional and motive differences in younger and older professionals, there are generational characteristic that can impact an employee's perceptions.. As the workplace continues to change, a new generational cohort—Generation Z, sometimes referred to as iGen—is beginning to enter the workforce (Gabrielova & Buchko, 2021). Younger

generations such as the Millennial or Generation Z being known for questioning authority and having limited loyalty compared to the older generation. Therefore, the possible moderating effects of age on the relationship of between POS and JE must be examined. This study expects the inverse relationship on POS and Embeddedness on turnover intention is greater for younger versus older professionals as younger may value the feelings and values of the organization versus their older peers.

Therefore, this study proposes:

H4a: The age moderates the relationship between perceived organizational support and turnover intention. Such as being in older range will weaken the relationship between POS and turnover intentions than being in the younger range will strengthen the relationship between POS and turnover intention.

H4b: The age moderates the relationship between job embeddedness and turnover intention. Such as being in older range will weaken the relationship between embeddedness and turnover intention were as being in the younger range will strengthen the relationship between POS and turnover intention.

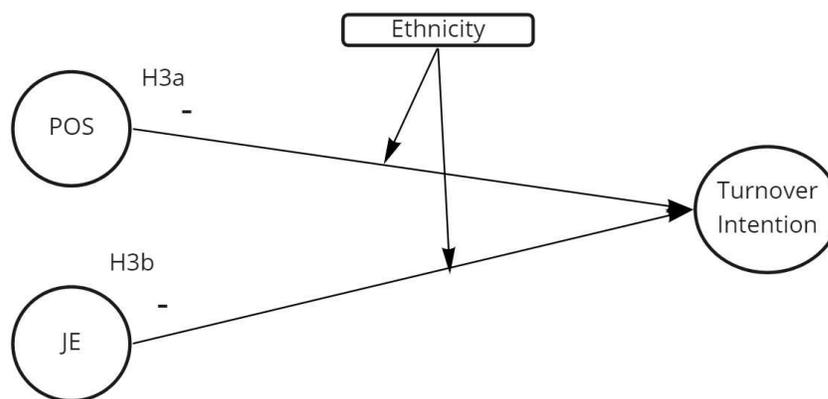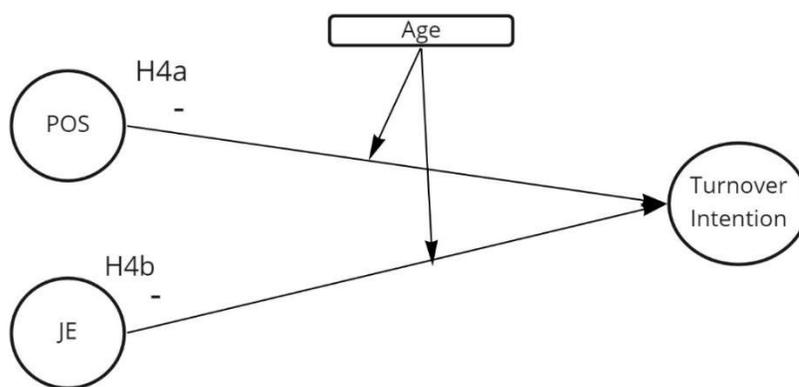*Figure 2.5*

Impact of benefits on POS

HR Practices including benefits offered and use have been conceptual and empirically linked

with POS. As the theory underlying POS suggests that organizational practices that are

discretionary in nature (offered by the choice of the organization) should be influential in leading

to the development of POS (Rhoades & Eisenberger, 2002). Most employees believe that

organizations have considerable control over HR practices. Therefore, such that perceptions of

their favorableness should be strongly related to POS. HR practices, work role characteristics,

and working conditions that can be enhanced by the organization. An antecedent previously

studied and correlated to POS has been Benefits (HR practices). These have been defined as the

tangible benefits and social resources provided by the organization. Providing benefits that

employees make use of, and therefore are specific to employee needs should increase POS and

therefore reduce turnover intention. This is more important now in light of the Great Resignation

in which employees are leaving in the wave of the pandemic seeking better working conditions.

This study will seek to contribute to that literature by proposing the following:
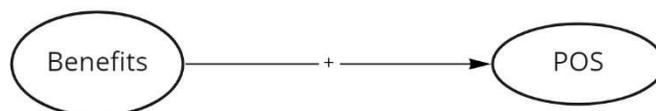
Figure 2.6

H5 The level of benefits use and benefits available will have a significant positive correlation to

POS while benefits needed will have a significant negative correlation

Influence of COVID-19 pandemic on turnover intention and presenteeism

The pandemic has been difficult for workers in all industries. There can be distress caused by factors both on the job and at home. In such time, support by the organization is critical. Also, during the pandemic people continued to work but under unfavorable conditions. These conditions may have impacted their ability to fully produce while on the job or their intent to leave current employer. POS has been found to be connected to idea of presenteeism. As Rhodes and Eisenberger (2002) report, for instance, that employees with a higher perception of organizational support enjoyed their work and were in a more positive mood at work, while they suffered less from headaches, anxiety, burnout and fatigue. As such, POS is expected to have a significant inverse relationship with presenteeism. However, this study expects that even when employees have high POS, the increased stress from the pandemic will increase presenteeism and turnover intention. On the other hand, those that have been slightly impacted by the pandemic are expected to have lower turnover intention and less presenteeism.

Therefore, this study proposes:

H6: There is a significant negative relationship between POS and COVID-19 related presenteeism.

H6a: An employee's stress related to COVID-19 moderates the relationship between POS and turnover intention and POS and presenteeism.

Such as those employees with a heightened fear or stress related to the COVID-19 will have a significant increase in the negative relationship between POS and turnover intention and POS and presenteeism.
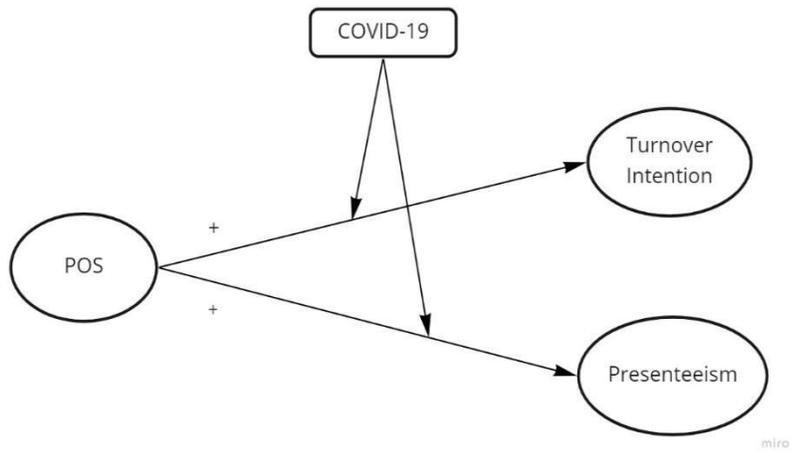
Figure 2.7

Chapter 3: METHODOLOGY

This chapter presents the methodology to be used to test the proposed model and hypotheses. The chapter includes the following elements: the proposed sample, the measures, and the methodological techniques. The primary purpose of this dissertation is to identify what factors influence's employees' intent to leave their current employer.

A quantitative method research design is used, which was well-suited to address the research topic utilizing descriptive research methods and statistical analysis. The purpose of this dissertation is to provide insight into the factors that influence the employees' turnover intention and productivity.

Sample

This study utilized a survey data collection. The survey was administered through a web survey method utilizing Qualtrics (XM) platform. The target population of the study was accounting professionals however, the survey was extended to all working professionals. Using G *Power, an a priori power analysis was performed to determine the appropriate sample size. The necessary sample size is determined by the effect size, statistical power, and based on significance. Given the different hypotheses, a number of different power analyses were run with the power of .80 as the input. It was determined that a sample size of 269 was optimal for this study.

Measures

Perceived Organizational Support

The originally developed 36 item Eisenberger (1986) Survey of POS had a Cronbach's α of .97 with item-total correlations ranging from .42 to .83. POS has been subsequently measured using variations of short form surveys. Researchers now commonly use between eight or ten

items. Hellman, Fuqua, and Worley (2006) reported an average internal reliability (coefficient alpha) of .90 for studies using eight-item scales. This study utilized an 8-item scale to capture both facets of POS: 1) valuing contributions and 2) caring about well-being. For example, "The organization really cares about my well-being." And "The organization is willing to extend itself in order to help me perform my job to the best of my ability." (1 = *strongly disagree* and 5 = *strongly agree)*.

Job Embeddedness

Mitchell (2001) original measure had 42 items written to assess the six dimensions: fit to the community (α =.78) and organization (α =.75), links to the community (α =.77) and the organization (α =.65) thanks for community, and community related sacrifice (α =.61) an organization related sacrifice (α =.82). Mitchell (2001) also considered evidence of convergent validity fit to the organization to be most closely related to job satisfaction (r=.52 and .72) and organizational commitment and (r=.58 and .52). However other sub dimensions such as community-based factors had lower correlation thus providing support of convergent and discriminant validity for job embeddedness. This study utilized a short form of the measure focusing on three types of ties in the theory: links to others, fit with the environment (the organization for on-the-job embeddedness), and sacrifices of material or psychological benefits that would be lost by leaving. For example, "I fit with this organization's culture.", "My job utilizes my skills and talents well." And "It would be difficult for me to leave this organization." (1 = *strongly disagree* and 5 = *strongly agree)*.

Turnover Intention

Research has frequently used two or three item measures of turnover intention (Cook, 1981). This study used a 3-item scale using an adaptation of Hom and Griffeth (1991) to capture

thoughts of quitting and job search behavior and how likely they are within turnover intention. Participants will be asked the following: "I often think about quitting my job", "I am actively seeking a new job" and "I think I will be working at the same company next year" (1 = strongly disagree to 5 = strongly agree).

Presenteeism

Presenteeism was measured using the Koopman Stanford Presenteeism Scale (SPS). Past research has demonstrated adequate validity and good consistency with a Cronbach's α of .80 (Koopman et al., 2002). Koopman (2002) discussed even when employees are physical present at their jobs, they may experience decreased productivity and below average work quality. This concept is known as "presenteeism". This scale was chosen to assess how much impact the pandemic has had on presenteeism. This scale is typically presented in statement form such as "Despite having my (health problem),* the stresses of my job were harder to handle." Koopman noted that the words "health problem" can be substituted for descriptors of the condition the research is attempting to assess of the participant. This survey substituted "health problem" with "COVID-19 pandemic." Participants will be asked to describe their work experience in the past year. For example, "Despite the COVID-19 pandemic, I felt energetic enough to complete all of my work" and "At work, I was able to focus on achieving my goals despite the COVID-19 pandemic" (1 = strongly disagree to 5 = strongly agree).

Gender

Gender is a commonly used as either a control variable or moderator. The use of a gender binary measure is heavily reflected strongly in past research (e.g., the General Social Survey). Respondents are typically asked to report respondent sex using only two categories, male or female, as a single demographic measure of sex/gender. Both gender scholars and survey

researchers are potentially affected by this shortcoming of modern survey measurement. Therefore, it is recommended that multi-purpose analysis consider a new Multidimensional Sex/Gender Measure for testing. For this survey, participants were asked to identify as man, woman, or other gender (e.g., gender fluid, non-binary).

Age

Participants were asked to provide their age at the time of the survey participation. This was coded as a continuous variable.

Race

The most recent United States Census officially recognized five racial categories (White, Black, or African American, Asian American, American Indian/Alaska Native, and Native Hawaiian/Pacific Islander) as well as people of two or more races. It also recognized Hispanic and Latino as an ethnicity not a race. For the purposes of this survey all categories will be considered a racial group. Participants were asked to identify with the groups noted above.

Influence of COVID-19

The emergence of the COVID-19 and its consequences has led to fears, worries, and anxiety among individuals worldwide. Two measures have emerged in research: The Fear of COVID-19 Scale and the COVID Stress Scales (Pakpour, Griffiths, & Lin, 2020). Fear of COVID-19 Scale (FCV-19S) as a 7-item measure showed results of reliability values such as internal consistency (alpha = .82) and test-retest reliability (ICC = .72) on their seven-item scale. The FCV-19S however has been criticized as being one dimensional (i.e., focused on general fear aspects of COVID-19) and having limited psychometric evaluations (Taylor et al., 2020). The original COVID Stress Scales of 36 items covers each of the following factors: D = danger, SE = socio-economic consequences, X = xenophobia, C = contamination, T = traumatic stress,

CH = compulsive checking. Each factor analysis showing an initial reliability of between .86 and .95. This study will use a 6-item measure pulling from both the FCV-19 and COVID Stress Scales creating a well-rounded measure focusing on perceptions of fear, danger and traumatic stress related to COVID-19 in accounting professionals. For example, "I cannot sleep because I'm worrying about COVID-19." and "When watching news and stories about COVID-19 on social media, I become nervous or anxious." (1 = *strongly disagree* and 5 = *strongly agree)*.

Participants will also be given the opportunity to describe how their perception of the organization has changed from before the pandemic.

Benefits Availability, Use and Needs

Utilizing measurement of benefits utilized by O'Driscoll (2003), a list of 12 organizational benefits will be provided to participants. For the purposes of this study, we consider employee benefits as indirect, non-cash, or cash compensation paid to employees by their employer in addition to their annual salary or wages not required by the law. The benefits selected were pulled from various family-responsive researched policies and benefits offered at top accounting firms in country. These benefits included flexible work arrangements such as compressed work schedules, dependent care support such as subsidized local childcare and elder care and unique health benefits such as mental health and paid gym services and other additional perks such as retention bonuses and free meals. For each benefit, respondents were asked to select one of four responses: (a) "not offered, and I don't need it"; (b) "not offered, but I could use it"; (c) "offered but not used"; and (d) "offered and I use it."

