School leavers wanted: An exploration of professionalism and professional socialization in ‘mid-tier’ UK accounting firms

Nicholas Jephson

University of Leeds
School leavers wanted: An exploration of professionalism and professional socialization in ‘mid-tier’ UK accounting firms

Abstract

This paper presents preliminary findings from a study of the attitudes and experiences of trainees in contemporary accounting organizations. Through examinations of national statistics and analysis of twenty-six interviews with senior managers/partners and both graduate and non-graduate trainees, this paper explores perceptions and implications of professionalism and professional socialization within a range of organizational settings.

There are increasing numbers of non-graduates studying for membership of professional accountancy bodies. The replacing of university with vocational training for non-graduate trainees represents a departure from established analyses of the ‘professions’ as involving higher education (Larsson, 1977, Macdonald, 1995). Mid-tier accounting firms’ primary means of competing is by cost reduction and the ratio of graduates to ‘school-leaver’ trainees working in these firms is shifting towards more of a focus on school-leaver trainees as they are paid significantly less. However this paper contends that there may be changes in terms of invoking organizational professionalism and commitment in these trainees as well. School-leaver trainees are seen by organizations as easier to influence and control, and as such are likely to give an accounting organization increased opportunities to impress identity work (Alvesson and Willmott, 2002, 622) and firm-specific methods on the trainee at an earlier stage.

The possible implications of these findings will be discussed, as will the limitations of qualitative work of this nature. The paper will conclude by suggesting that further longitudinal work of an ethnographic nature ought to illuminate differing socialization practices within accounting firms and the effect, if any, that they have on eliciting both organizational and professional commitment.
Introduction.

Discussions surrounding what it means to be a ‘professional’ in the sphere of chartered accounting are well established. They have moved from being solely relating to the possession of knowledge and a strict set of ideals (Macdonald, 1995, Freidson, 2001) to being understood by the ‘professionals’ themselves as being related more to behaviour and presentation in front of the client (Grey, 1998, Anderson-Gough et al, 1998; 2000). The learning and subsequent display of appropriate behaviour by graduate trainees is thought to be an organizational method of controlling graduate trainees within organizations (Anderson-Gough et al, 1998a; Coffey, 1994). This paper seeks to add to these debates by exploring contemporary accounting organizations and the experiences of trainees that are currently employed within them.

The research that will be presented forms part of a PhD study into the professional socialization of trainee accountants in contemporary accounting organizations both inside and outside the ‘Big 4’. It seeks to explore the socialization practices that occur inside accounting firms and the changing nature of the trainees within these firms. This paper contends than an increase in the number of non-graduate trainees within mid-tier accounting organizations offers these organizations increased opportunities to (attempt to) elicit organizational commitment through ‘firm-specific’ professional socialization.

The next section considers what it means to be a ‘professional’ as understood by the ‘professionals’ themselves, and then more specifically, by accountants within accounting organizations. It goes on to explore the notion of ‘professional socialization’ and the links between socialization and commitment to one’s employing organization and wider profession. The following section then explores accountancy body statistics, detailing current developments, for example the number and educational background of trainees. This is to enable comment on the differences between the preliminary findings of this working paper and the findings of previous work in this field.

The paper concludes by considering the potential implications of the noted shifts in the trainee population in mid-tier accounting firms. The effect these shifts may have on trainees’ perceptions of both professionalism and organizational commitment will also be discussed. The limitations of this work in progress and directions for future study will be addressed.
The making of a (firm-specific) professional accountant

The purpose of this section is to briefly review the body of work that explores what it means to be considered a 'professional'. It is generally accepted that being 'a professional' is concerned with more than solely the possession of knowledge, or acquiescing with ideal-typical checklists (see Freidson, 2001). Whilst claims of possession of knowledge are an important element in the constitution of professionalism (Grey, 1998, 571), it is contended that technical expertise is its lowest common denominator – in other words, expertise is necessary but not sufficient by itself to make someone 'a professional'. As well as existing in the heads of trainee chartered accountants, this can perhaps be used to explain the minimum 'A' level and undergraduate degree requirements of applicants accounting and professional services organizations today. The table below shows how technical qualifications and expertise, once thought of as the distinguishing factor between the professions and occupations, represent little more than an entry standard onto professional training schemes:

