

**Exploring trainee routes into the accountancy profession in England:
A qualitative analysis of educational intervention, socialization and
organizational professionalism**

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The candidate confirms that the work submitted is his own and that appropriate credit has been given where reference has been made to the work of others.

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Abstract

This thesis contributes contemporary knowledge and understanding to the labour process within the English accounting profession. It accomplishes this through an intensive-comparative, qualitative study of the organization of trainee work in six UK accounting firms located in the top fifteen UK firms by turnover. Much literature on the labour process of English accounting assumes that trainees are graduates (Coffey, 1994; Grey, 1994; Anderson-Gough et al, 1998). However recent statistics paint a different picture: almost one in five trainee members of the ICAEW do not have a degree (Financial Reporting Council, 2013). This thesis investigates the perceived reasons for, and organizational opportunities presented by, this change.

Organizational justifications for the development and growth of non-graduate routes to a Chartered qualification are found to be principally exploitative in nature, focusing on the drastically reduced wages paid to trainees on non-graduate programmes, as well as elongating the training period (which is characterised by low wages and routinized work) by a minimum of 12 months. The work performed by trainees on non-graduate schemes is found to be almost identical to that performed by graduates, providing strong evidence of the organizationally-developed degradation of trainee work. This degradation, however, is argued to have not had significant effects on the professional value-sets of trainees on non-graduate schemes: they tentatively possess similar aspirations for Chartered membership and to utilise their Chartered credential as a passport to a career in the wider business world.

Taken together, these findings act as a retelling of the labour process in English accounting for the twenty-first century. They highlight the degradation of trainee work by organizations and the earlier enacting of the labour process for aspiring professionals. This reorganization also extends our understanding of the changing relationship between organisations, professions and professional service firms.

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Chapter 1: Introduction to the debates and concepts central to the thesis

This thesis presents a labour-process oriented study of organizationally-driven change in the English accounting profession. More specifically, it investigates organizational justifications for the development of elongated, non-graduate training programmes and triangulates these justifications against the lived experiences, working conditions and career aspirations of individuals who are employed as trainee accountants. This thesis analyses three principal research questions. Firstly; is there evidence to support an argument that employers are using non-graduate training programmes as a novel form of labour exploitation to aid surplus value accumulation? Secondly; if so: what does this process involve in terms of the organisation of labour and distribution of work tasks? And thirdly; what impact, if any, has this process had on the values of these trainees? Further, this thesis examines the perceived significance of educational levels of trainees through an investigation of current statistics regarding students of major chartered accounting bodies.

This thesis addresses these aims through qualitative research within regional offices of six of the top fifteen accounting firms in the UK. One firm featured in the research lies in the ‘big four’ group of accounting firms, whilst the other five are classed as ‘mid-tier’ firms. The findings of this research act as a retelling of the labour-process in the ‘professional project’ of English accounting. The findings portray the labour process as commencing at a much earlier stage of trainees’ careers than is assumed in literature (Grey, 1994; 1998; Anderson-Gough et al, 1998; Tant and Sherlock, 2011; Hopper, 2013), and also highlight the organizationally-driven degradation of trainee work practices. Trainees employed on non-graduate routes to Chartered membership are shown to carry out almost identical work tasks as their graduate colleagues, whilst being paid less and separated further from their goal of qualifying as a chartered accountant.

Three key themes, each illustrated in separate empirical chapters, illustrate these findings. They are: the opportunities seized by English accounting firms through changing external context, the utilization of trainees by accounting firms, and the career aspirations of accounting trainees of differing educational backgrounds. Chapter five explores supply and demand-side accounts of the rise in popularity of non-

graduate trainee routes and the earlier enacting of the labour process by organizations. Chapter six investigates perceptions and experiences of the day-to-day work and perceived effectiveness of non-graduate trainees, from the perspectives of managers, graduates and non-graduate trainees. Chapter seven investigates trainees' career aspirations in an effort to establish whether non-graduates aspire to the same goals as their graduate peers, and whether the possession of a degree credential is perceived to affect aspiring accountants' career perceptions. Taken together, these chapters illustrate the refurbished professional project of English accounting and they add depth, understanding and contemporary refinement to labour process analyses of the professions.

The origins, functions and organization of professional service *firms* (PSFs) have been subject to much and varied theoretical and empirical research, beginning with the conceptualisation of the 'professional bureaucracy (Montagna, 1968; Mintzberg, 1979) and continuing in earnest with more recent research on the significant rise in transformative power of global PSFs (Greenwood et al, 2002; Covaleski et al, 2003; Greenwood and Suddaby, 2006; Faulconbridge and Muzio, 2012; Lander et al, 2013). Research has also focused on the use of professionalism (Fournier, 1999), socialization (Coffey, 1994; Grey, 1994; 1998; Anderson-Gough et al, 1998) and 'identity regulation' (Alvesson , 2001; Alvesson and Willmott, 2002) as tools to assume control over employees, and to maintain uniformity of client-facing behaviour in trainees. Labour-process inspired analyses of professions and professional services firms have revealed how senior professionals have stretched divisions of labour and have restructured careers systems to protect and enhance their income and status. In light of political and economic change in England over the past five years, and subsequent change regarding trainee demographics, this thesis seeks to conduct a labour process analysis of English accounting.

The majority of current studies of occupational transformation within global PSFs place little emphasis on political climate as a catalyst for change. They also pay little attention to organizational and individual identities as agents – and subjects – of change. This is a significant limitation of much work, as labour process theory sees organizational change as both a condition and consequence of “an unstable blend of technological, political, economic and social forces” (Burnes et al, 1988, 5).

Furthermore, recent research has identified professionals as “using the power of the firm to initiate profound social change at the level of the organization” (Suddaby and Viale, 2011, 427). However, contemporary work on the *lived experiences* of the changing realities of professional service firms’ workplace systems is lacking (Brock et al, 2014); and this thesis sets out to address this appeal.

