

# Making up ideal recruits

## Graduate recruitment, professional socialization and subjectivity at Big Four accountancy firms

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### Abstract

**Purpose** – The purpose of this paper is to examine the role of graduate recruitment in the professional socialisation and subjectification of Big Four professionals.

**Design/methodology/approach** – The paper draws on documentary data and interviews conducted at one British university. It adopts an interpretive perspective and is informed by Foucault's work on technologies of power and technologies of the self.

**Findings** – The paper argues that the graduate recruitment practices of Big Four firms represent a series of examinations which produce the category of ideal recruits. It moreover suggests that this category serves as the ultimate objective of an ethical process whereby aspiring accountants consciously and deliberately seek to transform themselves into the type of subjects they aspire to be – ideal recruits.

**Research limitations/implications** – The findings of the paper are primarily based on interviews conducted at one university. Future research could explore if students at other universities experience graduate recruitment in similar or different ways.

**Originality/value** – The paper highlights the constitutive role of graduate recruitment practices and shows that they can construct ideal recruits as much as they select them. It also shows that graduate recruitment is an important anticipatory socialisation mechanism that can compel aspiring accountants to learn how to look, sound and behave like Big Four professionals long before they join such organisations. Finally, the paper discusses its implications for the future of the profession, social mobility and the use of Foucault's work on technologies of power and the self in studying subjectivity at elite professional service firms.

**Keywords** Foucault, Professional service firms, Professional socialization, Graduate recruitment, Subjectification

**Paper type** Research paper

### 1. Introduction

The making up of Big Four professionals has been an important and enduring focus of critical and interpretive accounting research over the last few decades (Anderson-Gough *et al.*, 1998, 2000, 2001, 2002, 2005; Carter and Spence, 2014; Carter *et al.*, 2015; Coffee, 1994; Covaleski *et al.*, 1998; Grey, 1994, 1998; Kornberger *et al.*, 2011; Ladva and Andrew, 2014; Lupu and Empson, 2015; Spence and Carter, 2014). A large number of studies have provided invaluable insights into issues relating to professional socialisation and subjectivity throughout the professional lives of Big Four auditors, including at the trainee stage (e.g. Anderson-Gough *et al.*, 1998; Coffee, 1994), at the manager stage (e.g. Kornberger *et al.*, 2011; Kosmala and Herrbach, 2006) and at the partner stage

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(e.g. Carter and Spence, 2014; Covaleski *et al.*, 1998). Yet, individuals' engagement with Big Four firms, and thus the potential for socialisation and subjectification, does not begin with a trainee contract. Indeed, in order to obtain such a contract, individuals need to successfully negotiate a highly demanding and competitive graduate recruitment process, whose potential role in the making up of accountants has to date attracted relatively little attention from researchers (Durocher *et al.*, 2016; Jeacle, 2008).

This paper seeks to examine the potential role of the graduate recruitment process in the making up of Big Four professionals. In doing so, it does not restrict itself to a consideration of the "narrow", formal graduate recruitment process which consists of application forms, interviews and assessment centres. Instead, the paper places particular emphasis on the role of the "wider" recruitment process in this context, which includes the campus recruitment efforts of Big Four firms and the wide-ranging activities aspiring accountants undertake in preparation of the formal recruitment process.

Drawing on a documentary analysis of Big Four recruitment materials and interviews with 37 students from one British University, the paper offers two principal conclusions and contributions. First, it argues that graduate recruitment is not merely concerned with selecting those candidates who best "match" or "fit" an organisation (e.g. Anderson-Gough *et al.*, 1998; Rivera, 2012). Instead, the paper highlights the constitutive role of graduate recruitment practices and shows that they can not only select ideal recruits but also construct them.

Second, the paper suggests that the wider graduate recruitment process in particular is an important anticipatory socialisation mechanism for Big Four professionals. More specifically, it argues that as a result of extensive engagement with Big Four professionals at campus recruitment events, aspiring accountants can start transforming into "corporate clones" (Covaleski *et al.*, 1998) who look, sound and behave like audit professionals months or even years before they take up traineeships at Big Four firms. Indeed, unless they do so, their chances of successfully negotiating the graduate recruitment process and securing a traineeship at such firms appear to be very slim.

In addition to this, the paper discusses its implications for the future of the profession, current attempts by the Big Four to increase social mobility and the use of Foucault's work on technologies of power and the self in studying subjectivity at audit firms.

The remainder of the paper is structured as follows. The next section introduces extant literatures on graduate recruitment and the professional socialisation of accountants. Section 3 discusses the Foucauldian notion of subjectification and Section 4 the methodology adopted by the present study. Section 5 argues that the graduate recruitment process of Big Four firms represents a series of examinations which produce the category of the ideal recruit. Section 6 subsequently examines how aspiring accountants come to populate this category, highlighting the role of technologies of the self in this context. Finally, Section 7 concludes the paper by discussing its contributions and implications.

## 2. Graduate recruitment and professional socialisation at accounting firms

This section offers brief reviews of the literatures on graduate recruitment and the professional socialisation of Big Four accountants, which are of particular relevance to the present study.

### *Graduate recruitment*

Graduate recruitment, as well as recruitment more generally, has been the subject of extensive quantitative research in the fields of organisational psychology and human resource management (e.g. Breaugh, 2008; Breaugh and Starke, 2000). Research in these fields has examined a wide range of issues, including the effects of realistic job previews on the job satisfaction of recruits (e.g. Phillips, 1998), the effects of applicant views of recruiters on their likelihood to accept job offers (e.g. Chapman *et al.*, 2005) and the relative effectiveness of different recruitment methods (e.g. Zottoli and Wanous, 2000).

Graduate recruitment has attracted less attention from critical and interpretive researchers. In the field of accounting, Jeacle (2008) suggested that the graduate recruitment brochures of Big Four firms and professional accountancy institutes attempted to overcome the stereotype of the grey accountant and instead depicted the profession as trendy, colourful and fun-loving. More recently, Durocher *et al.* (2016) argued that the graduate recruitment websites of accountancy firms were used as legitimacy management tools and portrayed the working environment of such firms as consistent with millennials' belief and value systems.

Apart from these two studies, the majority of critical and interpretive accounting research on graduate recruitment has focussed on the role of such practices in discriminating against various groups of the population. Hammond (1997), Hammond and Streeter (1994) and James and Otsuka (2009), for example, argued that the recruitment practices of accountancy firms exclude applicants from ethnic minorities, whilst Anderson-Gough *et al.* (2005) and Lupu (2012) suggested that these practices put female graduates at a disadvantage. Duff (2017) and Jacobs (2003) moreover highlighted the role of recruitment practices in discriminating against applicants from poorer socio-economic backgrounds.

Critical and interpretive studies of graduate recruitment beyond the accountancy firms have similarly tended to focus on the exclusionary effects of these practices. Jones (1998), for example, concluded that the graduate recruitment practices of investment banks were "imbued with masculine attributes" (p. 451), whilst Sanderson and Sommerlad (2000) argued that law firms placed subtle but institutionalised constraints on the recruitment of female graduates. More recent research conducted in law firms moreover suggested that their recruitment practices discriminate against potential recruits from lower socio-economic backgrounds (e.g. Ashley, 2010; Ashley and Empson, 2013; Ashley *et al.*, 2015; Cook *et al.*, 2012). Finally, Rivera's (2012) study of law firms, investment banks and consulting firms characterised their graduate recruitment practices as a "cultural matching" process, whereby employers select candidates who are culturally similar to themselves. She concluded that this practice represented a serious obstacle for diversity within these organisations.