To derive a score for benefit availability, responses (a) and (b) will be coded 0 and responses (c) and (d) will be coded 1. Total benefit availability will then be computed by summing availability scores across the 12 benefits.

To obtain a benefit usage index, responses (a), (b) and (c) will be coded 0, and response (d) will be coded 1. Total benefit usage will then be computed by summing usage scores across the 12 benefits. Total benefit usage will then be computed by summing usage scores across the 12 benefits.

To obtain a benefit needed index, responses (a), (c) and (d) will be coded 0, and response (b) will be coded 1. Total benefit needed will then be computed by summing usage scores across the 12 benefits.

Participants will also be given the opportunity to list a benefit that has positively influenced their perception of the organization or list a benefit they desire for their organization to offer.

Specialization and Firm Size

For the accounting population respondents, they were asked to identify their specialization within the field of accounting. This was deemed relevant as it relates to organizational and stress related constructs. As for example, audit and advisory professionals are more client facing whereas tax professionals or not. Also, corporate or private accounting professionals are less likely to work in a team-based environment as most organization just require one accounting professional to handle the reporting requirements. All other respondents will be included in the other industry category and were asked to identify their profession within the text field. The firm size was grouped based on information on the top 100 accounting firms in the US. This was also deemed relevant for evaluation as for example benefits availability and HR practices would be vast at a big four accounting firm versus a smaller CPA firm and that variability could be evaluated.

Data Analysis:

The hypotheses were tested using R Studio software. Moderated multiple regression (MMR) squares will be performed which consist of two ordinary least squares (OLS) regression equations involving scores for a continuous predictor variable Y, scores for a predictor variable X, and scores for a second predictor variable Z hypothesized to be a moderator. An interaction effect indicates that a relationship is contingent upon the values of another (moderator) variable. Thus, interaction effects describe conditions under which relationships change in strength and/or direction.

Chapter 4: RESULTS

Characteristics of Respondents

A total of 322 observations from the survey was obtained. There were missing values in variables

used in analysis ranging from 46- 67. See Table 5 for details of count by variable. The responses

were obtained from several avenues. As the initial target population were members of the

accounting industry, the survey was posted on forums for members of the National association of

black accountants (NABA) and the North Carolina association of CPAs (NCACPA) and posted

on social media sites such as LinkedIn. The survey responses were also obtained by purchasing a

panel of survey responses through Prolific®. Responses with missing values were coded with N/A

and missing values are summarized in tables below.

The mean age of the population was 35.2 (SD =11.2) with 50.3% of respondents falling

between the age range of 25 to 44. Average tenure in the current organization was 4.9 years (SD

=5.83) and average tenure in their position of 5.14 (SD = 7.18) Survey respondents identified as

White (66%) with the second largest group being Black or African American (18%). For the

purposes of this study all nonwhite respondents will be considered as minority making up

approximately 32% of the population.

Table 1
Respondents Representation by Age Group

	Frequency	Percent	Valid Percent	Cumulative Percent
18-24	51	15.8	20.5	20.5
25-34	98	30.4	39.4	59.8
35-44	52	16.1	20.9	80.7
45-54	30	9.3	12	92.8
55-64	12	3.7	4.8	97.6
65-66	5	1.6	2	99.6
75+	1	0.3	0.4	100

Total	249	77.3	100	
Missing	73	22.7		
Total		322	100	

Table 2

Respondents Representation by Race

	Frequency	Percent	Valid Percent	Cumulative Percent
White	169	52.5	66	66
Black or African American	46	14.3	18	84
Asian	15	4.7	5.9	89.8
Hispanic/Latino	16	5	6.3	96.1
Two or More Race	6	1.9	2.3	98.4
Prefer not to say	4	1.2	1.6	100
Total	256	79.5	100	
Missing	66	20.5		
Total		322	100	

Table 3

Respondents Representation by Industry and Accounting Specialization

	Frequency	Percent	Valid Percent	Cumulative Percent
Accounting (Audit)	34	10.6	13.3	13.3
Accounting (Tax)	23	7.1	9	22.4
Accounting (Advisory)	11	3.4	4.3	26.7
Corporate/Private Accounting	33	10.2	12.9	39.6
Other Accounting Specialization	10	3.1	3.9	43.5
Other Industry	144	44.7	56.5	100
Total	256	79.5	100	
Missing	67	20.8		
Total		322	100	

As noted previously the target population was accounting professionals. Therefore, accounting respondents were asked to identify their specialization information within the field. 43% of the population are actively in the accounting industry and various specializations including

public accounting services such as audit tax and advisory and in corporate accounting. The remaining population fell into other industry bucket. Some respondents noted in the text field that they were in fields such as IT, attorneys, educators, and other professional positions. The population was heavier on the female respondents making up 63% of the population. While a more even spread of participants would have been preferential, the population is deemed sufficient of analysis to test the gender moderated models.

Table 4
Respondents Representation by Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Man	90	28	35.2	35.2
Woman	162	50.3	63.3	98.4
Other gender	1	0.3	0.4	98.8
Prefer not to say	3	0.9	1.2	100
Total	256	79.5	100	
Missing	66	20.5		
Total		322	100	

.

This study also considered the completion and missing values for each variable. Variables had a completion rate between 78 % and 91%. It was acknowledged that while not all variables met the optimal sample size of 269 as calculated, samples counts received were sufficient to complete the analysis. Mean value of turnover intention was 2.78 meaning on average respondents disagreed or were neutral in their intentions to leave current employer. It is noted that POS and JE both had a mean of over 3.5 meaning on average respondents agreed with the statements for the respective variables. Benefits use mean was 2.04. This was lower than expected as this translates to respondents using two of the twelve benefits listed compared to the mean of almost four of the twelve benefits being offered by their current employer. Interestingly benefits needed had a mean

of 3.38. This can be interpreted that respondent on average desired or could use if offered three of the 12 benefits listed in the survey. Presenteeism related to COVID-19 had a mean of 2.69 with the Perception/Fear of COVID 19 with a similar mean a 2.33. Skewness, the assessment of normal distributions, of key variables were within the -2 +2 range deemed acceptable. Kurtosis was also examined to assess the distribution tails. As the Kurtosis was near zero for all continuous variables measured a normal distribution was assumed. The marker variable noted in the table was utilized to test for potential common method variance see the following section for further commentary.

Table 5
Descriptive Statistics

	Variable	n	M	SD	Min	Max	Range	Skew	Kurtosis	SE
1	TI	255	2.78	0.782	1.5	4.75	3.25	0.37	-0.64	0.05
2	POS	254	3.59	0.842	1	5	4	-0.88	1.05	0.05
3	JE	271	3.56	0.642	1.27	5	3.73	-0.2	0.3	0.04
4	BU	253	2.04	1.62	0	9	9	0.88	0.97	0.1
5	BA	253	3.89	2.65	0	12	12	0.81	0.08	0.17
6	BN	253	3.38	2.77	0	12	12	0.75	-0.08	0.17
7	covidi	297	2.69	0.811	1	5	4	0.12	-0.29	0.05
8	covidp	294	2.33	0.9	1	5	4	0.38	-0.51	0.05
9	marker	276	3.67	0.834	1	5	4	-0.33	-0.21	0.05
10	Gender	256	1.68	0.546	1	4	3	0.42	1.88	0.03
11	Race	256	1.92	1.75	1	8	7	2.04	3.02	0.11
12	Specialization	255	4.55	1.9	1	6	5	-0.85	-0.89	0.12
13	Tenureposition	238	5.14	7.18	0	45	45	2.92	9.72	0.47
14	Tenureorg	237	4.93	5.83	0	40	40	2.48	8.03	0.38
15	Age	249	35.2	11.2	18	76	58	1.07	0.81	0.71
16	Firmsize	116	2.53	1.01	1	4	3	0.13	-1.12	0

Note . TI= Turnover Intention; POS = perceived organizational support; JE = job embeddedness; BU = benefits use, BA = benefits available: BN = benefits need; covidi =COVID-19 related presenteeism; covidp =COVID-19 perception(related stress/fear); Marker =web/social media use (marker variable) SE = standard error

Table 6
POS, JE, and TI by Industry/Specialization

Specialization	POS	JE	TI
Accounting (Audit)	3.73	3.59	2.84
Accounting (Tax)	3.70	3.66	2.68
Accounting (Advisory)	3.74	3.28	3.02
Corporate/Private Accounting	4.02	3.86	2.65
Other Accounting Specialization	3.31	3.46	2.90
Other Industries	3.45	3.48	2.77

Table 6 highlights the main effect variables of POS, JE, and TI by industry and specialization. It is worth noting that when compared to benchmarks provided by Shanock (2019) the sample population was below average for mean POS. Mean The external benchmark noted an overall mean of 4.47 (SD =.69) and 4.49 (SD = 4.49) for the US Region. POS was lowest for other accounting specialization and highest for Corporate/Private Accountants. JE was highest for Tax professionals and lowest for advisory professionals which corresponds to these respective groups having the lowest and highest means for turnover intention.

Reliability Statistics

Table 7
Omega Coefficients

Variable	$est	$se	$ci.lower	$ci.upper
JE	0.838	0.018	0.799	0.870
POS	0.946	0.007	0.932	0.958
TI	0.730	0.029	0.663	0.783
covidi	0.855	0.016	0.816	0.880
marker	0.780	0.024	0.724	0.821
covidp	0.895	0.011	0.870	0.913

Note $est The estimated reliability coefficient $se The standard error of the reliability coefficient. If the bootstrap methods are used, this value represents the standard deviation across bootstrap estimates. $ci.lower The lower bound of the computed confidence interval $ci.upper The upper bound of the computed confidence interval

The reliability of variables were estimated using McDonald (1999) coefficient omega (hierarchical) (ωh) as an estimate of the general factor saturation of a test. Zinbarg (2006) compared McDonald's ωh to Cronbach's α and Revelle's β and concluded that ωh is the best estimate. The See Table7 below for summary. The reliability coefficient was calculated add a 95% confidence level with bias-corrected and accelerated bootstrap confidence interval. Research has supported a reliability coefficient of .7 as acceptable. Therefore, the reliability of the measures of the model was deemed sufficient.

Table 8 *Correlation table*

Variable	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. TI															
2. POS	-.51**														
3. JE	-.59**	.67**													
4. BU	-.12	.35**	.26**												
5. BA	-.10	.28**	.24**	.72**											
6. BN	.36**	-.39**	-.37**	-.28**	-.35**										
7. covidi	.28**	-.12	-.27**	-.09	-.16*	.31**									
8. covidp	.13*	-.12*	-.20**	-.01	-.01	.17**	.42**								
9. marker	.03	.06	-.06	-.01	-.00	.00	.05	.15*							
10. Gender	.05	.03	-.04	-.04	.01	-.03	.05	.19**	.12						
11. Race	.15*	-.12	-.14*	-.09	-.04	.09	.10	.10	.11	.08					
12. Specialization	-.01	-.16*	-.09	-.28**	-.30**	.10	-.04	.10	.02	-.04	-.03				
13. Tenure position	-.11	-.01	.16*	.00	.04	-.05	-.19**	-.13*	-.23**	-.11	-.14*	-.06			
14. Tenure org	-.17**	.00	.23**	.07	.10	-.04	-.07	-.06	-.18**	-.08	-.10	-.10	.66**		
15. Age	-.16*	-.03	.20**	-.04	-.02	-.16*	-.22**	-.02	-.12	-.00	-.12	.08	.65**	.55**	
16. Firm size	.10	-.10	-.14	.00	-.01	.16	-.03	.03	.00	-.13	-.14	.06	-.05	-.06	.03

Correlations

Bivariate correlations between the core variables are depicted in table 8. For correlations with coefficient interval see appendix D. Starting with direct correlations to turnover intentions, as expected, there was significant negative correlations between turnover intention to POS and ($r=-.51$, $p < .01$) and JE ($r=-.59$, $p<.01$). This supports the foundational framework for this study with Hypothesis 1 and 2. POS was significantly correlated to JE ($r=.67$, $p<.01$). The relative weight to the variance of turnover intention will be evaluated for Hypothesis 1a and 1b. Additionally, benefits needed (BN) was significantly positively correlated to TI ($r=.36$, $p<.01$). The direct correlation to turnover intention is enlightening from a human resource management standpoint as benefits availability and benefits use were not directly correlated. Presenteeism related to COVID-19 (covidi) was also moderately correlated with TI ($r=.28$, $p < .01$) but the perception of COVID-19 (covidp) was not. Race ($r=.15$, $p<.01$), Tenure in the organization ($r=-.17$, $p<.05$) and age ($r=-.16$, $p<.01$) demonstrated low association with turnover intention but was statistically significant.

The lack of association between COVID-19 variables to POS is surprising and therefore does not support hypotheses 6 and 6a. However, presenteeism was significantly negatively correlated with JE ($r=-.27$, $p<.01$) and perception of COVID-19 ($r=-.20$, $p<.01$). Benefits Use as expected was significantly correlated with POS to support Hypotheses 5. The evaluation of the variance explained using benefits variables to POS will be evaluated in testing Hypothesis 5. Covid related Presenteeism also was positively correlated with benefits needed and negatively

related to age (r=-.31and .-22, respectively). The two COVID related variables has high

association (r=.42,p<.01). It is worth nothing that all three benefits variables were correlated to

POS and JE with benefits use and benefits availability being positively correlated with benefits

needed being negatively correlated. Also, the three benefits measures being significantly

correlated with each other with benefits available and benefits usage with the positive correlation

against the negative correlation with benefits needed. That intuitively makes sense as the more

you desire additional benefits the lower your usage or current availability is expected to be. Age

was demonstrated to be positively correlated JE but did not have a significant relationship with

POS.