Table 1: candidate qualities sought at varying stages of recruitment

<table>
<thead>
<tr>
<th>Stage of Recruitment</th>
<th>Candidate qualities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Initial (online) application</td>
<td>qualifications (GCSE / ‘A’ level points / degree classification) followed by competency tests (numerical/verbal reasoning)</td>
</tr>
<tr>
<td>Competency-based interview /</td>
<td>Personal conduct, appearance, ability to work well in a team</td>
</tr>
<tr>
<td>Assessment centre / ‘e-tray’ exercises</td>
<td></td>
</tr>
<tr>
<td>Partner interview</td>
<td>Ability of interviewee to display attributes desired by individual firm – do they have what it takes to be a ‘firm x’ accountant?</td>
</tr>
</tbody>
</table>

(Source: adapted from Anderson-Gough et al, 1998)
So if a ‘professional’ accountant is more than just one with the requisite knowledge to pass their exams that are the bedrock of their first three years’ employment, what is it that makes them a professional? Hanlon (1996, 346) asserts that professionalism is demonstrated when the client – the paying customer – is content. The study of a ‘big six’ firm by Grey (1998, 575) only one aspect of staff evaluation was related to technical knowledge. This lends further support to this notion of professionalism equating to excellent client service. In short, literature on the professions has shifted from a ‘hard skills’ approach involving qualifications and knowledge, to a ‘soft skills’ approach encompassing organization-specific behaviour and relationship-building.

To understand what makes excellent client service, it is necessary to explore how accounting organizations utilize their staff to achieve client satisfaction. Notions of behaviour feature heavily in research of this nature (Cooper and Robson, 2006, 432). Personal conduct and the ability to work above and beyond ‘normal’ hours are facets of professionalism identified by the trainees in Coffey’s (1994) study of graduate trainee accountants and were also a featured aspect of the “BSF Type” of professionalism as explored by Grey (1998, 576). However reducing the meanings of professionalism to specific constituent elements such as dress code does not capture the value invested in professionalism (Grey, 1998, 580). The sum of such components of ‘professionalism’ are greater than its parts in invoking a firm-specific “type” of professional (ibid.).

To be a professional in one professional services organization does not qualify one to be considered a professional in other organizations in the same field (Anderson-Gough et al, 1998, 27). It is this process of professional socialization where individuals learn what it means to “be professional” in a particular context and where they internalize particular, firm-specific understandings of “who professionals are and how they should act” (Cook et al, 2010, 6).

Behavioural aspects of socialization also feature heavily in Anderson-Gough et al’s work. The need to represent the specific organization well in front of clients, in terms of a “well-dressed, polite, efficient persona” (Anderson-Gough et al, 1998, 69) was seen to be a major part of the socialization process. This was equally the case in Coffey’s (1994) study of first year graduate accounting trainees where the trainees’ initial training was designed to ensure a uniformity of image not only for them, but also for their clients.

In her study of first-year graduate trainees, Coffey explored specific notions of time management as a method of gaining organizational control of, and commitment from,
trainees (Coffey, 1994, 944). The trainees had an understanding that to ‘get on’ with their employing organization they all had to give up time to, in an overt display of being a part of, the firm. Working beyond contracted hours was seen as part and parcel of a commitment to future professional success.

Professional success is discussed significantly in the work of Anderson-Gough et al (1998, 93). Graduate trainees did not demonstrate significant attachment to their employing organization. The commitment of trainees was asserted to be more to the achievement of the qualification itself, and that the qualification was a useful business credential for careers outside the firm (Anderson-Gough et al, 1998, 108). It is these findings which the research-in-progress presented here seeks to explore in the light of the changing profile of trainee professionals. The next section of this paper now turns to an exploration of trainee professional accountants in the UK and how this profile has changed, leading to the posing of this papers’ research questions.