High quality, intensive, qualitative research on the lived experiences of accounting trainees is not in abundance, but is certainly in existence in literature (Coffey, 1994; Grey, 1994; 1998; Anderson-Gough et al, 1998; 1998a; Covaleski et al, 2003) . However, profound political, economic and organizational change has taken place between previous research and the investigation that forms this thesis. Certain homogenous assumptions surrounding trainee demographics exist in previous research: principally, that all new trainee entrants to accounting organizations are graduates (Coffey, 1994; Grey, 1994; 1998; Anderson-Gough et al, 1998 Annisette and Kirkham, 2007; Tant and Sherlock, 2011; Chabrak and Craig, 2013; Hopper, 2013). Existing literature. Contemporary literature (Tant and Sherlock, 2011; Hopper, 2013) has acknowledged recent changes in ‘graduatisation project’ of English accounting, but has only made cursory observational mention of these changes. It is identified in recent work (Evetts, 2013) that there have been a number of policy and societal developments and changes that make it necessary to look again at the theories and concepts used to interpret professional work. It is these contemporary developments that represent a gap in scholarship on firstly the organizational justifications for a move away from previously ‘graduatised’ model of trainee recruitment by accounting firms, secondly, to what extent these moves are being adopted across firms, and thirdly, what the perceived implications of these new career models are for trainees’ careers. This thesis provides a comprehensive labour process analysis of these recent changes and is one of the first qualitative studies to carry out an in-depth analysis of the re-emergence of non-graduate trainees. In this thesis, organizations’ changing recruitment and rhetorical ‘professionalisation’ strategies are contextualised within the increasing ‘commercial’ focus of accounting firms (Hanlon, 1994, 1996; Anderson-Gough et al, 2000; Suddaby et al, 2001; Lander et al, 2013). Furthermore they are investigated in light of the changing political and economic climate of England, specifically the decision by the current coalition government to raise the tuition fee cap to £9000 and beyond.

The operational context of work in a professional service has changed massively from the dawn of the ‘professional project’ (Larson, 1977). Professional service firms are now often larger than the fortune 500/FTSE100 companies that they audit or advise (Anderson-Gough et al, 2002; Suddaby et al, 2009). They are illustrated as increasingly placing a higher priority on their own interpretations of ‘professionalism’ (Grey, 1998; Fournier, 1999) than those of the institute to which their professionals belong (Tricker, 1983; Faulconbridge and Muzio, 2007; 2009; 2012; Ramirez, 2009; Suddaby et al, 2009; Lander et al, 2013). This is largely due to the diversity of services offered by large accounting firms extending far beyond the activities that the formal Chartered qualification equips trainees with the skills to adequately perform.

Changes in the economic context have also affected the organization of professional service firms. Previous labour-process oriented research on professional service firms has highlighted their organizational fortitude and ability to weather external attacks. English law firms adopted tactics of ‘defensive professionalism’ to protect their income, in a reaction to attacks on the monopolies of the legal profession from the Thatcher administration (Muzio and Ackroyd, 2005; Ackroyd and Muzio, 2007; 2008). These tactics involved organizations reinforcing internal control over employment conditions and access to promotion within firms (Muzio and Ackroyd, 2007). This highlights the inward-facing and exploitative nature of contemporary professional services firms’ operations. They are increasingly moving away from clients being treated as ‘dependent and exploitable’ (Johnson, 1972), to treating their own subordinate labour as exploitable and as a source of profitability. Professional service firms are illustrated as re-organizing the labour process in order to protect their income, to the benefit of the partners who share in the firms’ profits. In light of national statistics illustrating how almost one in five trainee students of the ICAEW is *not* a graduate (FRC, 2013), I investigate organizational perceptions of the reasons for this eye-opening statistic, and the perceptions of trainees both graduate and non-graduates. I principally investigate whether these changing trainee demographics are representative of a contemporary reorganizing of

In the political context, the actions of accounting firms and experiences of accounting trainees are investigated in light of the coalition government’s raising of the tuition fee cap to £9000 per year. Promotional literature from vocational bodies suggests that

organizations can save money on the cost of recruitment, salaries and retraining workers with vocational training (AAT, 2012) and that a move away from recruiting solely graduate trainees can have broader business benefits (Tant and Sherlock, 2011). English accounting firms are thus presented as not being subject to attack from the coalition government. But in light of the changing make-up of trainee accountants in England, this thesis seeks to critically investigate organizations' utilisation – and exploitation - of governmental incentives to employ trainees on vocational, non-graduate qualification courses.

There is a dearth of contemporary research on the changing realities of workplace practices, managerial strategies and career structures within professional services firms in light of the profound political and economic change in the last few years in the UK (Brock et al, 2014). Furthermore there is asserted to be a “lack of empirical advances in these context” (Brock et al, 2014, 4). Past research on accounting firms to date has rarely adopted a qualitative *multiple-case* approach in the study of trainee work organization. In light of this, recent large-scale quantitative research has suggested that firms may differ in the ways that they inculcate ‘professional’ behaviour (Suddaby et al, 2009). Furthermore it has been argued that the perspectives of non-partnered and non-managing accountants are understudied in light of the increasing commercial focus of PSFs (Lander et al, 2013). The downward trend in levels of trainee ‘graduatisation’ in English accounting also necessitates a re-evaluation of recruitment work-organization strategies of the firms that employ trainees.

The overt rise in power of the organization's role in reorganising the labour process is illustrated throughout the empirical chapters. This thesis presents accounting firms as taking strategic steps to protect and preserve their income, through deliberate and calculated strategic changes in the labour process which have been catalysed by economic and political circumstance. These changes are important and have the potential to change understandings of the ways in which the accountancy profession brings through its student members. In exploring the re-engineering of the trainee labour process in English accounting, this thesis contributes to a deeper understanding of labour process theory and also adds depth and occupational specificity to our understanding of the roles of the professional service firm and universities in English accounting's ‘professional project’.

1.1 Outline of the thesis

The following chapter – chapter two - introduces the sociology of the professions through the work of the founding sociological theorists: Marx, Weber and Durkheim. Their conceptions of class, status and ‘moral communities’ operate as conditions in which the professions were formed and currently function, and as lenses through which the professions’ initial interactions with organizations were viewed. This chapter then justifies a Marxian stance as the optimal theoretical lens through which to conduct an analysis of the rise of non-graduate training programmes in English accounting. Chapter two extends this Marxian stance through an outlining of Braverman-inspired ‘labour process theory’ and its application to non-manual labour. It examines the degradation of work and the seizure of employee control through rhetorical ‘professionalism’ (Fournier, 1999, Adams, 2013; Evetts, 2013) and through ‘identity regulation’ (Alvesson and Willmott, 2002; Alvesson et al, 2008). Chapter two concludes by outlining the need for a labour process analysis of the changes in trainee demographics that inspired this research project – in light of their potential to be exploitative in nature.

Chapter three provides an investigation of the professional labour process, focusing in particular on the economics of careers within *professional services firms* (PSFs). It charts the rise in power of the PSF and outlines the historical contours of entry methods to professional services firms, principally in accounting and law. It critically summarises the ‘business case’ for novel, apprentice-based training programmes that are being developed and increasingly utilised by English accounting firms.

The latter sections of chapter three localise the research in literature on careers in professional service firms. The tactics of ‘deferred gratification’ and ‘leveraging’ are introduced as concepts utilised by professional service firms to extract value from their trainee labour forces. Chapter three concludes by outlining the three distinct but complimentary research questions that this thesis seeks to answer. It highlights the lack of contemporary qualitative literature on the labour process in accounting firms, particularly those that lie outside the ‘big four’ group of organizations. In exploring changing patterns of educational intervention alongside the labour process in professional services firms, chapters two and three combine to illustrate the potential

for multiple-case based qualitative research which can link these two phenomena in an effort to understand the work organization and work experiences of contemporary trainees in the English accounting profession.