CMB was a concern due to the study design in which participants responded using self-

reported scales at a single point in time (Philip M. Podsakoff, MacKenzie, Lee, & Podsakoff, 2003)

This has led to apprehension about artificially inflated relationship among variables because of the

method he used to collect the data i.e. a self-report survey. A suggested solution has been the use

of a marker-based techniques to identify any common method variance. Simmering (2015)

performed analysis to evaluate market variable choice lift out prospective ideal markers and non-

ideal markers. Ideally a marker variable would have substantially no meaningful correlation with

the variable suspected of having CMV bias. This is the recommendation because effective markers

do not directly measure CMV but our proxies for it. This study utilized a variation of measurement

of Web use as the marker variable (Marker). Hansen (2012) gauged the frequency in which one

uses the web to search for financial information and services. Using this variable as a marker

variable was deemed appropriate as this behavior is taken from the marketing literature and

therefore should be theoretically unrelated to management or psychological theories. See appendix

C for questions utilized. As noted in table 8 web use was not correlated to any main effects except

for COVID-19 related presenteeism. As the questions related to web and social media use related

to COVID and job search that does not give rise to any concerns. Therefore, provides comfort that

common method bias is determined to be low.

Hypothesis Tests and Results

Table 9
Summary of Hypothesis and Results

H1: There is a significant negative relationship between POS and turnover intention.	Supported
H2: There is a significant negative relationship between job embeddedness (JE) and turnover intention.	Supported
H1a. POS will reflect incremental validity and/or provide a greater relative contribution than embeddedness when predicting turnover intention.	Not Supported
H1b. POS will not reflect incremental validity and/or provide a greater relative contribution than embeddedness when predicting turnover	Supported
H2a: Gender moderates the relationship between POS and turnover intention Such as identifying as a man will weaken the relationship between POS and turnover intention while identifying as a woman or other will strengthen the relationship between POS and turnover intention.	Not Supported
H2b: Gender moderates the relationship between job embeddedness and turnover intention. Such identifying as a man will weaken the relationship between job embeddedness and turnover while identifying as a woman or other strengthen the relationship.	Not Supported
H3a: Employee race moderates the relationship between perceived organizational support and turnover. Such as being Caucasian (majority) will weaken the relationship between POS and turnover were as being non-Caucasian (minority) will strengthen the relationship between POS and turnover	Not Supported
H3b: Employee race moderates the relationship between job embeddedness and turnover. Such as being Caucasian (majority) will weaken the relationship between job embeddedness and turnover were as being non- Caucasian (minority) will strengthen the relationship between JE and turnover	Not Supported
H4a: The age moderates the relationship between perceived organizational support and turnover intention. Such as being in the older range will weaken the relationship between POS and turnover intentions than being in the younger range will strengthen the relationship between POS and turnover intention.	Not Supported
H4b: The age moderates the relationship between job embeddedness and turnover intention. Such as being older will weaken the relationship between embeddedness and turnover intention were as being younger will strengthen the relationship between POS and turnover intention.	Not Supported
H5: The level of benefits use will have a significant positive correlation to POS	Supported
H6: There is a significant negative relationship between POS and COVID-19 related presenteeism.	Not Supported

H6a: An employee's stress related to COVID-19 moderates the relationship between POS and turnover intention and POS and presenteeism. Such as those employees with a heightened fear or stress related to the COVID-19 will have a significant increase in the negative relationship between POS and turnover intention and POS and presenteeism.	Not Supported

H1: There is a significant negative relationship between POS and turnover intention.

H2: There is a significant negative relationship between job embeddedness (JE) and turnover intention.

Both hypothesis one and hypothesis two were supported. As demonstrated in the correlation table POS was negatively related to turnover intention -.51** 95% confidence interval of [-.60, -.42]. JE demonstrated a larger significant negative correlation of .67** [.60, .73]. As both variables had a correlation of over .5 it is worth evaluating the relative contribution to predicting turnover intention.

H1a. POS will reflect incremental validity and/or provide a greater relative contribution than embeddedness when predicting turnover intention.

H1b. POS will not reflect incremental validity and/or provide a greater relative contribution than embeddedness when predicting turnover.

Table 10
 Raw & Rescaled Relative Weights, POS and JE to Turnover Intention

Variables	Raw Relative Weight	Rescaled Relative Weight
POS	0.142	38.17
JE	0.23	61.83
		R^2 = 0.372

Table 10 illustrates the relationship as it relates to predicting turnover intention using POS and JE. Utilizing a relative wight analysis both constructs account for .372 of the dependent variable TI. When considering the relative weight in predicting turnover intention JE accounts for 61% of that variance while 38% of the changes accounted for with POS. This result is understandable as based on the foundation of job embeddedness it considers multiple facets of what connects employees to their current employer including not only their ties to the organization but to specific groups of

coworkers and their connection to the community. Therefore, JE may have provided additional insight into more factors of what influences turnover intentions. Based on the relative weight analysis summarized in Table 10, Hypothesis 1a is not supported and 1b is.

The series of moderation hypothesis was tested using Rstudio. In assessing hypotheses two models were ran. Before each model the predictor variables were mean centered. Model 1 assessed the R-squared considering each mean centered predictor variable separately. While model 2 considered R squared utilizing a created interaction. See further details of procedures regarding each interaction below.

H2a: Gender moderates the relationship between POS and turnover intention.

Such as identifying as a man will weaken the relationship between POS and turnover intention while identifying as a woman or other will strengthen the relationship between POS and turnover intention.

H2b: Gender moderates the relationship between job embeddedness and turnover intention.

Such identifying as a man will weaken the relationship between job embeddedness and turnover while identifying as a woman or other will strengthen the relationship.

For gender the "maledummy" predictor was created by summarizing all non- men identified participants. Therefore, the low range of the interaction would account for all men while the high range would account for all non-males. The study acknowledges that we dichotomized gender after the initial intention was to place in multiple gender categories. Based on not having enough sample power in those supplemental categories of Other gender (e.g. Non-binary, gender fluid, etc.). Therefore, it was deemed appropriate to dichotomized into men and non-men. As demonstrated in the table 11 and 12 there was not a significant interaction between POS and Gender or JE and gender. The change in R squared from Model 1 to model 2 was .003 for POS and .001 for JE. Interaction was not deemed significant. Hypotheses 2a and 2b were not supported

Table 11

Regression results using TI as the criterion (POS and Gender)

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr2	sr2 95% CI [LL, UL]	r	Fit
(Intercept)	2.63**	[2.36, 2.90]						
POSMC	-0.48**	[-0.57, -0.38]	-0.51	[-0.62, -0.41]	.26	[.17, .36]	-.51**	
maledummy	0.08	[-0.07, 0.24]	0.06	[-0.05, 0.17]	.00	[-.01, .02]	.04	
								R2 = .266** 95% CI[.17,.35]

Predictor	*b*	*b* 95% CI [LL, UL]	*beta*	*beta* 95% CI [LL, UL]	sr^2	sr^2 95% CI [LL, UL]	*r*	Fit
(Intercept)	2.66**	[2.39, 2.94]						
POSMC	-0.35*	[-0.62, -0.07]	-0.37	[-0.67, -0.08]	.02	[-.01, .05]	-.51**	
maledummy	0.06	[-0.09, 0.22]	0.05	[-0.06, 0.16]	.00	[-.01, .01]	.04	
POSMCxmale dummy	-0.08	[-0.23, 0.08]	-0.15	[-0.45, 0.15]	.00	[-.01, .01]	-.50**	
								R^2 = .269** 95% CI[.17,.35]

Note. maledummy n = 256, POSMC n = 254 A significant *b*-weight indicates the beta-weight and semi-partial correlation are also significant. *b* represents unstandardized regression weights. *beta* indicates the standardized regression weights. sr^2 represents the semi-partial correlation squared. *r* represents the zero-order correlation. *LL* and *UL* indicate the lower and upper limits of a confidence interval, respectively.
* indicates *p* < .05. ** indicates *p* < .01.

Figure 4.1

Table 12

Regression results using TI as the criterion (JE and Gender)

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr²	sr² 95% CI [LL, UL]	r	Fit
(Intercept)	2.72**	[2.46, 2.97]						
JEMC	-0.71**	[-0.83, -0.59]	-0.59	[-0.69, -0.49]	.35	[.25, .44]	-.59**	
maledummy	0.03	[-0.11, 0.17]	0.02	[-0.08, 0.12]	.00	[-.00, .00]	.05	
								R^2 = .348** 95% CI[.25,.43]

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr2	sr2 95% CI [LL, UL]	r	Fit
(Intercept)	2.73**	[2.47, 2.99]						
JEMC	-0.61**	[-0.94, -0.27]	-0.50	[-0.78, -0.22]	.03	[-.00, .07]	-.59**	
maledummy	0.02	[-0.12, 0.17]	0.02	[-0.09, 0.12]	.00	[-.00, .00]	.05	
JEMCxmaledummy	-0.06	[-0.23, 0.12]	-0.09	[-0.37, 0.18]	.00	[-.01, .01]	-.56**	
								R2 = .349** 95% CI[.25,.43]

Note. maledummy n = 256, JEMC n = 271 A significant *b*-weight indicates the beta-weight and semi-partial correlation are also significant. *b* represents unstandardized regression weights. *beta* indicates the standardized regression weights. sr^2 represents the semi-partial correlation squared. *r* represents the zero-order correlation. *LL* and *UL* indicate the lower and upper limits of a confidence interval, respectively.
* indicates *p* < .05. ** indicates *p* < .01

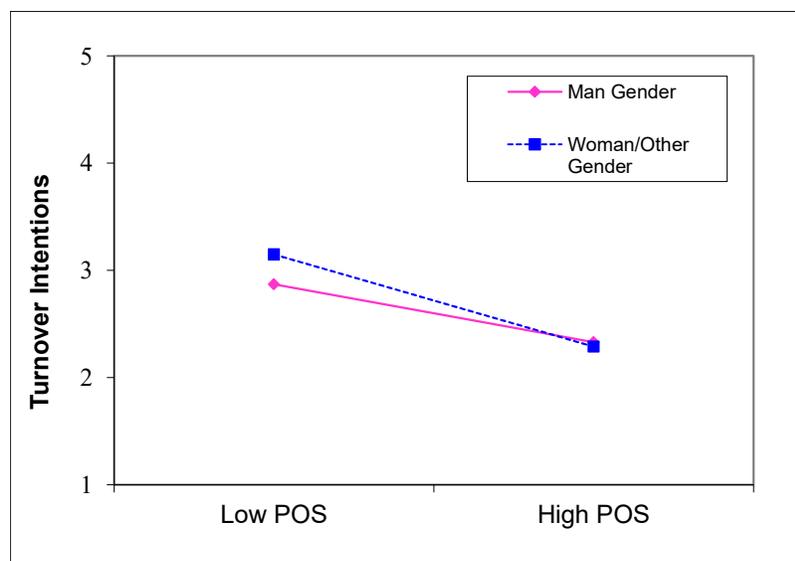Figure 4.2

H3a: Employee race moderates the relationship between perceived organizational support and turnover.

Such as being Caucasian (majority) will weaken the relationship between POS and turnover were as being non- Caucasian (minority) will strengthen the relationship between POS and turnover

H3b: Employee race moderates the relationship between job embeddedness and turnover.

Such as being Caucasian (majority) will weaken the relationship between job embeddedness and turnover were as being non- Caucasian (minority) will strengthen the relationship between JE and turnover

For race the "Minority" predictor was created by summarizing all non- Caucasian identified participants. Therefore, the low range of the interaction would account for all Caucasian while the high range would account for all minorities. As demonstrated in the table 13 and 14 there was not a significant interaction between POS and Race or JE and Race. The change in R squared from Model 1 to model 2 was .003 for POS and there was no change for JE. Interaction was not deemed significant. Hypotheses 3a and 3b were not supported

Table 13
Regression results using TI as the criterion (POS and Race)

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr^2	sr^2 95% CI [LL, UL]	r	Fit
(Intercept)	2.69**	[2.59, 2.79]						
POSMC	-0.46**	[-0.56, -0.37]	-0.50	[-0.61, -0.40]	.25	[.16, .34]	-.51**	
Minority	0.23**	[0.06, 0.41]	0.14	[0.04, 0.25]	.02	[-.01, .05]	.18**	
								R^2 = .282** 95% CI[.19,.36]

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr^2	sr^2 95% CI [LL, UL]	r	Fit
(Intercept)	2.69**	[2.59, 2.79]						
POSMC	-0.43**	[-0.55, -0.31]	-0.46	[-0.59, -0.34]	.15	[.07, .22]	-.51**	
Minority	0.23*	[0.06, 0.40]	0.14	[0.03, 0.24]	.02	[-.01, .05]	.18**	
POSMCxMinority	-0.11	[-0.32, 0.10]	-0.07	[-0.20, 0.06]	.00	[-.01, .01]	-.34**	
								R^2 = .285** 95% CI[.19,.36]

