

# The Effect of Job Embeddedness in the Iraqi Colleges

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**Abstract - The current study generally seeks to shed light on the impact of job embeddedness in reducing creative accounting practices in some faculties of the Iraqi university, in addition to a set of sub-objectives, such as measuring the degree of job embeddedness among the workers in the study queens. Measuring the extent to which creative accounting is practiced by workers in the colleges subject to research. This study aimed to reveal the effect of functional implication in reducing creative accounting practices in the Colleges of Iraqi University by following the descriptive analysis approach and using the questionnaire as a study tool where it was distributed. For a sample of respondents working in some colleges represented the Iraqi University. The study reached a set of results, the most important of which are: the existence of an inverse relationship between the degree of job inclusion and the level of creative accounting practice among workers in the faculties of the Iraqi university, where the job degree is high and that the relationship between the cognitive dimension of the job. Inclusion and creative accounting practice is a direct relationship, in which a higher level of cognitive inclusion leads to an increase in creative accounting practices, and vice versa is also true. The study presented a set of recommendations, the most important of which are: the need to adopt the concept of merging jobs in higher education institutions as one of the organizational values and methods that are used in building and developing people.**

**Keywords:** Career Embeddedness, accounting, creative accounting.

## I. INTRODUCTION

Accounting is one of the professions that is always affected by the environment in which it exists, which requires that its objectives, concepts and standards be consistent and expressive of that environment and its implications, in its various legal, economic and social aspects, as well as in terms of the level of development of accounting thought and application; As accounting aims in its scientific basis and professional standards to produce, provide and maintain financial data and information that give a clear picture to its users about the financial performance of business organizations, however, some departments may tend to employ accounting and apply its standards deliberately to give

a positive (unreal) picture of the organization's performance that hides Behind her is the fact of her financial failure.

3. During the past two decades, the accounting profession has been subjected to severe criticism, after it was proven that some accounting agencies were involved in deceptive and misleading accounting practices (False Accounting and Fraud), which were among the main causes of the financial crisis that swept the world in 2008, which resulted in catastrophic and sudden collapses for some International companies, such as: Enron, World Com, Harkin, Merrill Endico and others, which some viewed as a failure of the accounting profession and a severe failure to achieve its goals.

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During the past two decades, the accounting profession has been subjected to severe criticism, after it was proven that some accounting agencies were involved in deceptive and misleading accounting practices (False Accounting and Fraud), which were among the main causes of the financial crisis that ravaged the world in 2008, which resulted in the catastrophic and sudden collapse of some international companies. Such as: Enron, World Com, Harkin, Merrill Endico and others, which some viewed as a failure of the accounting profession and a severe failure to achieve its goals.

In this context, the term Creative Accounting emerged, among a group of other terms and concepts that refer to accounting practices aimed at producing misleading financial statements and reports about the true financial performance of organizations, whether in terms of their profitability or in terms of their financial position, benefiting from my

Flexibility and relative importance in applying applicable international accounting rules and principles, which is in the interest of management but at the expense of the organization's goals.

All of this contributed to the emergence of modern administrative trends that emphasize the need to re-consider ethical standards and values of professional responsibility, and focus on them in all paths of formation and development of human resources, to reduce negative professional practices, and prevent their occurrence at the functional and organizational levels. The interest of researchers in a number of related administrative terms and concepts, foremost of which is the term and concept of Job Involvement.

Job embeddedness is an administrative trend that generally aims to create a work environment that enables employees to participate in decision-making and take actions that affect their jobs positively, contributing to the continuous improvement of the performance of the organization as a whole, based on the motivation theory, which in turn emphasizes the necessity Satisfying the individual needs of the employee in the work environment, and enhancing the level of immersion in the job, attachment and belonging to the organization alike, as job embeddedness reflects that creative balance reflected by the employee's performance between social standards and values on the one hand, and personal individual values on the other.

In light of this, the researcher seeks to study the effect of job embeddedness in reducing creative accounting practices in some faculties of the Iraqi University.

Today, job embeddedness addresses many of the functional imbalances and deviations that negatively affect the performance of organizations, and to some extent threaten their existence, survival, and competitiveness in a changing world. This includes practices that fall within the scope of creative accounting; The problem of the study lies in the spread of these practices in Iraq, in various forms and forms in various organizations and sectors, which can be explained by the weak level of job embeddedness among some Iraqi accountants, and the low level of their sense of belonging, attachment and loyalty to their organizations, so that the study problem can be formulated as follows What is the effect of job embeddedness in reducing creative accounting practices in some faculties of the Iraqi University?