Following the literature review, chapter four describes the research design and methodological approach. The researcher's structuralist stance is outlined and methodologies utilised in existing studies on professionalism in PSFs are reviewed in justifying an abductive, qualitative, multiple case-based design as the optimal approach to answer the research questions. Previous organizational research is also used in justifying semi-structured interviews as a means of addressing the research aims most effectively. The location of the research is justified in terms of multiple English accounting firms, totalling six organizations. The case study organizations and research participants within each case are outlined. Issues regarding generalisability are addressed and defended in light of the need to shine light on novel phenomena. The researcher's experiences of the research process are then discussed with regard to accessing accounting firms and conducting the interviews, storing and sorting the data, conducting analysis and finally presenting the findings in empirical chapters. Ethical considerations of the research project are also addressed.

Chapter five begins by presenting contextual data illustrating the extent to which ICAEW trainee demographics are changing. Further contextual data is presented surrounding numbers of trainee accountants in the UK, documenting the rise in numbers of students studying for the main vocational qualification in accounting. This is necessary to provide foundations for the empirical data that follows in the latter stages of chapter five, as well as chapters six and seven. The latter sections of chapter five add empirical organizational depth to the aforementioned statistics in illustrating the organizational re-shaping of the trainee labour process in English accounting. The discussion firstly focuses on organizations' justifications of the development, and perceptions of the rise in popularity, of non-graduate trainee routes. It highlights how demand-side claims of organizational benevolence are underpinned by clear economically exploitative benefits of employing trainees on elongated, non-graduate training programmes. Further depth is added through analysis of interview data with contemporary trainees from both graduate and non-graduate backgrounds. Trainees' explanations regarding the decision to forgo a university education and replace it with

full-time work are investigated and analysed alongside the current political and economic context surrounding English accounting. This first empirical chapter provides initial claims of the power of accounting firms to re-engineer the trainee labour process and to extract increased value from non-graduate trainees. This is shown as being chiefly achieved through an elongation of the trainee labour process.

Having illustrated contemporary economic developments in the accounting trainee labour process, chapter six extends this analysis beyond what trainees are paid and explores the work trainees carry out on a day-to-day basis – and what this work means to them. Organizational perceptions of the work practices of non-graduate trainees are investigated, and are compared with the work tasks carried out by graduate trainees. In addition, perceptions of trainee accountants' work are investigated from the perspectives of trainees from all educational routes (graduate, 'sponsored' undergraduate and non-graduate). Through an analysis and comparison of the work tasks and organizational utilization of graduate and non-graduate trainees, this chapter documents actions by accounting firms to erode the 'graduated' nature of trainee accounting work, and thus to degrade the work. It challenges hypotheses of 'deprofessionalisation' by illustrating that non-graduate trainees are 'professionalised' in a very similar manner to their graduate colleagues, and ultimately become chartered accountants just as graduates do. This chapter considers the concept of 'systemic underdelegation' (Maister 1993) and argues for a realization of underdelegation by contemporary English accounting firms.

The concluding chapter of empirical material - chapter seven – further extends the illustration of organizations' re-drawing of the conventions of accounting education and training. It looks beyond the work that trainees perform and turns to an investigation of trainees' career perceptions, principally exploring the aspirations of contemporary trainees from varying educational routes. It is explained how initial pioneering non-graduate trainees experienced relatively smooth promotions to managerial levels: but upon maturation of non-graduate routes, non-graduate trainees found themselves faced with the same opportunities as their graduate peers. This chapter argues cautiously that the non-achievement of a degree neither enhances nor inhibits the aspirations of non-graduate trainees. It adds occupational and empirical strength to Freidson's (2001) continuity thesis, through its illustration of the resilience

of the Chartered qualification as a desirable credential used to gain increased for future business success, despite the rise of the firm. It concludes that accounting organizations have developed these novel routes in a manner whereby there is negligible increased risk to the firm..

The thesis concludes with chapter eight. This chapter brings together the three empirical chapters, and refines the central argument of the thesis. The principle contribution of the thesis to labour process theory is established, whilst a secondary contribution to debates surrounding wider changes in professional education and the shifting balance of influence between employers and universities is also put forward. Taken together, these findings are argued to constitute a retelling of the labour process in English accounting for the twenty-first century, and to also highlight how educational regimes are increasingly subject to appropriation or complete avoidance by accounting firms. Such moves are being carried out in order to assume control over organizations' trainee labour forces – and thus to rhetorically professionalise (Fournier, 1999; Evetts, 2013) them – at as early a stage of the trainee labour process as possible, and also to maintain trainees' lower status and remuneration for as long as possible. Finally, chapter eight also considers the temporal limitations of the thesis and reflects upon the implications of the thesis for future research.

Chapter 2: Historical debates on professions and organizations

The first chapter of this literature review will introduce the work of the founding sociological theorists of Marx, Weber and Durkheim as interpretation keys that the reader can use whilst navigating the latter parts of the literature review. Debates in the sociology of the professions literature can be traced back to Marx and the notion of capitalism (the conditions in which the professions operate), Weber and the ideas of bureaucracy and status (which the professionals sought to attain), and Durkheim's conception of moral communities (which the professions are ideally typified as). Having considered the merits of each theoretical stance, this chapter will then turn to a more focused exploration of effects of organizations on professions, before informing the reader of the theoretical lens which is best suited for the investigation that this thesis seeks to conduct.

2.1 Marxian Concepts – Capitalism and Class

Capitalism is described by Marx (1990) as a system of commodity production. In the capitalist system private producers do not produce solely for their own needs; capitalism involves a nation-wide or even international exchange market (Giddens, 1971, 46). As Giddens (1971, 54) succinctly declares, the basic motor of capitalism is the restless search for profit. Marx's term for profit is 'surplus value' (Marx, 1969). Surplus value is appropriated by the capitalist when workers produce over and above what is needed to be expended to produce the equivalent of the worker's own value (Giddens, 1971, 49). An intrinsic part of the development of surplus value is that commodities sell at their price of production: that is, that they retain surplus value. A condition which facilitates the retention of surplus value is 'labour mobility' (Marx, 1990). Labour mobility rests upon "the reduction of craft skills to unskilled work which allows workers to move from job to job without difficulty" (Giddens, 1971, 52). As capitalism proceeds, according to Marx (1990), so does the exploitation of the worker. It is the capitalist (the owner of the means of production) that accumulates more and more wealth as increasing amounts of surplus value are extracted from the worker and labour process (Marx, 1991). Furthermore under capitalism, the worker is degraded "to the level of an appendage of a machine" and has the content of his work

