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PLAYING THE BIG FOUR RECRUITMENT GAME: THE TENSION BETWEEN ILLUSIO AND REFLEXIVITY

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Abstract

Using Bourdieu's sociology, this study investigates students' experience of the public accounting recruitment process. It is based on interviews with Canadian undergraduates, observations made at recruitment events, and an examination of the recruitment information on the websites of student accounting clubs. The findings show that accounting students' recruitment illusio—their belief in the seriousness of the recruitment game—is centered on the desire to obtain a Big Four position and that three main factors facilitate the construction of this illusio: the attraction of the career opportunities offered by the Big Four firms, the appeal of the fun and excitement of a Big Four career, and the desire for the social recognition that comes with such a career. This illusio often blinds students to other career choices. However, the findings also show that while students are playing the recruitment game, they evaluate their position in the recruiting field and act strategically to win a position of prestige. Points of disjuncture, such as being rejected by Big Four firms or having a pause from the recruitment game, can allow them to adopt a reflexive stance that weakens their recruitment illusio. The study contributes to the debate on the place of reflexivity in Bourdieu's sociology, to the literature on the socialization of auditors, and to the literature on the commercialization of public accounting.

Keywords: Big Four accounting firms; Bourdieu; Public accounting recruitment; Reflexivity.

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Prologue

On a warm September evening, a group of undergraduates wearing formal business attire enters a large room where members of their student accounting club¹ are distributing name tags. Everyone is impatiently waiting for the recruitment cocktail reception organized by the public accounting firms to begin. Students talk about the office tours they have done, the recruiters they have met on these tours, the preparation of their applications, and their game plan for the night. At 6:30 p.m. sharp, the student accounting club president invites everyone to enter the main room. Inside, the booths for the public accounting firms line the walls, each one exhibiting a poster with its brand name in big letters. Waiting in front of each booth, there are representatives wearing expensive suits or dresses and a distinctive symbol of their affiliation with the particular firm—usually a lanyard necklace or a decorative pin. In the middle of the room stands a table with refreshments. Lounge music is playing, and waiters with trays of appetizers are walking back and forth among the groups of students. A few minutes later, students begin to approach the booths, and it quickly becomes clear that the ones for the Big Four firms, strategically located in each corner of the room, are the most popular. Circles of students are forming around recruiters, particularly large ones around the head recruiters and the partners from the Big Four firms. Students ask them a few questions about career opportunities and organizational culture, but the conversations quickly shift to themes such as hobbies, travel plans, and general interests outside accounting. This cocktail reception was one of the events attended as part of the research for this study exploring students' experience of the public accounting recruitment process.

¹ Managed by students, accounting clubs like the one mentioned here organize recruitment workshops and networking events at universities.

1. Introduction

The activities and events connected to the public accounting recruitment process often provide the first opportunities for students to encounter the profession directly by meeting representatives from accounting firms. Through this process, accounting firms communicate required skills and behavioral norms to potential recruits, and students begin their socialization into the culture of these firms (Anderson-Gough, Grey, & Robson, 1998a; 1998b; Jablin, 2001; Jeacle, 2008; Kramer, 2010). Since the 1980s, the image of accountants and auditors has changed, and so have the recruitment practices used by accounting firms. The changes have been in line with the heavy marketization of the recruitment practices of Big Four firms and professional accounting associations during the last four decades (Carnegie & Napier, 2010; Jeacle, 2008; Picard, Durocher, & Gendron, 2014). Accountants used to be seen as boring and unimaginative “bean counters” (Friedman & Lyne, 2001) both by the general population and by potential candidates for positions at accounting firms (Baldvinsdottir, Burns, Nørreklit, & Scapens, 2009; Bougen, 1994). Now they are often portrayed as “superheroes of the business world” (Picard et al., 2014, p. 103) and “‘jet-setting’ business advisor[s]” (Anderson-Gough et al., 1998a, p. 56) who are “trendy and fun” (Jeacle, 2008, p. 1296). The recruitment documentation used by accounting firms has also become more commercial (Jeacle, 2008; Picard et al., 2014). “The size and success of the firm and the exciting opportunities which await new recruits” are now at the center of the message conveyed in the promotional brochures, the websites, and the social media platforms used for recruitment (Grey, 1994, p. 484).

Traditionally, being a professional meant adhering to a set of professional norms and values (Evetts, 2006; Hall, 1968; Wilensky, 1964). In the current recruitment process, the emphasis on professional norms and values has been largely replaced by a glamorous representation of public

accountants and commercial benefits. This raises critical questions about the type of students who are recruited when professional values like integrity and independence are no longer promoted in the recruitment events and advertising of accounting firms (Picard et al., 2014).

Since the turn of the 21st century, two other major changes have impacted the recruiting process in public accounting. First, the entry of millennials into the workforce has prompted audit firms to align their Web recruitment communications with the career expectations of this new generation (Durocher, Bujaki, & Brouard, 2016). Audit firms are now recruiting through social media such as Facebook, Instagram, and Twitter (Edgley, Sharma, & Anderson-Gough, 2016). Second, the 2015 merger of the three former accounting bodies in Canada (CPA Canada, 2016) has brought changes to the academic curricula in university accounting programs, and to the practical experience requirements that candidates for accounting positions have to meet (CPA Canada, 2017a).² The universities, the profession, and the firms have all had to adapt their recruitment strategies to the unified Chartered Professional Accountant (CPA) designation that gives students the option of doing their internship either at a public accounting firm or in industry (Brouard, Bujaki, & Durocher, 2017; CPA Canada, 2017b).

Prior research has mainly focused on the hiring strategies used by accounting firms (Brouard et al., 2017; Bujaki, Durocher, Brouard, Neilson, & Pyper, 2018; Chatman, 1991; Durocher et al., 2016; Picard et al., 2014). However, it provides little or no insight into students' experience of the public accounting recruitment process. To improve understanding of the way that students perceive this process, the present study attempts to answer three research questions: 1) How do students construct the desire to work for Big Four firms? 2) How do they play the recruitment game? and 3) How does playing this game affect their recruitment illusion?

² The three legacy accounting designations in Canada are Chartered Accountant (CA), Certified Management Accountant (CMA), and Certified General Accountant (CGA).

These three research questions were addressed by conducting 51 semi-structured interviews with undergraduate students from Canadian universities, by making observations at 14 recruitment events, and by consulting the recruitment information available on the Facebook pages and websites of student accounting clubs and in various types of documentation given to students. All the data was collected between 2015 and 2017.

The theoretical analysis relies on Bourdieu's sociology, but it also draws on the concept of reflexivity. Bourdieu's well-known concept of habitus—our “predisposed way of thinking, acting and moving” in social contexts (Sweetman, 2003, p. 532)—has been criticized for being too deterministic (Archer, 2010a; Mouzelis, 2008; Sayer, 2010). Bourdieu maintains that when individuals are immersed in a social field, they come to develop the *illusio* of the field—the fundamental belief that the game they are playing in this field is worth playing (Bourdieu, 2000). In accordance with this belief, they convert existing forms of social capital into new capital with the aim of obtaining the best position in the field (Bourdieu & Wacquant, 1992). However, it seems clear that Bourdieu fails to take into consideration the ability of individuals to take a reflexive stance on their past and present actions and reorient their future behavior on the basis of the new understandings that emerge in reflection (Archer, 2010a; 2010b; Maclean, Harvey, & Chia, 2012).

In the case of accounting students, the findings suggest that the recruitment process instills and consolidates in them a recruitment *illusio* that is centered on the desire to obtain an auditor position at a Big Four firm. This *illusio* tends to blind students to other career options and to inhibit them from making informed choices. However, the findings also show that students evaluate their position in the recruiting field and act strategically to win a position of prestige. Points of disjuncture, such as being rejected by Big Four firms or having a pause from the game, can allow them to adopt a reflexive stance that weakens their recruitment *illusio*.

The present study arguably makes three contributions to the accounting and sociological literature. First, it contributes to the debates on the place of reflexivity in Bourdieu's sociology by providing empirical data that highlights students' simultaneous expression of *illusio* and reflexivity in professional recruitment contexts. This empirical data indicates that there are contradictions between the students' accounting career *illusio* and the critical reflexivity that they develop during the public accounting recruitment process.

Second, it extends the literature on the public accounting recruitment process by documenting students' involvement in the recruitment game. Indeed, the findings illustrate that both recruiters and students engage in a form of theatrical performance (Goffman, 1959).

Third, the present study contributes to the literature on the socialization of auditors and the literature on the commercialization of public accounting. While prior research has documented the organizational and professional socialization of staff level auditors, managers, and partners (e.g., Anderson-Gough et al., 1998a; 1998b; Covalleski, Dirsmith, Heian, & Samuel, 1998; Grey, 1998; Kornberger, Justesen, & Mouritsen, 2011; Spence & Carter, 2014), the present study investigates the anticipatory socialization of accounting candidates, that is, the expectations and beliefs that they construct during the recruitment process about a future career in auditing. The findings indicate that the recruitment strategies of the Big Four firms highlight the fun, the prestige, and the career opportunities offered by the Big Four firms, so that many students are drawn to the profession by its apparent instrumental benefits without having an authentic passion for public accounting work. The findings also show that students can experience dissonance even before they begin working as full-time auditors, and that this can create high turnover rates at accounting firms and disillusionment among new recruits.

The study is structured as follows. Section 2 reviews the literature on the commercial focus of

recruitment documents, on the anticipatory socialization of accounting students, and on the hiring process at accounting firms. Section 3 examines the main concepts of Bourdieu's sociology and the ongoing debate about whether or not it accords enough place to reflexivity. Section 4 explains the methodology used to obtain the findings, and section 5 presents and interprets them. Section 6 discusses the main implications of these findings for accounting research and for public accounting practice. Finally, section 7 outlines several avenues for future research on the public accounting recruitment process.

2. Literature review

2.1 The commercialization of the accounting profession

In the field of accounting, being a professional traditionally meant valuing expertise and knowledge, adhering to a set of professional norms, believing that public accounting is a calling, and prioritizing the protection of the public interest (Evetts, 2006; Hall, 1968; Wilensky, 1964).

Since the 1990s, the accounting profession has been accused of becoming increasingly commercial (e.g., Carnegie & Napier, 2010; Cooper & Robson, 2006; Hanlon, 1994; Suddaby, Gendron, & Lam, 2009; Willmott & Sikka, 1997; Zeff, 2003a; 2003b). In other words, it is seen as more and more driven by a "logic predicated on a market-based quest for short-term profitability" (Malsch & Gendron, 2013, p. 880). According to Spence and Carter (2014), behaving in accord with a commercial-professional logic has become more important to the success of those seeking to partner at Big Four firms than behaving in accord with a technical-professional logic. In addition, public accountants are increasingly required to take on marketing responsibilities such as participating "in entertaining events to meet with clients, develop relationships, and discuss business" (Picard, Durocher, & Gendron, 2018, p. 205). Commercialism has a pervasive influence

on public accounting, for it is not only transforming auditing work, it is also changing “the very identity of the auditor and the profession as a whole” (Guo, 2016, p. 113). In fact, commercialism has become an important aspect of the professional and organizational identity of auditors—it has been normalized (Broberg, Umans, Skog, & Theodorsson, 2018). The need to put professionalism back at the center of a CPA’s career has been stressed by several researchers (e.g., Wyatt, 2004; Zeff, 2003a; 2003b).