The importance of job embeddedness as a contemporary administrative trend that has its foundations, scientific principles, and practical standards, which organizations seek to benefit from in improving the performance levels of their employees, and to rely on them as a basis for achieving the highest and best levels of performance for the organization as

a whole, at the same time that job embeddedness leads to enhancing the quality of working life And the work environment for employees, and improving the conditions that enable them to fully integrate with their jobs, and raise the level of their job efficiency.

The current study generally seeks to shed light on the impact of job embeddedness in reducing creative accounting practices in some faculties of the Iraqi university, in addition to a set of sub-objectives, such as measuring the degree of job embeddedness among workers in the surveyed faculties. Measuring the extent to which creative accounting is practiced by workers in the researched colleges. Researching ways and means to raise the degree of job embeddedness and enhance its role in limiting creative accounting practices in the faculties under study.

## II. LITERATURE REVIEW

Contemporary business institutions in various sectors and areas of work and production realize the importance of developing human resources in all organizational and functional aspects, and the importance of strengthening the employee's relationship with his job, and his relationship with the organization as a whole on the one hand, as well as his relations with the various elements involved in the organization's work environment on the other hand, and this in turn is what It constitutes the general framework for job embeddedness, so that the employee views his work and his job in the organization as the most important part of his life, and he immerses himself in it, and makes it a main focus for all his goals and objectives.

Based on the vision of the current study, which generally aims to shed light on the impact of functional immersion in reducing creative accounting practices, the researcher in this chapter is concerned with reviewing all concepts and scientific backgrounds related to the variables of the study: functional immersion and creative accounting.

### 2.1 Job embeddedness

The relationship between the individual and the job in which he works is among the most important fundamental relationships that affect his performance and his professional aspirations, which have become of great interest to organizations that pay great attention to human capital, and rely on modern methods to attract and maintain qualified cadres, at the same time Many studies indicate that the love of work, when it stems from within the individual, has a magical effect on his job performance (Al-Jizawi, 2018, 108).

In view of this, job embeddedness is considered as the main key to the success of the organization, the more

employees are functionally immersed in it, the more this contributes to enhancing its ability to achieve its goals, at the same time that prompts it to pay more attention to developing talents and job capabilities, and raising the level of job embeddedness (Abd al-Aal, 2018, 44).

In the following contexts, the researcher is concerned with reviewing the concept of job embeddedness and its importance, its characteristics and factors influencing it, its types and conditions, theories and models that explain it, and then explaining the manifestations of job embeddedness and its obstacles, and strategies to enhance it in organizations, up to the relationship of job embeddedness with some variables, and ending with methods of measuring it.

## 2.2 The concept of job embeddedness

The concept of job embeddedness is characterized by a degree of ambiguity, due to the divergence of terms used to express it, and confusion between it and other terms and concepts, for example: organizational commitment, job satisfaction (Job Satisfaction) and others (Al-Mantawy, 2007, 72). Therefore, there is no definition that gives a specific and precise concept of it, especially since it is one of the topics that can be discussed from multiple perspectives and disciplines (Al Shibl, 2019, 72), and given that, the definition of job embeddedness still raises controversy in academic circles, and lacks a comprehensive theoretical framework that can be reliable (Telbani et al., 2015, 59).

Therefore, before starting to explain the concept of job embeddedness, a very important matter should be noted, which is the division of Arab researchers in dealing with the English term (Job Involvement) according to its translation into Arabic, into two teams: the first team uses the term job embeddedness, and the second team uses the term Functional absorption, and then, functional immersion and functional involvement are two translations that refer to one concept (Al-Mantawi, 2007, 71) (Hassan, 2022, 12) (Mohammadi and Ghobshi, 2022, 27).

The origin of the term job embeddedness dates back to the beginning of the twenties of the last century, in a group of studies that aimed to measure the morale of individuals and its impact on achieving organizational goals, and then it was used in the US Army during World War II to predict the morale of military forces, at that time the need for a term that describes the feeling of the emotional attachment of individuals to their jobs, which led to the emergence of the term job embeddedness (Mohammadi and Ghobshi, 2022, 27).

Gordon Allport (G. Allport) is considered one of the first to provide a definition of job embeddedness, as he defined it as the degree to which the individual contributes to his work

and fulfills his needs such as self-respect, in addition to the need for good social relations, which contribute to strengthening the individual's attitudes towards his job (Allport, 1945).