“destroyed” (Marx, 1990). The continued subordination of waged labour is a critical aspect of the capitalist logic. As Knights and Willmott (1990, 4) state: “once labour is at the disposal of capital, a variety of strategies of strategies may be developed for ensuring that the purchase of labour power results in the realisation of productive effort.” Furthermore as Knights and Willmott (1990) explain, the logic of the capitalist mode of production continuously promotes a search for more productive – and thus more profitable – methods of working. Market pressures promote a continuous cycle of innovation and rationalisation (*ibid*): the capitalist responds to competition (from other organisations, and from external circumstances such as the market) for work to be done as efficiently as possible. The result of these actions is that the directing and adjusting of work tasks becomes a function of capital (Marx, 1990)

The seizure of economies of scale is an inherent aspect of capitalism. Capital withdraws from spheres with low rates of profit and invades others which yield a higher profit (Marx, 1990). Therefore two producers operating within the same high-profit sphere will be competing with each other in order to realise the most surplus value. The capitalists controlling the larger organizations can produce more efficiently and generally tend to drive smaller capitalist organizations within the same sphere out of business. Thus the determining feature of capitalist societies is the appropriation of surplus value. It is the basis of exploitative relations of production and also of the emergence of “antagonistic social classes” (Johnson, 1980). The role of the classic professions is that they aided the capitalist processes of wealth accumulation and realization as well as the reproduction of class relations (Freidson, 1970). Thus professions were agents of capitalism. As neo-Marxian analyses of the professions and my review of labour process theory shall show, professional service firms – in particular the ‘big 4’ accounting firms – have been wholly captured by corporate interests and are agents of capital who seek to accumulate wealth through the increasing appropriation of surplus value through a variety of strategies.

Class

The capitalist production system entails a definite set of social relationships between individuals involved in the production process (Giddens, 1971, 35). Classes are constituted by the relationship of groupings of individuals to the ownership of private

property in the means of production (Giddens, 1971, 37). It is those who control the means of production which Marx asserts stand in “an exploitative relationship to the mass of producers” (Giddens, 1971, 36). They have established – and continue to establish - “new conditions of oppression” (Marx, 1977).

Once capitalism has been established, according to Marx, it tends to develop towards the creation of two great classes in direct opposition on the market: the bourgeoisie and proletariat (Giddens, 1971). The proletariat are those who do not have ownership of the means of production, and who sell their ability to work - their labour power – in the open market. The bourgeoisie are those who own the means of production, and more importantly, take steps to continue their ownership of the means of production in order to retain their elevated class position.

Thus the subordination of the proletariat is created by and maintained through capitalism. The proletariat – the working classes – are exploited because they do not have access to their own means of production. Therefore in order to acquire means of sustenance – such as food and shelter – they must remain passive in the face of exploitation by the bourgeoisie who own their own means of production. This aspect of Marx’s work is relevant as it informed more recent sociological analyses (Johnson, 1972, Larson, 1977) of what happens *within* professions as organizations act as capitalist enterprises. The role played by organizations in the creation of proletarian conditions of work for professionals was a popular strand of neo-Marxist sociology in the 1970s and 1980s (Aronowitz, 1973; Oppenheimer, 1973; Larson, 1980). These more recent analyses will be reviewed later in this chapter.

2.2 Weberian concepts – bureaucracy and status

Contemporary professions have been encroached upon by organizations, to the point where all professions are bureaucratized to a greater or lesser extent (Larson, 1977). Bureaucratic administration in the form of a rational-legal authority is the only form of organization which is capable of coping with the immense tasks of co-ordination necessary to modern capitalism (Giddens, 1971, 160). An understanding of the nature and purpose of a bureaucratic organization will enable observation of the fundamental

differences of bureaucratic modes of organization when compared to the classic professions.

A bureaucracy is a group of appointed administrative officials responsible for the operations of an organization. Bureaucratization is seen by Weber as the key element of the existence of rational-legal authority. Weber delineates rational-legal authority as “resting on a belief in the legitimacy of enacted rules and the right of those elevated to authority under such rules to issue commands” (Weber, 1968, 215). This is in opposition to other types of authority where charisma of the individual in-charge and established tradition are the grounds for authority. Thus in the case of rational-legal authority, subordinates obey their superiors not because of any personal dependence on him, but because of their acceptance of the impersonal norms which define that authority (Giddens, 1971, 157).

The ideal-typical bureaucratic organization employs an administrative staff. By ‘administrative staff’, Weber is referring to individuals who carry out duties commensurate with what we consider to be a full-time ‘manager’. Managers are appointed based upon demonstrations of specialised competence through organizational examination or through proof of possession of degrees or other formal credentials. Managers carry out administrative roles as a career, and are promoted according to seniority, or achievement, or both. These administrative officials are themselves subject to strict and systematic discipline and control in the conduct of their workplace. This represents a very different, mode of organization at an ideal-typical level.

Adding to the work of Marx, Weber accounts for a middling category between capital and labour: those with qualifications and credentials who make a living from their acquired skills (Weber, 1968, 303). Furthermore Weber gives an independent significance to “groupings or categories that exist by virtue of social values and evaluation” (Macdonald, 1995, 43): in other words, groups bonded by status. Weber (1968, 304) describes status as meaning “an effective claim to social esteem in terms of positive or negative privileges”. It is founded on such characteristics as lifestyle, formal education, empirical training and occupational prestige (ibid.). Statuses manifest their distinctiveness through following the above characteristics, and more

importantly maintain them by placing restrictions upon the manner in which people may interact with them (Giddens, 1971, 166). Status groups are a plurality of persons who successfully claim a special status esteem, and social monopolies. They come into being by virtue of their own style of life, particularly through “type of vocation” (Weber, 1968, 306) and “through monopolistic appropriation of political powers” (ibid.).

The key point surrounding Weber’s highlighting of the importance of status is its application to the formation of the professions. Whereas Marxian thought decreed the professions as aiding the capitalist process of wealth accumulation as well as the reproduction of class relations, Weberian analyses of the professions attribute the seeking of status and prestige as a principle reason for occupations undergoing the ‘professionalisation project’ (Larson, 1977).