A change in trainee profile?

The changing context of accounting is explored in tandem with the conduct of individual accountants by Anderson-Gough et al (2002, 44). The authors contend that the details of conduct which they recorded were linked to the fragmented and changing context of the accountancy profession. However there is a notable presupposition in research literature that this paper has referred to (Coffey, 1994; Grey, 1994; 1998; Anderson-Gough et al 1998; 2000; 2002) as well as research literature on the wider professions (Faulconbridge and Muzio, 2009). Despite the noted shift in the professions from ‘hard’ skills to ‘soft’ skills, it is still generally assumed that professionals possess a higher education qualification. When referring to trainee accountants, Grey (1994, 484) notes that “The first contact between the firm and potential new recruits is through brochures and literature in the students’ final year”. In general, students were only to be offered interviews if they possessed good ‘A’ level grades and a reasonable university record. A similar story is to be told in Coffey’s (1994) account of the experiences of ten first year accounting trainees: they too were all graduates.

As noted by Grey (1998, 575) technical expertise is the lowest common denominator of professionalism. This ‘technical expertise’ therefore appears to be attained through a combination of university and a ‘professional college’ education to equip trainees with the knowledge needed to pass their exams. But what if trainee professionals do not attend university? A degree is not a pre-requisite for acceptance onto a professional trainee scheme, and this more vocational, non-graduate route to
a professional qualification appears to be becoming more popular in other professions (Mayson, 2011, 283). Work has been carried out on breaking the link with university in the creation of a chartered accountant (Gammie and Kirkham, 2008). This work, however, focuses on a questionnaire-based exploration of pre-work perceptions of school-leavers and undergraduates in Scotland and does not explore the realities of work as experienced by school-leaver trainees within organizations.

Regarding the accounting sector, the following statistics focus on two of the main bodies that graduate accountancy trainees train under: The Institute of Chartered Accountants of England and Wales (ICAEW) and the Institute of Chartered Accountants of Scotland (ICAS). This reflects the geographical location of the study, and also the organizational choices regarding which chartered body to belong to. The statistics were compiled using the yearly publication “Key Facts and Trends in the Accountancy Profession” which compiles broad information regarding trainee accountants. Total numbers of trainees studying for the Institute of Chartered Accountants of England and Wales (ICAEW) are rising:

### Table 2: Numbers of ICAEW and ICAS trainees

![Graph showing numbers of ICAEW and ICAS trainees]

(Source: KFAT, 1997-2011)

As table 2 shows, despite a steady decline until 2002, there has been a gradual increase in numbers of ICAEW students since then, to a current high of 14,390 trainees in 2010. Table 3 demonstrates that despite this rise in total numbers of students studying for membership of the ICAEW, the proportion of them who are graduates has fallen:
The percentage of graduate trainees studying for membership of the ICAEW has fallen steadily, from 95 per cent in 1996 to 83 per cent in 2010. It is the implications of almost one in five trainee professional accountants not having attended university that this paper seeks out to explore. Press articles and the Higher Education Statistics Agency (HESA) have documented the difficulties facing graduates in their search for appropriate jobs (Sugden, 2009) as well as the unrest following the rise in tuition fees in England rising to £9000 (Coughlan, 2010). However the focus of this paper is to explore the organizational implications of rising numbers of non-graduates studying for a professional qualification. Has this steady wane in graduate trainees been utilised as a means of offering non-graduates meaningful employment? And what are the perceptions of not only non-graduate trainees, but their graduate peers in the same organizations?