The commercialization of the profession is also seen in the recruitment documentation used by accounting firms and the profession as a whole. In their analysis of the promotional brochures issued by the Institute of Chartered Accountants of Quebec during the past four decades, Picard et al. (2014) note a strategic shift from the advertisement of professional values to the advertisement of commercial ones. A key assumption of studies analyzing the recruitment brochures and the websites of the Big Four firms and other firms and organizations representing the accounting profession is that these information sources influence students’ perception of audit firms and the accounting profession as a whole (e.g., Brouard et al., 2017; Bujaki et al., 2018; Durocher et al., 2016; Picard et al., 2014). In line with the argument that discourses impact materiality (Hardy & Thomas, 2015), most of these studies indicate that commercial representations of auditing can lead students to develop a commercial interpretation of what it means to be an auditor.

However, Picard et al. (2014, p. 80) acknowledge that “no definitive conclusions can be drawn” from the analysis of recruitment documents because we can only “assume that advertising material can exert significant influence on targeted audiences.” Consequently, it is necessary to provide an in-depth interpretation of how students experience the increasingly commercial recruitment process and to develop a detailed analysis of how this process impacts their desire to pursue a career in public accounting.

2.2 The anticipatory socialization of students and the hiring practices of recruiters

Previous research has indicated that individuals are subject to anticipatory socialization, which is the process of developing “a set of expectations and beliefs concerning how people communicate in particular occupations and in formal and informal work settings” prior to entering an organization (Jablin, 2001, p. 734). Anticipatory socialization has two interrelated phases: vocational choice and organizational choice (Jablin, 2001; Kramer, 2010). The first phase is a lifelong process that mostly occurs at a subconscious level, whereas the second phase is “usually a rather short-term decision made quite consciously” (Kramer, 2010, p. 47). However, this does not mean that less conscious decisions are necessarily more rational than conscious ones (Kramer, 2010). The recruitment process is an important part of the anticipatory socialization of students because it allows them to understand in more concrete terms the role that they will be playing in their new career and the culture of the organization that they will be entering (Cable, Aiman-Smith, Mulvey, & Edwards, 2000; Jablin, 2001; Kramer, 2010; Scholarios, Lockyer, & Johnson, 2003).

In most commerce programs in Canada, students decide on their specialization after their first or second year. Several factors influence their choice to major in accounting: their interest in the field and the satisfaction that they derive from accounting courses (Adams, Pryor, & Adams, 1994; Bekoe, Owusu, Ofori, Essel-Anderson, & Welbeck, 2018; Jackling & Calero, 2006; Mauldin, Crain, & Mounce, 2000); the career opportunities and the earnings potential for CPAs (Adams et al., 1994; Mauldin et al., 2000; Tan & Laswad, 2009); and the perceptions of key persons whom they consult about choosing a career, namely peers, parents, instructors, and career advisers (Bekoe et al., 2018; Law, 2010; Mauldin et al., 2000; Tan & Laswad, 2009). The last factor can especially impact students’ career decisions. Indeed, the desire to enter specific professions is often significantly influenced by a person’s social milieu, which means that students do not necessarily

choose their professional careers carefully or even consciously (Binder, Davis, & Bloom, 2016; Schleef, 2000). Cultural discourses, practices on university campuses, and fierce competition in the recruitment process can all have a strong influence on their desire to have a career in a specific profession (Binder et al., 2016).

In management studies, a Bourdieusian approach has often been used to interpret the social structures underlying the hiring of elite students by professional service firms. For example, Handley (2018) suggests that the websites used by employers to prompt students to evaluate themselves in terms of an idealized conception of the early career of recently hired graduates may encourage students from wealthier backgrounds to apply, while discouraging those from disadvantaged groups from doing so. Recruiters from elite professional service firms often search for a cultural match with candidates that privileges those with a higher socio-economic status (e.g., Ashley & Empson, 2017; Cook, Faulconbridge, & Muzio, 2012; Granfield & Koenig, 1992; Rivera, 2011; 2012a; 2012b; 2015). This selection process favors homosocial reproduction at organizations. In other words, new recruits tend to be similar to current and longstanding employees, sharing the same culture, the same ethnicity, and the same socioeconomic situation (Rivera, 2011; 2012b; 2015). This phenomenon is also observed in the accounting profession. For example, Jacobs (2003) shows that Big Five³ application forms discriminate against candidates from working-class communities. The key qualities and aptitudes emphasized in the application forms—responsibility, leadership, and teamwork skills—are strongly linked to middle-class family and social values. As a result, middle-class applicants have a definite advantage, so that homosocial reproduction and the forms of social exclusion that accompany it continue to be engendered (Jacobs, 2003).

³ There were five big accounting firms before the downfall of Arthur Andersen in 2002.

Although previous research has examined the hiring process at recruiting firms and the reasons for students' career choices, it has paid little attention to the ways that students experience the public accounting recruitment process. The next section presents the key concepts that will be used to analyze students' perceptions of this recruitment process.

3. Theoretical approach: Bourdieu's sociology and the concept of reflexivity

This section presents the key Bourdieusian concepts of field, capital, habitus, and *illusio*.⁴ It then discusses the question of self-determination and reflexivity in Bourdieu's sociology.

Bourdieu defines a field as "a network, or a configuration, of objective relations between positions" held by agents in social space (Bourdieu & Wacquant, 1992, p. 97). Often using the metaphor of "the game" to clarify what he means by a field, he maintains that agents have to follow the rules in order to play the game,⁵ the purpose of which is to accumulate enough economic, cultural, social, and symbolic capital to obtain the best positions in the field. Economic capital is directly convertible into money. Cultural capital exists in three forms: it can be embodied in long-lasting mental and physical dispositions; it can be objectified in cultural goods and other personal possessions such as art collections and clothing; and it can be institutionalized through academic qualifications and professional designations (Bourdieu, 1986; Carter & Spence, 2014; Kelly & Lusic, 2006). Social capital is "the aggregate of the actual or potential resources which are linked to possession of a durable network of more or less institutionalized relationships of mutual acquaintance and recognition" (Bourdieu, 1986, p. 248). Symbolic capital is often instituted by an official nomination, such as a title or any type of socially recognized qualification (Bourdieu, 1989). Each of the four forms of capital can be converted into the others. Moreover, the positions

⁴ For a systematic application of Bourdieu's concepts to the profession of accounting, see Carter and Spence (2014).

⁵ In this study, the terms "field" and "game" are used interchangeably.

of agents in the field lack stability because they are constantly being renegotiated and redefined as agents accumulate, convert, and lose capital (Bourdieu, 1986).

Bourdieu uses the term “habitus” to refer to the “predisposed ways of thinking, acting and moving” that determine human beings as social agents (Sweetman, 2003, p. 532). In other words, habitus is what creates the structural constraints that define possibilities of social action. Bourdieu maintains that the most successful agents—those who acquire the greatest amount of capital—are the ones whose habitus is compatible with the field. Similarly, he says that “the most effective strategies . . . are those which, being the product of dispositions shaped by the immanent necessity of the field, tend to adjust themselves spontaneously to that necessity, without express intention or calculation” (Bourdieu, 2000, p. 138). However, he shows that habitus is subject to an ongoing process of restructuring as agents move from field to field (Bourdieu & Wacquant, 1992).

According to Bourdieu, developing the habitus of a field is a slow transformation dictated by social encouragements and half-conscious psychological operations: “The process of transformation . . . generally carries on without crises or conflicts—though this does not mean without psychological or physical suffering” (Bourdieu, 2000, p. 165). Agents are so deeply embedded in the field and so accustomed to its tacitly shared assumptions and beliefs that they do not consciously question the rules of the game.

Bourdieu uses the term “*illusio*” to refer to the interest that agents have in the field, maintaining that their *illusio* is what drives agents to engage in social practices with committed determination:

Taking part in the *illusio* . . . means taking seriously (sometimes to the point of making them questions of life and death) stakes which, arising from the logic of the game itself, establish its ‘seriousness’, even if they may escape or appear ‘disinterested’ or ‘gratuitous’ to those who are sometimes called ‘lay people’ or those who are engaged in other fields. (Bourdieu, 2000, p. 11, italics in original)

Once agents are invested in a field, they no longer question the reasons for their involvement in its social practices. In other words, their illusion “effectively forbids questioning of the principles of belief, which would threaten the very existence of the field. Participants have ultimately no answer to questions about the reasons for their membership in the game, their visceral commitment to it” (Bourdieu, 2000, p. 102).

Many scholars have debated the place of reflexivity in individuals’ construction of their habitus and identity (e.g., Adams, 2006; Archer, 2010a; 2010b; Bottero, 2010; Decoteau, 2016; McNay, 1999; Reay, Crozier, & Clayton, 2009; Sayer, 2010; Sweetman, 2003). According to Sayer (2010, p. 110):

Bourdieu often responds to critics who find the concept of habitus too deterministic by reminding them of the creative nature of the habitus, but he consistently understates the role of reflection and reason, both in the acquisition of its constitutive dispositions and in their mobilization in particular contexts, and more generally in influencing action.

Maclean et al. (2012) provide a definition of reflexivity that is based on Bourdieu’s (1990) conceptualization of reflexive practice:

[R]eflexivity is the capacity . . . to construct practical understandings (workable, everyday models) of the location of self within a social system, to act accordingly (strategically and tactically), and to reflect further and refine understandings in response to events and the consequences of actions taken (p. 388, italics in original).

In other words, reflexivity is the inner dialogue about their social practices that individuals have with themselves (Wiley, 2010).

Scholars have argued that tensions between the habitus and the field are more commonplace than recognized by Bourdieu (McNay, 1999). Archer (2010b, p. 287) goes so far as to ask whether it is still possible for habitus to “generate a goodness of fit between dispositionality and positionality” given the speed with which social practices change in contemporary society. Indeed, in today’s world rapid changes to social practices—especially to those of younger persons—are

making the habitus of agents inherently more reflexive and flexible than Bourdieu's conception of habitus suggests is possible (Sweetman, 2003). Reflexivity is not only enhanced by contradictions between the habitus and the field, but also by intra-habitus tensions. Moreover, reflexivity is not necessarily linked to crisis situations; it can also result from routine social interactions that arise while agents are playing the game (Mouzelis, 2008).⁶

Empirical studies in accounting and management have highlighted the place of reflexivity in developing, maintaining, and questioning individuals' habitus and *illusio*. In their study of Big Four partners, Spence and Carter (2014) note that these partners do not simply internalize external structures, but instead show self-determination as they shape and transform their habitus to adapt it to the field. Lupu and Empson (2015) show that through reflection auditors can realize that they have to make sacrifices to play the accounting career game and that this in no way entails a lack of committed involvement in that game. Maclean et al. (2012) identify two modes of reflexive practice that are adopted by members of the British business elite: “an *accumulative mode*, through which the individual consciously builds capital and positions and embraces opportunities, accumulating perspectives and viewpoints” and “a *re-constructive mode*, through which the individual reflexively remakes and reconstitutes the self in response to contingencies, contexts and insights gathered” (p. 391, italics in original). These modes of reflexive practice can enable individuals to escape the habitus that they have inherited through socialization (Maclean et al., 2012).

In line with this position on reflexivity, the empirical data collected for the present study indicates that tensions and contradictions arise when students engage in reflection on the habitus and the *illusio* of the recruitment game. On the one hand, students quickly adhere to the recruitment

⁶ Suddaby, Viale, and Gendron (2016, p. 227) also argue that individual reflexivity “arises from the interaction of two key elements of human experience: social position and social skill.”

illusio and come to desire positions as auditors at Big Four firms. On the other hand, their actions manifest reflexivity, for they purposefully adjust their habitus to the game in an attempt to accumulate capital. This reflexivity becomes even more apparent when they begin to see the results that they have obtained by playing the recruitment game, with many of them engaging in careful reflection on the merits of the profession and their aspiration to seek a career in it.