2.3 The Professions as ‘moral communities’

As Weber theorised the formation of groups of individuals based on status, Durkheim (1984) argues that groups of like-minded individuals will associate together and form ‘moral communities’. As soon as a certain number of individuals find they hold in common ideas, interests, sentiments and occupations which the rest of society does not share in, Durkheim (1984) sees it as inevitable that they will be drawn to one another. After seeking each other out, they will enter into relationships and associate together (ibid.). The strength of these groups is pivotal as the group acts as a counterbalance to the state and protects the rights of the individual (Giddens, 1971, 101). The groups which comprise “moral communities” on this basis are occupational groups or associations (Wolf, 1970). An occupational group “consists of individuals devoted to the same tasks, with solidarity and combined interests” (Durkheim, 1951, 346) and “no soil is better calculated to bear social ideas and sentiments” (ibid.). Society betters itself through the existence of occupational groups: “the important thing is for [the occupational group] to be constituted to play a social role” (Durkheim, 1951, 347). Occupational groups obey the laws of the state but are near enough to individuals to “attract them into their sphere of action” (Durkheim, 1984, 29). The individuals within occupational groups do not perform clear-cut tasks; rather, they adapt to a variety of special circumstances (Durkheim, 1951, 347). Occupational groups are, according to

Durkheim, needed to tighten and strengthen the fabric of society, “the meshes of which are dangerously stretched” (Durkheim, 1951, 348).

A Durkheimian analysis of the professions was carried out by Carr-Saunders and Wilson (1933). They assert that “the application of an intellectual technique to the ordinary business of life, acquired as the result of prolonged and specialized training, is the chief distinguishing aspect of the professions” (Carr-Saunders and Wilson, 1933, 491). This specialized training takes the form of an extended period of formal education: Carr-Saunders and Wilson (1933, 372) note that “a professional man should be an educated man in a broad sense of the term, if he is to play his proper part in the application of his technique to the needs of society”. A broad (university) education is therefore deemed necessary before a prospective professional specialises in their choice of occupation, and furthermore that this occupation is tending to a *need* of society, thereby reinforcing the author’s point of view that the professions have something of a higher place in society due to their obligations which arise out of the trust reposed in them (1933, 432). Carr-Saunders and Wilson make sweeping and seemingly impassioned statements about what it is to be a professional. The attitude of professionals to both clients and employers is one of pride in service given rather than opportunity for personal profit (Carr-Saunders and Wilson, 1933, 471). These honourable intentions are furthered by the authors’ description of professional associations as taking upon themselves “functions relating to the competence and honour of their members” (Carr-Saunders and Wilson, 1933, 303). This portrays professionals as members of a ‘moral community’ which can better society. Similarly Parsons (1939, 467) argues the professional type to be a framework “in which many of our most important social functions are carried on”.

The contributions of the founding theorists have been introduced as interpretation keys through which the professions have been analysed in sociological literature. Next, I review of historical analyses of the rise of the professions and their interactions with bureaucratic organizations, beginning with Freidson (2001) and his Durkheimian influenced work on contemporary professionalism.

2.4 Historical debates on organizations’ interactions with the professions

Friedson's life's work concludes with an entreaty of the maintenance of professionalism as a separate and distinct mode of organizing work (2001). He exemplifies professionalism to be the main organizing principle for expert service work (Evetts, 2012). *Professionalism: The Third Logic* (Freidson, 2001) is an 'optimistic' interpretation of professionalism as a mode of organizing work, and is a contemporary illustration of the work of Durkheim (1951, 1984).

In delineating the ideal-type profession, Freidson helpfully begins at a self-confessed 'elementary' level (Freidson, 2001, 17) and devotes half of his book to discussing the five interdependent elements of professionalism, which I will now explore. By 'interdependent', Freidson (2001) means that the five elements exist separately, but at the same time they rely on each other. That is to say, according to Freidson, professionalism depends on five *co-operative* but *self-sufficient* elements: specialized work, exclusive jurisdiction, security, formal training and ethical awareness. These elements will be discussed in the following section.

The first of these elements that together constitute 'professionalism' is **specialized work**. By this Freidson (2001, 17) means that certain work involves the use of a particular kind of knowledge that is so specialized as to be inaccessible to those lacking the required training and experience" (ibid.), and thus affords its executioners special status. To effectively utilize this knowledge requires the use of "discretionary specialization" (Freidson, 2001, 23) where the tasks that are to be carried out are ones in which fresh judgement must often be exercised if these tasks are to be performed successfully. To apply this discretionary knowledge, possession of skill [to put one's knowledge to work] is required. Freidson separates skill from knowledge by explaining that "to solve a problem, one must not only have command over the body of knowledge connected with the problem [the knowledge part], but also the capacity or skill to utilise it so as to arrive at an acceptable solution [the separate skill part]. The last point also leads us on to the consequences of this specialization which forms the second interdependent element – the creation of a **division of labour**.

Freidson (2001, 55) states that "an occupationally controlled division of labour is an essential part of professionalism". As we have already established in the first element of ideal-typical professionalism, specializations are "distinct occupations whose

members have the exclusive right to perform the tasks connected with them” (Freidson, 2001, 56). Therefore if an individual or organization wishes to have a specialized task carried out, they must employ, bona fide members of the occupation. They also control the “terms, conditions, goals and content” of their work (Freidson, 2001, 60). This gives these professionals exclusive jurisdiction in their area. Outsiders cannot perform their specialized work, which also adds to their job security, and leads me on to the third interdependent element of ideal-typical professionalism – a **sheltered position in a worker-controlled labour market**.

By mentioning the ‘shelter and security’ of an occupationally controlled labour market, Freidson notes that ideal professions are obliged to employ only those qualified by the occupation itself, which as a result prevents anyone who lacks the qualifications that the occupational group has itself determined. This makes it much more specialized than the bureaucratically controlled labour market, where one has qualifications that would be considered useful - but not mandatory - for employment in a particular occupation.

Regarding the organization of an occupationally controlled labour market, Freidson asserts that these organized occupational groups also have the right to determine what tasks are to be performed by individuals in their jobs, as well as the qualifications that are needed to perform it. Labour consumers (those needing to use these professionals for whatever reason) pay only for legitimate members of the occupation to perform a specified and negotiated set of tasks. The occupationally-controlled labour market that is typical of professionalism, therefore, is separate and distinct from free-market and bureaucratically controlled labour markets, both in terms of how they operate, and how individuals manage their careers within them. As I have pointed out earlier, a major difference of the occupationally controlled labour market is that the occupation itself determines the qualifications that are needed for employment *in* it – it is the acquiring of these qualifications which form the fourth interdependent element of professionalism, a **formal training program, controlled by the occupation**.

In this model of professionalism, the training of recruits is fully under the control of the occupation and takes place largely outside the labour market (Freidson, 2001) – that is to say, it takes place within the occupation itself. In further contrast to other

types of training, teachers in professional institutions are always members of the profession themselves, rather than possessing a qualification that entitles them to teach.

Another differentiation of professional training programs is that labour can be restricted to ensure competition “when there is a considerable excess of practitioners over consumer demand” (Freidson, 2001, 93). This would have the effect of keeping professionally recognised skills scarce, in order for there to be a suitably high demand for the already qualified professionals to keep not only the demand for their services high but also to maintain their elevated position in the labour market.