These studies have made the important contribution of highlighting the discriminatory nature of graduate recruitment practices. They have, however, also tended to portray graduate recruitment as a largely unreflexive process whereby employers simply select those individuals who best match their biased recruitment criteria. Despite the extensive literature which suggests that measurement and valuation practices often produce the very things they are designed to measure or value, the potentially constitutive role of graduate recruitment practices has remained largely unexplored. This paper seeks to address this perceived shortcoming by examining whether the graduate recruitment practices of Big Four firms not only select but also construct ideal recruits.

### *The professional and organisational socialisation of accountants*

Unlike graduate recruitment, the professional and organisational socialisation of Big Four accountants has been a significant focus of critical and interpretive accounting research (e.g. Anderson-Gough *et al.*, 1998, 2000, 2001, 2002, 2005; Carter and Spence, 2014; Coffee, 1994; Covaleski *et al.*, 1998; Grey, 1994, 1998; Kornberger *et al.*, 2011). Perhaps counterintuitively, many of these studies have downplayed the role of professional exams and technical accounting expertise in the process of becoming a Big Four professional. Some have even suggested that too much emphasis on technical expertise can hinder Big Four careers and that accountants need to disembodify their technical competence to "make" partner (Carter and Spence, 2014). Instead of the acquisition of technical knowledge and expertise, the extant literature has suggested that the key to becoming a Big Four accountant is learning how to look, speak and behave like a professional. Numerous studies have highlighted the role of various formal organisational mechanisms like timesheets and appraisal techniques in the professional socialisation of accountants (e.g. Anderson-Gough *et al.*, 1998, 2000, 2001, 2005;

Coffee, 1994; Covaleski *et al.*, 1998). Dirsmith and Covaleski (1985) moreover showed that the organisational grapevine and informal mentoring arrangements were also important in this context as they “enculture people to organizational norms” (p. 166) and help them understand “where and how they fit into the organization” (p. 155). They described such practices as informal or nonformal communication mechanisms, as they were not part of the formal policy repertoire of large accountancy firms but usually tolerated by them.

A wealth of studies has explored the socialisation processes accountants undergo at the trainee (e.g. Anderson-Gough *et al.*, 1998; Coffee, 1994), manager (e.g. Kornberger *et al.*, 2011; Kosmala and Herrbach, 2006) and partner stages (e.g. Carter and Spence, 2014; Covaleski *et al.*, 1998). Yet, despite an extensive literature which has examined anticipatory socialisation from more functionalist perspectives (e.g. Feldman, 1976, 1981; Scholarios *et al.*, 2003), the potential role of pre-entry experiences in the professional and organisational socialisation of accountants has received only limited attention in the critical and interpretive accounting literature. Anderson-Gough *et al.* (1998, 2000, 2001, 2005) offered to date the most detailed consideration of the graduate recruitment process in this context. They argued that the formal recruitment process of accountancy firms represented a “mutual matching” (Anderson-Gough *et al.*, 2000, p. 1157) or “two-way selection” process (Anderson-Gough *et al.*, 1998, p. 59). The first step of this process is that students who are attracted to the vision of Big Four work painted by recruitment brochures apply for interviews. The second step of this process is that Big Four firms then select those applicants who have the specific mix of skills, characteristics and experiences that matches their recruitment criteria. Implicit in this suggestion is the assumption that there is a fairly large, naturally occurring population of students who happen to have this specific mix of skills, characteristics and experiences that large accountancy firms are looking for. This paper seeks to examine whether students who aspire to be accountants undergo an anticipatory socialisation process to acquire these skills, characteristics and experiences. In doing so, it will consider both the formal campus recruitment practices of Big Four firms as well as any informal communications associated with them.

### 3. Foucault, governmentality and subjectification

The notion of governmentality was first introduced by Foucault (1991, 2007) in a series of lectures at the College de France in 1977–1978 and further developed by a range of scholars (e.g. Dean, 1999; Miller and Rose, 1990; Rose and Miller, 1992). It refers to the forms of government characteristic of liberal societies which are concerned with the “conduct of conduct,” or indeed, the “making up [of] citizens capable of bearing a kind of regulated freedom” (Rose and Miller, 1992, p. 174). Foucault and his followers proposed the concepts of rationalities and technologies as analytical tools which help to understand the operation of liberal forms of government. Rationalities refer to “idealised schemata for representing reality” which promote specific ways of knowing or thinking about a certain domain and the ideals or principles according to which it ought to be governed (Rose and Miller, 1992, p. 178). Such abstract ambitions are operationalised by technologies of government, which denote the often humble and mundane techniques and procedures which seek to shape the behaviours and subjectivities of individuals in alignment with governmental rationalities.

Towards the end of his life, Foucault (1988b) offered further thoughts on the nature of governmental technologies. Specifically, he drew a distinction between two different types of technologies which were implicated in the making up of governable subjects, namely, technologies of power and technologies of the self.

The notion of technologies of power was derived from Foucault’s early research on “total” institutions like the asylum, the clinic and, above all, the prison (Foucault, 1967, 1973, 1977). He argued that technologies of power create subjects by means of hierarchical observation, normalising judgement and examinations. Hierarchical observation makes individuals visible and knowable, whilst normalising judgement prescribes their behaviour

and punishes non-conformity. The examination combines hierarchical observation and normalising judgement. It places individuals in a network of writing in which individual results are documented, analysed, compared and averaged to articulate new knowledges, norms and categories. Subjectification occurs as these norms and categories come to shape the thoughts, actions and identities of individuals.

Although Foucault (1977) noted that the freedom of the subject was a prerequisite for the operation of disciplinary power, his account of technologies of power placed a strong emphasis on domination. Individuals are portrayed as “docile bodies”, as passive victims of disciplinary technologies which determine their subjectivities.

In his later work, Foucault (1987a, b, 1988a, b) started to move away from the disciplinary and towards the ethical dimensions of subjectification. As the empirical focus of his research shifted from the mad, sick and delinquent towards the elites of Ancient Greek and Roman societies (Foucault, 1987a, 1988a), he suggested that “perhaps I have insisted too much on the technology of domination and power” (Foucault, 1988b, p. 19). Rather than focussing on how “individuals are disciplined by others” (Starkey and McKinlay, 1998, p. 231), Foucault’s later work examined how individuals are implicated in the creation of their own selves. The subject is no longer determined by technologies of power and domination, but constitutes itself in a conscious, deliberate and reflexive manner. At the heart of this subjectification process, Foucault suggested, were “technologies of the self”, deliberate actions which:

[...] permit individuals to effect by their own means or with the help of others a certain number of operations on their own bodies and souls, thoughts, conduct, and way of being, so as to transform themselves in order to attain a certain state of happiness, purity, wisdom, perfection or immortality. (Foucault, 1988b, p. 18)

The lesser emphasis Foucault’s (1987a, b, 1988a, b) writings on ethics placed on technologies of power and domination should however not be interpreted as an absence of discipline. Instead, the idea that people actively and deliberately engage in self-discipline, self-restraint and self-mastery with the aim of transforming themselves into the type of subject they aspire to be plays an important role in Foucault’s work on technologies of the self.