4. Methods

4.1 Data collection

Qualitative methods enable researchers to understand the meanings, the emotions, and the personal experiences that shape social practices (Malsch & Salterio, 2016; Rubin & Rubin, 2005). To gain a holistic understanding of the ways that students experience the recruitment process (Flick, 2004), the data collection for the present study was conducted using three well-established qualitative methods: 1) the consultation of website content and other types of documentation related to recruitment, 2) observations of students and other persons engaged in recruitment activities, and 3) interviews with students participating in such activities.

The consultation of website content and other types of documentation took place between 2015 and 2017. By following the Facebook pages and the websites of Canadian student accounting clubs and by reading documentation such as the handbooks on recruitment that they provide to students, it was possible to become familiar with the main recruitment activities and the ways that the student accounting clubs promote them. Students engage in recruitment activities throughout the year, but the summer and the fall are the two most important periods (see Figure 1 for a description and a visual representation of the recruitment activities that take place during particular

months).⁷ During the recruitment process, students can obtain internships that allow them to work at accounting firms, usually during the summer between their third and fourth year of studies.⁸ Students can also obtain offers for full-time employment, which begins after their graduation.

[INSERT FIGURE 1 HERE]

The observations were made at 14 recruitment events in 2016 and 2017 in Canada. A total of 21.5 hours was spent observing events like recruitment cocktail receptions and information sessions, which are very important events for students (see Table 1). Descriptions of the events, thoughts, and reflections were recorded in a logbook during and after the events. The logbook was 55 handwritten pages long, and the notes were subsequently transcribed in a Word file. These observations provided fundamental information on the location and the atmosphere of these events, on the clothing styles and the behavior of the students and recruiters⁹ who attended them, and on the discussion themes and the types of statements and questions that were prominent in their conversations.

[INSERT TABLE 1 HERE]

A total of 51 semi-structured interviews were conducted with students who were participating or who had participated in recruitment activities with public accounting firms (see Table 2). All of the students interviewed were from universities—most of them premier business schools—located in Canadian cities of different sizes. The majority of these students were enrolled in undergraduate programs with courses in core business areas in the first and second years and courses in the

⁷ Accounting firms used to have a single intensive recruitment period in the fall. Now they host multiple recruitment events throughout the year. This was corroborated by a provincial CPA association, former student accounting club members, and accounting firm employees involved in recruitment.

⁸ Although coop students can do their internships any time of the year, most students do them in the summer.

⁹ There is a difference between recruiters and representatives. Recruiters are members of a firms' human resources department, whereas representatives are accountants working at the firm who are temporarily involved in recruitment activities. Usually, the representatives make the hiring decisions in conjunction with managers and partners. In this study, however, the term "recruiter" is used to refer both to recruiters and to representatives.

specialization in the third and fourth years.¹⁰ The students had various academic and recruitment profiles. They were not all in the same year in their study programs, they had varying levels of success in the recruitment game, and they had different experiences of internships.¹¹ There was ethnic diversity among the students, but many were Caucasians. Most students were from middle-class or wealthy families.¹²

[INSERT TABLE 2 HERE]

Forty-eight of the fifty-one interviews were conducted in person. For reasons of convenience, the other three were conducted using Skype or Facetime.¹³ The interviews lasted between 31 and 77 minutes, with an average length of 52 minutes, and they were all audio-recorded and then transcribed. The interview protocol contained open questions that revolved around five main themes: 1) students' experience of recruitment events and their impression of their performance at these events; 2) the influence of the recruitment process on their opinion of accounting firms and the accounting profession in general; 3) the impact of the recruitment process on their life at university and on their general well-being; 4) their expectations regarding a summer internship and a future career in accounting; and 5) their actual experience of an internship (when applicable).

4.2 Data analysis

The data analysis was iterative, so that it was possible to start reflecting on themes and theoretical issues at the very beginning of the field work (Ketokivi & Mantere, 2010). Atlas.ti was

¹⁰ Most Canadian undergraduate programs in accounting are four years long. However, in Quebec, undergraduate accounting programs are only three years long.

¹¹ Fourteen student accounting club members were selected. All of them were students who were going through, or who had gone through, the recruiting process themselves.

¹² In the interviews, students were not asked about the socio-economic status of their family, but their home universities indicated that most of them come from middle-class or wealthy families.

¹³ Skype and Facetime are video software applications that enable users to see each other during a conversation.

used to help structure the data analysis, and both a top-down and a bottom-up approach were used to code the observation notes and the interview transcriptions (Myers, 2013). The themes of the interview script provided the main inspiration for the development of the codes, but this did not preclude an openness to emergent topics and findings (Alvesson & Kärreman, 2007). Moreover, the same topics tended to emerge in the interviews with the students from all the universities. Although the content of the websites and other documentation was not formally analyzed, it still provided important background information for interpreting the messages conveyed to students about the recruitment process.

During the data collection and coding, it became clear that Bourdieu's sociology—and in particular his game metaphor—would provide a fruitful theoretical lens to interpret the data. However, the analysis revealed that the data did not fit perfectly with Bourdieu's conceptualization of habitus and *illusio*. This was especially true with respect to the students' ability to adjust their behavior through thoughtful reflection on their ongoing experience of the recruitment process. It was decided, therefore, to mobilize the literature that uses the concept of reflexivity to raise critical questions about the work of Bourdieu.

5. Analysis

The analysis is divided into three sections, each one addressing one of the three research questions. The first section analyzes the construction of the students' recruitment *illusio*, and it is important to note that it reveals a significant “fit” between the research results and Bourdieu's concepts. The second and the third sections analyze the strategies used by students to play the recruitment game and the complex internal dialogue that they have with themselves while they are playing it (Wiley, 2010), making it clear that it is necessary to introduce the concept of reflexivity

into the analysis.

5.1 Constructing the illusio

The data analysis showed that the recruitment game contributes to the development of the students' recruitment illusio and its main focus on Big Four careers. It also showed that three main factors mold this recruitment illusio: the attraction of the career opportunities offered by Big Four firms, the appeal of the fun and excitement of a Big Four career, and the desire for the social recognition that comes with such a career.

5.1.1 The attraction of the career opportunities offered by Big Four firms

In the interviews, the students indicated that their desire to obtain a position at a Big Four firm is primarily rooted in the attraction of the career opportunities that these firms offer. Students mentioned the "exit opportunities" (Brian) such a job would offer and the occasion to "build . . . your network" (Joshua). More specifically, many of them said that they wanted to work for a Big Four firm because of the positive impact that this would have on their future employment prospects. They saw having a position at a Big Four firm as an initial stepping stone that would allow them to "transition into other companies" (Joshua) later in their careers.

The brand image and the international reputation of the Big Four firms reinforce the belief that the experience acquired by those who work for them opens doors to other career opportunities, such as positions in industry. Being "well recognized and well known" (Tamara) by everyone in the industry, they are extremely attractive to students, who describe them as "big, global brands" that they would be "proud to work for" (David). The prestige of these brands is the criterion used by students to judge whether Big Fours firms are good employers, showing that they are

susceptible to what Alvesson and Spicer (2016b) call “branding-induced stupidity,” which refers to the tendency to make consumer decisions based on a product’s brand instead of its characteristics. In other words, the brand appeal of these firms replaces objective facts and information about the work experience and the career opportunities that they offer: “The brand kind of speaks for itself” (Parker).

Big Four firms are very successful at making students believe that working elsewhere involves risks. This usually involves emphasizing the factors that distinguish them from other firms in order to capitalize on fear appeals (Rogers, 2007). For example, at several of the Big Four information sessions that were observed during the research, the international reputation of the Big Four firms and the networking and mentoring opportunities that they offer were frequently highlighted. In the interviews, students mentioned several negative consequences of not being successful at “land[ing] a Big Four position” (Jana). They said that it could lead to their failing the Common Final Examination (CFE) because of a lack of coaching (Amber), that it meant not growing as much professionally (Naeva), and that other firms did not offer the same “mentorship” (Scott) and “leadership training” (Stephanie) opportunities.

The “Big Four experience” is heavily advertised at Canadian universities, where there are an extraordinary number of on-campus Big Four events and activities. This fosters the belief among accounting students that it is essential for them to obtain a Big Four position. One of the students admitted that on-campus recruitment leads students to believe that “[o]nly the Big Four exist and really matter” (Brian). The prime location of the Big Four booths and the large number of Big Four recruiters at the recruitment cocktail receptions also signal their importance to students. After attending Big Four events, most students are “grounded in their mindset and their philosophy” and “drawn to their benefits” (Joshua). They see working at a Big Four firm for a few years as a “long-

term career investment” (Tamara). Many of them focus on the Big Four firms as the only possible career choice. As a result, their recruitment illusion—centered on the notion that it is essential to obtain a Big Four position—solidifies into a core assumption: “Big Four is all you care about. And it’s kinda stuck in all our minds, like, ‘Oh I only want to get to Big Four. I don’t really care about the smaller firms’” (Bruce).

The attraction of the Big Four firms is also enhanced by the “success stories” (Aaron) that students hear at the CPA Speaker Panel events organized by their accounting clubs. These testimonials from respected professionals play the strategic role of emphasizing that the CPA designation “opens up . . . many doors” (Andrea) and that candidates will not be “stuck in accounting” (Margot) for their whole careers if they start with a Big Four position. Designed to convince students that working for a Big Four firm guarantees a successful career and a high-level position, they can significantly shape students’ perceptions of auditing work and accounting firms.

5.1.2 The appeal of the fun and excitement of a Big Four career

In addition to the attraction of the career opportunities offered by the Big Four firms, there is also the appeal of the fun and excitement of a Big Four career. This aspect of the “Big Four experience” is constantly emphasized at recruitment events.

In the interviews, students said that before they began participating in recruitment activities, they had viewed accounting as “lame” (Abigail) and “relatively boring” (Margot). It was “not the sexiest job” (Joshua), especially since accountants “just sit . . . at a desk” (Carter) all day long. This is not the message of the Big Four firms. On the contrary, they portray accounting as a profession that has a “fun” (Marvin) and “laid-back” (Tomas) culture. During recruitment events, professional conferences, and summer internships, students participate in a myriad of recreational

activities, including “sailing” (Joy), “boat cruise[s]” (Tomas), “rock-climbing” (April), “scavenger hunt[s]” (Marco), “cooking challenge[s]” (Sean), “body pump session[s]” (Joy), and even “[trips to] Disneyland” (Leah). They are also invited to bars, restaurants, and expensive hotels:

I was absolutely blown away . . . they had [the summer conference] at an executive five-star retreat hotel. . . it was like a three-day event. . . They sunk a lot of resources into it. And I guess I think it was just really great, because a lot of personal development, a lot of team building and then among all of that, just having fun. (Sean)

As should be clear by now, the key focus in the Big Four messaging directed at students is fun: “They all talked about how it’s so fun working there. . . The way the recruiters spoke to each other and the way they talked, it was just like a huge emphasis on like, ‘Oh, this is so fun.’ Like, ‘All you’re gonna do is party. Who cares about anything else?’” (Macey). However, the overwhelming emphasis on fun may lead students not to take recruitment seriously or even to embark on a career in accounting without having any real interest in the auditing work: “[A]most all of the fourth years that I talked to . . . were like, ‘Ha ha, I don’t even like accounting. I’m just here to get my CPA because they’re paying for it’ . . . [V]ery few were actually like, ‘Accounting is my passion. It’s what I wanna do’” (Macey). In other words, there is a risk that students may become so enticed by the appeal of the incredible fun supposedly available to those with careers at Big Four firms that they “refrain from critical thinking, reflection, and the posing of broader questions about values, ideals, and representations of reality” (Alvesson, 2013, pp. 216-217).