Moving on from occupational restriction of training, Freidson (2001, 96) asserts that as well as creating professionals, these formalized training programs actually sustain the professions too. Professionals’ education serves to strengthen their commitment to and identification with the occupation (Freidson, 2001). What is key about this statement is his assertion of where individuals’ commitment lies – with the *occupation* rather than the *individual organization*. Given that this is a delineation of ideal-typical model of professionalism this assertion does not have to ring true in the real world: but such assertions make for interesting comparison points when compared with real, functioning organizations. The creation of professional commitment is a part of the prestige that is attached to the professions as a result of their specialized training programs (Freidson, 2001) and leads on to the final element of professionalism, a **distinct ideology of ethical awareness and work quality over work quantity.**

Professionals’ actions justify their privileged position in the economy and also the authority and status of individual members (Freidson, 2001). Professionals gain satisfaction from performing work that is intellectually stimulating and requires discretion to be exercised. Professionals perform this work as well as they possibly can and also have “an underlying belief in its value both in and of itself and for serving the needs of others” (Freidson, 2001, 108). Professionals “assert greater commitment to the quality rather than the economic efficiency of work” (Freidson, 2001, 127). Rather than churn out high quality and high volume work, which leads to uniform solutions or products, professionals face a distinct lack of consistency and regularity in the problems their work deals with. It is for this reason that discretion is a keystone of a professional’s identity and work ethic. Professionals do custom work which will be

more costly and less productive than standardized work: in the ideology of professionalism, the quality of work holds far greater sway than the quantity and cost of work (Freidson, 2001). By this logic, professionals will not perform work that is not suited to them, or if they do not have the capacity to perform it to the quality at which it should be executed.

The following table is designed to briefly sum up each trait of ideal-typical professionalism:

Table 1: The Elements of Ideal-Typical Professionalism

Element	Attributes/characteristics
Specialized work	A 'professional' thinks for themselves, possesses specialized knowledge, exercises skill and discretion in implementing this knowledge, and is privileged to control their own work.
Division of labour	These specialized workers are in control of what they do, rather than reporting to a manager or being a market-led entrepreneur.
Shelter and security	These groups of specialized workers are effectively the only people who are legally permitted to perform their work.
occupationally controlled training	Professionals receive specific training that takes place outside of the university environment. Entry can be restricted to limit the amount of practitioners.
Ethical awareness	Work is carried out for more than simply adequate remuneration. Work quality is prioritised over quantity. Professionals' work helps others.

(source: adapted from Freidson, 2001)

Professionalism: The Third Logic, as I have briefly mentioned, is the product of almost forty years' work. Professionalism is presented as a distinct mode of organizing work; one that is not informed by a market's changing preferences or by commands from 'management'. Freidson sees freedom, impartiality and public service as cornerstones

of professionalism. Ideal-typical professions are seen to govern, train, police and renew themselves. As noted by Evetts (2006), Freidson's analysis of professionalism as the 'third logic' involved a reinterpretation of professionalism regarding the preservation and predictability of normative social order in work and occupations. However given that Freidson (2001) calls for professionalism to be maintained, it therefore must have been faced with forces attempting to instigate change. The main force for change has come from the rise of the organization and its capitalist logic: it is with this in mind that this chapter turns to Marxian analyses of the professions.

Neo-Marxian literature on the professions

Much of the sociology of the professions in the 1970s and 1980s applied Marxist insight and terminology to what happens within professions as they are acted as capitalist enterprises. In Marxian terms, the explanation of what happens to the professions is seen as the outcome of the workings of a society based on capitalist relations of production (MacDonald, 1995, 22). Casting back to the ideal-typical profession, Freidson (2001) clearly states the need for a division of labour. Professionals are the only individuals who can carry out their specific work. As Johnson (1972, 1980) asserts, governments grant specific occupational associations a monopoly of practice for their fields. He presents professionalism as a method of occupational control where the consumer is subordinated to the producer (Johnson, 1972).

In *Professional Power*, Freidson (1970) - adopting a Marxian stance prior to his final (2001) work - utilises the American medical profession to illustrate how professions claimed an unjustified monopolistic privilege, and created and sustained control over clients. Social conditions associated with the rise of private capitalism gave the professions such as medicine, accountancy and law the power to define client need (Johnson, 1980, 365). The industrial revolution "opened the floodgates for professionalisation" (Johnson, 1972, 52). Legal advice – the need for which was previously limited to the upper echelons of society – was needed by increasing numbers of "unorganised, dependent and exploitable" (Johnson, 1972, 51) consumers for both private and commercial purposes. The lawyers that provided these services created their own self-governing organization in 1825 – the Law Society (Abel, 1988) – thereby awarding themselves the legal 'shelter and security' of Freidson's model.

Johnson portrays the professionalisation of occupations as the attempted achievement of bourgeois status by the *petit*, or aspiring, bourgeois. In ‘professionalising’ and gaining legal protection (and thus ownership) of their specialized work, these occupations had politically advanced their class which Marx (1977) notes is a step in the development of the bourgeoisie.

This is furthered by the latter parts of Larson’s *The Rise of Professionalism*: Larson (1977) contends that the ideology of profession cannot be considered separately from the dominant bourgeois ideology within which it is formed. Indeed; “at the centre of the ideology of profession we find, necessarily, the general postulates of bourgeois ideology” (Larson, 1977, 221). Thus Larson and Johnson both illustrate the professions as groups seeking to become owners of the means of production. They address what Macdonald (1995, 22) sees as “the relation of professions to the state”. Macdonald (ibid.) asserts that “the other principal theme in Marxian analyses of the professions is the application of the ‘labour process’ debate to professions”. It is to this debate that I now turn.

Another strand of the neo-Marxist argument is that professions are also being commoditized thus triggering the process of ‘deprofessionalisation’. This argument is applied to the professions in the work of Derber (1982), who assesses the strategies employed by salaried professionals employed within nonprofessional organizations. He acknowledges the “profound lack of control” that salaried professionals experience, but argues that these salaried professionals employ ‘desensitizing mechanisms’. These mechanisms serve to disassociate the professionals from the ideological context of their work and to dampen their interest in the uses to which their work is put (Derber, 1982, 325). Derber thus illustrates how professionals working within organizations have not only lost control over the *means* of their work (what they do and how and when they do it) – they are also separated from the *ends* of their work as well, as conceptualised by Braverman (1974). The gaining of control by professionals over the ends of their work was seen as one of the principle goals of occupations that were aspiring to become professions. The organizational development of alternative routes to becoming a chartered accountant displays possible synergies with Derber’s (1982) work. The trainees on these alternative routes take *longer* to achieve the Chartered

qualification, so could be seen as being separated *even further* from the ends of their work than graduate trainees.