A significant number of studies have drawn on Foucauldian ideas to examine subjectivity at Big Four firms (e.g. Anderson-Gough *et al.*, 2000; Alvehus and Spicer, 2012; Brivot and Gendron, 2011; Grey, 1994; Ladva and Andrew, 2014). More specifically, these studies mobilised Foucault’s work on power and domination to suggest that billable hours, time budgets, knowledge management systems, efficiency discourses, notions of client service and other tools were powerful disciplinary mechanisms which are centrally implicated in the subjectification of Big Four professionals. Collectively, these studies painted a bleak picture of life at Big Four firms. Professionals are subjected to a “despotic”, “repressive” and “coercive” disciplinary regime (Alvehus and Spicer, 2012, p. 505; Anderson-Gough *et al.*, 2000, p. 1170; Ladva and Andrew, 2014, p. 645), a “disillusioning grind” (Grey, 1994, p. 494) which normalises their “appearance and conduct” and “marginalizes family, [...] friends, communities and non-work activities” (Anderson-Gough *et al.*, 2000, pp. 1171-1172). To varying degrees, these studies have however also highlighted the limitations of Foucault’s (1977) early ideas on power and domination in analysing subjectivity at accountancy firms. Specifically, they suggested that Big Four professionals are not passive subjects of disciplinary mechanisms but actively engage with the tools and techniques of their apparent domination (Anderson-Gough *et al.*, 2000; Alvehus and Spicer, 2012; Grey, 1994; Ladva and Andrew, 2014). Such engagement can take the form of, for example, game-playing, politicking and manipulation (e.g. Alvehus and Spicer, 2012; Brivot and Gendron, 2011; Kornberger *et al.*, 2011; Ladva and Andrew, 2014).

Despite such observations, Foucault’s later work on ethics and technologies of the self, which allows for a more active role of the subject, has been much less widely mobilised to study subjectivity at accountancy firms. Grey’s (1994) suggestion that careers in Big Four firms

represented a “project of the self” seems to allude to Foucault’s later work, but made no explicit references to it and did not use the notion of technologies of the self. Kosmala-MacLulich (2003) explicitly drew on technologies of the self as she explored whether new audit regimes in the 1990s allowed for more scope for individual discretion, as did Kosmala and Herrbach (2006), who examined the role of identification and distancing processes in the self-management of audit professionals. Covaleski *et al.* (1998) moreover discussed how technologies of the self (“mentoring”) alongside technologies of power (“management by objectives”) transformed partners at large accountancy firms into “corporate clones” (p. 323).

The present paper seeks to examine graduate recruitment at accountancy firms as a subjectification process. In doing so, it explores how both technologies of power and the self are implicated in the making up of ideal recruits.

#### 4. Methods

The discussion of graduate recruitment at accountancy firms developed by this paper is informed by empirical data collected from two principal sources. The first such source was a range of documents related to the graduate recruitment practices of accounting firms. These documents represented an important means whereby Big Four firms and other interested parties communicated to students as to what leading audit firms looked for in their graduate recruits. The documents included the recruitment brochures and websites of Big Four firms but also documents published by other organisations which take an interest in graduate recruitment, such as professional bodies like the Institute of Chartered Accountants in England and Wales (ICAEW) and the Association of Chartered and Certified Accountants (ACCA) as well as private sector career advice businesses like Target Jobs and Rate My Placement. A list of the documents examined can be found in Appendix 1 of the paper.

The second principal data source was 37 semi-structured interviews with students at a public research university in Britain, which was the target of a good amount of campus recruitment activity from Big Four firms[1]. The interviews took place between November 2013 and July 2018 and the interviewees were recruited by asking the university’s career service to refer to me any students they came across who expressed a strong interest in working for Big Four firms[2]. The students were predominantly second and final year undergraduates and represented a wide variety of degree courses, although a majority of them were enrolled on accounting and finance or business and management degrees. They were diverse in terms of their gender, nationality, socio-economic backgrounds and ethnicity. A table which details a full list of student interviewees and their backgrounds can be found in Appendix 2 of this paper. In addition to the 37 students, two career advisers from the same university were interviewed. These two interviews were primarily conducted to gain a better understanding of the graduate recruitment context. Anonymity was guaranteed to all the students and career advisers who participated in the study.

The students who participated in the interviews were asked a range of questions including what their backgrounds were, when and why they decided that they wanted a job at Big Four firms, what type of people they thought Big Four firms were looking for, how they found out about what type of people these firms were looking for, and what steps, if any, they had taken to improve their chances of securing a graduate position at a Big Four firm. On average, the interviews were just under 60 min long, with the shortest taking 30 min and the longest lasting 98 min. All but two of the interviews were electronically recorded in full and transcribed[3].

I analysed the data thus collected in two stages. The first stage consisted of an “inductive” thematic analysis, meaning that I tried to explore themes that emerged from the data without imposing any pre-existing theoretical or analytical ideas onto it (Boyatzis, 1998; Braun and Clarke, 2006). Once this step was completed, I experimented with different theoretical ideas to see if and how they could help me understand and develop the data I had

collected. I eventually settled on a Foucauldian framework and proceeded to the second stage of data analysis, which was more “deductive” or theory-driven in nature (Boyatzis, 1998; Braun and Clarke, 2006), and involved re-analysing the data in light of Foucault’s ideas. Neither of the two stages of analysis were simple or straightforward in nature. Instead, they were time-consuming and iterative activities which involved repeatedly going back and forth between transcripts, codes, themes and in the case of stage two, the work of Foucault. Finally, it should be noted that I conducted this analysis “manually” and without the help of a qualitative data analysis software programme.

## 5. Graduate recruitment, power and domination

This section sets out the graduate recruitment processes of Big Four accountancy firms, the construction of the category of the “ideal recruit” and its dissemination. It argues that these recruitment processes share many characteristics of classical disciplinary practices as described by Foucault (1977), but also highlights a number of important differences relating to the setting and objects of these processes. The section is primarily informed by graduate recruitment brochures relating to the 2013–2014 recruitment season. Both the sequence of the formal recruitment processes and the characteristics of desirable candidates as portrayed in these brochures remained broadly the same in subsequent seasons[4].

The graduate recruitment processes of leading accountancy firms were highly elaborate and fairly standardised across the four companies. They started with an online application form on which candidates were asked to provide personal details, education and employment histories. None of the Big Four, incidentally, required candidates to submit a CV as part of their application.

The second stage of the application process consisted of a set of online psychometric tests. All four companies subjected applicants to a numerical reasoning test. Additionally, Deloitte required candidates to perform a critical thinking test, EY ran verbal and diagrammatic reasoning tests, KPMG emphasised verbal and situational judgement tests and PwC applicants were asked to fill in an “occupational personality questionnaire”.

The third stage of the recruitment process consisted of a “first round” interview, which was held either over the telephone or at the office to which candidates had applied to. In these interviews, candidates needed to show that they had a good understanding of the firm they were applying to and demonstrate that they possessed a range of “competencies” or “strengths” (e.g. communication, teamwork, leadership, commercial awareness) with reference to examples from their past experiences.

An assessment centre represented the fourth stage of the recruitment process. Usually a whole day event, it contained a range of tests and assessments such as group exercises, written communication exercises, simulated client meetings and further psychometric tests.

Finally, at the fifth stage of the formal graduate recruitment process, candidates were asked to attend another interview, this time with a partner or director from the business area they had applied to. This interview usually involved a further set of competency or strength based questions.

From a Foucauldian perspective, stages 2–5 of the formal graduate recruitment processes of Big Four firms could be conceptualised as a series of examinations (Foucault, 1977). At each of these stages, the performance of applicants is subjected to hierarchical observation (Foucault, 1977), carefully recorded and analysed. This contributes to an ever-increasing accumulation of knowledge about applicants and their characteristics. Drawing on the theories of personnel psychology as well as career progression data from successful applicants in previous years, accountancy firms can match various characteristics displayed by successful applicants during the selection process with their subsequent job performance (Newton, 1994). The characteristics identified as desirable in this manner then serve as scientifically validated criteria around which the category of the

ideal recruit is constructed, and also as the basis on which applicants are evaluated and subjected to normalising judgement (Foucault, 1977). During the formal recruitment process, those applicants who conform with the category of the ideal recruit and reliably display the desired characteristics (e.g. good numerical skills at the psychometric testing stage, good communication skills at the interview stage, good teamworking skills at the assessment centre stage) progress through the recruitment process and are eventually made a job offer. Those who do not conform with the category and fail to reliably display these characteristics are rejected.