5.1.3 The desire for the social recognition that comes with a Big Four career

For students, the symbolic capital (Bourdieu, 1984) underlying success and distinction is defined by the social recognition obtained by those who have Big Four careers:

I think that there is a big bubble of what people expect you to have. And people do judge the summer jobs you get, and I think that forces people to kind of apply to firms that they may not necessarily want to, but that . . . will, you know, A, look good on their resume or,

B, look good on their LinkedIn or in front of other people. And I think that's a big thing in commerce, that's always gonna be there. (Logan)

In the business student community, this “big bubble” of social expectations is universally accepted. Obtaining a position at a Big Four firm gives accounting students a position of “prestige” (Elaine) in the public accounting recruitment game in particular and among their peers in the business student community in general (Binder et al., 2016). This “social status” (Aidan) is quite significant for them: “There's the status that you have once you have a job. When you have a firm behind your name, then people . . . perceive you in a different way . . . they associate you with that firm” (Jana).

The recruitment process results in the creation of two classes of students: those who have obtained an offer from a Big Four firm and those who have not. Students use these outcomes to judge their peers: “People will just kind of be looking at you differently because, ‘Oh, this person has a job, this person doesn't have a job,’ and, ‘Oh, this person's at one of the Big firms whereas this person's working at some really small firm.’” (Naeva). In other words, the recruiting process “cliques up the accounting group” (Stephanie) by creating an elite group of students who have obtained Big Four positions. Seen as failures who are “not smart enough” (Marvin), students who do not obtain a Big Four offer may be belittled by the elite group of students. Since it involves a more or less explicit revelation of their social status to other students, it is no wonder that some students in their final year have difficulty engaging in recruitment activities. In the interviews, students who had failed to obtain a position at a Big Four firm mentioned being “ashamed” and not wanting to talk about it with others: “I'm not as inclined to tell people [that I'm going to work for a smaller firm] because they'd think of me differently” (Leah).

The desire to obtain a position at a Big Four firm is also shaped by parents, professors, and colleagues. These persons tend to play important roles in students' lives, and students often trust

their judgment. In one of the interviews, a fourth-year student referred to a conversation with a former superior who had influenced her belief that working for a Big Four firm is a ticket to success and happiness: “[My former boss] made me feel as though. . . if you work at a Big Four for three years, I’m not going to say you’re set for life, but you’re set to find a good job and you’re set to be happy” (Emily). Having spent three years carving out a fulfilling career at a Big Four firm, this former boss was a role model: “[L]ook at him now, he’s young and powerful and successful and happy” (Emily).

Thus, even though students do not necessarily want to work for a Big Four firm when they begin their university studies, persons around them can foster the belief that it is by far the best career option, and this belief can shape their perceptions significantly during the recruitment process.

5.1.4 Being blinded to other options

The three factors discussed above often lead students to limit their job search to Big Four firms. They effectively shape their recruitment illuio:

It doesn’t make sense, I know it doesn’t make sense. . . Sometimes I wonder if it’s actually what I want or if it’s what I feel everything around me is telling me to do. . . I don’t know why I would try again but I’m going to, it’s addictive. That’s the word I would use. They [the Big Four firms] have a way of making you feel like you need them. (Emily)

Emily’s remarks suggest that she is unable to provide a rational explanation of her desire to continue applying for positions at Big Four firms. Bourdieu (2000) stresses that agents never possess a logically coherent justification for playing the game: “[p]articipants have ultimately no answer to questions about the reasons for their membership in the game, their visceral commitment to it” (p. 102).

Arguably, their recruitment illuio distracts students and inhibits them from gathering

sufficient information to make meaningful choices about their careers and about the most effective approach to obtaining their CPA designation. Most importantly, it can prevent them from examining auditing work more closely to determine whether it has the potential to satisfy their desire for an authentic professional life.

At universities, the public accounting recruitment process starts during the very first week of classes, pressuring students to enter the recruitment game and become “hooked on accounting and the firm” (Parker). In most commerce programs, students decide on their specialization at the end of their first or second year. Consequently, some of them begin to engage in accounting recruitment activities without knowing what they want to specialize in, or because they believe that it is easier to obtain an offer in accounting than in “investment banking and management consulting” (Joshua). These fields are attractive, but students realize—after participating in recruitment activities, consulting advisers at their university career center, and talking to their friends—that the number of positions available is very limited, and they choose accounting instead.

Several of the students interviewed spoke of the “mass effect” (Samuel) of the public accounting recruitment process. They said that students “make the mistake of jumping on the bandwagon” (Carter) and start participating in the public accounting recruitment process “just because it sounds cool and everyone’s doing it” (Carter):

I think there’s definitely pressure, like, from everywhere to do audit compared to the performance management [stream]. . . Everyone kinda follows the school of fish. So, everyone goes to one of the Big Four firms. Everyone does audit stream, right? . . . I feel like they’re directing you very clearly on where to go and not many people stray from that. (Adrianna)

This shows, once again, that students often have no rational explanation for their decision to start participating in the recruitment activities and for their concomitant desire to pursue a career at a Big Four firm. Adrianna says that “they’re directing you very clearly,” but she fails to indicate

to whom she is referring. Perhaps because the recruitment illusion “forbids” them to question the “principles of belief” (Bourdieu, 2000, p. 102) that structure the way that the recruitment game is played, the students seem unable to identify any specific source or underlying rationale that would account for the tremendous pressure that they feel to participate in it.

Moreover, the observations and the interviews show that during the recruitment process the Big Four firms reveal almost nothing about the nature of the work that candidates will be doing as auditors and about the professional aspects of their new careers. Here it must be stressed that most students begin participating in the recruitment process “without any knowledge of what auditing is” and with “very limited knowledge of the companies” (Alison) because they “only learn auditing in fourth year” (Joy). Asked what the recruitment process had shown them about auditing and about what they would be doing in their new careers as auditors at Big Four firms, they typically responded that this was a topic that rarely came up in interactions with recruiters:

I find that’s one of the things that was most unclear about the firm. I even had coffee chats with some people, asking, “So what would a typical day be like in your firm?” They do emphasize a lot of client involvement, and they say that you’re not really at the office all the time, you’re more out with clients and working with people. But I still don’t really know what to expect going into it. I don’t really know what I’m going to have to do. (Tamara)

During the interviews, other students made similar remarks. Even though they were investing significant amounts of time and effort in the recruitment process, many of them made the strange admission that they had little or no idea what they would be doing in their new professional career.

During the interviews, it also became clear that they lacked knowledge about important career options. For example, they knew little about the option of obtaining practical experience by working for a corporation (CPA Canada, 2017b), a pathway to becoming a CPA that has existed since the 2015 merger of the three legacy accounting designations in Canada (CPA Canada, 2016). Asked whether searching for an internship at a corporation was popular among students, one of

them said this:

I don't even know if students know what that path is, because nobody talks to [name of a large Canadian company]. And I don't really know, I forget what they did say it's called. I do remember them saying that they do have a CPA-accredited program . . . In my personal opinion, I just think it's because people would rather have a Big Four name on their resume or to tell people they were working there. (Logan)

Many students were also confused about the difference between small audit firms and corporations, an indication that they did not think it necessary to examine these options. During the recruitment process, the Big Four option takes precedence over all others. If they are successful in obtaining an offer from a Big Four firm, students simply stop seeking information about other options: "I first gave a try with the Big Four, and I got an offer, so I kind of just stopped it there. I didn't explore my other options" (Alison).

In a word, the recruitment illusion leads students to attach little importance to concrete factual information about auditing work and blinds them to career options other than those promoted by Big Four recruiters.

5.2 Playing the recruitment game

Students acknowledge not only that the recruitment process is a game but also that they have to "learn how to play [it]" (Marco). Their goal in this game is to obtain a position at one of the Big Four firms, the goal of these firms being to recruit the most talented among them, the ones who will best fit their organizational culture (e.g., Lupu & Empson, 2015; Rivera, 2012b). Playing the recruitment game is a "four-year process" (Geoffrey) in which students have to adapt their habitus so that they can perform in front of the recruiters and convert the economic and cultural capital that they already possess into social capital. Most of these students come from middle-class or wealthy families, and all of them have chosen to obtain their higher education at a business school.

This means that there is already a partial fit between their habitus and the habitus of the recruiters (Bourdieu & Passeron, 1977; Vaara & Fay, 2011). Their ability to conduct themselves appropriately at networking events and in interactions with professionals has been shaped by their parents, by the schools that they have attended, and by the overall social environment in which they have evolved (Bourdieu, 1986; Rivera, 2015). They do not have to develop completely new social dispositions during the recruitment game.

A recruitment handbook prepared by an accounting club tells fellow students, “Recruitment begins the moment you start your degree!” Many students take this advice seriously and “start early . . . looking for information, looking for some insight, and looking for some connections” (April). The recruitment process is “intense” (Abigail), even “overwhelming” (Madeline). During their bachelor’s degree, it holds a very significant place in the lives of students. One student said that she felt as if her four years at university were controlled by the Big Four firms.

To play the game successfully, students have to show that they possess the right qualities for holding a position at a Big Four firm and they have to stand out from other candidates, for the recruitment process is an “intellectual game of self-demarkation” (Bourdieu & Passeron, 1977, p. 35). In the interviews, students indicated that they were aware of the importance of demonstrating their commercial understanding of the profession. They knew, for example, that they had to show recruiters their ability to develop relationships with clients, show them they had “that balance of someone that they could see . . . talking to clients or having dinner with [clients] after work” (David). The students who seem to possess a natural disposition for networking, ones who are “extroverted” (Abigail) and “social” (Andrea), are usually more successful at playing the game, whereas those who are “quiet and reserved” (Stephanie) have to work harder to achieve the same results:

Other people are really good at that and really like being the centre of attention and talking and that kind of stuff. . . It's just really awkward for me to go through that recruiting thing . . . It takes out all of the applicants who are like me and who don't like butting into conversations like that . . . [W]e don't really get a chance to be hired. (Adrianna)

In other words, the embodied cultural capital of some students is more easily convertible into social capital than that of other students.

The behavior, the personality, the appearance, and the appropriate cultural dispositions of students are all crucial to recruiters' evaluations of their value as candidates (Cook et al., 2012).

This is well understood by students:

[The pre-interview dinner] was a pretty fun experience, but you always had to be "on". . . sitting up straight, elbows off the table. All those kinds of things that mom and dad would teach you. Just making sure that you have those all in your mind, and that you're not dominating the conversation, but you're talking enough in the conversation. (David)

Here David indicates that while participating in an important recruitment event like a pre-interview dinner, he is careful about the way that he is presenting himself to the recruiters. This highlights what could be described as his "inner speech" (Wiley, 2010, p. 17) during important networking events. The habitus that he embodies is partly "natural," acquired at home and through other life experiences, and partly reflexive.

During the interviews, students stated that they had learned how to present their "professional"(Sarah) or "networked self" (Anderson-Gough, Grey, & Robson, 2006, p. 232) by consulting firms' websites, by "talking to upper year [students]" (Bruce), by reading the documentation on recruitment provided by career centers and student accounting clubs, and by "going to [student accounting club] session[s]" where they tell you "how to dress, what to bring, [and] how to prepare yourself" (Bruce). They said, however, that the key was to learn by experience: "I think the way to learn networking is just through practice" (Joshua).