Note. Minority n = 256, POSMC n = 254 A significant *b*-weight indicates the beta-weight and semi-partial correlation are also significant. *b* represents unstandardized regression weights. *beta* indicates the standardized regression weights. *sr^2* represents the semi-partial correlation squared. *r* represents the zero-order correlation. *LL* and *UL* indicate the lower and upper limits of a confidence interval, respectively. * indicates *p* < .05. ** indicates *p* < .01.
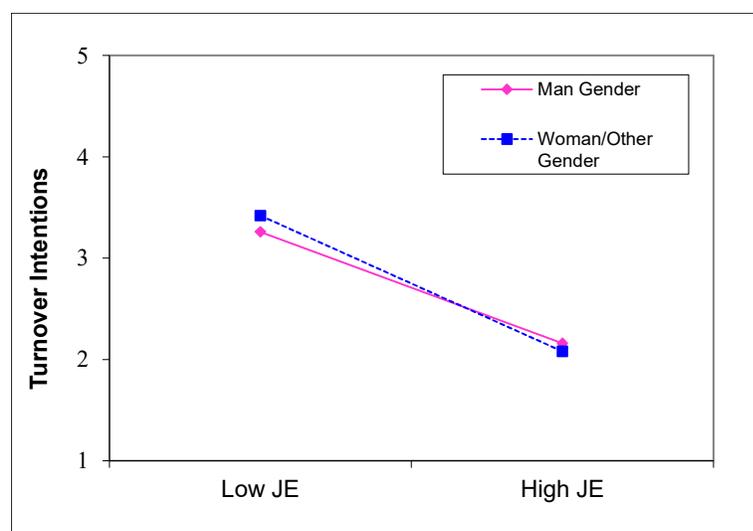

Figure 4.3

Table 14

Regression results using TI as the criterion (JE and Race)

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr^2	sr^2 95% CI [LL, UL]	r	Fit
(Intercept)	2.70**	[2.60, 2.79]						
JEMC	-0.70**	[-0.82, -0.58]	-0.58	[-0.68, -0.48]	.33	[.24, .42]	-.59**	
Minority	0.22**	[0.05, 0.38]	0.13	[0.03, 0.23]	.02	[-.01, .04]	.19**	
								R^2 = .365** 95% CI[.27,.44]

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr^2	sr^2 95% CI [LL, UL]	r	Fit
(Intercept)	2.70**	[2.60, 2.79]						
JEMC	-0.70**	[-0.85, -0.55]	-0.58	[-0.70, -0.45]	.22	[.13, .30]	-.59**	
Minority	0.22*	[0.05, 0.38]	0.13	[0.03, 0.23]	.02	[-.01, .04]	.19**	
JEMCxMinority	-0.01	[-0.26, 0.25]	-0.00	[-0.13, 0.12]	.00	[-.00, .00]	-.36**	
								R^2 = .365** 95% CI[.27,.44]

Note. Minority n = 256, JEMC n = 271 A significant *b*-weight indicates the beta-weight and semi-partial correlation are also significant. *b* represents unstandardized regression weights. *beta* indicates the standardized regression weights. sr^2 represents the semi-partial correlation squared. *r* represents the zero-order correlation. *LL* and *UL* indicate the lower and upper limits of a confidence interval, respectively. * indicates $p < .05$. ** indicates $p < .01$.

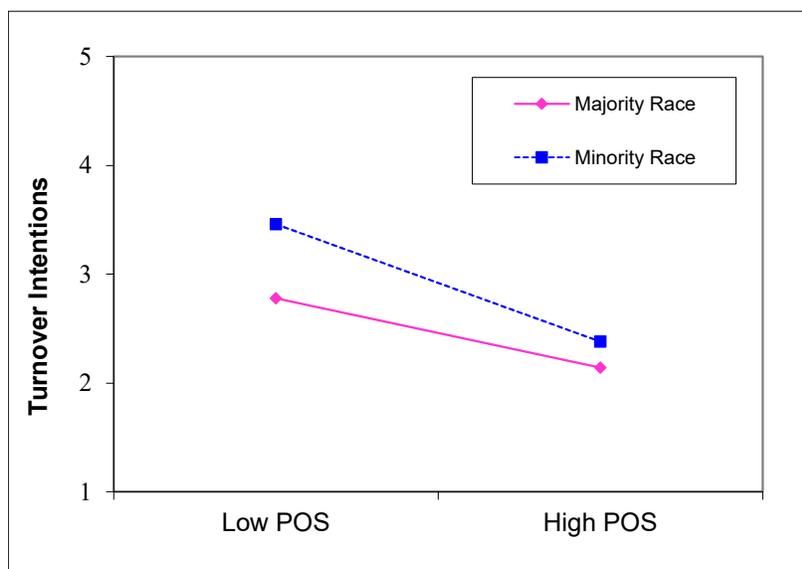*Figure 4.4*

H4a: The age moderates the relationship between perceived organizational support and turnover intention. Such as being in the older range will weaken the relationship between POS and turnover intentions than being in the younger range will strengthen the relationship between POS and turnover intention.

H4b: The age moderates the relationship between job embeddedness and turnover intention. Such as being older will weaken the relationship between embeddedness and turnover intention were as being younger will strengthen the relationship between POS and turnover intention.

Both hypothesis for A and 4B were not supported. While all three variables individually were significantly and negatively related to turn over intention, the moderator effects as shown in table 15 and 16 were not shown to be significant. The interaction between POS and age did not contribute significantly to reduce turnover intention and neither did JE and Age.

In regard to the interaction between POS and age the model without the interaction was $R^2 = .294$ compared to $R^2 = .310$ with interaction. No significant change in R^2.

Table 15

Regression results using TI as the criterion (POS and Age)

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr2	sr2 95% CI [LL, UL]	r	Fit
(Intercept)	2.77**	[2.68, 2.85]						
AgeMC	-0.01**	[-0.02, -0.00]	-0.17	[-0.28, -0.07]	.03	[-.01, .06]	-.16*	
POSMC	-0.48**	[-0.57, -0.38]	-0.52	[-0.63, -0.41]	.27	[.18, .36]	-.51**	
								R2 = .294** 95% CI[.20,.38]

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr^2	sr^2 95% CI [LL, UL]	r	Fit
(Intercept)	2.77**	[2.69, 2.85]						
AgeMC	-0.01**	[-0.02, -0.00]	-0.16	[-0.27, -0.06]	.03	[-.01, .06]	-.16*	
POSMC	-0.49**	[-0.59, -0.39]	-0.54	[-0.64, -0.43]	.28	[.19, .38]	-.51**	
AgeMCxPOSMC	0.01*	[0.00, 0.02]	0.12	[0.02, 0.23]	.02	[-.01, .04]	.06	
								R^2 = .310** 95% CI[.21,.39]

Note. AgeMC n = 249, POSMC n = 254 A significant *b*-weight indicates the beta-weight and semi-partial correlation are also significant. *b* represents unstandardized regression weights. *beta* indicates the standardized regression weights. sr^2 represents the semi-partial correlation squared. *r* represents the zero-order correlation. *LL* and *UL* indicate the lower and upper limits of a confidence interval, respectively. * indicates $p < .05$. ** indicates $p < .01$.

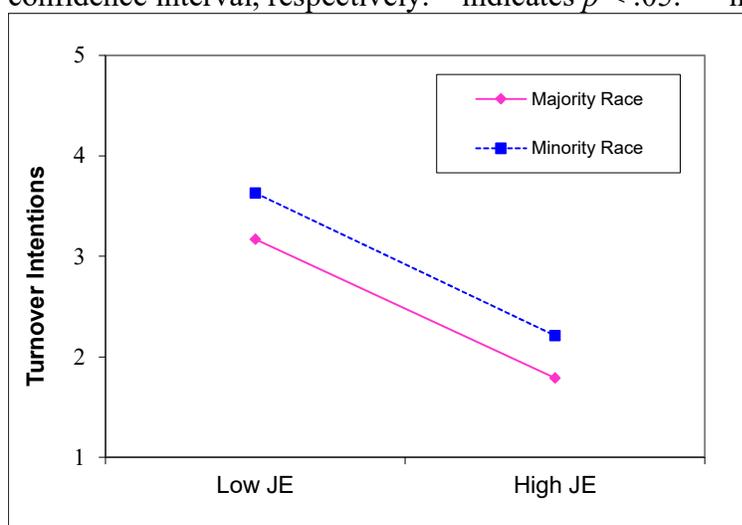*Figure 4.5*

Table 16

Regression results using TI as the criterion (POS and Age)

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr²	sr² 95% CI [LL, UL]	r	Fit
(Intercept)	2.76**	[2.68, 2.84]						
AgeMC	-0.00	[-0.01, 0.00]	-0.04	[-0.14, 0.06]	.00	[-.01, .01]	-.16*	
JEMC	-0.69**	[-0.82, -0.57]	-0.58	[-0.68, -0.48]	.32	[.23, .42]	-.59**	
								R^2 = .346** 95% CI[.25,.42]

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr²	sr² 95% CI [LL, UL]	r	Fit
(Intercept)	2.74**	[2.66, 2.82]						
AgeMC	-0.00	[-0.01, 0.00]	-0.05	[-0.15, 0.05]	.00	[-.01, .01]	-.16*	
JEMC	-0.72**	[-0.85, -0.59]	-0.60	[-0.71, -0.50]	.34	[.24, .43]	-.59**	
AgeMCxJEMC	0.01*	[0.00, 0.02]	0.12	[0.02, 0.22]	.01	[-.01, .04]	-.01	
								R^2 = .360** 95% CI[.26,.44]

Note. AgeMC n = 249, JEMC n = 271 A significant *b*-weight indicates the beta-weight and semi-partial correlation are also significant. *b* represents unstandardized regression weights. *beta* indicates the standardized regression weights. *sr²* represents the semi-partial correlation squared. *r* represents the zero-order correlation. *LL* and *UL* indicate the lower and upper limits of a confidence interval, respectively. * indicates $p < .05$. ** indicates $p < .01$.

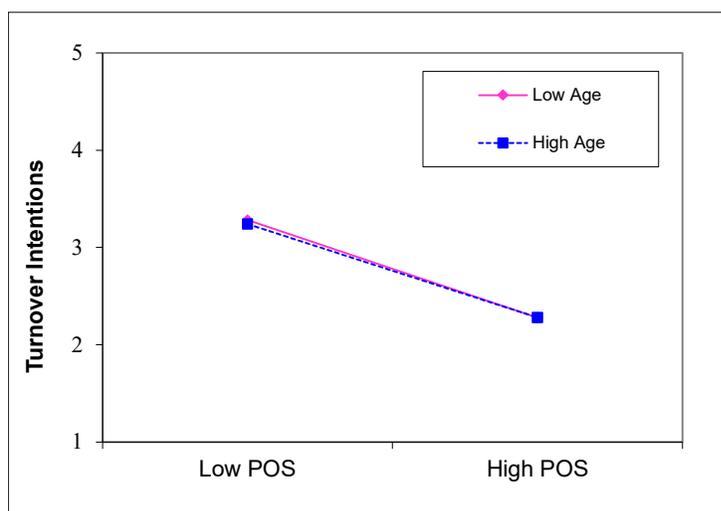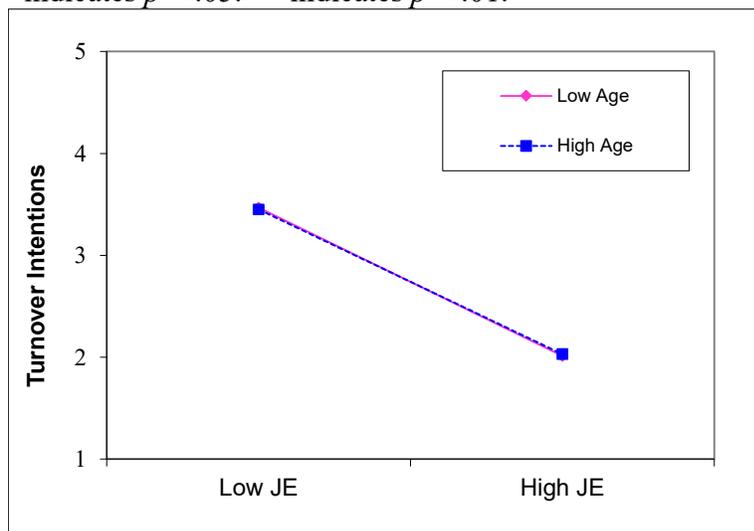Figure 4.6

H5: The level of benefits use will have a significant positive correlation to POS

As noted in Table 8 there was a significant positive correlation between Benefits Use and POS ($r=.35, p<.01$). Additional analysis was performed to identify if there were benefits-based variables that could also contribute to POS. As noted in table 8 below benefits needed was also significantly related to POS ($r=-.39, p<.01$). This is consistent with previous research noting that a potential antecedent to POS is the HR practices of the organization which includes tangible benefits provided. This adds to the literature as there were limited articles currently assessing this theory. By performing a stepwise regression as noted in table 12 we are able to explain .216 of the variances in POS utilizing variables of benefits needed and benefits use. It is interesting to note that benefits availability was not included in the stepwise regression model despite the significant correlation individually.

Table 17

Stepwise regression Summary using POS as criterion

Step	Variable	Added	R-Square	Adjusted R-Square	C(p)	AIC	RMSE
1	BN	addition	0.156	0.152	19.4	591.132	0.7793
2	BU	addition	0.216	0.21	2.249	574.4064	0.7523

This study also asked open ended questions related to benefits. Respondents were asked to list the benefit that they utilize that have positively influence their perception of their current organization and to list a benefit not listed in the survey that they would like their organization to provide. In regards to the 1st question respondents referred to extensive PTO benefits, remote working options

It was also noted in getting a total score by benefit for the entire sample the top three benefits needed were Additional stipend for health care (i.e Well being program, paid gym membership, etc), Retention Bonus/Guaranteed Bonus %, Complimentary lunch. It could be assumed that two of these benefits are all of variation of additional compensation needed and the other focuses on increased support related to health and Wellness.