The characteristics that define such ideal recruits were spelled out and widely advertised by the graduate careers brochures, websites and campus recruitment events of Big Four firms[5]. As with the recruitment process more generally, these characteristics were broadly similar across the four firms. Deloitte's (2013) ideal recruit, for example, was a "confident, natural communicator" who was "keen to be part of a big team" and "can look at the business pages and see the big picture". EY (2013), meanwhile, aimed to recruit graduates with "commercial acumen who were inquisitive, analytical and ambitious". PwC's (2013a) graduate brochure suggested that its graduate recruits need to be "commercially savvy" as well as "agile and ready to build strong relationships, networks and leadership skills". In addition to the graduate brochure, PwC (2013b) published an entire booklet dedicated to highlighting what it takes to secure a graduate job at PwC. Entitled "Employability Guide", this booklet identified ten "core competencies" ideal recruits ought to have, including the abilities to "communicate with impact and empathy", to "lead and contribute to team success" and to "build and use commercial and technical know how" (PwC, 2013b).

The category of the ideal recruit was also promoted by a burgeoning graduate careers advice industry which included university career services as well as, increasingly, professional accountancy bodies and commercial organisations like Targetjobs and ratemyplacement.co.uk. An ICAEW (2013) brochure entitled "How to become an ICAEW chartered accountant", for example, advised students that employers look for "team working, communication skills and commercial awareness", whilst an ACCA (2013) brochure identified "problem solving", "commercial awareness", "excellent communication", "leadership and teamwork" and a "desire to succeed" as the top five things students should demonstrate during the recruitment process. These brochures, alongside those published by accountancy firms, were available on the internet and distributed to students at careers fairs, recruitment events and university careers services.

This section has conceptualised the graduate recruitment practices of accountancy firms as a disciplinary process. It has argued that the recruitment process represents a series of examinations which, simultaneously, exercise power over and develop knowledge about applicants (Foucault, 1977). The process constructs the category of the ideal recruit which is widely communicated to students by the graduate recruitment teams of Big Four firms as well as by university career services, professional accountancy bodies and other organisations.

The formal graduate recruitment process of accountancy firms, however, differs from the classical disciplinary practices described by Foucault (1977) and others in a number of important respects. First, it does not occur in institutions like prisons, asylums, hospitals, schools, factories or accountancy firms, in which individuals, for weeks, months or years, are constantly, directly, and almost inescapably subjected to surveillance and normalisation (e.g. Anderson-Gough *et al.*, 2000; Carmona *et al.*, 1997; Foucault, 1967, 1973, 1977; Miller and O'Leary, 1987; Ladva and Andrew, 2014; Walker, 2010). From submission of the application form to the final interview, aspiring accountants' direct exposure to the disciplinary technologies described above (i.e. psychometric tests, interviews, assessment centres) is usually restricted to no more than a total of 24 h, spread across one or two months. Second, aspiring accountants are, generally speaking, not mad, sick or delinquent, nor are they faced with significant physical or economic constraints. On the contrary, they are often highly intelligent, gifted and resourceful. Thus, Foucault's notion of disciplinary power may only

provide a partial framework for analysing the making up of ideal recruits. The next section argues that for aspiring accountants the formal graduate recruitment process as described in the present section is merely the culmination of a much longer subjectification process which is primarily ethical rather than disciplinary in nature.

## 6. Graduate recruitment and the self

This section draws on Foucault's (1987a, b, 1988a, b) later work on ethics and technologies of the self to examine the conscious and deliberate efforts of aspiring accountants to transform themselves into ideal recruits. Whilst Foucault's later writings placed more emphasis on freedom and autonomy than his earlier work on the prison (Foucault, 1977), he maintained until the end of his life that the subject always reflected its social and institutional environment. The subject, he argued, was never independent of the "patterns that he finds in his culture and which are proposed, suggested and imposed on him by his culture, his society and his social group" (Foucault, 1987b, p. 122). The same was the case for the aspiring accountants interviewed for the purposes of this study. The telos (Foucault, 1988a), the ultimate aim of the ethical process which aspiring accountants engaged in, was the category of the ideal recruit as produced by the graduate recruitment practices of Big Four accounting firms.

As a first step of this ethical process, the aspiring accountants interviewed for this paper studied the category of the ideal recruit in great detail. To this end, they dedicated large amounts of time to researching the websites of Big Four firms in order to find out who these firms were and what they were looking for in their recruits. Peter[6], for example, suggested that he "read everything he could find on the internet" about these firms, their employees and their recruitment processes.

Studying the firms' websites was however only a small step towards developing a profound understanding of the category of the ideal recruit, and several of my interviewees indicated that the information they derived from this source was of limited value. Instead, they suggested that the most useful insights into what type of people these firms were looking for could be gained by engaging with Big Four professionals wherever possible.

The principal route whereby aspiring accountants engaged with Big Four professionals was through the campus recruitment activities of these firms. These included a wide variety of events, ranging from company presentations, skills sessions and insight days to more informal occasions like drinks or restaurant visits. Aspiring accountants frequently attended such events as they felt that they gave them particularly good insights into what type of people Big Four firms aimed to recruit. For example, Maria, who estimated that she went to campus recruitment events on a "weekly basis", suggested that she attended them:

[...] to really get a clarification of what they [the Big Four firms] are looking for. To get that reality check, I would actually go and speak to these people myself and find out what it is that these companies are looking for and build a picture from there.

At such events, aspiring accountants learned how Big Four professionals looked, sounded and behaved. Irina, for example, explained that she attended campus recruitment events like company presentations and skills sessions "to find out how they behave, how they look, how they communicate". John learned some important lessons about the appearance of Big Four professionals at a recruitment event, where he was advised to remove his earring and to swap the slim-fit fashion suit he was wearing for a, preferably black, regular-fit business suit. Kieran moreover noted that the Big Four professionals he encountered at campus recruitment events tended to sound more "posh" than his own regional working-class accent. This made him feel self-conscious and led him to try to "neutralise" his accent:

I think that with my accent there are these connotations that if you speak that way you are less competent, you don't sound as clever or you sound stupid. That's why I don't want to portray that image and that's why I try to neutralise it.

Aspiring accountants' quest to get a deep understanding of the category of the ideal recruit, which represented the telos (Foucault, 1988a) of the transformation they were undergoing, also took them beyond the confines of the university. They attended various off-campus recruitment events organised by audit firms, which allowed them to further engage with Big Four professionals and to get first-hand insights into how they operated in their work setting. Kishan, for example, found an "insight day" which was held at the office of a Big Four firm particularly useful in this regard:

The insight day was probably the most insightful because I was not speaking to people but actually seeing the actual practical work going on. I think it was the most important. People telling you is one thing but seeing with your own eyes is another thing. They basically have a number of students and they give you a tour and they show you what fields and departments they offer. And they explain to you, you know, you go to speak to individuals in the department, you see the kind of tasks they perform, they show you some of their work. You see what's going on and that's the most important thing I think.

Other off-campus recruitment events were more social in nature but similarly valuable to aspiring accountants in terms of learning about Big Four firms and their employees. Joshua, for example, attended a dinner with a Big Four firm at which five aspiring accountants had the opportunity to socialise with five professionals working at the firm. He sat next to a young auditor, whom he described as "very friendly", "knowledgeable", "professional" and even "inspiring", and learned about things like his career path, what he does on a day-to-day basis and what opportunities he had at the firm. Joshua described the experience as:

[...] very helpful because although each firm has a website saying what each function entails, it's a lot more accurate coming from someone who actually works there. Having it come from an actual person makes it a lot more realistic, more interesting, they give you an accurate breakdown of what they do on a day-to-day basis, on a weekly basis, what they liked and what they didn't like about the job, which is a lot more useful, a lot more real compared to websites.