Table 3: Percentage of ICAEW and ICAS Trainees who possess a degree

(Source: KFAT, 1997-2011)
The Research

This paper is based on research conducted as part of a PhD project exploring current perceptions of professionalism and professional socialization in contemporary accounting organizations. The project follows a qualitative, phenomenological approach and currently consists of twenty-six interviews. The first stage of the research was to approach “key informants” in the accounting sector to explore their views on change over time in their profession. Initial access letters were sent out to key informants (senior partners/training managers) in twelve of the accounting organizations in the North of England. These firms all lay in the top twenty accountancy firms in the UK (by turnover: see accountancyage.com), representing a departure from the tradition of focusing on ‘big’ firms for phenomenological – type research in the accounting sector. Seven replies were received inviting the researcher to interview. Discussions with these senior organizational figures were focused on their perceptions of change over time in the accounting sector, what qualities were looked for in a partner of an accounting firm, and what made these individuals wish to stay in accounting as opposed to seeking a career in ‘industry’. During the course of these initial ‘gatekeeper’ interviews, permission was sought to re-visit each organization with a view to discussing the research project with trainees.

Secondly, interviews were conducted with trainees in the organizations that were approached previously. This is “research in progress” so the sample will grow but currently stands at a total of fifteen interviews. Semi-structured interviews with trainees focused on four broad topics: why they chose to work in accountancy, what their perceptions of working in accountancy are and what it means to them to be a ‘professional; and finally what they expect to do in the future with a chartered accountancy qualification. All of the interviews were recorded (with permission) and transcribed.
Introducing the AAT

Change over time was a significant aspect of the researchers’ discussion with senior organizational figures: senior partners and HR/training managers all suggested that they had experienced significant changes in their workplace due to external factors. When discussing the rise in tuition fees, for example, one senior partner noted that a strategy of employing school-leavers was being “exploited for nine thousand reasons a year”. Similar attitudes were displayed by senior managers in other mid-tier firms, who noted that

“like a lot of firms with what’s been happening with universities etcetera we’re looking a bit more closely at taking people not from university – the AAT route”

(Senior partner, mid-tier UK firm)

The AAT (association of accounting technicians) is a vocational qualification that generally takes two years to complete whilst working full-time within accounting organizations. It is sponsored by four of the professional accounting bodies including the ICAEW. The Association of Chartered Certified Accountants (ACCA) formed their own vocational qualification, the CAT (Certified Accounting Technician), and it operates in competition with the AAT. The focus of this paper is on the AAT qualification because it awards ninety per cent of all vocational qualifications in accounting (AAT.com). A request to AAT for statistics regarding membership details was kindly agreed to, and this paper will now broadly outline membership statistics of current AAT students before moving on to an exploration of the primary data from the research project’s key informants.

Table 4: new student registrations for AAT qualification 2002-2011 (Source: AAT)
There has been a steady increase in new student registrations throughout the last ten years, but there has been a decline from a high of 25,977 new student registrations in 2008 to 23,969 new student registrations in 2011. However table 5 below shows a marked increase in numbers of AAT students aged 18 and under. In 2002 there were 2526 AAT students aged 18 and under, and in 2011 (the last full year of available membership details) there were 4339 AAT students aged 18 and under. This points towards a larger number of students of school-leaver age electing to study for the AAT qualification:

Table 5: Ages of AAT students

(Source: AAT)
Benefits of school-leavers

The changing profile of chartered accounting trainees was referred to by all of the senior figures that were interviewed. In addition, representatives of all of the study's mid-tier organizations were quick to emphasise the benefits of school-leavers to their organization. The economic upheaval of the last few years, has emphasised the importance of lean business to competitive mid-tier accountancy firms. As one senior partner remarked when asked why his office had decided to recruit school-leavers:

“why has that change come about...cost pressures, to be fair”

(Senior Partner, mid-tier UK firm)

The economical benefits of employing school-leavers are not limited to paying the trainees less in salary: interviewees at senior organizational level were predictably tight-lipped about how much their employees were paid. What did come across was that there are national level incentives for accounting firms to employ school-leavers. Tuition fees for the AAT course were funded by the government which was seen as key benefit of employing school leaver trainees. As one senior figure stated:

“[The] AAT we don’t have to pay for. It’s funded. So that’s a huge advantage as far as we’re concerned. It’s something I speak to clients about as well: because, you know, first of all do you need to go to a recruitment consultant – do you need somebody that’s got experience? Or have you considered a school leaver because funding is there for their training, so [with the] economic climate people are interested in not having to spend money.”