Also, in reviewing question of which benefits they would like to see at their current organization that was not listed within the survey no unique suggestions for benefits were identified. However, many respondents commented that better health care or lower premiums was the request. So even though most respondents noted that their employer offered heath insurance the qualitative assessments is that those healthcare benefits may not be sufficient.

H6: There is a significant negative relationship between POS and presenteeism.

H6a: An employee's stress related to COVID-19 moderates the relationship between POS and turnover intention and POS and presenteeism.

Such as those employees with a heightened fear or stress related to the COVID-19 will have a significant increase in the negative relationship between POS and turnover intention

The relationship was negative but was not statistically significant therefore hypothesis 6 was not supported. And as hypothesis six was not supported the additional moderation analysis of hypothesis 6 a was not performed as it relates to POS and COVID-19 related presenteeism. However, the analysis was performed to test moderation between POS and COVID-19 related perception (fear/stress) and turnover intention. "CPMC" variable was created from mean centered covidp variable. As demonstrated in the table 18 below the interaction between the stress and perception of COVID-19 was not significant and predicting turnover intention therefore hypothesis 6A was not supported

Table 18 *Regression results using TI as the criterion (POS and COVID-19 presenteeism)*

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr^2	sr^2 95% CI [LL, UL]	r	Fit
(Intercept)	2.77**	[2.69, 2.86]						
CPMC	0.05	[-0.04, 0.15]	0.06	[-0.05, 0.17]	.00	[-.01, .02]	.12	
POSMC	-0.47**	[-0.57, -0.37]	-0.50	[-0.61, -0.40]	.25	[.16, .34]	-.51**	
								R^2 = .266** 95% CI[.17,.35]

Predictor	b	b 95% CI [LL, UL]	beta	beta 95% CI [LL, UL]	sr^2	sr^2 95% CI [LL, UL]	r	Fit
(Intercept)	2.78**	[2.69, 2.86]						
CPMC	0.05	[-0.04, 0.15]	0.06	[-0.05, 0.17]	.00	[-.01, .02]	.12	
POSMC	-0.47**	[-0.57, -0.37]	-0.51	[-0.61, -0.40]	.25	[.16, .34]	-.51**	
CPMCxPOSMC	0.03	[-0.07, 0.14]	0.03	[-0.08, 0.14]	.00	[-.01, .01]	.01	
								R^2 = .267** 95% CI[.17,.35]

Note. A significant *b*-weight indicates the beta-weight and semi-partial correlation are also significant. *b* represents unstandardized regression weights. *beta* indicates the standardized regression weights. sr^2 represents the semi-partial correlation squared. *r* represents the zero-order correlation. *LL* and *UL* indicate the lower and upper limits of a confidence interval, respectively. * indicates $p < .05$. ** indicates $p < .01$.

Unexpectedly the correlation between POS and presenteeism was not significant as noted in table 8. And while increased presenteeism was associated with turnover intention it is worth investigating whether it could provide some incremental explanation of the variance in predicting turnover intention. Running a stepwise regression in Table 19, it was noted by adding the amount of impact covid had on their ability to focus and be productive at work added to the predicting the variance in turnover intention. Therefore, when using the variables of JE and POS and covidi the model can predict 39% of the variance of turnover intention. This was a slight improvement to the R squared of .372 noted in Table 10.

Table 19

Stepwise regression Summary using TI as criterion

Step	Variable	R-Square	Adjusted R-Square	C(p)	AIC	RMSE
1	JE	0.3479	0.3453	29.6461	494.4199	0.633
2	POS	0.3711	0.3661	20.0186	483.8089	0.621
3	covidi	0.3956	0.3884	11.5912	475.7295	0.6101

The study also reviewed responses 2 two open ended questions included in the 1. describe the extent that your perception of the organization has changed from before and after COVID-19 pandemic 2. describe the extent that COVID-19 has impacted your productivity.

A recurring theme in response to productivity was twofold. Many respondents referred to their organizations "WFH" transition and support. WFH commonly used for work from home. Being remote has increased productivity for some respondents. "My productivity has skyrocketed from being able to work remotely". "I'm more productive in many areas. I'm able to work 100% remote at the moment allowing me to cut down on travel to the office. I'm able to spend less time chatting with coworkers about random topics. I also have the flexibility to get at home tasks completed during the work day when it's most convenient. "I have noticed that I can get a lot more done when working from home. I can begin working earlier and remain working a bit later if I choose, without having to worry about time spent commuting." On the other hand, some reported noted a decrease in team dynamics and socialization. "Negatively impacted ability to build relationships and trust among teammates" " I quit my dream job in December 2020 due to COVID-related layoffs that left me without a team and resources to do my job effectively" "Since COVID culture has seemed to change and there is less of a team dynamic"

Others referenced increased number of meetings and increased desire for separation from work and home. Also noticed that many refer to children or lapses in childcare being of hindrance to their ability to focus on work. "Dealing with school closures related to two small children made it difficult to always be available" "It was incredibly hard trying to jungle deadlines and maintaining the health of my family." "As a mother of young children, a lack of access to childcare has been my greatest frustration and hindrance with respect to COVID-19."

Some respondents noted that resentment for previous or current employees force back to the office Some respondents were impressed by the organizations ability to shift during the pandemic.

General Discussion

The present study contributes to the literature in several ways. The study of affirmed that both job embeddedness and perceived organizational support work together to provide effective interventions to reduce turnover intentions.

Results from this study illustrate that people who reported greater levels of POS and job embeddedness were more likely to experience lower levels of turnover intention. This study also highlighted a positive correlation of the impact of benefits needed to turnover intention. The data supported that the higher number or needed benefits correlated to higher turnover intention at the current employer.

This could be attributed to COVID 19 Where employees realize that flexible scheduling and having benefits that could add to their work life balance was crucial to maintaining productivity during the pandemic.

Perhaps the most surprising of our findings was the lack of interaction among variables. There are several possible explanations for these findings. First, the null findings may be caused because of the sample size limitations. As noted in Section 4.1 the sample size for main effects and interaction

effects ranged from 256 to 297. However, it was noted in section 3.1 using G power that the minimal sample size was 269. Also, noted that when the main effects (POS and JE) are so strong compared to the dependent variable it is harder to detect an interaction. In addition, due to the timing of the study there were quite a few participants that expressed that they had recently left their previous organization due to COVID-19. That is also reflected in a lower tenure in organization and tenure position mean for the population. As it relates to gender, after reviewing more of the qualitative responses gender is not the single demographic factor. Potentially having more information such as single woman or married women with kids would provide more insight that would be driven more by family factors versus purely gender characteristics or stereotypes. As it related to age, more information related to seniority in position may provide greater insight than a purely age interaction.

Implications for Theory and Practice

First, this study provided information for practitioners and HR leads to evaluate what benefits would be advantageous for their current employees. Firms also need to examine their formal organizational policies to ensure that their portfolio of benefits matches the needs of their employees. Practitioners should note that there may be a lag between the availability of these benefits and initiatives to the actual realization of the use of these benefits. However, they should not be discouraged due to this lag and be patient and seeing the full impact of the additional benefits provided. This is also demonstrated by the low mean of usage of benefits by participants in the study. This may suggest that current benefits provided by organizations are ineffective. The study has demonstrated that benefits needs and benefits usage is an effective method to reduce turnover intention.

A second contribution is that covid related presenteeism was significant positive correlated to turnover intention and significantly negatively correlated to job embeddedness. This can be interpreted as the more employees showed up for work pushing through whatever distraction and stress from Covid in the long run led to higher turnover intention. Also, the lower the Covid-19 related presenteeism the higher the job embeddedness. This may be useful as the study demonstrated a high squared related to job embeddedness.

Limitations and Future Research

First, due to the timing in which the survey was administered could cause variance into the impacts of COVID-19 based on the swings of peak and non-peak COVID outbreaks. As the survey was administered towards the end of the pandemic in February of 2022. Therefore, one limitation of the study is that it was not able to capture perceptions and intentions before the COVID-19 pandemic to compare to after the pandemic. A longitudinal study taking these same employees from before to after would have been preferable method to truly capture the impact of COVID-19 on employees.

Second This study is also unable to make statements concerning the causal relationship between variables.

Third, also, in data collection the information related to particular industries was not well captured therefore further analysis was not able to be provided on whether there are trends in key variables such as perceived organizational support and job embeddedness by particular industry. Meaning for example I would expect service related or frontline workers to have increase perceptions of COVID-19 versus other fields which may have impacted their turnover intention. As external benchmarks for the POS scale were identified from current research. I am not aware of an external

benchmark for job embeddedness. Future research could consider creating a benchmark for organizations and practitioners to use to assess their employees.

Fourth, also future research can further examine which aspects of job embeddedness (links, fit, sacrifice related to the job and links, fit, sacrifice related to communication) Provided the highest relative weight to contribute to turnover intention. This would give organizations further insight into what length to the organization added to reducing internal front tension to focus initiatives on.

Fifth, as noted in the commentary of the results, a recurring theme of the impact of having children or family impacted productivity. Future research should investigate the potential correlations in the needs of specific population of working moms or primary care caretakers

Conclusion

In summary, although the nature of the research and reliance on self-reported data limits conclusions that can be drawn from casual relationships between the variables presented and turnover intention, the findings are consistent and extend previous research confirming the importance of having an healthy balance of organizational culture that is perceived by its employees and the perception of that support of their efforts is evident in impacting those intentions. This study provided insight to how employees' perceptions of the organization and their connections to their job influences their turnover intentions. These findings extend prior research on the role organization policies and practices impact turnover intention outcomes. The research demonstrates that investing the time to ensure that your employees feel connected to their job and the culture add value and has significant implications for retaining employees.

References

Abbasi, S. M., & Hollman, K. W. (2000). Turnover: The Real Bottom Line. *Public personnel management, 29*(3), 333-342. doi:10.1177/009102600002900303

Accounting, I. P. (2005). WANTED: Your Talented Accounting Staff! Can Accounting Firms Keep Their People? *Inside Public Accounting, 19*(1), 1.

Accounting, I. P. (2020). IPA Releases Annual Rankings and Metrics of the Nation's Largest Public Accounting Firms.

Alexander, J. A., Bloom, J. R., & Nuchols, B. A. (1994). Nursing Turnover and Hospital Efficiency: An Organization-Level Analysis. *Industrial relations (Berkeley), 33*(4), 505-520. doi:10.1111/j.1468-232X.1994.tb00355.x

Allen, D. G., Shore, L. M., & Griffeth, R. W. (2003). The Role of Perceived Organizational Support and Supportive Human Resource Practices in the Turnover Process. *Journal of management, 29*(1), 99-118. doi:10.1016/S0149-2063(02)00222-2

Allen, T. (2021). The Pandemic is Changing Employee Benefits. *Harvard Business Review*.

Allen, T. D. (2001). Family-Supportive Work Environments: The Role of Organizational Perceptions. *Journal of vocational behavior, 58*(3), 414-435. doi:10.1006/jvbe.2000.1774

Aselage, J., & Eisenberger, R. (2003). Perceived organizational support and psychological contracts: a theoretical integration. *Journal of organizational behavior, 24*(5), 491-509. doi:10.1002/job.211

Bal, P. M., De Lange, A. H., Jansen, P. G. W., & Van Der Velde, M. E. G. (2008). Psychological contract breach and job attitudes: A meta-analysis of age as a moderator. *Journal of vocational behavior, 72*(1), 143-158. doi:10.1016/j.jvb.2007.10.005

Bambacas, M., & Kulik, T. C. (2013). Job embeddedness in China: how HR practices impact turnover intentions. *International journal of human resource management, 24*(10), 1933-1952. doi:10.1080/09585192.2012.725074

Becker, G. S. (1964). *Human capital : a theoretical and empirical analysis, with special reference to education*. New York: National Bureau of Economic Research.

Blau, P. M. (1964). *Exchange and power in social life*. New York: J. Wiley.

Bos, J. T., Donders, N. C. G. M., Schouteten, R. L. J., & van der Gulden, J. W. J. (2013). Age as a moderator in the relationship between work-related characteristics, job dissatisfaction and need for recovery. *Ergonomics, 56*(6), 992-1005. doi:10.1080/00140139.2013.789553

Brooks, C. H., & Edward, J. I. (2006). Integrating the Unfolding Model and Job Embeddedness Model to Better Understand Voluntary Turnover. *Journal of managerial issues, 18*(4), 435-452.

Bufquin, D., Park, J.-Y., Back, R. M., de Souza Meira, J. V., & Hight, S. K. (2021). Employee work status, mental health, substance use, and career turnover intentions: An examination of restaurant employees during COVID-19. *International journal of hospitality management, 93*. doi:10.1016/j.ijhm.2020.102764

Cawcutt, K. A., Starlin, R., & Rupp, M. E. (2020). Fighting fear in healthcare workers during the COVID-19 pandemic. *Infection control and hospital epidemiology, 41*(10), 1192-1193. doi:10.1017/ice.2020.315

Chi, W., Hughen, L., Lin, C.-J., & Lisic, L. L. (2013). Determinants of Audit Staff Turnover: Evidence from Taiwan. *International journal of auditing, 17*(1), 100-112. doi:10.1111/j.1099-1123.2012.00459.x

Coff, R., & Kryscynski, D. (2011). Drilling for Micro-Foundations of Human Capital-Based Competitive Advantages. *Journal of management, 37*(5), 1429-1443. doi:10.1177/0149206310397772

Cohen, G., Blake, R. S., & Goodman, D. (2016). Does Turnover Intention Matter? Evaluating the Usefulness of Turnover Intention Rate as a Predictor of Actual Turnover Rate. *Review of public personnel administration, 36*(3), 240-263. doi:10.1177/0734371X15581850

Cook, J. D. (1981). *The Experience of work : a compendium and review of 249 measures and their use*. London ;: Academic Press.