In the mid-fifties of the last century, other researchers developed scientific frameworks for job embeddedness, defining it as the degree of psychological compatibility of the individual with his work, and the extent of his appreciation of the importance of work in the overall self-image (Lodahl & Kenjer, 1956).

However, the contemporary concept of functional immersion was not crystallized until the beginning of the 1990s by (williakalim) (Al-Shabrami, 2019, 575) (Mohammadi and Ghobshi, 2022, 27).

At the beginning of the current century, some researchers defined job embeddedness as the extent to which an individual is aware of his psychological compatibility with the work he is doing, as long as the work satisfies his apparent and expected needs (Leong et al, 2003). Some researchers' also defined job embeddedness as the degree to which he is integrated the individual with the job he practices and feels its importance (Chughtai, 2008).

While others defined it as the importance of the job for the individual, the individual who is deeply immersed in his work shows great interest in his job in the organization, and his success in it is considered a success for him throughout his life, and the opposite is true for individuals who are less immersed in their jobs (Elias & Mittal, 2011), and this is what Some researchers have pushed to define job embeddedness as the degree of an individual's attachment to his job, and the extent to which it affects his performance in all aspects of life (Bhatia & Sachdeva, 2012).

Job involvement was also defined as the degree to which individuals devote their effort and time to their jobs, as it is a major component of their lives. The higher the degree of job involvement, the higher their performance levels positively (Sethi & Metal, 2016).

In this context, it is necessary to distinguish between the term "Job Involvement" and the term "Job Embeddedness", as the latter is defined as the set of factors that restrict and maintain the survival of individuals in the organization (Retiz & Anderson, 2011, 321). (Zhang et al, 2012, 221), which is one of the concepts related to the phenomenon of functional turnover. As for the concept of job embeddedness, it refers to the individual's attachment to his job, so that it is defined as the degree of the individual's dedication and integration with his job, which affects his performance in a way that reflects positively on the organization and contributes effectively to

achieving its desired goals (Wally et al., 2017, 614). That is, job embeddedness is linked to the mental and emotional aspects together, which is reflected in its effects. Among its positive effects is the individual's feeling of happiness, contentment, and high self-esteem. In the case of negative influence, feelings of distress, anxiety, a sense of boredom, and perhaps a sense of despair appear (Al-Masry, 2015, 11).

In light of the foregoing, the researcher believes that, regardless of the existing differences between the previous definitions, job engagement can be defined in this study as the degree to which employees psychologically identify with their job and consider their perceived level of performance important to self-esteem.

### III. METHOD OF THE STUDY

This study falls within the framework of descriptive studies that are concerned with studying the various phenomena as they are in the reality of the situation, and in the present time, without seeking to interfere in their reality or attempt to bring about a change in it, or influence the form and content of the studied phenomenon.

On this basis, the researcher relied on the application of the descriptive analytical approach, which is useful in collecting information and data on the studied phenomenon, revealing all its characteristics, characteristics and factors affecting it, and the possibility of accessing treatments for it.

In the theoretical aspect: the researcher relied on secondary sources to reach all scientific concepts and foundations, cognitive dimensions and theories related to research variables, and this category includes: books, literature, specialized scientific research and studies, university theses and theses, and relevant institutional reports and publications.

On the practical side: the researcher relied on obtaining data from primary sources, through field visits and conducting the study on a sample of the indigenous community, identifying their opinions and perceptions about the phenomenon under study, and collecting and analyzing them using one of the descriptive research tools, after developing it and verifying its suitability to achieve the goals and objectives of the study.

The study population is determined by all managers, heads of departments, and workers in the field of management and accounting in the faculties of the Iraqi University.

The study sample was selected from the original community by the simple random method, taking into account all the considerations that lead to the selected sample being

able to represent its community and express all its characteristics and characteristics, whether quantitatively or qualitatively, in order to achieve the purposes and objectives of the current study. The number of respondents is (126) respondents.

In order to access the primary data from the study sample, the researcher relied on the use of a questionnaire, which is useful in surveying and extracting the opinions of the respondents, and obtaining their statements regarding what was expressed by the study's questions and objectives.

For this purpose, the researcher developed a questionnaire that includes all the objective dimensions expressed by the research questions and hypotheses, by taking advantage of the tools of previous studies. The questionnaire consisted of two parts:

Section One: Personal Data; It includes (gender, educational qualification, job location, job description, years of experience).

The second section: the axes and paragraphs of the questionnaire; It consists of several axes, including the paragraphs of the questionnaire, which all respondents must answer in light of the options available to them according to the five-weight Likert scale.