Other authors also contributed to Marxian analyses of professionals working within organizations. Oppenheimer (1973) defines ‘proletarianism’ as a work condition experienced by professionals in organizations. It is contended that “bureaucratic organizational structures lead to proletarian conditions of work” (Oppenheimer, 1973, 213). The rise of organizations is asserted to have had an alienating effect of the traditional self-employed and self-governing professional (Larson, 1980). They “began to find it more and more difficult to compete successfully with those corporations able to amass huge aggregates of capital, raise worker productivity and reduce prices” (Aronowitz, 1973, 265). Larger organizational size is linked with bureaucratic, ‘punishment-centred’ management practices (Montagna, 1968). Hall argued that “there is generally an inverse relationship between professionalisation and bureaucratization” (Hall, 1968, 92). Professional autonomy was thus seen to be threatened by the rise of organizations and the managers that practised within them.

Haug’s ‘deprofessionalisation’ thesis (1973, 1975, 1977) also displays parallels to labour process theory. She contended that the rise in public access to technology would herald and end to the ownership of the means of production by the professionals, and that professional occupations would lose “their unique qualities, particularly their monopoly over knowledge..and expectations of work autonomy and authority over the client”. This view is shared by Yarmolinsky (1978), who argues in favour of the deprofessionalising effect of “the knowledge explosion” (1978, 163). This body of literature thus portrays the professions as being commoditized due to the pursuing of wealth accumulation as part of the capitalist process.

Neo-Weberian analyses of the professions

Authored at a similar time to the literature I have outlined above, Weberian analyses of the professions – and more specifically the processes by which they *became* professions – focus less on the degradation of professionals working within organizations, and more on the achievement of enhanced status by the professionals regardless of where they work.

Magali Larson's *The Rise of Professionalism* (1977) developed the influential concept of the 'professional project' – the processes by which occupations became professions. The professional project can be identified by its objectives of market monopoly and social status (Larson, 1977, 104). In the first half of her book Larson adopts a Weberian stance arguing that the classic [medicine and law] professions sought to obtain a privileged position in the social hierarchy. The professionalising movements that constituted the "wave of association" (Carr-Saunders and Wilson, 1933, 300) were instigated by an emerging occupation-and-education centred middle class who tended to compare 'upwards' towards the privileges won by the classic and long-established professions of medicine and law (Larson, 1977, 155). These privileges are "prestige, as public recognition of collective worth and income, to be translated into respectable middle-class styles of life" (Larson, 1977, 155). Larson notes that the conquest and assertion of social status was the dominant meaning of these professional movements (Larson, 1977, 155). In short, Larson saw professionalisation as an attempt to translate 'special knowledge and skills' into 'social and economic rewards'. The crucial aspect of Larson's work is that it includes Weberian 'social rewards' alongside the economic rewards associated with Marx's delineation of the privileges accorded to the owners of the means of production.

The work of Macdonald – in particular *The Sociology of the Professions* (1995) also serves as a Weberian illustration of the professions and the professional project. In his early work, Macdonald (1984, 182) introduces Scottish accountancy as being able to enhance its status by close connection with the gentry. He notes how accountants emphasised their status as a means of building respectability for their line of work (Macdonald, 1989). Firms of professionals are deemed by Macdonald (1995, 58) to work systematically at presenting themselves as having the social standing, knowledge, skills and demeanour appropriate to their profession. This has distinct relevance to my work because membership of a chartered accounting body is seen as a mark of achievement and is marketed as such by large accounting firms who are some of Britain's largest graduate employers. With rising numbers of people obtaining a degree, the value of a degree is reduced in social terms (Mayhew et al, 2004). Thus, by taking employment as an accounting trainee, individuals seek to add to their human and social capital to try and separate themselves economically and socially from university graduates.

The rise of the organization heralded a renewed interest in the professions, particularly regarding their interactions with organizations. As Johnson (1972, 85) asserted, there was an increasing dependence on large bureaucratic organizations to provide the ‘professions’ with work. It was the management styles of capitalist organizations that were seen to be at odds with professionalism in its classic form. As Barley and Tolbert (1991, 3) note, “the bureaucratic employment of professionals was seen as an aberration”. However Macdonald stands firm in his eulogising of the *organization* as an entity that brings its assets to bear in pursuit of the professional project:

“the fact that many professionals now work in...bureaucracies should be seen not as a sign that they are being proletarianized (because they are subject to bureaucratic rules), but rather that it makes them, to an extent, beneficiaries of organizational assets”

(Macdonald, 1995, 58)

The argument that professionals – and professionalism - could in fact prosper in bureaucratic organizational structures is as old as the deprofessionalisation and proletarianization theses. Smigel, for example, presents Wall Street lawyers as ‘professional organization men’ (1964). Montagna explores the possibility of, and argues for, the ‘professional bureaucracy’: a model that “reveals the complementarity of previously offered models and offers a sequential development” (Montagna, 1968, 138). Mintzberg (1979) further delineates the idea of a ‘professional bureaucracy’, where professionals are not only the practising workers but are also in supervisory, management and even ownership positions. Derber et al (1990, 122) succinctly conclude that “neither professional dominance nor proletarianization fully tells the tale of the modern workplace”. The development by organizations of alternative, non-graduate routes to a Chartered accounting qualification suggests that changes have also been made in the accounting trainee labour process. An investigation of non-traditional trainees’ experiences within English accounting firms will thus shine light on the ‘modern workplace’ of English accounting and will add analytical depth to Derber et al’s (1990) allegation.

The reality of work in a professional bureaucracy or ‘logofirm’ is that it is far more complex than the structural theories that I have illustrated. Similarly, in his work exploring bureaucratization and professional controls, Freidson argues that empirical evidence is needed to ascertain whether “the controls that are exercised place professionals in a position directly analogous to that of the industrial worker” (Freidson, 1984, 11). This implies that a narrower field of vision – a focus on specific organizations and the individuals within them - is required by researchers wishing to explore contemporary professional organizations. There was asserted to be a need for researchers to examine more closely the intersection between organizations and occupations (Barley and Tolbert, 1991). Empirically grounded work on specific occupations or organizations will help illuminate this relationship in far more detail.

2.5 Which theorist is most appropriate for my research?

Thus far this chapter has outlined the broad contributions of the three founding theorists: Marx, Weber and Durkheim. It is without doubt that their contributions to the sociology of the professions are crucial, numerous and varied – and that all three theorists have informed large and valuable streams of contemporary research on the professions, as the previous section has highlighted. However it is the opinion of the author that Marxian theory – in particular the logic of the capitalist mode of production - offers the most appropriate theoretical framework for an investigation of the rise of non-graduate trainee employment in English accounting firms. The principle reasons for this lie in the operations of professions as agents of capital – and significant agents at that. As Larson (1971) highlights in the rise of the ‘professional project’: the main aims of the professional project were the seeking of market monopoly and social status. It is the seeking and maintenance of this ‘market monopoly’ which Johnson (1972) points out was used by groups of professionals to secure work – and fees – from ‘exploitable’ consumers. The aims of the professional project were thus to secure ‘social and economic rewards’ (Larson, 1971) through the portrayal of the professions as respectable ‘moral communities’ that limited access to a limited circle of ‘eligibles’ (Parkin, 1974, 3).