As part of their efforts to gain a profound understanding of the category of the ideal recruit, which represented the telos (Foucault, 1988a) of the transformation they were undergoing, aspiring accountants did not restrict themselves to engaging with Big Four staff at "formal" recruitment events organised by these firms. They also explored various "informal" mechanisms to interact and communicate with Big Four professionals, that is mechanisms which did not form part of the official recruitment activities of these firms but were usually tolerated by them (cf. Dirsmith and Covaleski, 1985). More specifically, aspiring accountants sought to build links with professionals who could mentor them or give them further insights into Big Four firms, their work and their employees. Some were fortunate enough to have relatives or family friends who worked at audit firms, whilst others managed to build relationships with Big Four professionals through LinkedIn, campus recruitment events or the university's alumni association. Aspiring accountants exchanged e-mails and phone calls with these professionals, met face-to-face or even visited them in their offices and "shadowed" their work for a day or two. Julia, for example, was in a mentoring relationship which had involved her visiting her mentor at her workplace for two days and "witnessing what she does on a day-to-day basis", whilst Martin had exchanged phone calls with a senior associate at PwC during which he asked "about the different divisions within PwC, what it takes to work at PwC, how he got to senior associate level, how he got into the firm". Deepa had also gained insights into what it was like to work for audit firms from an hour-long telephone conversation with a trainee who had recently joined a Big Four firm:

She told me what her day-to-day role was like, that on a day-to-day basis she would normally meet a client so she would hardly stay at the office, she is normally helping out a client, consulting a client. She told me that the place, it's very hectic to work in, it's a lot of pressure, they kind of just chucked her into the role and expect her to learn everything for herself[7].

Interestingly, aspiring accountants' efforts to learn as much as possible about Big Four firms and their employees were not restricted to the period when they were applying for jobs. Many of my interviewees highlighted that they started doing so much earlier, often from the very beginning of their degree courses. Joshua, for example, stated that "I started seriously looking at the Big Four firms come beginning of first year, when I started networking with employees from Ernst & Young, PwC and stuff", whilst Sam explained that:

In the first year of university, I went to quite a few company presentations organised by the finance society, which started driving my interest. And I also went to careers fairs which had quite a few employers from the accounting industry, such as Ernst & Young, the other Big Four, Grant Thornton. I tried to be ahead of the game in terms of graduate recruitment[8].

The preceding paragraphs show that through extensive engagement with the recruitment literature and, in particular, representatives of Big Four firms, aspiring accountants gained a deep understanding of the category of the ideal recruit. Developing this deep understanding was the first step of a subjectification process through which aspiring accountants sought to transform themselves into such ideal recruits. Whilst the telos (Foucault, 1988a) of this transformation, the category of the ideal recruit, was ultimately derived from the series of examinations detailed in Section 5, the subjectification process whereby aspiring accountants sought to become such recruits was different from the disciplinary mechanisms described by Foucault's (1977) work on the prison. Students were not coerced to transform into ideal recruits by technologies of power, surveillance and domination. Indeed, many students chose not to engage with this category throughout their time at university whilst others were entirely oblivious to its existence. The aspiring accountants interviewed for this study, on the other hand, made a conscious effort to learn as much as possible about the category of the ideal recruit and deliberately sought to re-model themselves in its image. In the words of Brad: "I am trying to mould myself as they want, [...] trying to understand it and then change myself towards that". Roland similarly suggested that "you can work on yourself – everyone can find out what these companies want and then help themselves learn and improve".

Central to the conscious and deliberate transformation of aspiring accountants into ideal recruits was the CV[9]. The CV, it is argued, represented a technology of the self which allowed aspiring accountants to "know themselves" and to "take care of themselves" (Foucault, 1987b, p. 116), as the following paragraphs illustrate.

For many of the students interviewed, putting together their CV was a significant undertaking, both in terms of time and effort. Roland, for example, suggested that "you have to think about everything you have done" whilst Martin noted that:

I had absolutely everything on there [his CV], I had everything described to the highest level of detail, all my experiences were on there, everything I have ever done, literally.

The practice of preparing their CVs prompted aspiring accountants to think about, reflect on, and come to know themselves, their skills, their competences and their experiences. Anita suggested that compiling her CV "made me realise what I've done" and Ingrid suggested that it "made me think what competencies I've gained from the past", whilst Jermain saw it as an opportunity to "be honest with yourself, benchmark yourself". The finished CV, to some students, represented a record of their skills and achievements, or even a summary of their selves. Brad, for example, claimed that the "CV gives a concise history of your work, achievements and skills, condensed into two sheets of paper", whilst Matt suggested, with reference to his CV, that "these are the skills I've got, these are the classifications I've received, this is me on one side of A4".

Whilst knowing oneself is often seen as an end in its own right in modern, western philosophy, to the Ancient Greeks self-knowledge was subordinate to the end of improving the self or taking care of the self (Foucault, 1987b, 1988b). Aspiring accountants similarly

perceived the self-knowledge derived from compiling a CV merely as a first step to the end of improving themselves. This phenomenon is best illustrated with reference to a quote by John, who suggested that preparing a CV not only provides an overview of your strengths and weaknesses, but also helps you to “criticise yourself” and “construct ways to fix it”:

It [the CV] helps put into writing what you are good at, what you are not good at, what your experiences are, both strength and weaknesses. It helps you recognise your weaknesses, know that you can work on them and how to work on them. It helps you recognise what you need to work on, and criticise yourself – but in the right way – and construct ways to fix it, improve.

Deepa similarly used the CV as a technology of the self which helped her to know herself and take care of herself (Foucault, 1987a, b, 1988a, b). Specifically, she used the practice of writing up her CV as a tool for self-diagnosis, and also as a starting point for addressing any shortcomings in relation to the category of the ideal recruit identified through this process:

When I am typing up my CV, I would relate it back to the skills that roughly these firms are looking for. If I feel there is something missing, I would try to make this up somewhere else, for example in one of my future part-time jobs, that’s what I normally tend to do if there is something missing from my CV.

Aspiring accountants wanted to close the gap between their own CV and the category of the ideal recruit. They wanted to acquire the various skills and competencies – communication, leadership, teamwork, commercial awareness, etc. – that Big Four firms expected of their recruits and tested for in the formal recruitment process. Anita, for example, wanted to “make sure that I am Big Four material”, whilst Jermain said that you need to “make sure you tick all the right boxes”[10].

Having identified their shortcomings in relation to the category of the ideal recruit, aspiring accountants ventured to remedy them[11]. Communication skills in general, and communicating with confidence in front of other people in particular, were highlighted by a number of students as an area that required improvement. John, for example, admitted that “I wasn’t very good at presenting things and talking to people, in front of people”. He suggested that, in order to address this perceived shortcoming in relation to the category of the ideal recruit, “I tried to put myself in situations at uni where I could present and improve, for example, the business game presentation”. Anita similarly felt that she was not sufficiently confident in speaking publicly, which she remedied in the following manner:

I was part of this arts group, but I never really wanted to speak or do things by myself. [...] I went to the leader and spoke to her and told her that I wanted to become more confident in my speaking, so she gave me pieces to work on, so when we had performances I did my pieces and built my confidence.

Leadership and commercial awareness are other examples of skills and competencies associated with the category of the ideal recruit, which several of my interviewees felt they were lacking and therefore sought to improve. With regard to the former, a number of students reported that they deliberately aimed to put themselves in positions of responsibility because they believed that this aspect of their CV was not sufficiently strong. Peter, for example, assumed the captaincy of the table tennis team whilst Robert became the president of the accounting society.