(Office managing partner, mid-tier UK firm)

Documentary evidence in the form of the AAT website describes in more detail how businesses stand to benefit from utilising school-leaver trainees:

“Did you know that the government has committed to recruit 75,000 new apprentices by 2014 - and that you can access extra funding? You can also access full funding for all 16 to 18 year olds, so you only need to pay their salary. You may be eligible for funding for apprentices aged 19 years and over. You can save money on the cost of recruitment, salaries and retraining workers with vocational training in the form of AAT apprenticeships.”

(Source: AAT website)
Such sentiments show an organizational leaning towards the cost-benefits of utilizing school-leavers. What this paper sets out to explore alongside these economic advantages is how school-leavers are utilized by organizations for more than their diminished wage packages and reduced tuition fees. With regards to school-leavers and their impact on organizational effectiveness, school-leavers were positively perceived as something of a ‘blank canvas’ upon which the organization’s individual ways of approaching tasks could be impressed — and furthermore, that this was an attractive prospect when compared with graduate trainees, with one office managing partner stating:

“...if somebody comes in with an AAT, doing an AAT but they’ve got equal grades to the other person, then they have a couple of years to train up and understand accounting more. To be honest though, they’re much better...they can be much better accountants than if they do even a relevant degree like accounting and finance; I guess they way they’re taught at university isn’t particularly practical”

(Office managing partner, mid-tier UK firm)

Such sentiments were echoed by a human resources advisor at a global mid-tier firm:

“We’re looking at bringing on ATTs and AATs more and more kind of over the years as well. I suppose there’s a few different reasons behind that: there’s...we’ve found that they’re I suppose more eager in some sense, because it’s like their first career. You know, they’re not seeing it as further education or anything like that, it’s kind of - that’s their career because they’ve got nothing else. They’re obviously a cheaper resource for us, and we feel that they’re a lot more kind of - to an extent - mouldable in that it is their first job. So it's almost like a blank canvas that you can really do a lot of internal training with them and that type of thing to bring them through...whereas a graduate, sometimes they might have quite a few preconceived ideas, whether that be through university and things like that in terms of how they’re going to kind of progress and what they should be doing. So we’re definitely seeing a switch.

(HR advisor, global mid-tier firm)

The notion of a school-leaver as a more attractive organizational prospect than a graduate due to their increased ‘professional pliability’ points to an earlier invocation of the ‘firm-specific’ professionalism delineated by Grey (1998) and Anderson-Gough et al (1998). By employing individuals full-time within the
organization for a longer time than a three-year graduate scheme, rather than inviting prospective graduate trainees to undertake brief (but important) summer internships\(^1\), these trainees can gain a greater understanding of and adherence to organizationally specific routines and knowledge. This may not take the form of a specific ‘type’ of professionalism: Anderson-Gough et al (1998, 105) note that one of their featured organizations did not actively develop a distinct cultural or organizational identity.

The idea of a school-leaver trainee being a ‘blank canvas’ shows that organizations are being presented with earlier opportunities to engage in ‘identity work’ (Alvesson and Wilmott, 2002, 622). Through identity regulation individuals identify with and commit to their organization’s culture. In turn these individuals become more manageable in work, and therefore more useful (Kosmala and Herrbach, 2006, 1396). Alvesson and Willmott (2002, 631) note that identity can be shaped or reinterpreted by describing a particular version of the conditions in which an organization operates. So in the face of an increasingly expensive university education (as noted by senior organizational figures in interviews) it can be implied by accounting organizations that career-focused qualities are valued. In turn then, school-leavers will identify more with a career within the firm to which they are applying for work, or for which they currently work.