This suggests that the behavior of students at recruitment events is to a certain extent scripted

by the expectations of the accounting firms and by advice from student accounting clubs and career centers. During a networking and resume workshop that was observed, a representative of a career center explained to students that recruitment “is like a match or game” during which it is essential to manage body language, make quality connections, find common interests with recruiters, and enter and exit conversations strategically. Firms’ websites offer a myriad of recruiting tips (Deloitte Canada, 2018) on how to behave during networking events and interviews, and on how to demonstrate to recruiters that they possess the right “professional attributes” (PwC Canada, 2019). Therefore, it should be no surprise that students are mindful of their self-presentation during the recruitment process. Indeed, their every step is governed by the necessity of delivering an impressive “theatrical performance” (Goffman, 1959, p. 73).

To obtain an offer from a Big Four firm, students have to convert their cultural capital into social capital. This can involve using “connections” at Big Four firms: “[It is] all about who you know” (Jana). Often based on family ties (Leah), these relationships can predate the beginning of the recruitment game, but many students have to use their embodied cultural capital to build these “strong connections” (Andrea) with recruiters from the ground up in order to put their “name out there” (Tamara).

According to Bourdieu (1986, p. 249), “the network of relationships is the product of investment strategies, individual or collective, consciously or unconsciously aimed at establishing or reproducing social relationships that are directly usable in the short or long term.” One strategy observed at networking events is to ask questions. However, students mentioned that they “ask questions for the sake of asking questions, . . . to fill the dead air . . . to get [their] voice heard basically” (Madeline) and “don’t really care what the answer is” (Gabriela). Recruitment advisors tell students that they can make conversations with recruiters more effective by raising topics such

as travel, sports, and hobbies. One university recruitment handbook states that during networking sessions students should talk about something other than accounting. Some of the students interviewed said that they had noticed non-verbal cues from recruiters indicating that they were not interested in discussing work-related issues. One said that when students talk about social activities outside of work, “[the recruiters] have more fun, they’re smiling” (Aidan). Students maintain that they have to “find the common ground” (Carter) if they want to establish a connection with recruiters. They have to attempt to tailor the discussion around the recruiter’s personal interests so that they can convince them that they will be able to “wor[k] with [them] down the line” (David). Establishing this cultural match is fundamental because recruiters hire candidates who have the same leisure pursuits and the same general interests as themselves (Rivera, 2012b). In other words, recruiters’ choices are ultimately based on matters of “taste” (Spence, Carter, Husillos, & Archel, 2017).

Several students also mentioned that being successful in the recruitment process requires the creation of a “personal brand” (April). They said that to distinguish themselves, they had to tell their “story” (David) in an intriguing manner or find something distinctive about themselves that would make them “more memorable” (Scott). They claimed that they tried to stand out by describing their passion for sports like “professional biking” (Samuel) and “hockey” (Carter), by discussing their involvement in extracurricular activities such as being a member of a student club (James), or by pointing out that they had a unique educational background because they held a bachelor’s degree in another field (Angelina). This “personal brand” strategy echoes the tips provided by career centers and Big Four firms (e.g., PwC, 2014).

To make a good impression on recruiters, students embellish their character traits: “I put my best foot forward and show my best self . . . and [I] magnify good qualities and hide my not-as-

good qualities” (Sawyer). Some students also admitted that they overstate the extent of their involvement in extracurricular activities or the quality of the work experience that they have obtained while holding paid positions. However, others said that they felt uncomfortable about exaggerating their personal qualities and embellishing their experiences to win the game. One student criticized “the amount of fabrication . . . and the amount of . . . fakeness” that seem to be required to succeed at networking during recruitment activities (Karen).

Most students stressed that there are differences between the Big Four firms and that it is important to learn about each one’s culture and values in order to be able to tailor their conversation and behavior accordingly:

[With Big Four 1]¹⁴ it was very genuine . . . I’ve never felt I had to stretch myself, unlike [Big Four 2], where sometimes you’re like putting on a little bit of a mask, a little bit of a face . . . [T]o make a good impression on those people, I always had to be this well put together, smiling, energetic, confident person. (Tomas)

Tomas’s remarks illustrate how students are able to embody the habitus that they think is appropriate for each firm so that recruiters will perceive their “disposition” to behave in a manner that is culturally compatible with their particular firm (Bourdieu, 2000, p. 100). If they have the choice between several Big Four firms, students will opt for the one where they are the most likely to feel at home because they can be themselves, the one that provides a professional workplace environment compatible with their authentic habitus (Sweetman, 2003).

Thus, to obtain a Big Four offer, students learn to display the appropriate habitus during recruitment activities. Indeed, students and recruiters both seem to engage in impression management when they participate in recruitment events, for their social performance at these events involves a form of dual theatre in which they assess both their own performance and that

¹⁴ To ensure the confidentiality of the participants in this study, the names of the Big Four firms have been replaced by randomly-selected numbers.

of others (Goffman, 1959). In the case of the students, this conscious awareness of both their own performance and that of the recruiters indicates that while they are playing the recruitment game, they can adopt a reflexive stance that allows them to evaluate their position in the social system (i.e., the recruiting field) and act strategically to win a position of prestige.

In other words, like the elite business leaders that Maclean et al. (2012) describe in their study of the reflexive practices of persons with prestigious careers, students accumulate capital and adjust their presentation of themselves to adapt to the field.

5.3 Reacting to the results of the game: illusio versus reflexivity

At the end of the recruiting period, some students have succeeded in obtaining offers from Big Fours firms and some have not. Positions at Big Four firms provide students with a form of institutionalized cultural capital that confirms their value in the job market and in the field of accounting in general. When Big Four firms grant these prestigious positions to students, it “institutes an essential difference between the officially recognized, guaranteed competence and simple cultural capital” (Bourdieu, 1986, p. 248).

At this point, the recruitment illusio of some of the unsuccessful students seems to vanish. It is interesting to note, however, that the recruitment illusio of many others remains strong. Indeed, in the interviews many unsuccessful students expressed the desire to pursue their involvement in the recruitment game.

Unsurprisingly, most of the successful students said that they were proud of their new social status and that they had started to develop a sense of belonging with regard to the firm that had hired them. Still, several of them indicated a certain dissonance. These students seemed to be more

acutely aware of the contradictions between their constructed belief in the recruitment game and the critical views that they had developed by adopting a reflexive stance on it.

5.3.1 Unsuccessful students: self-assessment and determination

At the time of the interviews, 16 of the 51 participants had failed to obtain a Big Four offer. Moreover, 34 of them had been engaged in the recruitment process for a period of two years or more, which means that they were not successful on their first attempt. Being rejected was difficult for students. One student said that she was “devastated” (Elaine); another one felt that her “life was over” (Debra). Sarah, a student accounting club member, referred to the distress of other students: “[P]eople get so caught up in it . . . I know people who have cried to me because they didn’t get a job . . . I try to tell them there are a lot of other opportunities, but they’re just so set on the Big Four that they’re . . . emotionally distraught when they don’t get something.” In describing students as being “caught up” in the recruitment game, Sarah suggests that many of them take the game so seriously that they see no other employment options.

Unsuccessful students expressed dissatisfaction with numerous aspects of the process. Relationships established between Big Four firms and students during the recruitment process were sometimes broken off by students because they now saw the statements made by their representatives as nothing but “empty words” (Debra). Students had been convinced that a firm would make them an offer because they had “bonded” (Debra) with firm representatives during recruitment events and activities, but then they failed to receive interviews or offers. Marvin said that the Big Four firms had been “a bit superficial in terms of who they were looking for” and that they should have been “more transparent in terms of what they were expecting in the candidates they were looking to hire.” Several students who had been uncomfortable about selling themselves

during the recruitment process said that they were disappointed that firms had failed to respond to their emails and inform them about the status of their application:

[Accounting] might not be for me anymore . . . Last year after the recruiting, I was pretty negative about the whole dressing up as a monkey and doing all these things and not getting any return from it. I would email the recruiters to say, “Thanks for coming. It was great to meet you. It was just so good having this specific conversation.” You never get any response. (Adrianna)

I applied to all four [Big Four firms] actually . . . Two of them emailed me back saying that I didn’t get in which is fine and there was like more information there, but then two of them just never . . . even reached out whether you got an interview or you didn’t get an interview or anything like that. So, it’s just kinda left up to the assumption that I didn’t. So, that part I found kind of frustrating from the process. (Amber)

In a word, the failure of the Big Four firms to provide follow-up communications left some students feeling bitter. It changed their previously positive perception of the Big Four firms into a negative one.

According to Jana, a student accounting club member, failing to be recruited led some students to “rethink [their] whole career path” and ask themselves existential questions: “Is this really for me? Is it worth it to try again? I’ve done so much, what do I do now?” (Jana) “What am I doing with my life?” (Leah). Four of the sixteen students who did not obtain a Big Four offer said that they would not continue their recruitment efforts, two said they were still undecided, and ten said that they would apply to Big Four firms again the following year. Three of the four students not applying again were in the last year of their bachelor’s program. After renouncing the Big Four recruitment game, one of them accepted an offer from another large audit firm (Brian), one of them decided to take a position at a small firm (Leah), and one of them was “applying to law schools” (Aron). After being rejected by Big Four firms twice, Adrianna, a third-year student who was considering taking over the family business, spoke of “a master’s in international business . . . [that] would be much more beneficial for what I wanna do in the future.”

Being rejected by Big Four firms can constitute a crucial point of disjuncture that “invites distancing, reappraisal and the development of fresh understandings” (Maclean et al., 2012, p. 400). This is because “[t]he unfreezing of habitus is more likely to occur when an actor experiences a dislocation concerning his or her self-conception, the radical questioning which ensues presenting an opportunity for learning and re-growth” (Maclean et al., 2012, p. 388). For example, realizing that recruiters privileged social skills such as being “chatty and social” over what he believed should be valued—technical understanding of accounting concepts along with work experience—made Marvin doubt whether he belonged at a Big Four firm. As a result, he said that he would hesitate to apply to Big Four firms again and that he was considering “doing something totally different.” Similarly, when Aaron compared his qualities and accomplishments with those of the successful students, he judged that Big Four firms made poor decisions:

To sum up my entire experience with accounting recruiting, I found it very frustrating, just because I had much better marks than most other people. And I also, I can't say better extracurricular experiences because it's all subjective, but I was also very, very involved. So especially like for a second year and third year, why didn't I get the conferences or a summer internship in one of the Big Four? That's when I really started reconsidering kind of my career choice and decisions. Because there were people . . . like the type of people that would just get drunk every single night . . . and these are the types of people that would get a job at [Big Four 1] or [Big Four 3] . . . For me when it comes to how they decided who to hire, I thought I was doing everything right. But I said at that point, “Maybe I'm not what they're looking for.”

These remarks reveal Aaron's way of re-evaluating his self-worth after being unsuccessful in the recruitment game. To preserve his self-confidence and identity, Aaron reconsidered his career choice and, as mentioned earlier, he decided to apply to law schools. In other words, he came to see exiting the game as the best solution. This shows that when a round of the game is over, some students continue to reflect on the outcome and to develop new understandings of how they performed that allow them to find appropriate ways to respond to their situation (Maclean et al., 2012).