With regard to commercial awareness, numerous students reported that they made considerable efforts to stay on top of the latest developments in accounting, finance and the wider business world. Martin, for example, joined the finance society and started “constantly reading the FT [Financial Times]”, whilst Lara became a regular reader of a magazine called Accountancy Age. Sam also felt that his commercial awareness needed to improve, which he addressed as follows:

Just by reading the news I’ve started working on that, that’s the main way, that’s what I’m doing and I’m getting better at it. Every day in the morning, I read the City AM newspaper, I go on Bloomberg and also on the BBC business news website.

Thus, the aspiring accountants interviewed for this project used the CV as a self-diagnosis and self-improvement tool, as a technology of the self which allowed them to get to know themselves and take care of themselves (Foucault, 1987a, b, 1988a, b). This helped them acquire the skills and characteristics the Big Four firms tested for in their formal recruitment processes (e.g. communication, leadership, commercial awareness), and thus transform themselves into ideal recruits. For some of my interviewees, improving their CVs and developing themselves into ideal recruits became an almost all-encompassing endeavour of self-mastery, self-restraint and self-discipline. Andrea, for example, suggested that she kept the question “Is this going to help my CV?” at the back of her mind at all times. Robert similarly suggested that he believed that “whenever you do something, make sure it also benefits your CV”. Anita explained that “you just need to work on yourself, build yourself up” before adding that “working for a Big Four firm is not about where you come from, its about who you can become”, whilst Martin simply suggested that “I tried to perfect myself”.

The evidence presented in this section suggests that the making up of ideal recruits entails much more than filling in application forms and attending interviews and assessment centres. Whilst as noted in the previous section, these disciplinary technologies play an important role in delineating the category of the ideal recruit, the present section has argued that it is technologies of the self (Foucault, 1987a, b, 1988a, b) rather than technologies of power and domination (Foucault, 1977) which are at the heart of the process by which this category is populated with real people.

Aspiring accountants are not passive victims in the making up of ideal recruits. Their subjectivities are not determined by the disciplinary technologies employed by accounting firms as part of their graduate recruitment processes. Unlike the prisoner, the pupil, the factory worker and the practicing Big Four professional, they are not subjected to continuous surveillance and examination (e.g. Anderson-Gough *et al.*, 2000; Foucault, 1977; Miller and O’Leary, 1987; Walker, 2010). Indeed, their exposure to the disciplinary technologies that make up the formal recruitment process is usually restricted to no more than a few hours. This exposure moreover happens at a time when their transformation into ideal recruits, which occurs in preparation of the formal recruitment process, is all but complete.

Thus, it is argued that the making up of ideal recruits is above all an ethical process (Foucault, 1987a, b, 1988a, b), a process of self-mastery, self-fulfilment and self-discipline, whereby intelligent and ambitious young people deliberately seek to transform themselves into the type of subject they deem desirable. At the heart of this process is the CV, a tool that aspiring accountants use to think about, reflect on and criticise themselves, but also to improve and transform themselves into the kind of person they want to be. It is a technology of the self that helps aspiring accountants to both know themselves and take care of themselves (Foucault, 1987a, b, 1988a, b).

Finally, it should be noted that the process described in this section to a certain extent overlaps with normal job interview preparations, which are usually performed a few days before the interview and typically consist of reading about the employer, wearing appropriate clothes and familiarising oneself with common interview questions. The making up of ideal recruits is however a much more profound and elaborate process. As shown above, it involves *inter alia* intensive interaction with Big Four professionals at campus recruitment events, careful study of how such professionals dress, speak and act, and the deliberate collection of a wide range of extra-curricular experiences. Rather than a few days, the making up of ideal recruits takes many months or indeed years. Thus, it is argued that this process goes far beyond simple, common-sense interview preparations. Instead, it is a transformation, whereby aspiring accountants seek to become the type of subject the Big Four aim to recruit.

## 7. Conclusions and implications

This paper has examined the graduate recruitment practices of Big Four firms. Drawing on documentary data and interviews conducted at one British university as well as on the work of Foucault (1977, 1987a, b, 1988a, b), it has conceptualised graduate recruitment as a subjectification process involving technologies of power and the self. The paper has argued that the graduate recruitment practices of Big Four firms represent a series of examinations which produce the category of the ideal recruit. It has moreover suggested that this category serves as the telos, the ultimate objective, of an ethical process whereby aspiring accountants consciously and deliberately seek to mould themselves into the type of person they aspire to be – the ideal recruit.

On the basis of the paper's findings, a number of concluding remarks can be made. First, it would appear that the widely held view that the graduate recruitment practices of Big Four companies and other elite professional service firms select those candidates who best "match" or "fit" an organisation (e.g. Anderson-Gough *et al.*, 1998; Rivera, 2012) reflects only a partial understanding of this process. The present study indicates that the graduate recruitment practices of accounting firms create the category of the ideal recruit, and that at least some aspiring accountants expend considerable amounts of time and effort to re-model themselves in the image of this category. Thus, it is argued that the graduate recruitment practices of Big Four firms play a constitutive role; they are not only implicated in the selection of the subjects these firms seek to hire, but also in their construction.

Second, the findings of this paper have implications for our understanding of the professional and organisational socialisation of accountants. Previous work in this area has largely focussed on the trainee, manager and partner stages and shown that becoming an accountant is less concerned with acquiring technical skills or passing examinations than learning how to look, sound and behave like a professional (e.g. Anderson-Gough *et al.*, 1998; Carter and Spence, 2014; Grey, 1998).

The role of graduate recruitment in this context had to date attracted little attention, with the notable exception of the work by Anderson-Gough *et al.* (1998, 2000, 2001, 2005). They argued that the formal recruitment process of accountancy firms represented a "mutual matching" or "two-way selection" process, whereby those students who are attracted by the vision of professional careers painted by the firms' recruitment literature apply, and the firms choose those applicants who match their selection criteria. Implicit in this suggestion was the assumption that there is a fairly large, naturally occurring population of ideal recruits, who happen to have the right set of skills, characteristics and experiences which fit with the requirements of large accountancy firms. The findings of this paper do not indicate that there is such a naturally occurring population of ideal recruits ready to be selected by Big Four firms. Instead, I found that the aspiring accountants I interviewed as part of my study underwent an elaborate anticipatory socialisation process with the aim of transforming themselves into such ideal recruits.

This socialisation process involved much more than reading the recruitment brochures and websites of Big Four firms, which were the subject of previous research (e.g. Anderson-Gough *et al.*, 1998; Durocher *et al.*, 2016; Jeacle, 2008). Indeed, whilst my interviewees studied the firms' recruitment literatures in great detail, they tended to downplay their usefulness. Instead, they suggested that the Big Four's campus recruitment activities as well as informal communications (cf. Dirsmith and Covaleski, 1985) with Big Four employees were of central importance in terms of developing a detailed understanding of what types of people these firms employ. Aspiring accountants, often from their first year at university onwards, engaged with Big Four professionals at careers fairs, company presentations, insight days, dinners and networking events as well as through LinkedIn, alumni associations and informal mentoring arrangements. Based on these interactions, they learned how to look, speak and behave like professionals many months or even years before they signed a training

contract with a Big Four firm. Indeed, in a recruitment environment where more than a dozen of students applied for each graduate vacancy, both the students and the career advisers interviewed for this project suggested that aspiring accountants needed to undergo such an elaborate socialisation process in order to stand a realistic chance of securing a job offer from one of these firms. Thus, this paper suggests that the wider graduate recruitment process, including campus recruitment activities and informal communications between aspiring accountants and Big Four employees, represents a powerful anticipatory socialisation mechanism and plays a significant role in the making up of accountants.