This paper contends that the rise in popularity of school leaver routes to a chartered accounting qualification points to an earlier invocation of ‘firm-specific’ professionalism in mid-tier firms and an earlier opportunity to cultivate organizational commitment from these individuals. The paper now turns to a more detailed exploration of the perceptions of AAT students in comparison with their graduate trainee colleagues.

\(^1\) Similar stories are to be told in the ‘big’ firms: recent press articles (Lewis, 2011) portray graduate recruitment as becoming ever more competitive due to the fact that thirty to forty per cent of the graduate positions available at one ‘big 4’ organization were offered to individuals who had completed internships at the company over the summer holiday period.
Notions of organizational professionalism

Discussions with both three school-leaver and twelve graduate trainees highlighted opportunities for organizations to impress specific knowledge and routines on trainees earlier in their career. This notion of earlier ‘specialization’ however applies to choice of career project (Grey, 1994) at a broader level. When asked if an AAT qualification is more useful than a degree for someone aiming for a career as a chartered accountant, one AAT trainee asserted:

“I do think AAT has more benefits than going to uni, but saying that you’ve got to know what you want to do...I think that if you don’t know what you’re going to do, university is a great idea because it opens your mind. But I knew what I wanted to do, I might as well start my career early that wait until I’m twenty-two.”

(2nd year AAT trainee, global mid-tier firm)

The changing context of graduate employment was noted by trainees, who often referred to the scarcity of jobs upon leaving university, as well as the suitability of a university education as a way of preparing graduates for the realities of work in an accounting firm. However the largely non-graduate nature of the AAT qualification separates itself from the above statistics because school leavers do not possess a degree and as such have opted out of a university education. In one mid-tier firm this was not seen to be an obstacle for the trainees, as one third-year trainee noted:

“I think for them [school-leavers] it is a really good opportunity. When we go out on site they get treated exactly the same: in essence they are doing the same job.”

(3rd Year graduate trainee, mid-tier global firm)

Optimism surrounding the day-to-day tasks carried out by school-leaver AAT trainees was not limited to the above interviewee – their colleague, also a third year ‘senior’ commented on client perceptions of having an eighteen-year-old meeting a client:

“They probably work harder to a certain degree [sic] to understand what they have to do before going to do it...so I think they put in the background work to make sure they obviously act in a professional manner”.

(3rd Year graduate trainee, mid-tier global firm)
It is this notion of becoming a 'professional' in terms of what the organization presents not only to a client, but also to colleagues within the organization which appears to be developed earlier in school-leaver trainees. Rather than presenting the 'front' of a specific organizational type (as experienced by Anderson-Gough et al., 1998, 103), mid-tier school leaver trainees made more reference to learning by 'doing' rather than by having specific specific routines impressed strictly upon them. This less rigorous professional atmosphere was frequently alleged to be a point of positive differentiation from 'big' firms. As one AAT trainee commented, when asked how their outlook on professionalism had changed having spent a year on an AAT training contract:

“I just think, yeah, working with my colleagues; they’ve shown me how to act, not saying like “you must act like this” but I’ve been watching them and how they’ve acted with clients...you know it’s just – I’ve picked it up. I’ve used my common sense and just watched other people when they’ve talked to clients and things like that.”

(2nd year AAT trainee, mid-tier global firm)

Such examples point towards an earlier development of firm-specific professionalism – at least in the firm in question. Even though the mid-tier organization which the above interviewee works for does not possess or display an explicit ‘culture of culture’, school-leaver trainees are being exposed to the day-to-day workings and tasks of the organization and are adopting them as their own method of work, thereby adhering to the firm-specific manner of performing work. Furthermore the informal nature of training within this featured mid-tier firm is described by one audit senior (3rd year trainee) as “very much handing down experience and expertise from one intake to the next” – meaning these organizationally specific routines are likely to be impressed by these school leaver trainees on future trainees within the organization.
Notions of organizational commitment