Cornog, G. Y. (1957). The Personnel Turnover Concept: A Reappraisal. *Public administration review, 17*(4), 247-256. doi:10.2307/973415

Cropanzano, R., & Mitchell, M. S. (2005). Social Exchange Theory: An Interdisciplinary Review. *Journal of management, 31*(6), 874-900. doi:10.1177/0149206305279602

Crossley, C. D., Bennett, R. J., Jex, S. M., & Burnfield, J. L. (2011). "Development of a global measure of job embeddedness and integration into a traditional model of voluntary turnover": Clarification to Crossley et al. (2007). *Journal of applied psychology, 96*(6), 1316-1316. doi:10.1037/a0025569

Côté, K., Lauzier, M., & Stinglhamber, F. (2021). The relationship between presenteeism and job satisfaction: A mediated moderation model using work engagement and perceived organizational support. *European management journal, 39*(2), 270-278. doi:10.1016/j.emj.2020.09.001

Dalton, D. R., Hill, J. W., & Ramsay, R. J. (1997). Women as managers and partners: Context specific predictors of turnover in international public accounting firms. *Auditing : a journal of practice and theory, 16*(1), 29-50.

David G, A., & Linda Rhoades, S. (2013). Perceived organizational support and embeddedness as key mechanisms connecting socialization tactics to commitment and turnover among new employees. *Journal of organizational behavior, 34*(3), 350-369. doi:10.1002/job.1805

de La Torre-Ruiz, J. M., Vidal-Salazar, M. D., & Cordón-Pozo, E. (2019). Employees are satisfied with their benefits, but so what? The consequences of benefit satisfaction on employees' organizational commitment and turnover intentions. *The International Journal of Human Resource Management, 30*(13), 2097-2120. doi:10.1080/09585192.2017.1314315

Dean, J. W., Brandes, P., & Dharwadkar, R. (1998). ORGANIZATIONAL CYNICISM. *The Academy of Management review, 23*(2), 341-352. doi:10.5465/AMR.1998.533230

Deloitte. (2021). Deloitte Global Women @ Work: A global outlook. In: Deloitte.

Demirović Bajrami, D., Terzić, A., Petrović, M. D., Radovanović, M., Tretiakova, T. N., & Hadoud, A. (2021). Will we have the same employees in hospitality after all? The impact of COVID-19 on employees' work attitudes and turnover intentions. *International journal of hospitality management, 94*, 102754. doi:10.1016/j.ijhm.2020.102754

Dess, G. G., & Shaw, J. D. (2001). Voluntary Turnover, Social Capital, and Organizational Performance. *The Academy of Management review, 26*(3), 446-456. doi:10.2307/259187

Eisenberger, R., Cummings, J., Armeli, S., & Lynch, P. (1997). Perceived organizational support, discretionary treatment, and job satisfaction. *Journal of applied psychology, 82*(5), 812-820. doi:10.1037/0021-9010.82.5.812

Eisenberger, R., Huntington, R., Hutchison, S., & Sowa, D. (1986). Perceived organizational support. *Journal of Applied Psychology, 71*(3), 500. doi:10.1037/0021-9010.71.3.500

Eisenberger, R., Rhoades Shanock, L., & Wen, X. (2020). Perceived Organizational Support: Why Caring About Employees Counts. *Annual review of organizational psychology and organizational behavior, 7*(1), 101-124. doi:10.1146/annurev-orgpsych-012119-044917

Eisenberger, R., & Stinglhamber, F. (2011). *Perceived organizational support : fostering enthusiastic and productive employees* (1st ed.). Washington, DC: American Psychological Association.

Eisenberger, R., Stinglhamber, F., Vandenberghe, C., Sucharski, I. L., & Rhoades, L. (2002). Perceived supervisor support: contributions to perceived organizational support and employee retention. *The Journal of applied psychology, 87*(3), 565-573. doi:10.1037/0021-9010.87.3.565

Ferguson, J., Roger W. (2021). As More Employees Leave, Companies Must Shift Their Thinking on Talent Management. In.

Gabrielova, K., & Buchko, A. A. (2021). Here comes Generation Z: Millennials as managers. *Business horizons, 64*(4), 489-499. doi:10.1016/j.bushor.2021.02.013

George, J., & Wallio, S. (2017). Organizational justice and millennial turnover in public accounting. *Employee Relations, 39*(1), 112-126. doi:10.1108/ER-11-2015-0208

Greco, L. M., Whitson, J. A., O'Boyle, E. H., Wang, C. S., & Kim, J. (2019). An Eye for an Eye? A Meta-Analysis of Negative Reciprocity in Organizations. *Journal of applied psychology, 104*(9), 1117-1143. doi:10.1037/apl0000396

Griffeth, R. W., Hom, P. W., & Gaertner, S. (2000). A Meta-Analysis of Antecedents and Correlates of Employee Turnover: Update, Moderator Tests, and Research Implications for the Next Millennium. *Journal of management, 26*(3), 463-488. doi:10.1177/014920630002600305

Guthrie, C. P., & Jones, A., III. (2012). JOB BURNOUT IN PUBLIC ACCOUNTING: UNDERSTANDING GENDER DIFFERENCES. *Journal of managerial issues, 24*(4), 390-411.

Hansen, T. (2012). The Moderating Influence of Broad-Scope Trust on Customer-Seller Relationships. *Psychology & marketing, 29*(5), 350-364. doi:10.1002/mar.20526

Healy, M. C., Lehman, M., & McDaniel, M. A. (1995). AGE AND VOLUNTARY TURNOVER: A QUANTITATIVE REVIEW. *Personnel psychology, 48*(2), 335-345. doi:10.1111/j.1744-6570.1995.tb01760.x

Heinz, K. (2020). Dangers of Turnover: Battling Hidden Costs. In.

Hellriegel, D. O. N., & White, G. E. (1973). TURNOVER OF PROFESSIONALS IN PUBLIC ACCOUNTING: A COMPARATIVE ANALYSIS. *Personnel psychology, 26*(2), 239-249. doi:10.1111/j.1744-6570.1973.tb01135.x

Hemp, P. (2004). Presenteeism: at work--but out of it. *Harvard business review, 82*(10), 49-155.

Hom, P. W., Caranikas-Walker, F., Prussia, G. E., & Griffeth, R. W. (1992). A Meta-Analytical Structural Equations Analysis of a Model of Employee Turnover. *Journal of applied psychology, 77*(6), 890-909. doi:10.1037/0021-9010.77.6.890

Hom, P. W., Lee, T. W., Shaw, J. D., & Hausknecht, J. P. (2017). One Hundred Years of Employee Turnover Theory and Research. *Journal of Applied Psychology, 102*(3), 530-545. doi:10.1037/apl0000103

Hossein, N. (2017). Turnover in Public Accounting Firms: The Effect of Position, Service Line, Ethnicity, and Gender. *Review of business, 37*(2), 14-27.

Hulin, C. L. (1968). EFFECTS OF CHANGES IN JOB-SATISFACTION LEVELS ON EMPLOYEE TURNOVER. *Journal of applied psychology, 52*(2), 122-126. doi:10.1037/h0025655

Huning, T. M., Hurt, K. J., & Frieder, R. E. (2020). The effect of servant leadership, perceived organizational support, job satisfaction and job embeddedness on turnover intentions: An empirical investigation. *Evidence-based HRM : a Global Forum for Empirical Scholarship, 8*(2), 177-194. doi:10.1108/EBHRM-06-2019-0049

Innocenti, L., Profili, S., & Sammarra, A. (2013). Age as moderator in the relationship between HR development practices and employees' positive attitudes. *Personnel review, 42*(6), 724-744. doi:10.1108/PR-Jan-2012-0009

Iyer, V. M., Raghunandan, K., & Rama, D. V. (2005). Gender differences in perceptions of accounting firm alumni. *Managerial auditing journal, 20*(5), 449-459. doi:10.1108/02686900510598812

Jay, W. (2019). Pew Research Center defines line between Millennials and Generation Z. *University Wire*.

Jiang, K., Liu, D., McKay, P. F., Lee, T. W., & Mitchell, T. R. (2012). When and How Is Job Embeddedness Predictive of Turnover? A Meta-Analytic Investigation. *Journal of applied psychology, 97*(5), 1077-1096. doi:10.1037/a0028610

Kacmar, K. M., Andrews, M. C., Van Rooy, D. L., Steilberg, R. C., & Cerrone, S. (2006). Sure Everyone Can Be Replaced... but at What Cost? Turnover as a Predictor of Unit-Level Performance. *Academy of Management journal, 49*(1), 133-144. doi:10.5465/AMJ.2006.20785670

Kahn, W. (1990). Psychological Conditions of Personal Engagement and Disengagement at Work. *Academy of Management Journal, 33*(4), 692. doi:10.2307/256287

Karatepe, O. M. (2013). High-performance work practices, work social support and their effects on job embeddedness and turnover intentions. *International journal of contemporary hospitality management, 25*(6), 903-921. doi:10.1108/IJCHM-06-2012-0097

Karbon. (2020). How accounting firms around the world have adapted to COVID-19. In. Karbon Magazine.

Kooij, D., de lange, A., Jansen, P., & Dikkers, J. (2008). Older workers' motivation to continue to work: five meanings of age. A conceptual review. *Journal of managerial psychology, 23*(4), 364-394. doi:10.1108/02683940810869015

Kooij, D. T. A. M., Jansen, P. G. W., Dikkers, J. S. E., & De Lange, A. H. (2010). The influence of age on the associations between HR practices and both affective commitment and job satisfaction: A meta-analysis. *Journal of organizational behavior, 31*(8), 1111-1136. doi:10.1002/job.666

Koopman, C., Pelletier, K. R., Murray, J. F., Sharda, C. E., Berger, M. L., Turpin, R. S., & Bendel, T. (2002). Stanford Presenteeism Scale: Health Status and Employee Productivity. In (pp. 44(41), 14–20). Journal of Occupational and Environmental Medicine.

Kralj, A. L., & Solnet, D. J. (2011). The influence of perceived organizational support

on engagement: a cross-generational investigation

in the hospitality industry. In. ScholarWorks@UMass Amherst.

Kuhn, P., & Yu, L. (2021). How Costly Is Turnover? Evidence from Retail. *Journal of labor economics, 39*(2), 461-496. doi:10.1086/710359

Kurtessis, J. N., Eisenberger, R., Ford, M. T., Buffardi, L. C., Stewart, K. A., & Adis, C. S. (2017). Perceived Organizational Support: A Meta-Analytic Evaluation of Organizational Support Theory. *Journal of Management, 43*(6), 1854-1884. doi:10.1177/0149206315575554

Labrague, L. J., & Santos, J. A. A. (2021). Fear of COVID-19, psychological distress, work satisfaction and turnover intention among frontline nurses. *Journal of nursing management, 29*(3), 395-403. doi:10.1111/jonm.13168

Leonard, J. S., & Levine, D. I. (2006). The Effect of Diversity on Turnover: A Large Case Study. *Industrial & labor relations review, 59*(4), 547-572. doi:10.1177/001979390605900402

Lu, A. C. C., & Gursoy, D. (2016). Impact of Job Burnout on Satisfaction and Turnover Intention: Do Generational Differences Matter? *Journal of hospitality & tourism research (Washington, D.C.), 40*(2), 210-235. doi:10.1177/1096348013495696

Madden, L., Mathias, B. D., & Madden, T. M. (2015). In good company: The impact of perceived organizational support and positive relationships at work on turnover intentions. *Management research review, 38*(3), 242-263. doi:10.1108/MRR-09-2013-0228

Maertz, C. P., Griffeth, R. W., Campbell, N. S., & Allen, D. G. (2007). The effects of perceived organizational support and perceived supervisor support on employee turnover. *Journal of Organizational Behavior, 28*(8), 1059-1075. doi:10.1002/job.472

Martin, L., Nguyen-Thi, U. T., & Mothe, C. (2021). Human resource practices, perceived employability and turnover intention: does age matter? *Applied economics, 53*(28), 3306-3320. doi:10.1080/00036846.2021.1886238

McDonald, R. P. (1999). *Test theory : a unified treatment*. Mahwah, N.J: L. Erlbaum Associates.

Mitchell, T. R., Holtom, B. C., Lee, T. W., Sablynski, C. J., & Erez, M. (2001). Why People Stay: Using Job Embeddedness to Predict Voluntary Turnover. *Academy of Management journal, 44*(6), 1102-1121. doi:10.2307/3069391

Mobley, W. H. (1977). Intermediate linkages in the relationship between job satisfaction and employee turnover. *Journal of applied psychology, 62*(2), 237-240. doi:10.1037/0021-9010.62.2.237

Money, J., Hampson, J. G., & Hampson, J. L. (1957). Imprinting and the establishment of gender role. *A.M.A. archives of neurology & psychiatry, 77*(3), 333-336.

Moyes, G. D., Williams, P. A., & Koch, B. (2006). The effects of age and gender upon the perceptions of accounting professionals concerning their job satisfaction and work-related attributes. *Managerial Auditing Journal, 21*(5), 536-561. doi:10.1108/02686900610667292

Moyes, G. D., Williams, P. A., & Quigley, B. Z. (2000). The Relation between Perceived Treatment Discrimination and Job Satisfaction among African-American Accounting Professionals. *Accounting horizons, 14*(1), 21-48. doi:10.2308/acch.2000.14.1.21

Muhammad Arsalan, K. (2014). Organizational Cynicism and Employee Turnover Intention: Evidence from Banking Sector in Pakistan. *Pakistan Journal of Commerce and Social Sciences, 8*(1), 30.