Nevertheless, many unsuccessful students have internalized the fundamental belief that the game is worth playing and that working for a Big Four firm is the only option: “I think the recruiting process actually made me want to work for these companies [Big Four firms] more” (Elaine). The fact that several students had been participating in the recruitment process for two years or more indicates that despite failing on their first, second, or even third attempt, they were still committed to the game. This suggests that the recruitment illusion of many students is strong enough to keep them playing even when their chances of success have been drastically reduced. It is almost as if they have developed an addiction to the recruitment game:

I’m working with one of my profs to determine what I want to do exactly. Believe it or not I think I’m going to apply to [Big Four 2] again next year. I’m not sure why I’m doing this, it’s kind of addictive . . . I wouldn’t do it if I could go back, but once you start there’s no stopping. (Emily)

Emily suggests in this passage that she is so invested in the recruitment game that she has lost control. In referring to “addiction” and to not being able to “go back,” she admits that her determination to continue playing the game is not founded on a rational belief in a real chance of winning a prestigious Big Four position. In fact, she was in the last year of her bachelor degree at the time of the interview. Yet somehow she could not let go of her desire to keep on playing.

Overall, being rejected by the Big Four firms spurred the reflexivity of unsuccessful students. However, despite their frustration and disappointment and their fading chances of success, many of them were determined to continue playing the recruitment game in the ever-renewed hope of obtaining a position of prestige in the field of public accounting.

5.3.2 Successful students: excitement and disillusionment

Students who obtained offers from Big Four firms said that they were “really happy” (Bruce), “excited” (Camellia), and “proud” (Alison). For many of these students, it was also a “relief”

(Tomas) to have “secured a job” (Scott). During the interviews with them, it was their sense of accomplishment that stood out the most: “All that hard work in the busy time, in like three weeks of recruiting, and writing all of those cover letters. Finally, your hard work paid off. I was really excited because [Big Four 1] was my top firm” (Andrea).

Obtaining a Big Four position means success for these students. It increases their self-confidence:

It definitely was a confidence booster because it was like someone saw something in me that I didn't necessarily see in myself. And I was really surprised to get that job offer, and I know how much of a big deal it is because it basically sets your career for the next few years. So, it did change my perspective of myself. (Tamara)

Obtaining a position at a Big Four firm also enhances a student's status among peers and reinforces his or her belief in the values promoted during the recruitment game. Most successful students quickly started to feel connected to the firms:

They try really hard to make you feel like you belong right from the beginning. You've got branded stuff. When you sign, there'd be like an “I Heart [Big Four 3]” shirt and that sort of thing. And yes, you're welcomed instantly by everyone who's there. I feel like that's the big pull. Once you sign, then you are part of that clique. (Stephanie)

Making friends during networking events and summer internships also solidified their “sense of belonging” (Tomas): “I made some of my best friends over the summer. . . . When you enter the firm, you'll not only have these great friends that are also in the firm, but you already have this wide network” (Joy). Some of the students who received offers from Big Four firms were subsequently involved in the recruiting process for their firm: “It really makes you feel like you're a part of the company and that you're really a company ambassador and that they want you to be out there recruiting people” (Scott). As result, before beginning to work full-time at their firm, several students felt that it had already “become part of [their] identity”:

When you're introducing yourself to new people and you're like, “Oh, I go to [University's name]. I'm working for [Big Four 3] when I graduate,” that's become part of it. And I see

myself as part of that culture and associate with the other people that work there and their friends. (Gabriela)

Interestingly, there was one successful student who did not seem to develop the same attraction to Big Four firms as the other students. Having done two summer internships at a large firm that was not one of the Big Four, Marcella said that she “wanted to see the lay of the land with some other firms.” She obtained two offers from Big Four firms in her fourth year. However, she decided to turn them down and stay at the firm where she had done her internships.

Even with their enhanced social status and the new sense of belonging that they felt with regard to their Big Four firm, several successful students still had ambivalent feelings about their career choice. The time between receiving an offer and the beginning of their internship or their full-time position gives students a pause from the “overwhelming” (Madeline) recruitment process, and this allows them to reflect on their decision to accept an offer and to engage in a critical assessment of their recruitment experience. Throughout the recruitment process, students form expectations about the nature of auditing work and about the organizational culture of Big Four firms. When confronted with information contradicting the recruitment process representation of Big Four careers, they frequently experience dissonance. During his interview, one of the successful students said that recruiters had been “sugar coating [the job] or romanticizing [it]” (Milo). Another successful student said that he was a “victim” of the marketing strategies of the Big Four firms and the profession to “glamorize the accounting industry” (Parker). Another one emphasized the distinction between the advertised fun and the reality of the work:

But I think at the end of the day . . . what they don't sort of let people know is that it's still a job. All of the firms try to make it seem like your life's going to be a party, like you'll be travelling the world, going out to fancy dinners, going out to fancy bars, going to Florida on conferences, all of this stuff where at the end of the day, it's still a job. You'll have work to do. You'll have deadlines. You'll have hierarchy. But it's the stuff outside of that that makes the firm attractive. And I think that most people understand that. I think some people go in with delusions of you're going to be having fun every day. (Scott)

Disillusionment seems to occur when students “hea[r] . . . negative things about Big Four from [their] peers” (Laila) and especially when they intern at a Big Four firm themselves. The realization that working at a Big Four firm entails working long hours and sacrificing private time is off-putting for many (Anderson-Gough, Grey, & Robson, 2001):

[During my summer internship,] I remember talking to people and people were telling me about busy season, I was like, “I don’t know if I can do this.” . . . I think that I’d have a much different perspective if I didn’t work the summer internship, because I think my internship provided a lot of clarification on what my expectations should be for the upcoming years. And I feel like if I hadn’t worked at [Big Four 1] this summer, I would still be like, “deluded” is maybe too harsh of a word, but I would be living with rose-colored glasses. (Abigail)

Speaking with her colleagues during her summer internship clarified the working conditions that Abigail should expect when she starts her full-time position at a Big Four firm. During this internship, she took “a step back and re-evaluate[d]” her career choice (Abigail). Taking this reflexive stance on her Big Four career allowed her to see the contradictions and take off her “rose-colored glasses.”

Students often mentioned important discrepancies between what was said during the recruitment process and what they experienced as interns:

I didn’t really enjoy the firm’s culture as much as I thought I was going to. A lot of things that they said in recruiting didn’t really happen when we were actually working there . . . Like they said, I think as we looked at the job and clients that I was gonna be on, they said, “You won’t be working very late.” I was working until ten every night. It was very unfortunate . . . And they said, “You will be coached every step of the way,” and I just didn’t really get that until like three weeks in. They said they were giving a lot of activities where you got to know all the summer interns. They didn’t really have any activities. (Sarah)

After experiencing disappointment or dissonance, some students may be able to “pu[t] aside doubts, critique, and other reflexive concerns” (Alvesson & Spicer, 2012, p. 1207) and simply ignore the elements contradicting their positive image of auditing jobs (Putnam, Fairhurst, & Banghart, 2016). For example, although Stephanie heard negative comments and stories about Big

Four firms, she said that she wanted to stay in the “honeymoon period” and not become overly critical of her new career.

To manage the contradictions, others shifted their focus to their positive experiences. For example, in the following excerpt from an interview, Margot stresses her ambivalence toward her choice to become an auditor:

I like audit. I wouldn't say I love it. Like I always hear . . . that during busy season, people often don't really like it that much. . . Especially this semester, in all the courses where I feel like, “I don't really like this. Why am I doing this?” But I think that it'll be worth it in the end, I hope. I think back to like in the summer, I was really happy working. . . Sometimes, I do question whether I'm really meant to be doing this and like, “Why am I doing this?” And I see now, especially in fourth year, a lot of my friends are getting different jobs at pretty cool companies and stuff, so I've been thinking like: “What if I had done something else?” (Margot)

It is interesting that Margot focuses her attention on memories of her pleasant summer internship in order to push aside her doubts about pursuing a Big Four career. It shows that her recruitment illusion is dissipating. On the one hand, she thinks that working at a Big Four firm will “be worth it in the end,” but on the other hand, she envies her friends who are “getting different jobs at pretty cool companies,” and she seems to regret her own choice to accept the offer of a full-time position at a Big Four firm.

In the interviews, a number of the successful students said that they anticipated that their work as auditors would be “repetitive” (Sawyer) and “dry” (Anika). To remain motivated, they claimed that they focused on the development of transferable financial skills and that they saw their auditing career as a short-term project that would enable them to do more exciting things in the future:

Anyway, I don't like business, I don't wanna be in business school after my four years . . . The work is fine, people are great, but I am way more interested in macro level things like the war in Yemen, or I like politics and stuff like that. However, if I do a degree in poli sci, I'm not getting a job . . . I'd rather have a job and then move into something that I like. (Marco)

One successful student explicitly said that she changed her career plans after interning at a Big Four; she is now applying for a position in consulting (Laila).

Overall, the successful students were proud that they had obtained a prestigious position in the field of public accounting, and they started to develop a sense of belonging with regard to the Big Four firms that had hired them. However, after learning more about auditing work and about the organizational culture of Big Four firms, several students experienced dissonance and began to express doubts about their desire to work for these firms or even more generally about auditing as a career choice.

6. Discussion

These findings about the ways that students experience the public accounting recruitment process make important contributions to the literature and raise important issues. Three of these issues merit particular attention: 1) the tension between the *illusio* and the reflexivity of students, a tension which highlights their ambiguous attitude toward the recruitment process, 2) the negative consequences of the misleading messages of Big Four firms, and 3) the implications of a commercial representation of auditors in the current recruitment practices.

6.1 The tension between the recruitment *illusio* and the reflexivity of students

While the first section of the present study explores the construction of students' recruitment *illusio* using a straightforward application of Bourdieu's concepts of field, capital, habitus, and *illusio*, the second and especially the third one discuss complexities and tensions in students' experience of the recruitment process and in their reactions to recruitment outcomes. These

tensions reveal an important level of reflexivity that is difficult to account for using Bourdieu's sociology.

The first section of the present study highlights three sources of influence that shape students' recruitment *illusio*: the attraction of the career opportunities offered by the Big Four firms, the appeal of the fun and excitement of a Big Four career, and the desire for the social recognition that comes with such a career. Because most students are taken in by the recruitment game, they are blinded to other career options and to ways of obtaining their CPA designation that are not sanctioned by their Big Four *illusio*.

The second section of the present study shows that students use personal marketing strategies during recruitment activities that involve engaging in forms of theatrical performance corresponding to those identified by Goffman in his well-known analysis of social behavior in *The Presentation of Self in Everyday Life* (Goffman, 1959). The use of such strategies by students highlights that they behave reflexively in their interactions with recruiters by adapting their *habitus* to impress them and gain a dominant position in the recruitment game. They express their reflexivity in action by using both the accumulative and the re-constructive mode theorized by Maclean et al. (2012). This contrasts with prior literature on student recruitment portraying students as passive and unreflexive recipients of the recruitment message of the Big Four firms and the accounting profession (e.g., Brouard et al., 2017; Durocher et al., 2016; Picard et al., 2014).

The third section of the present study suggests that the Big Four recruitment *illusio* is not as deeply ingrained in the *habitus* of students as a Bourdieusian analysis of their behavior might suggest. Indeed, students can not only adopt a reflexive stance that allows them to adjust their *habitus* to please recruiters, they can also become critically reflexive in their attitude toward their recruitment *illusio* when points of disjuncture occur, such as being rejected by Big Four firms or

having a pause from the recruitment game between the time they receive Big Four offers and the beginning of their Big Four internships or full-time employment. It is also important to note that some successful students who claim they are firmly convinced that working as an auditor at a Big Four firm is the only option also make statements indicating that they harbor doubts about this career choice.