Discussions with school-leaver and graduate trainees also highlighted interesting differences in the perceptions of a career in accounting. Having entered their employing organization as more of a ‘blank canvas’, AAT trainees are exposed for a longer period of time not only to the firm-specific ways of carrying out work tasks, but also to the turnover of staff within the organization. For one AAT trainee this had the effect of catalysing commitment because it demonstrated the path to senior management beyond qualifying as a chartered accountant:

“I think after my ACA when I’m time qualified I’ll stay for a little bit. If they’re running short on managers and the partners are getting to retirement age then I’ll stay because I’ll get promoted to manager because I’ve been here for five years and they know me”.
(2nd year AAT trainee, global mid-tier firm)

Such sentiments were echoed by graduate ACA trainees who remarked on the eagerness demonstrated by school-leavers in their first full-time job:

“Not that graduates are bad or anything like that, it’s just that you tend to notice it: I used to work at [mid-tier global accountancy firm] and the first thing out of their mouth was “I want to be a partner, I want to be top level” kind of thing, “I want to set up my own business”, whereas I think graduates are just quite happy to have a job maybe!
(3rd Year graduate trainee, global mid-tier firm)

The increased amount of time spent in the workplace as well as at clients by school-leaver trainees adds to their sense of career development: they arguably fit the mould of an ‘ambitious’ trainee who will have had this orientation to networking and ‘contact-building’ since joining the firm (Grey, 1994, 492). School leaver trainees’ increased amount of time spent with an accounting firm may therefore been seen to help add to their social capital which is of ‘paramount importance’ when seeking managerial and even more senior positions (ibid.).

These ‘senior positions’ were generally seen to be less attractive to graduate trainees: in line with the work of Anderson-Gough et al (1998), the achievement of a chartered accounting qualification was seen as a passport to general career success in ‘business’ and ‘management’, rather than as the entry to a career as professional accountants (Anderson-Gough et al, 1998, 137). An interesting aspiration demonstrated by some graduate trainees in the mid-tier firms was to first move horizontally to a ‘big’ firm and then to make the move into general business or ‘industry’. As one trainee asserted when asked about being approached by recruiters upon qualification:

“I’ve been offered a couple of opportunities with larger accountancy firms and will probably accept one at [big 4 accountancy firm] which was, well might still be the number one. I’m not going to lie; the financial side was
better than [current mid-tier firm] could offer. It’s more for long term gain than short term enjoyment.

*Did industry ever cross your mind, what are your perceptions about that?*

*It did. And I think industry will be somewhere where I end up eventually...my long term career aim is to get up to sort of senior manager/director level then to start looking at industries, and then to see what opportunities there are at that stage.*

(3rd year graduate trainee, mid-tier global firm)

The exposure to larger firms’ accounts through working for bigger accountancy firms was thought of as a possible precursor to employment within those organizations. This reflects a differing sense of career perception through management of what Grey terms ‘steps on the ladder’ or ‘moves in the game’ (Grey, 1994, 495) and is more in keeping with the findings of previous work on this subject (Anderson-Gough et al, 1998).
Discussion and Conclusions

This paper reports preliminary findings which suggest that the changing profile of trainees within mid-tier accountancy firms in the UK has led to differing experiences of 'professional' work within them. More specifically, it reports on the rise in popularity of non-graduate routes to a chartered accounting and links this to debates on 'firm-specific' professionalism in mid-tier firms and an earlier opportunity to cultivate organizational commitment.

A university education is seen as a fundamental part of the making of a ‘professional’ (Macdonald, 1995) in particular for such professions as law and medicine. This paper contends that by employing school-leaver trainees, accounting firms are substituting university for vocational training outside of it (mostly in the form of the ‘AAT’ qualification). The primary rationale for employing non-graduate ‘school-leavers’ within mid tier accounting firms appears to be a saving of costs. These mid-tier firms’ primary means of competing is by cost reduction. However this paper suggests that there may be changes in terms of invoking organizational professionalism and commitment in these trainees as well as altering the organizations' balance sheets.