Mynatt, P. G., Omundson, J. S., Schroeder, R. G., & Stevens, M. B. (1997). THE IMPACT OF ANGLO AND HISPANIC ETHNICITY, GENDER, POSITION, PERSONALITY AND JOB SATISFACTION ON TURNOVER INTENTIONS: A PATH ANALYTIC INVESTIGATION. *Critical perspectives on accounting, 8*(6), 657-683. doi:10.1006/cpac.1997.0161

Nashwan, A. J., Abujaber, A. A., Villar, R. C., Nazarene, A., Al-Jabry, M. M., & Fradelos, E. C. (2021). Comparing the Impact of COVID-19 on Nurses' Turnover Intentions before and

during the Pandemic in Qatar. *Journal of personalized medicine, 11*(6), 456. doi:10.3390/jpm11060456

Ng, T. W. H., & Feldman, D. C. (2009). Re-examining the relationship between age and voluntary turnover. *Journal of vocational behavior, 74*(3), 283-294. doi:10.1016/j.jvb.2009.01.004

Nouri, H. (2016). Turnover in public accounting firms: The effect of position, service line, ethnicity, and gender.(Report). *Review of Business, 37*(2), 14.

Nouri, H., & Parker, R. J. (2020). Turnover in public accounting firms: a literature review. *Managerial auditing journal, 35*(2), 294-321. doi:10.1108/MAJ-03-2018-1823

O'Driscoll, M. P., Poelmans, S., Spector, P. E., Kalliath, T., Allen, T. D., Cooper, C. L., & Sanchez, J. I. (2003). Family-Responsive Interventions, Perceived Organizational and Supervisor Support, Work-Family Conflict, and Psychological Strain. *International journal of stress management, 10*(4), 326-344. doi:10.1037/1072-5245.10.4.326

Pakpour, A. H., Griffiths, M. D., & Lin, C.-Y. (2020). Assessing Psychological Response to the COVID-19: The Fear of COVID-19 Scale and the COVID Stress Scales. *International journal of mental health and addiction*, 1-4. doi:10.1007/s11469-020-00334-9

Pasewark, W. R., & Viator, R. E. (2006). Sources of Work-Family Conflict in the Accounting Profession. *Behavioral research in accounting, 18*(1), 147-165. doi:10.2308/bria.2006.18.1.147

Peccei, R., & Lee, H.-J. (2005). The Impact of Gender Similarity on Employee Satisfaction at Work: A Review and Re-Evaluation. *Journal of management studies, 42*(8), 1571-1592. doi:10.1111/j.1467-6486.2005.00557.x

Peltokorpi, V., Allen, D. G., & Froese, F. (2015). Organizational embeddedness, turnover intentions, and voluntary turnover: The moderating effects of employee demographic characteristics and value orientations. *Journal of organizational behavior, 36*(2), 292-312. doi:10.1002/job.1981

Perugini, M., Gallucci, M., Presaghi, F., & Ercolani, A. P. (2003). The personal norm of reciprocity. *European journal of personality, 17*(4), 251-283. doi:10.1002/per.474

Peter, J. M. (2014). A contrarian view of employee turnover. *Ophthalmology Times, 39*(3), 4.

Pitman, M. K., Gaertner, J. F., & Hemmeter, P. E. W. (2011). A Study Of Male And Female Employee Turnover In Public Accounting Firms. *Journal of Applied Business Research (JABR), 5*(3), 10. doi:10.19030/jabr.v5i3.6343

Podsakoff, P. M., MacKenzie, S. B., Lee, J.-Y., & Podsakoff, N. P. (2003). Common Method Biases in Behavioral Research: A Critical Review of the Literature and Recommended Remedies. *Journal of applied psychology, 88*(5), 879-903. doi:10.1037/0021-9010.88.5.879

Podsakoff, P. M., Williams, L. J., & Todor, W. D. (1986). Effects of Organizational Formalization on Alienation among Professionals and Nonprofessionals. *Academy of Management journal, 29*(4), 820-831. doi:10.2307/255948

Price, J. L. (2001). Reflections on the determinants of voluntary turnover. *International journal of manpower, 22*(7), 600-624. doi:10.1108/EUM0000000006233

Price, J. L., & Mobley, W. H. (1983). Employee Turnover: Causes, Consequences, and Control. In (Vol. 36, pp. 506-507): New York State School of Industrial and Labor Relations, Cornell University.

Priya, N., & Kamalanabhan, T. J. (2010). THE IMPACT OF CYNICISM ON ETHICAL INTENTIONS OF INDIAN MANAGERS: THE MODERATING ROLE OF SENIORITY. *Journal of international business ethics, 3*(1), 14.

Reitz, K. M., Terhorst, L., Smith, C. N., Campwala, I. K., Owoc, M. S., Downs-Canner, S. M., . . . Myers, S. P. (2021). Healthcare providers' perceived support from their organization is associated with lower burnout and anxiety amid the COVID-19 pandemic. *PloS one, 16*(11), e0259858-e0259858. doi:10.1371/journal.pone.0259858

Rhoades, L., & Eisenberger, R. (2001). Affective Commitment to the Organization: The Contribution of Perceived Organizational Support. *Journal of applied psychology, 86*(5), 825-836. doi:10.1037/0021-9010.86.5.825

Sabia, S., & Gurpreet, R. (2018). Exploring Work Alienation A Proposed Model of Predictors and Consequences. *Journal of management research, 18*(3), 139-151.

Schneider, B., Macey, W. H., Lee, W. C., & Young, S. A. (2009). Organizational Service Climate Drivers of the American Customer Satisfaction Index (ACSI) and Financial and Market Performance. *Journal of service research : JSR, 12*(1), 3-14. doi:10.1177/1094670509336743

Shah, I. A., Csordas, T., Akram, U., Yadav, A., & Rasool, H. (2020). Multifaceted Role of Job Embeddedness Within Organizations: Development of Sustainable Approach to Reducing Turnover Intention. *SAGE Open, 10*(2), 215824402093487. doi:10.1177/2158244020934876

Shanock, L., Eisenberger, R., Heggestad, E., Malone, G., Clark, L., Dunn, A., . . . Woznyj, H. (2019). Treating employees well: The value of organizational support theory in human resource management. *The Psychologist Manager Journal, 22*(3-4), 168. doi:10.1037/mgr0000088

Shantz, A., Alfes, K., & Latham, G. P. (2016). The Buffering Effect of Perceived Organizational Support on the Relationship Between Work Engagement and Behavioral Outcomes. *Human Resource Management, 55*(1), 25-38. doi:10.1002/hrm.21653

Shaw, J. D., Park, T.-Y., & Kim, E. (2013). A resource-based perspective on human capital losses, HRM investments, and organizational performance. *Strategic management journal, 34*(5), 572-589. doi:10.1002/smj.2025

Sibiya, M., Buitendach, J. H., Kanengoni, H., & Bobat, S. (2014). The prediction of turnover intention by means of employee engagement and demographic variables in a telecommunications organisation. *Journal of psychology in Africa, 24*(2), 131-143. doi:10.1080/14330237.2014.903078

Simmering, M. J., Fuller, C. M., Richardson, H. A., Ocal, Y., & Atinc, G. M. (2015). Marker Variable Choice, Reporting, and Interpretation in the Detection of Common Method Variance: A Review and Demonstration. *Organizational research methods, 18*(3), 473-511. doi:10.1177/1094428114560023

Stanley, D. J., Meyer, J. P., & Topolnytsky, L. (2005). Employee Cynicism and Resistance to Organizational Change. *Journal of business and psychology, 19*(4), 429-459. doi:10.1007/s10869-005-4518-2

Statistics, U. S. B. o. L. (2021). Job Openings and Labor Turnover Survey News Release. Retrieved from https://www.bls.gov/news.release/jolts.htm

Super, D. E. (1975). Career Education and Career Guidance for the Life Span and for Life Roles. *Journal of career development, 2*(2), 27-42. doi:10.1177/089484537500200204

Taylor, S., Landry, C. A., Paluszek, M. M., Fergus, T. A., McKay, D., & Asmundson, G. J. G. (2020). Development and initial validation of the COVID Stress Scales. *Journal of anxiety disorders, 72*, 102232-102232. doi:10.1016/j.janxdis.2020.102232

Terence, R. M., Brooks, C. H., Thomas, W. L., Chris, J. S., & Miriam, E. (2001). Why People Stay: Using Job Embeddedness to Predict Voluntary Turnover. *Academy of Management Journal, 44*(6), 1102-1121. doi:10.2307/3069391

The Great Resignation. (2021). *Talent Development, 75*(9), 9-9.

The post-COVID turnover has begun: 4 tips to keep workers from jumping ship. (2021). *HR Specialist: Employment Law, 51*(7), 4.

Tracey, J. B., & Timothy, R. H. (2008). Contextual Factors and Cost Profiles Associated with Employee Turnover. *The Cornell hotel and restaurant administration quarterly, 49*(1), 12.

Unger, R. K. (1979). Toward a redefinition of sex and gender. *The American psychologist, 34*(11), 1085-1094. doi:10.1037/0003-066X.34.11.1085

Werbel, J. D., & Bedeian, A. G. (1989). Intended Turnover as a Function of Age and Job Performance. *Journal of organizational behavior, 10*(3), 275-281. doi:10.1002/job.4030100307

WHO. (2020). Coronavirus disease 2019 (COVID-19) situation report-60. In: World Health Organization.

Workforce Institute 2021 Engagement and Retention Report. (2021).

Xiong, R., & Wen, Y. (2020). Employees' turnover intention and behavioral outcomes: The role of work engagement. *Social behavior and personality, 48*(1), 1-7. doi:10.2224/sbp.8609

Zhou, Q., Martinez, L. F., Ferreira, A. I., & Rodrigues, P. (2016). Supervisor support, role ambiguity and productivity associated with presenteeism: A longitudinal study. *Journal of business research, 69*(9), 3380-3387. doi:10.1016/j.jbusres.2016.02.006

Zimmerman, R. D., Swider, B. W., & Boswell, W. R. (2019). Synthesizing content models of employee turnover. *Human resource management, 58*(1), 99-114. doi:10.1002/hrm.21938

Zinbarg, R. E., Yovel, I., Revelle, W., & McDonald, R. P. (2006). Estimating Generalizability to a Latent Variable Common to All of a Scale's Indicators: A Comparison of Estimators for ωh. *Applied psychological measurement, 30*(2), 121-144. doi:10.1177/0146621605278814

Appendix A: Consent

Belk College of Business
9201 University City Boulevard, Charlotte, NC 28223-0001

Consent to Participate in a Research Study

Principal Investigator: Octavia Meredith
Faculty Advisor: Dr. George Banks

You are invited to participate in a research study. Participation in this research study is voluntary. The information provided is to give you key information to help you decide whether or not to participate.

- The purpose of this study is to expand understanding of how an employee's perception of their current employer and their connection to their job may influence intentions to remain or leave current employer. This study also explores how the COVID-19 pandemic has influenced the outlook of current and future job opportunities.
- You must be age 18 or older to participate in this study.
- You are asked to complete a survey asking a series of questions about your perceptions of the organization. The questions are not sensitive or overly personal.
- It will take you about approximately 10 minutes to complete the survey.
- We do not believe that you will experience any risk from participating in this study.
- You will not benefit personally by participating in this study. What we learn about how people are motivated may be beneficial to others.

Privacy. Your privacy will be protected and confidentiality will be maintained to the extent possible. Your responses will be treated as confidential and will not be linked to your identity.

Survey responses will be stored separately with access to this information controlled and limited only to people who have approval to have access.

After this study is complete, the data could be used for future research studies or distributed to another investigator for future research studies without additional informed consent. The data we share will NOT include information that could identify you.

Participation is voluntary. You may choose not to take part in the study. You may start participating and change your mind and stop participation at any time.

If you have questions concerning the study, contact the principal investigator, Octavia Meredith at (336) 662-3031 or by email at omeredit@uncc.edu or Faculty Advisor, Dr. George Banks at (704) 687-1888 or gbanks3 @uncc.edu. If you have further questions or concerns about your rights as a participant in this study, contact the Office of Research Protections and Integrity at (704) 687-1871 or uncc-irb@uncc.edu.

You may print a copy of this form. If you are 18 years of age or older, have read and understand the information provided and freely consent to participate in the study, you may proceed to the survey Click Next

Appendix B: Survey Measures

COVID-19 Impact Measure

1= Strongly Disagree, 2= Disagree- 3= Neither agree nor disagree 4 = Agree 5= Strongly Agree

Directions: Below we would like you to describe your work experiences during the COVID-19 pandemic. These experiences may be affected by many work as well as personal factors and may

*R Q1_1 At work, I was able to focus on achieving my goals despite the COVID-19 pandemic

*R Q1_2 Despite the COVID-19 pandemic, I was able to finish hard tasks in my work

Q1_3 Because of COVID-19 pandemic, the stresses of my job were much harder to handle

Q1_4 The COVID-19 pandemic districted me from taking pleasure in my work

Q1_5 I felt hopeless about finishing certain work tasks, due to COVID-19 pandemic

*R Q1_6 Despite the COVID-19 pandemic, I felt energetic enough to complete all of my work

Q4 Open Ended: Describe the extent that your perception of the organization has changed from before and after COVID-19 pandemic?

Q5 Open Ended: Describe the extent that COVID-19 has impacted your productivity?