As part of this anticipatory socialisation process, the aspiring accountants interviewed for this study dedicated themselves to acquiring the same, highly specific set of skills, characteristics and experiences that Big Four firms were looking for in their recruits. To this end, they committed enormous amounts of their free-time to perusing the largely similar recruitment literatures of these firms, attending largely similar campus recruitment events, joining largely similar societies and carefully studying and imitating the largely similar behaviour of audit professionals. Based on these observations, it would appear that aspiring accountants started to become “corporate clones” before they even joined Big Four firms (Covaleski *et al.*, 1998). However, whilst Covaleski *et al.* (1998) found that the construction of corporate clones went hand-in-hand with resistance towards conformity, the aspiring accountants I interviewed offered little in this respect. Indeed, of my 37 interviewees, only two voiced any kind of critical reflection about their efforts to get a graduate job at a Big Four firm, with one of them, Laura, suggesting that her fellow aspiring accountants “were all the same, they’ve all got the same mindset”[12]. The other 35 interviewees appeared to undergo their transformation into ideal recruits with seemingly unquestioning commitment.

Third, the findings of the paper provide an opportunity to reflect on the use of Foucauldian ideas in examining subjectivity at accountancy firms. Much of the extant literature in this area has drawn on Foucault’s (1977) work on power and subjection, with its strong emphasis on domination and the related passivity of the subject, to highlight the role of disciplinary mechanisms like time budgets, client management systems and client discourses in the subjectification of Big Four professionals (e.g. Anderson-Gough *et al.*, 2000; Alvehus and Spicer, 2012; Brivot and Gendron, 2011; Ladva and Andrew, 2014). The use of Foucault’s ideas on power and discipline has no doubt enriched our understanding of subjectivity in accountancy firms. Yet, they are also seemingly unable to fully account for the making up of Big Four professionals. Specifically, the pro-active manner in which such professionals tend to engage with the tools and technologies of their apparent subjection (e.g. Anderson-Gough *et al.*, 2000; Alvehus and Spicer, 2012; Grey, 1994; Ladva and Andrew, 2014) sits uneasily alongside Foucault’s (1977) rather more passive characterisation of the disciplinary subject.

Foucault’s (1987a, b, 1988a, b) work on technologies of the self, on the other hand, allows for a more active and positive role of the subject in its constitution. This paper has followed Covaleski *et al.* (1998), Kosmala-MacLulich (2003) and Kosmala and Herrbach (2006) in drawing on Foucault’s work on technologies of the self to make sense not only of the disciplinary but also of the entrepreneurial dimension of subjectivity at accountancy firms. Specifically, it is suggested that Foucault’s later work provides a helpful toolkit to examine the manner in which Big Four professionals, aspiring or actual, consciously and intentionally make certain technologies, techniques and practices their own in order to improve and transform themselves. This paper has shown how one such technology, the CV, has helped aspiring accountants to deliberately mould themselves into ideal recruits. Future research could examine whether and how other technologies, including accounting, can help Big Four auditors and other professionals realise their aspirations and fashion themselves into the type of subjects they want to be.

Fourth, the findings of the paper have potential implications for the future of the accounting profession. Although challenges remain, the Big Four accountancy firms have

made progress in regard to the recruitment of women and ethnic minorities over the last decades, at least at the trainee stage. More recently, they have also started to make efforts to become more accessible to people from lower socio-economic backgrounds. Whilst diversity in terms of gender, ethnicity and social background may have increased at Big Four companies, the findings of this paper raise questions about another type of diversity, namely, in terms of personalities, characters and ideas, amongst the recruits of these companies. As noted above, aspiring accountants have, according to Laura, “all got the same mindset” and appear to be well on their way towards becoming corporate clones (Covalesski *et al.*, 1998). With seemingly unquestioning commitment, they undertake a range of largely similar activities in order to transform themselves into subjects which possess the largely similar set of skills, characteristics and experiences that Big Four firms expect from their recruits. As a result, aspiring accountants may offer little diversity in terms of personalities, characters and ideas.

Graduate intakes dominated by like-minded, highly committed and self-disciplined corporate clones may be ideally suited to successfully navigate the professional exams, long hours and often monotonous work characteristic of audit traineeships. However, whether such intakes can foster cognitive diversity within the profession and generate the adaptations and innovations that are crucial for the profession's future survival and prosperity may be less clear. Similarly, it is doubtful whether such seemingly streamlined and uncritical graduate intakes would be well-placed to respond to demands for more professional scepticism from the accounting profession (e.g. FRC, 2012, 2018; IAASB, 2015; IESBA, 2018; IFAC, 2017). Thus, the Big Four firms may want to further re-examine their graduate recruitment efforts and not only consider how they can attract people who are more diverse in terms of gender, ethnicity and socio-economic backgrounds, but also in terms of personalities, characters and ideas.

Fifth, the findings of this paper also have implications for current attempts by Big Four firms to promote social mobility and to recruit more trainees from disadvantaged socio-economic backgrounds. The Big Four have made progress in this regard over the last few years, perhaps most notably by removing the historically widely used requirement for applicants to have achieved high grades in their school leaving certificates. These grades are thought to largely reflect the socio-economic backgrounds rather than the intellectual abilities of potential applicants and school grades-based entry requirements have been widely criticised as discriminatory against disadvantaged students (e.g. Duff, 2017).

The campus recruitment activities of Big Four firms however remain largely focussed on more established, research-intensive universities who recruit their predominantly middle-class students on the basis of school grades. Students from lower socio-economic backgrounds, meanwhile, tend to be over-represented in “new” universities, which feature little or no campus recruitment activity from Big Four firms. Only very few of their students manage to get graduate jobs at these firms.

This paper has highlighted the importance of direct contact between applicants and representatives of Big Four firms. Whilst my interviewees found the easily accessible recruitment brochures and websites of Big Four firms useful, they emphasised that participation in campus recruitment events was crucial to their chances of securing their desired jobs. They argued that these events allowed them to really develop an understanding of what working for the Big Four was like, and what sort of people they were looking to hire. Thus, in order to make themselves accessible to talented students from lower socio-economic backgrounds on a bigger scale, the Big Four may have to increase their campus presence at new universities[13].

To conclude, the following limitations of the present study and suggestions for future research should be noted. First, the study is set in the UK where, unlike in many other countries, an accounting or business degree is neither a requirement nor a significant

advantage in the context of applying for a Big Four traineeship. It is possible that, in countries where recruitment is restricted to holders of relevant degrees, the paths of aspiring accountants into Big Four jobs, and the role of graduate recruitment in the socialisation and subjectification of accountants, may be different. Future studies of Big Four recruitment set in such countries could provide insights into these questions. Second, the findings of the paper are primarily based on interview data collected from 37 students at one British university. Future research could examine to what extent the experiences of my interviewees reflect those of aspiring accountants at other universities. Finally, the paper has focussed on the graduate recruitment processes of Big Four firms, which are arguably the most prestigious and competitive but by no means the only route into the accountancy profession. Future research could therefore explore the roles of graduate recruitment in the socialisation and subjectification of accountants in mid-tier and small audit firms, as well as in management accounting and public sector accounting functions.