Alvesson and Spicer (2016a) provide a plausible explanation for the ambiguous feelings that students have with respect to the recruitment process. Examining business school academics who comply with the pressure to publish, these authors show that coercive forms of power can reinforce the surrender of autonomy by these academics. They observe that many of them are seduced by the idea of becoming a well-known intellectual and a member of an international elite, and they argue that this is accompanied by “an ideological shift from more intrinsic values towards instrumental values like careerism, titles and wages” (Alvesson & Spicer, 2016a, p. 38). The publication game played by these academics revolves around attempting to attain goals that are in line with these values. Alvesson and Spicer (2016a, p. 38) also note that these “academics both claim to loathe the control system which they find themselves subjected to and also measure their own self-worth in terms of it.” Publishing becomes a kind of identity work for them.

Alvesson and Spicer’s (2016a) analysis of the tensions and contradictions in the publication game resonates with the findings of the present study on the recruitment game. Similar to the publication *illusio*, the recruitment *illusio* shapes and reorients norms and values. There is a shift from professional to commercial values in the recruitment process that encourages students to give more weight to the latter in their pursuit of an auditing career. Moreover, just as academics acquire status among their colleagues by publishing journal articles, students enhance their social standing

in the student community by obtaining an internship at a Big Four firm, their success attributed to their high intelligence, their strong academic ability, and their excellent networking skills.

In ways similar to the publication game, the recruitment game also shapes self-identity. Students who participated in the present study were critical of the recruitment process, but they also assessed their self-worth in terms of the success or failure of their attempt to obtain a Big Four position. In particular, many students who had failed to obtain an offer suffered from a form of identity crisis that involved questioning their own value as persons on the basis of their lack of fit with the accounting profession.

Interestingly, Alvesson and Spicer (2016a) argue that academics are able to live with the tensions and contradictions of their professional careers by explicitly referring to themselves as players participating in a game. Using the metaphor of playing a game to interpret their professional behavior enables them to distance themselves from the “publish or perish” script and partially escape from the alienating consequences of their commitment to it. Similarly, many of the students who participated in the present study also used the metaphor of playing a game to describe their pursuit of a Big Four career. The appeal to this metaphor appeared to help them justify their commitment to the norms and values of a recruitment process that they criticized on the basis of their supposed adherence to other norms and values.

6.2 The negative consequences of the misleading messages of Big Four firms

Here it is important to see the recruitment process from the perspective of the accounting firms. Attracting talent to public accounting is undeniably a challenge. In the global “war for talent” (Beechler & Woodward, 2009), accounting firms compete with other elite organizations like investment banks, consulting firms, law firms, and even high-tech firms (e.g., Binder et al.,

2016; Cook et al., 2012; Rivera, 2015). These other professional service organizations use similar recruitment practices, portraying the careers that they offer as dream opportunities for fun-filled success (Binder et al., 2016; Cook et al., 2012; Manderson & Turner, 2006; Rivera, 2015). The findings in the present study indicate that the recruitment process changed students' initially lukewarm attitude toward public accounting and Big Four firms. After participating in several recruitment activities and discussing with a number of recruiters, the majority of the students interviewed for the present study said that they now perceived working in public accounting as fun and exciting and that they thought the Big Four firms deserved their reputation as elite leaders in the field. This suggests that the recruitment strategies used by Big Four firms tend to be effective because they help them attract students with the right profile.

Despite these positive outcomes, the findings show that the public accounting recruitment process can have negative consequences both for students and for Big Four firms. The recruitment process is an important part of undergraduate students' anticipatory socialization (Jablin, 2001; Kramer, 2010), but the findings suggest that it gives them unrealistic expectations with respect to auditing work and Big Four careers. The management literature has documented the efforts of organizations to glorify their success and appear irresistibly attractive to consumers and job applicants (e.g., Alvesson, 1990; 2013). These efforts feed into the superficial thinking of many consumers and job applicants. Both of these groups increasingly rely on branding and marketing to make decisions, and both ask fewer and fewer critical questions about the products they are consuming and the organizations where they are seeking employment (Alvesson & Spicer, 2016b).

When organizations overemphasize the positive aspects of the employment experience that they offer to new recruits, they risk recruiting candidates who are not necessarily the right persons for the job. By masking the more difficult and negative aspects of the job during the recruitment

process, they also create the conditions for high levels of employee dissatisfaction. Employees can become cynical and resentful, experience decreased motivation at work, and display a lack of commitment to the organization (Alvesson & Spicer, 2012; Costas & Fleming, 2009; Fleming & Spicer, 2003). A recent study shows that new hires tend to have an enthusiastic perception of accountants and view them as “modern professionals” (Caglio, Cameran, & Klobas, 2018, p. 14). However, accountants who have worked for an accounting firm for more than one year experience a sort of disillusionment and come to see accountants as “plain vanilla” professionals (Caglio et al., 2018, p. 14). Previous studies have shown that after accounting trainees begin working at a firm, they can become resentful because they no longer have enough time to engage in activities that allow them to develop the important qualities for which they had been originally recruited by their new employer (Anderson-Gough et al., 1998b). Moreover, when faced with the competing logics of public interest, client service, and firm economics, auditors can develop a “distanced attitude at work” and begin to “play with norms of conduct and values” (Kosmala & Herrbach, 2006, p. 1399).

As a result, some auditors leave public practice disappointed and disillusioned with assurance services and accounting firms, and harboring feelings of resentment toward their former employer (Beau, 2018; Daoust & Malsch, 2019). These negative feelings can have consequences for accounting firms. After taking up positions at corporations in industry, many former auditors have the opportunity to interact with auditors during audit engagements. This means that they can influence the work of auditors by mobilizing their social capital and their expert knowledge of auditing techniques. In other words, they can complicate the audit engagement and harm audit quality by using strategies of influence (Daoust & Malsch, 2018).

The 2015 merger of the three professional bodies in Canada is still recent. Before the merger,

there was concern that the number of candidates interested in working in public accounting would diminish because of the greater diversity of options available for obtaining the practical experience requirements (Ryan, Lento, & Sayed, 2012) and because CAs would no longer be able to compare “their claimed prestige or value” with that of CMAs or CGAs (Guo, 2018, p. 41). The empirical data presented in the present study suggests that the merger of the three legacy accounting designations—coupled with the marketing strategies used by Big Four firms—has solidified the place of assurance experience and, more specifically, internships at Big Four firms, as the preferred way to obtain the CPA designation. Students now rank themselves according to their success in obtaining a Big Four firm position. However, anecdotal evidence gathered from discussions with auditors in Canada suggests that because of the possibility of obtaining the CPA designation in industry, staff auditors are more likely than before to resign from audit firms early—some doing so even before obtaining their CPA auditor designation¹⁵—if they are not satisfied with the working conditions. Even if a certain turnover is desirable for accounting firms in an “Up or Out” system (Carter & Spence, 2014; Kornberger et al., 2011), a massive departure of staff auditors can cause difficulties for the firms’ work planning and put additional pressure on the remaining employees.

The students who participated in the present study are millennials. Prior research has highlighted the incongruence between the career expectations of millennials and the nature of the work performed and the type of operating structures at firms in the public accounting industry (George & Wallio, 2017; Huegel, 2013). A survey of more than 23,000 undergraduate students from across Canada shows that millennials consider work-life balance an important factor when choosing a career (Ng, Schweitzer, & Lyons, 2010). It also indicates that they search for

¹⁵ In Canada, candidates can choose either the CPA auditor designation, which requires them to perform auditing work, or the CPA designation, which does not require them to perform auditing work.

meaningful employment that offers opportunities for advancement (Ng et al., 2010; Roberts, 2005). Large accounting firms often advertise careers with the characteristics that millennials find desirable (Durocher et al., 2016; Ng et al., 2010), but then fail to deliver on their promises when candidates start working with them full-time (Hermanson, Hill, & Ivancevich, 2009). The discrepancy between millennials' career expectations and the reality of the work at accounting firms has led to an increase in the voluntary turnover rate (George & Wallio, 2017; Huegel, 2013; Reinstein, Sinason, & Fogarty, 2012). It seems likely that the misleading recruitment messages of large accounting firms will exacerbate the early exit tendency of millennials (Vance & Stephens, 2010).

The present study extends the literature on the career expectations of millennial accounting candidates and the literature on the disillusionment of new recruits, for it shows that accounting students often discover the invalidity of recruitment information when they hear negative stories from friends who have interned at Big Four firms, or when they have disappointing experiences themselves during internships at these firms. It also extends these literatures by showing that the recruitment process itself sometimes gives students a negative perception of the Big Four firms. Indeed, several students criticized the lack of transparency of hiring criteria and the failure of Big Four firms to provide adequate information about the status of job applications. The analysis indicates that students can experience dissonance before they even start working as full-time auditors at these organizations.

6.3 The implications of a commercial representation of auditors

The increased commercialism in the recruitment process is highlighted in this study by the analysis of the construction of students' recruitment illusion and the examination of the exchanges

between students and recruiters. This commercialism is related to a pervasive deprofessionalization of the accounting profession, one that is caused in part by the notion that professionals are entitled “to ample pecuniary returns” and one that involves the wide acceptance of “values that allow less room for serving the good of the whole society” (Fogarty, 2014, p. 64). Not surprisingly, the new fun-centered image of the profession appears to be changing the identity and the motivations of the candidates entering it. Partners at one Big Four accounting firm maintain that new recruits “(i) lack motivation; (ii) maintain unduly high expectations of the firm (i.e., ‘what can the firm do for me?’); and/or (iii) lack commitment to the profession” (Westerman, Bedard, & Earley, 2015, p. 872).

As mentioned in the introduction to the present study, Picard et al. (2014) worry that the commercialization of the recruitment material used by the profession may have an adverse effect on the identity of the individuals recruited. The findings presented here show that because of the marketization techniques used by accounting firms in their recruitment campaigns, many students are more attracted by the career opportunities, the fun and excitement, and the social status supposedly offered by the accounting profession than by its traditional professional values and the auditing work that they will be performing. In other words, these findings suggest that as a result of the recruiting process, they are drawn to the profession by what they perceive it can do for them, not by an authentic passion for auditing work.

During recruitment campaigns as they are currently organized, accounting firms do very little to help prospective candidates understand the professional values of public accounting and the meaningful work performed by CPAs. This can have unintended consequences. If the students recruited by accounting firms are more interested in having fun on the job than in doing auditing work, how can they be expected to perform their professional duties responsibly? If new recruits

have a short-term opportunistic view of their career at a Big Four firm, are they not more likely to comply with their clients demands and disregard errors? What does this mean for audit quality and financial statement accuracy? If accounting firms and the profession as a whole still want auditors to do their work professionally, should they not put what have been traditionally seen as the professional values of public accounting back at the forefront of the recruiting process?

The present study should be of interest to students, universities, and Big Four firms. It shows that students should not be taken in by the idealization of Big Four positions during the recruitment process and that they should carefully reflect on their career options before accepting a job offer. It also encourages students to ask more substantive questions in their discussions with recruiters and career centre representatives, the most important thing being to seek detailed information from persons with concrete work experience in public accounting. In addition, since the findings indicate that some students are not aware of the various options available for obtaining their CPA designation, the present study should incite universities and student accounting clubs to ensure that students are well informed of all their training and career options. Finally, since the findings reveal that the recruitment practices of the Big Four firms often have negative consequences for candidates who have come to accept the rules of the recruitment game as fully valid, these firms may wish to adapt their recruitment messaging so that it provides a more accurate picture of the work experience of new recruits to their firms.