The ‘blank canvas’ nature of a school-leaver trainee joining an organization is likely to give an accounting organization increased opportunities to engage in ‘identity work’ with the trainee at an earlier and more mouldable stage of their career. Their route to chartered membership generally involves five years of work and vocational training within the same organization. Trainees can possess the values of the organization from a younger age, for longer. This is especially important for mid-tier organizations where the maintenance of client relationships is significant. By presenting not only the same organizational image, but the same individual to the client each year for their audit, organizations are inclined to stick with actors they know well (Alvesson, 2001, 873). The development of specific organizational cultural capital is not only important for securing business, but is also of paramount importance for individuals seeking managerial and even more senior positions (Grey, 1994, 492). Therefore the added time spent learning within mid-tier accounting organizations may add to trainees’ desire to progress within the organization.

This research project considers mid-tier firms as they are generally understudied but still represent a significant proportion of accounting firms in the UK – as noted by Anderson-Gough et al (1998, 136) it may well be that a different picture exists in smaller firms. Furthermore, accounting professionals in the ‘big four’ are seen to operate under different value assumptions and lower patterns of commitment than all other accounting firms (Suddaby et al. 2009, 424). Exploratory research of trainees within firms outside the ‘big four’ is appropriate to see if these differences can be further observed. The research in progress presented here begins to investigate these different firms.

The initial findings presented here have a number of limitations which can be addressed in future research. This research project represents a cross-sectional
‘snapshot’ of mid-tier accountancy firms in one geographical location in the UK and as such no causal relations between trainees’ levels of education, time spent working as an accounting trainee and their organizational commitment can be inferred. This paper is a preliminary attempt to explore changes in trainee profiles in the UK accounting sector, and the experiences of work from the trainees within these organizations.

As in the work of Suddaby et al (2009, 425) however, this timing can also be considered a relative asset of this research. The fact that mid-tier accounting firms are moving towards employing school-leavers to study for a professional qualification enables this paper to capture a wider variation of attitudes than previous research (Coffey, 1994; Grey, 1998; Anderson-Gough et al, 1998; Suddaby, 2009; Mueller et al, 2011). Qualitative work of a more ethnographic nature (such as Coffey, 1994, who employed participant observation in following a cohort of ten graduates through their first year of accountancy training) ought to elucidate in more detail the presence (or lack) of socialization practices to which individual trainees are exposed, and perhaps even to monitor the eventual outcomes of trainees' career paths. The difficulties in gaining such access, however, are anticipated to be high, and time constraints would also limit the likelihood of such research being viable.

This research has also limited itself to trainee accountants in ‘mid-tier’ firms. But by the same token, research exploring one or more of the ‘big four’ may add to the work of Anderson-Gough et al (1998) because it was two of the ‘big six’ that were the focus of their comprehensive study. The next phase of the wider PhD project upon which this paper is based involves interviewing both school-leavers and graduates at one of the ‘big four’ accountancy firms in an effort to explore ‘big four’ trainees' professional value assumptions and career perceptions and whether any differences exist between them and their ‘mid-tier’ peers.
Works Cited


Anderson-Gough F, Grey C and Robson K (2000) “In the name of the client: The service ethic in two professional service firms” Human Relations 53(9) 1151-1174


Coffey, A. (1994) “‘Timing is everything’: Graduate accountants, time and organizational commitment” Sociology 28(4) 943-956

Cooper, D. and Robson, K. (2006) “Accounting, professions and regulation: Locating the sites of Professionalization” Accounting, Organizations and Society 31(4-5) 415-444


Hanlon, G. (1996) ““Casino Capitalism” and the rise of the commercialised service class – an examination of the accountant” *Critical Perspectives on Accounting* 7(3) 339-363


Lewis, C. (2011) “Dear Sir, I haven’t graduated yet but please may I have a job” *The Times*, 2nd November


Sugden, J. (2009) “Graduate unemployment jumps a third in two years” *The Times*, 3rd September