### Notes

1. The university was founded in the 1960s. It had a roughly average number of students from private schools and low participation backgrounds as compared to the wider British student population. Its proportion of male and ethnic minority students and its average entry tariff (as measured by UCAS points) were higher than the average of UK universities.
2. I did not systematically collect data on whether my interviewees were successful in securing a job with a Big Four firm. Through various channels (e.g. encounters at careers fairs where the desks of Big Four firms are often staffed with recent recruits, informal conversations with career advisers, chance encounters with interviewees, etc.), I know that 20 of my interviewees have joined a Big Four firm or at least received a job offer from them. I have no knowledge of whether my remaining interviewees were successful in their quest for a Big Four job or not.
3. One interviewee did not consent to have the interview recorded. Extensive hand-written notes were taken during this interview. A problem with the recording equipment occurred towards the end of another interview, as a result of which the final ten or so minutes of the interview were not recorded.
4. For example, at PwC, the largest graduate recruiter amongst the Big Four, the sequence of the graduate recruitment and selection process remained the same between the 2013–2014 and the 2017–2018 recruitment seasons (PwC, 2013a, 2017a). Specifically, it contained the following stages: (1) Research, (2) Get online (online application and psychometric tests), (3) First stage interview, (4) Assessment Day, (5) Final stage interview, (6) Offer, (7) Pre-employment screening, (8) Before you join (“onboarding”). (Please note that the formal recruitment process as discussed below corresponds to stages 2 to 5 of this sequence. Stage 1 refers to research which applicants are encouraged to do before they submit a formal application. Applicants’ efforts to research companies will be discussed in Section 6. Stages 6–8 are largely formalities which successful applicants undergo.) The characteristics of desirable candidates, as represented in the recruitment brochures, also remained broadly similar. For example, a section of PwC’s graduate brochure entitled “What we look for” remained very similar throughout the five graduate recruitment seasons covered by this study, making prominent reference to their vision of the “PwC Professional”, who is defined by five “core attributes” (i.e. whole leadership, business acumen, technical capabilities, global acumen and relationships) in each of the brochures between 2013/2014 and 2017/2018 (PwC, 2013a, 2017a). Similarly, the “core competencies” highlighted by PwC’s Employability Guide underwent only relatively small changes between the documents for the 2013/2014 recruitment season and the 2017/2018 recruitment season. “Communicate with impact and empathy” became “Be a strong communicator”, “Lead and contribute to team success” became “Be a team player”, and “Build and use commercial and technical know-how” became “Keep developing your knowledge”, with the first sentence under this headline highlighting the importance of “commercial and technical skills” (PwC, 2013b, 2017b). There were however also more substantive changes, the most notable of which was that EY and PwC started to disregard applicants’ school results in the recruitment process. This requirement had however primarily been used to restrict the volume of applications rather than to select successful candidates.

5. The circumstance that Big Four firms are very explicit in spelling out what they look for in recruits may partly be a reflection of previous criticism that a lack of transparency in this respect has favoured applicants from more prosperous socio-economic backgrounds, whose families tend to have a better understanding of what these firms are looking for.
6. The names of the interviewees have been changed in order to protect their anonymity.
7. Whilst, as I will discuss below, the CV was the principal technology of the self that underpinned the making up of ideal recruits, the interactions between aspiring accountants and Big Four professionals could also be conceived of as a technology of the self. For example, the work-shadowing and mentoring arrangements aspiring accountants engaged in reflected the Foucauldian notion of avowal (Covaeski *et al.*, 1998), in the sense that it involved aspiring accountants confiding in Big Four professionals, who provided guidance (in terms of language, categories and criteria) to support aspiring accountants in their self-transformation.
8. More generally, the aspiring accountants interviewed for this research project tended to start their transformation into ideal recruits at the start of their first or second year at university. Thus, by the time they graduated, they would have been working towards this transformation for at least a year or two.
9. The prominent role of the CV in the making up of ideal recruits, even though none of the Big Four required applicants to submit a CV, may reflect the circumstance that the use of CVs is widely taught at schools.
10. A couple of my interviewees mentioned that they had received help from their parents with developing their CVs. For example, Roland, whose father held a senior role in an industrial organisation, said that he looked at his dad's CV and also asked him for help when putting together his own CV.
11. My interviews indicated that the skills desired by Big Four firms could be developed in a range of contexts, including as part of their degrees, at extra-curricular activities, or in the context of work experience such as internships. They moreover suggested that it was important that a majority of the experiences they would refer to at the interview stages of the formal recruitment process were from work experience or extra-curricular activities rather than from their degree courses. According to my interviewees, referring primarily or exclusively to their degree courses in these interviews would be detrimental to their chances of securing a job as they argued that the Big Four preferred to hire students with a broad range of interests beyond their studies.
12. I recently spoke to a long-serving tutor at an accountancy tuition firm, who had taught generations of Big Four students. He also suggested that Big Four recruits were becoming increasingly similar in terms of their personalities. Specifically, he suggested that whilst 30 years ago there used to be many "characters" amongst Big Four recruits, recent graduate intakes were like "peas in a pod".
13. Alternatively, Big Four firms could embrace more radical changes to their recruitment policies. They could, for example, experiment by offering jobs to students who achieve amongst the top 3 per cent of marks on accounting degrees at all new universities across the UK. This may provide a different and perhaps more accessible pathway for highly talented students from lower socio-economic backgrounds into the Big Four, and may also introduce different types of skills, viewpoints and personalities to the graduate intakes of these firms.

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No.	Name	Degree <sup>a</sup>	Year <sup>b</sup>	Gender <sup>c</sup>	Ethnicity <sup>d</sup>	Nationality <sup>e</sup>	Date <sup>f</sup>
1	Andrea	Bus	PG	F	W	OS	2013
2	Anita	AF	2	F	BME	EU	2015
3	Audrey	AH	F	F	W	UK	2018
4	Brad	Sci	2	M	BME	UK	2013
5	Chris	AF	2	M	BME	OS	2015
6	David	Sci	F	M	W	UK	2018
7	Deepa	Soc Sci	F	F	BME	UK	2018
8	Henry	Eng	F	M	BME	UK	2018
9	Ingrid	Bus	2	F	W	OS	2015
10	Irina	Bus/Soc Sci	F	F	W	EU	2013
11	Jayna	Sci	1	F	BME	OS	2018
12	Jermain	Bus	F	M	BME	OS	2014
13	John	Bus	F	M	W	UK	2014
14	Joshua	AH	2	M	W	UK	2018
15	Julia	Bus	F	F	W	EU	2014
16	Kate	AF	F	F	W	UK	2014
17	Kieran	Soc Sci	F	M	W	UK	2018
18	Kishan	Bus	F	M	BME	UK	2014
19	Lara	AF	2	F	W	UK	2014
20	Laura	Sci	F	F	BME	UK	2018
21	Maria	AF	2	F	BME	OS	2015
22	Martin	AF	2	M	BME	OS	2015
23	Matt	Bus/Sci	F	M	W	UK	2014
24	Nadia	Bus/Soc Sci	2	F	W	UK	2013
25	Peter	AF	2	M	W	EU	2015
26	Raheem	Eng	F	M	BME	UK	2018
27	Robert	AF	2	M	W	UK	2013
28	Roland	Bus	F	M	BME	UK	2014
29	Roman	Bus	F	M	W	EU	2013
30	Sam	AF	F	M	BME	EU	2015
31	Sneha	Soc Sci	2	F	BME	UK	2018
32	Sonia	AF	2	F	W	EU	2013
33	Stan	Bus/Sci	2	M	W	EU	2016
34	Tina	AF	1	F	BME	EU	2013
35	Trevor	Soc Sci	2	M	BME	UK	2018
36	Ursula	Soc Sci	F	F	W	UK	2018
37	Zara	AF	2	F	BME	UK	2015

**Notes:** <sup>a</sup>AF, accounting and finance; AH, arts and humanities; Bus, business and management studies; Eng, engineering; Sci, science; Soc Sci, social science. <sup>b</sup>1 – first year undergraduate; 2 – second year undergraduate; F, final year undergraduate; PG, taught postgraduate (i.e. MA, MSc). <sup>c</sup>F, female; M, male; <sup>d</sup>BME, black and minority ethnic; W, white. <sup>e</sup>EU, citizens of European Union countries other than the UK; OS, overseas students from outside the European Union; UK, British citizens. <sup>f</sup>Year in which the interview was conducted

**Table A1.**  
Table of interviewees

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