7. Conclusion: avenues for future research

The results of this study investigating the experience of undergraduate students going through the public accounting recruitment process point toward several avenues for future research.

The transformations of accounting students' recruitment habitus and *illusio* represent one of

the most interesting ones. Longitudinal designs could be used to explore these transformations as they develop during the years that students are completing their bachelor's degrees. Data on these transformations could be collected using interviews and surveys at key periods in the students' university lives such as the beginning of their first year, the end of recruitment periods, and the final term of their study program. Accounting students' experiences of the recruiting process could also be compared using a national survey that takes into consideration their personal characteristics (e.g., age, ethnicity, socio-economic status, and work experience) as well as the characteristics of their university (e.g., geographical location, types of study programs, and international reputation as an institute of higher learning).

Differences between the recruitment experiences of accounting students at universities located in different regions of the world constitute another interesting avenue for future research. Indeed, researchers have deplored that "beyond broad acceptance of the increasingly global nature of professional services very little is known about what similarities and differences exist in accountancy-related work cross-nationally" (Spence, Carter, Belal, Husillos, Dambrin, & Archel, 2016, p. 4; see also Gillis, Petty, & Suddaby, 2014). Spence and his fellow researchers have begun to address this issue by investigating the similarities and differences between the practices of Big Four firms in several countries (Spence, Dambrin, Carter, Husillos, & Archel 2015; Spence et al., 2016). In line with their research, it would be worthwhile to focus specifically on the Big Four recruitment practices and students' experience of the recruitment process in various countries.

Many studies on staff auditor socialization and identity work were published near the end of the 1990s or slightly earlier (e.g., Anderson-Gough et al., 1998a; 1998b; 2001; Covalleski et al., 1998; Grey, 1994; 1998), which means that their findings may no longer reflect today's reality. Millennials' attitude to work and their career expectations differ from those of earlier generations

of job applicants and employees (Durocher et al., 2016; Ng et al., 2010). This suggests another avenue for future research, for it would be interesting to continue the longitudinal study discussed earlier once students had begun their careers at accounting firms. Such a study could investigate the transformation of students' perceptions of Big Four culture and auditing work, as well as the long-term impacts of the dissonance experienced by some of them before they take up their full-time positions at Big Four firms. Covalleski et al. (1998, p. 293) have discussed the "techniques of control" used by elite accounting firms to "transform professionals into disciplined and self-disciplining organizational members whose work goals, language, and lifestyle come to reflect the imperatives of the organization." Future studies could examine the resistance of new recruits to these techniques of control. In addition, it would be useful to interview managers, partners, and human resources employees from Big Four firms to inquire about the challenges that they face with new recruits and about potential changes to the structure of work at their organizations.

Moreover, it would be interesting to obtain the views of human resources employees and recruitment representatives from Big Four firms on the results of this study. These employees and representatives might be able to provide answers to important questions. During the recruitment process, why do they advertise the opportunities, the fun and excitement, and the social status associated with a career in auditing? Are they aware that students play the game? Do they realize that the firm representatives chosen for recruitment activities have a fundamental impact on the image of the firm projected to students and on the hiring criteria used by the recruitment team?

In a word, there is a need for more research on the public accounting recruitment process and on the experience of new recruits to accounting firms. This line of research has the potential to make a significant contribution to the auditing literature.

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Table 1

Observations		
Event	Date	Observation length (in hours)
Student accounting club info session	March 2016	1.5
CPA info session	March 2016	1
[Big Four 1] info session	March 2016	1
[Big Four 2] info session	March 2016	1.5
CPA Speaker Panel	March 2016	4.5
Recruitment cocktail reception	March 2016	3
After-hours*	March 2016	1.25
CPA Speaker Panel	November 2016	2.25
Networking and resume workshop	March 2017	1
Summer conferences workshop	March 2017	1.25
[Big Four 2] info session	March 2017	0.75
[Big Four 4] info session	March 2017	0.5
Recruitment cocktail reception	September 2017	1
Recruitment cocktail reception	September 2017	1
Total		21.5

Note:

* After the recruitment cocktail reception, students and recruiters went to a bar to have more informal conversations.

Table 2

Interview details

	Pseudonym	Sex	Date of interview	Program Year	Participation (in years)	Big Four offer	Internship at acc. firm	Student acc. club
1	Aaron	Male	Nov 2015	4th year	3	-	Yes	-
2	Stephanie	Female	Nov 2015	4th year	2	Yes	-	-
3	Tamara	Female	Nov 2015	2nd year	1	Yes	-	-
4	Gabriela	Female	Nov 2015	4th year	1	Yes	Yes	-
5	Geoffrey	Male	Nov 2015	4th year	3	Yes	-	-
6	Parker	Male	Nov 2015	3rd year	1	Yes	-	-
7	Laila	Female	Nov 2015	4th year	3	Yes	Yes	-
8	Bruce	Male	Nov 2015	3rd year	3	Yes	-	Yes
9	Scott	Male	Nov 2015	3rd year	2	Yes	-	-
10	Sarah	Female	Nov 2015	4th year	2	Yes	Yes	Yes
11	Alison	Female	Nov 2015	4th year	1	Yes	-	-
12	Emily	Female	Nov 2015	4th year	2	-	-	-
13	David	Male	Nov 2015	3rd year	3	Yes	-	-
14	Madeline	Female	Nov 2015	4th year	2	Yes	-	-
15	Carter	Male	Nov 2015	3rd year	1	Yes	-	-
16	Andrea	Female	Nov 2015	2nd year	2	Yes	-	-
17	Jana	Female	2016	4th year	4	Yes	-	Yes
18	Elaine	Female	Nov 2016	3rd year	2	-	Yes	-
19	Abigail	Female	Nov 2016	4th year	2	Yes	Yes	Yes
20	Joshua	Male	Nov 2016	3rd year	2	Yes	-	Yes
21	Abbey	Female	Nov 2016	3rd year	1	-	-	-
22	Amber	Female	Nov 2016	3rd year	1	-	-	-
23	Marco	Male	Nov 2016	4th year	4	Yes	-	-
24	Brian	Male	Nov 2016	4th year	4	-	-	-
25	Jennifer	Female	Nov 2016	3rd year	1	-	-	-
26	Aдриanna	Female	Nov 2016	3rd year	2	-	-	-
27	Margot	Female	Nov 2016	4th year	1	Yes	Yes	Yes
28	Marcella	Female	Nov 2016	4th year	3	Yes	Yes	-
29	April	Female	Nov 2016	2nd year	1	-	-	-
30	Lane	Female	Nov 2016	2nd year	2	-	-	Yes
31	Joy	Female	Nov 2016	3rd year	2	Yes	Yes	-
32	Milo	Male	Nov 2016	4th year	2	Yes	Yes	-
33	Sean	Male	Nov 2016	4th year	1	Yes	Yes	Yes
34	Sawyer	Male	Nov 2016	2nd year	2	Yes	-	-
35	Macey	Female	Nov 2016	3rd year	2	-	-	-
36	Karen	Female	Nov 2016	4th year	2	Yes	-	-
37	Logan	Male	Nov 2016	2nd year	2	Yes	-	-
38	Kali	Female	Nov 2016	3rd year	1	-	-	-
39	Camellia	Female	Nov 2016	4th year	3	Yes	-	-
40	Aidan	Male	Nov 2016	4th year	2	Yes	-	-
41	Anika	Female	Nov 2016	4th year	2	Yes	Yes	-
42	Naeva	Female	Nov 2016	2nd year	1	-	Yes	-
43	Tomas	Male	Nov 2016	3rd year	2	Yes	-	-
44	Leah	Female	Nov 2016	4th year	4	-	-	-
45	Marvin	Male	Jan 2017	4th year	1	-	-	-
46	Yan	Male	Sept 2017	3rd year	3	Yes	Yes	Yes
47	Angelina	Female	Sept 2017	3rd year	2	Yes	-	Yes

48	Samuel	Male	Sept 2017	3rd year	1	Yes	Yes	Yes
49	Debra	Female	Oct 2017	3rd year	2	-	-	Yes
50	James	Male	Oct 2017	3rd year	1	Yes	-	Yes
51	Felicia	Female	Nov 2017	3rd year	1	Yes	-	Yes

Table 2: Explanations

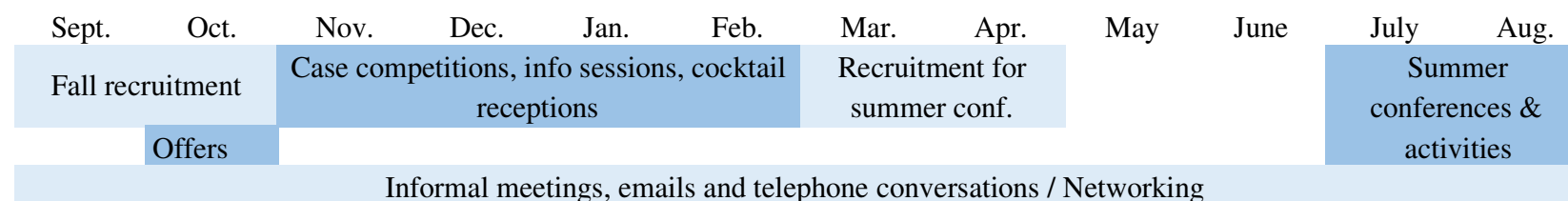
Participation (in years): This column indicates the number of academic years that students participated in the recruitment process. For example, “2” means that the student participated in recruitment activities during a period of two years while completing his or her university degree.

Big Four offer: This column indicates whether the student obtained a Big Four offer (“–” stands for “no”).

Internship at acc. firm: This column indicates whether the student had previously done an internship at an accounting firm (“–” stands for no).

Student acc. club: This column indicates whether the student was a member of the student accounting club at his or her university (“–” stands for no).

Figure 1: Recruitment activities per month



Fall recruitment events:

- In the fall, firms mostly recruit third- and fourth-year students, but they also recruit a few second-year students.¹⁶
- **Workshops:** Student accounting clubs and career center workshops offer students tips on how to dress and behave in networking sessions, on how to prepare their job applications, cover letters, and resumes, and on how to present themselves on LinkedIn.
- **Information sessions:** Firms host information sessions that are followed by some networking. The provincial CPA associations host information sessions on the accounting profession in general and on the process of obtaining the CPA designation.
- **Recruitment cocktail receptions:** These cocktail receptions are three-hour networking events held in the evening. They provide students the opportunity to meet with recruiters from accounting firms. Most universities have one cocktail reception for public accounting firms and one for corporations.
- **Office tours:** These tours last between one hour and a half and three hours. They are followed by networking activities.

Recruitment events for summer conferences:

- In the winter, first-, second-, and third-year students attend workshops, information sessions, and recruitment cocktail receptions in the hope of receiving an invitation to the summer conferences. Students who are invited to these conferences usually receive job offers.
- In Canada, the Big Four firms have been holding summer conferences since 2013–2014. They are national events where students can meet Big Four employees and executives and where they can learn about the professional functions of these firms and the career opportunities that they offer. Students also participate in workshops and team activities during these conferences.

During the rest of the year:

- There are other networking events with public accounting firms and corporations: wine and cheese receptions, casino nights, case competitions, etc.
- **CPA Speaker Panels:** Organized by student accounting clubs, these events feature guest speakers who are successful CPAs. These guest speakers talk to students about the importance of obtaining the CPA designation and about the opportunities available to those who have worked in public accounting. Public accounting firm recruiters usually attend these events.

¹⁶ Quebec firms mostly recruit second- and third-year students.