To ensure the accuracy of the results, the researcher chose to use the Statistical Package for Social Sciences (SPSS) program in processing and analyzing the primary data, by following the following statistical treatment methods:

- 1) Pearson Correlation Coefficient, to study the relationship between the two variables of the study, and to calculate the internal consistency and constructive validity of the questionnaire.
- 2) Cronbach's Alpha test, to measure the stability of the resolution.
- 3) Frequencies & Percentages.
- 4) The arithmetic mean and standard deviation, for the general descriptive interpretation of the results of the analysis of the respondents' answers to the questionnaire items.
- 5) One-Sample T-Test, to verify the significance of the axes and paragraphs of the questionnaire.
- 6) Multiple regression analysis to test the hypotheses of the study.

### IV. RESULTS AND DISCUSSION

The results of the theoretical side of the study:

The concept of job embeddedness refers to the individual's attachment to his job, as it is defined as the degree

of the individual's dedication and integration with his job, which affects his performance in a way that reflects positively on the organization and contributes effectively to achieving its desired goals.

Job embeddedness is one of the most important modern administrative approaches used in the management and development of human resources in organizations, as it enables employees at intermediate levels to identify problems and address them, which gives management time to practice its strategic activities.

Job embeddedness is associated with various other functional and organizational variables, which are affected by the degree of individual immersion in his job, as job satisfaction is one of its manifestations, and job embeddedness affects the level of organizational commitment, job integration, organizational loyalty, and others.

The concept of creative accounting refers to those cases of manipulation of financial reports, with the aim of giving a false picture of the income, assets and liabilities of the institution, which caused the occurrence of many financial scandals and incidents of collapse and bankruptcy of companies.

Creative accounting represents a kind of ethical and professional deviation, as it involves manipulation, fraud, and cheating in accounting and financial operations, by choosing multiple estimation methods and accounting policies available, to distort and change financial statements, and to report deceptive and misleading financial statements.

There are many and varied reasons and factors behind the emergence of creative accounting, including organizational and administrative reasons and factors, as well as legal and ethical ones, in addition to some environmental factors related to the market.

The respondents working in the colleges of the Iraqi University feel that they are emotionally connected to their jobs at a high level, and that they are emotionally immersed in their jobs as well, to a high degree, as the total score of the emotional dimension according to the study tool scale was (4.12). The sample members working in the colleges of the Iraqi University feel that they are cognitively attached to their jobs at a high level, and that they are cognitively immersed in their jobs to a high degree, in terms of the total score obtained by the cognitive dimension according to the study tool scale (4.11). The sample members working in the colleges of the Iraqi University show a high behavioral connection to their jobs, which indicates that they are behaviorally immersed in their jobs to a high degree, as the total score of the behavioral dimension according to the study tool scale was (4.04).

The sample members who work in the colleges of the Iraqi University are highly functionally engaged; as the total degree of functional immersion according to the study tool scale was (4.09). The level of creative accounting practice in the Iraqi university faculties was low.

## V. CONCLUSION

The accounting profession requires an efficient and flexible management that is able to control the accounting and financial processes and procedures at all levels in accordance with international standard methods and rules, as it is one of the professions that is greatly affected by personal, professional and ethical factors, which explains the emergence of the phenomenon of creative accounting significantly in the last few decades, In a way that revealed its dire effects and consequences, and for this reason, attention to the various functional aspects of individuals is an urgent necessity to limit creative accounting practices in all organizations.

On this basis, this study sought to investigate the effect of job embeddedness in reducing creative accounting practices, which is expected to be the first study in terms of its subject matter, as the researcher could not access any previous study that combined these two variables - as far as the researcher knows -, Where the study revealed new results in this regard, as it proved that functional immersion is one of the entrances and administrative frameworks that can contribute to an effective role in reducing creative accounting practices, at the same time that it can be a catalyst in increasing these practices. Results of the study: There is an inverse relationship between the degree of job embeddedness and the level of creative accounting practice among workers in the faculties of the Iraqi university. The higher the degree of job embeddedness, the lower the degree of creative accounting practice.

However, it has also been shown that there is a direct relationship between the cognitive dimension of functional immersion and the practice of creative accounting. The higher the level of cognitive immersion, this contributes to the increase in creative accounting practices, which confirms the importance and necessity of activating accounting control tools and internal and external auditing on all accounting operations and activities. In organizations, as one of the most important means of limiting creative accounting practices.

The need to adopt the concept of job embeddedness in higher education institutions as one of the organizational values and approaches that are used to build and develop human resources in them.

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