COVID-19 Perceptions Measures (Fear of COVID-19 Scale)

1= Strongly Disagree, 2= Disagree- 3= Neither agree nor disagree 4 = Agree 5= Strongly Agree

Directions: Below we would like you to describe your perceptions of COVID-19

Q2_1 I am worried about catching the virus

Q2_2 It makes me uncomfortable to think about COVID-19.

Q2_3 I am afraid of losing my life because of COVID-19.

Q2_4 I cannot sleep because I'm worrying about COVID-19.

Q2_5 I have trouble concentrating because I keep thinking about the virus

Q2_6 When watching news and stories about COVID-19 on social media, I become nervous or anxious.

Marker Variable (Web or Social Media Use)

Directions: Describe your propensity to use the Web or Social Media

1= Strongly Disagree, 2= Disagree- 3= Neither agree nor disagree 4 = Agree 5= Strongly Agree

Q3_1 When searching for information in general

Q3_2 When searching for predetermined information relating to COVID-19 and employment

Q3_3 When searching for information that compares current and prospective employers

Job Embeddedness Measures

Directions: Below we would like you to describe your perception of your current job

1= Strongly Disagree, 2= Disagree- 3= Neither agree nor disagree 4 = Agree 5= Strongly Agree

Q6_1 My job utilizes my skills and talents well. (Fit to Organization)

Q6_2 I like my work schedule (e.g., flextime, shift). (Fit to Organization)

Q6_3 I fit with this organization's culture. (Fit to Organization)

Q6_4 I like the authority and responsibility I have at this company. (Fit to Organization)

Q6_5 My family roots are in the community I work in (Links to community)

Q6_6 My close friends live nearby (Links to community)

Q6_7 The prospects for continuing employment with is company are excellent (Organization-related sacrifice)

Q6_8 I am well compensated for my level of performance (Organization- related sacrifice)

Q6_9 I would sacrifice a lot if I left this job (Organization- related sacrifice)

Q6_10 The benefits are good on this job (Organization- related sacrifice)

Q6_11 I like the members of my work group (Link to organization)

Q6_12 I love the place where I live (Fit to Community)

Q6_13 I think the community where I live as home (Fit to Community)

Q6_14 There area where I leave offers the leisure activities that I like (e.g. sports, outdoors, cultural, arts) (Fit to Community)

Q6_15 Leaving this community would be very hard (Community related sacrifice)

Q7 Do you own the home you live in (mortgage or outright)? (Yes/No) (Links to community)

Benefits Use and Benefits Offered and Benefits Needed Measures

Directions: For each benefit please provide responses based on what your current employer offers and what you utilize

Not offered, and I don't need it (1)   Not offered, but I could use it (2)   Offered and I use it (3)
            Offered but not used (4)   Unsure (5)

Benefits Availability Score = Column to be added by summing score for question 8 responses =
Not offered, and I don't need it (0)   Not offered, but I could use it (0)   Offered and I use it (1)
            Offered but not used (1)   Unsure (0)

Benefits Usage Score = Column to be added by summing score for question 8 responses

Not offered, and I don't need it (0)   Not offered, but I could use it (0)   Offered and I use it (1)
            Offered but not used (0)   Unsure (0)

Benefits Needed = Column to be added by summing score for question 8 responses

Not offered, and I don't need it (0)   Not offered, but I could use it (1)   Offered and I use it (0)

Offered but not used (0)   Unsure (0)

Q8_1 Mental health prevention services (1)

Q8_2 Additional stipend for health care (i.e. Well being program, paid gym membership, etc.) (2)

Q8_3 Flextime (ability to spread hours over week as needed. i.e. not 8 hours each day) (3)

Q8_4 Option for full remote work (4)

Q8_5 Retention Bonus/Guaranteed Bonus % (5)

Q8_6 Complimentary lunch (6)

Q8_7 Employer paid Child care assistance/reimbursement (7)

Q8_8 Back up care services (8)

Q8_9 Paid maternity leave > 12 weeks (9)

Q8_10 Paid paternity leave > 6 weeks (10)

Q8_11 Elder care assistance (11)

Q8_12 Tuition Assistance/Reimbursement (12)

Q9 Open ended Please list a benefit that you utilize that has positively influenced your perception of your current organization that was not listed above

Q10 Please list a benefit that you desire for your organization to offer

POS Measures

Directions: Below we would like you to describe your perception of your current job

1= Strongly Disagree, 2= Disagree- 3= Neither agree nor disagree 4 = Agree 5= Strongly Agree

Q11_1 The organization values my contribution to its well-being. (1)

Q11_2 The organization strongly considers my goals and values. (2)

Q11_3 Help is available from the organization when I have a problem. (3)

Q11_4 The organization really cares about my well-being. (4)

Q11_5 The organization takes pride in my accomplishments at work. (5)

Q11_6 The organization would forgive an honest mistake on my part. (6)

Q11_7 The organization is willing to extend itself in order to help me perform my job to the best of my ability. (7)

Q11_8 The organization cares about my opinions. (8)

Turnover Intention Measures

1= Strongly Disagree, 2= Disagree- 3= Neither agree nor disagree 4 = Agree 5= Strongly Agree

Q12_1 I often think about quitting my job (1)

Q12_2 I am actively seeking a new job (2)

*R Q12_3 I think I will be working at the same company next year (3)

Q12_4 1 I think the job market has a positive outlook (4)

*R Reverse scored

13 What best describes your current gender identity?

○ Man (1)

○ Woman (2)

○ Other gender (e.g. Non-binary, gender fluid, etc.) (3)

○ Prefer not to say (4)

Q14 Race/Ethnicity

○ White (1)

○ Black or African American (2)

○ American Indian or Alaska Native (3)

○ Asian (4)

○ Native Hawaiian or Pacific Islander (5)

○ Hispanic/Latino (6)

○ Two or More Race (7)

○ Prefer not to say (8)

Q15 Please select accounting specialization

○ Audit (1)

○ Tax (2)

○ Advisory (3)

○ Corporate/Private Accounting (4)

○ Other (5)

○ N/A- I am not an accountant (6)

Q16 Tenure in Current position (in years)

_____

Q17 Tenure in Current organization (in years)

_____

Q18 Age

_____

Q19 If you work in an accounting firm please select firm size

○ Big 4 Firm (1)

○ *Small (2-99) (2)*

○ *Mid size (100-999) (3)*

○ *Large size (1000+) (4)*

Appendix C: Correlation Matrix with Confidence Intervals

Variable	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. TI															
2. POS	-.51**														
	[-.60, -.42]														
3. JE	-.59**	.67**													
	[-.66, -.50]	[.60, .73]													
4. BU	-.12	.35**	.26**												
	[-.24, .00]	[.23, .45]	[.14, .37]												
5. BA	-.10	.28**	.24**	.72**											
	[-.22, .02]	[.16, .39]	[.12, .36]	[.66, .78]											
6. BN	.36**	-.39**	-.37**	-.28**	-.35**										
	[.24, .46]	[-.49, -.28]	[-.47, -.25]	[-.39, -.16]	[-.45, -.23]										
7. covidi	.28**	-.12	-.27**	-.09	-.16*	.31**									
	[.17, .39]	[-.24, .00]	[-.38, -.16]	[-.21, .04]	[-.27, -.03]	[.19, .41]									
8. covidp	.13*	-.12*	-.20**	-.01	-.01	.17**	.42**								
	[.00, .24]	[-.24, -.00]	[-.31, -.08]	[-.13, .12]	[-.13, .11]	[.04, .28]	[.32, .51]								
9. marker	.03	.06	-.06	-.01	-.00	.00	.05	.15*							
	[-.09, .16]	[-.06, .19]	[-.18, .06]	[-.14, .11]	[-.13, .12]	[-.12, .13]	[-.06, .17]	[.03, .26]							
10. Gender	.05	.03	-.04	-.04	.01	-.03	.05	.19**	.12						

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	[-.08, .17]	[-.10, .15]	[-.17, .08]	[-.16, .08]	[-.11, .14]	[-.15, .10]	[-.07, .17]	[.07, .30]	[-.00, .24]						
11. Race	.15*	-.12	-.14*	-.09	-.04	.09	.10	.10	.11	.08					
	[.03, .27]	[-.24, .00]	[-.25, -.01]	[-.21, .04]	[-.17, .08]	[-.04, .21]	[-.03, .22]	[-.02, .22]	[-.01, .23]	[-.04, .20]					
12. Specialization	-.01	-.16*	-.09	-.28**	-.30**	.10	-.04	.10	.02	-.04	.03				
	[-.13, .12]	[-.28, -.04]	[-.21, .03]	[-.39, -.16]	[-.41, -.19]	[-.02, .22]	[-.16, .08]	[-.02, .22]	[-.11, .14]	[-.16, .08]	[-.15, .09]				
13. Tenure position	-.11	-.01	.16*	.00	.04	-.05	-.19**	-.13*	-.23**	-.11	-.14*	-.06			
	[-.23, .02]	[-.14, .12]	[.03, .28]	[-.13, .13]	[-.09, .16]	[-.18, .07]	[-.31, -.06]	[-.25, -.00]	[-.34, -.10]	[-.23, .02]	[-.26, -.01]	[-.18, .07]			
14. Tenure org	-.17**	.00	.23**	.07	.10	-.04	-.07	-.06	-.18**	-.08	-.10	-.10	.66**		
	[-.29, -.05]	[-.12, .13]	[.11, .35]	[-.05, .20]	[-.03, .22]	[-.17, .09]	[-.19, .06]	[-.19, .07]	[-.30, -.05]	[-.21, .04]	[-.22, .03]	[-.22, .03]	[.58, .72]		
15. Age	-.16*	-.03	.20**	-.04	-.02	-.16**	-.22**	-.02	-.12	-.00	-.12	.08	.65**	.55**	
	[-.27, -.03]	[-.16, .09]	[.08, .31]	[-.16, .09]	[-.14, .11]	[-.28, -.04]	[-.34, -.10]	[-.15, .10]	[-.24, .00]	[-.13, .12]	[-.24, .00]	[-.04, .20]	[.57, .72]	[.45, .63]	
16. Firm size	.10	-.10	-.14	.00	-.01	.16	-.03	.03	.00	-.13	-.14	.06	-.05	-.06	.03
	[-.09, .28]	[-.28, .09]	[-.32, .04]	[-.18, .19]	[-.20, .17]	[-.02, .33]	[-.21, .16]	[-.15, .21]	[-.18, .19]	[-.30, .05]	[-.31, .05]	[-.13, .24]	[-.24, .14]	[-.25, .12]	[-.16, .21]

Appendix D: Summary of Variables

	Variable	Description
1	TI	Turnover Intention
2	POS	Perceived Organizational Support
3	JE	Job Embeddedness
4	BU	Benefits Used
5	BA	Benefits Available
6	BN	Benefits Needed
7	covidi	Covid related presenteeism
8	covidp	Covid-19 perception/ fear of COVID-19
9	marker	Web or Social Media Use (marker variable)

Appendix E: IRB Approval

CHARLOTTE
RESEARCH AND ECONOMIC DEVELOPMENT

To:	Octavia Meredith
	University of North Carolina at Charlotte
From:	Office of Research Protections and Integrity
Approval Date:	17-Feb-2022
RE:	Notice of Approval of Exemption
Exemption Category:	2
Study #:	IRB-22-0758
Study Title:	The Role of Perceived Organizational Support, On the Job Embeddedness, COVID-19 on Employee Turnover Intention

This submission has been reviewed by the Office of Research Protections and Integrity (ORPI) and was determined to meet the Exempt category cited above under 45 CFR 46.104(d). This determination has no expiration or end date and is not subject to an annual continuing review. However, you are required to obtain IRB approval for all changes to any aspect of this study before they can be implemented.

Important Information:

1. The University requires face coverings (masks) in all indoor spaces on campus, regardless of vaccination status.
2. The updates to safety mandates apply to North Carolina only. Researchers conducting HSR activities in locations outside of North Carolina must continue to adhere to local and state requirements where the research is being conducted.
3. Face coverings (masks) are still required in healthcare settings, public transportation, and daycares as well as many North Carolina schools. Researchers conducting HSR activities in these settings must continue to adhere to face coving requirements.
4. In addition, some North Carolina counties have additional requirements that researchers must follow.
5. Organizations, institutions, agencies, businesses, etc. may have further site-specific requirements such as continuing to have a mask requirement, or limiting access, and/or physical distancing. Researchers must adhere to all requirements mandated by the study site.

Your approved consent forms (if applicable) and other documents are available online at Submission Page.

Investigator's Responsibilities:

1. Amendments **must** be submitted for review and approval before implementing the amendment. This includes changes to study procedures, study materials, personnel, etc. Note: Modifications may require review by the Full IRB. Be aware of the IRB Committee meeting submission deadlines.
2. Data security procedures must follow procedures as approved in the protocol and in accordance with OneIT Guidelines for Data Handling.
3. Promptly notify the IRB (uncc-irb@uncc.edu) of any adverse events or unanticipated risks to participants or others.
4. Three years (3) following this approval/determination, you must complete the Admin-Check In form via Niner Research to provide a study status update.
5. Be aware that this study is included in the Office of Research Protections and Integrity (ORPI) Post-Approval Monitoring program and may be selected for post-review monitoring at some point in the future.
6. Reply to the ORPI post-review monitoring and administrative check-ins that will be conducted periodically to update ORPI as to the status of the study.
7. Complete the Closure eform via Niner Research once the study is complete.

Please be aware that approval may still be required from other relevant authorities or "gatekeepers" (e.g., school principals, facility directors, custodians of records).