Indeed, professional education is seen to provide a publicly acceptable rationalization for professional monopoly and its restrictive measures (Faulconbridge and Muzio,

2009). This professional education acts as a barrier because “registration is granted only to those meeting the clearly defined conditions of entry to the profession” (Faulconbridge and Muzio, 2007, 255). As Grey (1998, 572), succinctly writes: “simply put, a professional is someone who has passed the exams”. Parkin (1979, 54) understands professionalisation as a strategy designed to limit and supply the control of entrants to an occupation in order to safeguard or enhance its market value. Thus the process of professionalisation can serve two purposes: to act as a functional requirement to ensure quality of new entrants to the profession (safeguard market value); and to act as a market control mechanism to extract benefits (enhance market value).

This focus of the professions on the securing, maintenance and enhancing of market value is the crux of why this thesis is best suited to view organization change through a Marxian lens: because ultimately, the securing of status *by* the professions, and the operation *of* the professions as ‘moral communities’ are overpowered by the operations of the professions – and latterly of professional service firms – as agents of capital.

The body of literature exploring the ‘proletarianization of the professional’ at the hands of bureaucratically-minded managers serves to highlight that the seeking of surplus value is at the core of the professional service firm. Hanlon (1996) highlights this by asserting that PSFs’ strict focus on commercial success (in the form of profit) necessitates the seizure of control over labour in order to both standardise and maximise its output. The result of such ‘innovation and rationalisation’ of work tasks (Knights and Willmott, 1990, 5) is that the directing and adjusting of work tasks becomes a function of capital (Marx, 1990) This highlights the fundamental role played by bureaucracy in the seeking of surplus value, and underlines the need for a Marxian labour process focus on the professions if I am to understand the rationale behind – and effects of – organizational change in English accountancy. It is thus to a more detailed exploration of neo-Marxian theory – and its application to the research questions posed by this thesis – that I now turn.

2.6 An overview of labour process theory and its application to non-manual/white collar work

Having justified my choice of Marxian theory as the sociological foundation on which this thesis shall be based, this chapter now turns to an investigation of neo-marxian 'labour process theory'. Labour process theory provides "a distinctive and penetrating account of how work is organised in capitalist societies" (Knights and Willmott, 1990, 38) and is acknowledged as providing a stimulus for the revitalisation of critical studies of work and class (Knights and Willmott, 1986). It is intimately related to the work of Marx, "to whom we are indebted for the foundations of labour process analysis" (Burnes et al, 1988). Crucially, labour process theory has a clear applicability to my investigation of the employment and work experiences of accounting trainees. As Knights and Willmott (1990, 4) state: "once labour is at the disposal of capital, a variety of strategies of strategies may be developed for ensuring that the purchase of labour power results in the realisation of productive effort." Furthermore as Knights and Willmott (1990) explain, the logic of the capitalist mode of production continuously promotes a search for more productive – and thus more profitable – methods of working. Market pressures promote a continuous cycle of innovation and rationalisation (ibid): the capitalist responds to competition (from other organisations, and from external circumstances such as the market) for work to be done as efficiently as possible. This is the crux of labour process theory and a labour process analysis of work. As Muzio and Ackroyd (2005, 619) concisely outline: "the analysis of the labour process in a given occupation seeks to add specificity to the consideration of the motivations and actions of groups by assuming that work is organised in ways that allow profits to be realised, accumulated and differentially distributed according to ownership and/or control of the means of production". The type of questions that a labour process analysis of an occupation seeks to ask revolve around issues such as by whom (and for what reasons) changes in organisation and practice are sought, and how such changes are pursued and accomplished (ibid.). This section shall first outline labour process theory, and will then move to highlight its usage in analysing non-manual labour, before finally justifying its applicability as a lens through which the research questions that this thesis seeks to address can be viewed.

Braverman's (1974) *Labor and Monopoly Capital* is considered a cornerstone of 'labour process theory'. Braverman's broad thesis is that in the 20th century, under capitalism, workers are subordinated, dominated and oppressed by managers and employers who are the owners of the means of production. Braverman's analysis of the capitalist mode of production in the 20th century represents a modern re-telling of Marx's critiques of capitalism. He posits that the modern capitalist class has transformed workers into a "labor force" that experiences inhuman conditions of work (Braverman, 1974, 96). The principles of scientific management determined that "control over the labor process must pass into the hands of management, not only in a formal process but by the control and dictation of each step of the process" (Braverman, 1974, 69). Technological advancements enabled the capitalist mode of production to extend to new industries, and thus workers were turned into commodities in industries where previously they had freedom to exercise discretion and utilise their critical faculties. Thus under 20th century capitalism, management reduces the pleasurable nature of work through deskilling and separating the workers from the end product of their labour (Braverman, 1974, 89) and reduces workers' wages by maintaining a continuous availability of reserve labourers due to the increasing productivity of labour (Braverman, 1974, 265).

As I have outlined, Braverman's *Labor and Monopoly Capital* is considered the starting point and foundation of 'labour process theory'. Broadly speaking, labour process theory is a critique of 20th century work organisation under capitalist conditions. Historical criticisms levelled at Braverman's (1974) work revolve around the one-dimensional nature of his work, largely in terms of its non-universal applicability. Knights and Willmott (1990) acknowledge that the majority of criticisms of *Labor and Monopoly Capital* "are directed at a level of fine-grained detail which was beyond the scope of Braverman's analysis". Braverman (1974) critiques Taylorism and scientific management as "the most developed and pervasive technology of management control wherein the impotence of labour is secured through a purposive programme of intensification, fragmentation and deskilling of work" (Knights and Willmott, 1986). He focuses on the general development and effects mechanisation in particular (Thompson, 1989). A critical aspect of 'deskilling' is "the replacement of skilled workers by machines or machine operatives" (Thompson, 1989, 91). Through this process, expensive craft labour is reduced to manual, non-skilled

work. The reason for the deskilling of work is that manual workers are not only cheaper to employ, but are easier to control as well. As Knights and Willmott (1986, 3) state: “in order for waged labour to be converted into added value, the control of labour is required...otherwise there can be no guarantee of the effective valorisation of waged labour”. Braverman’s thesis is that tendencies towards deskilling and increased managerial control will persist through changes in technology – but critically also in terms of work organization (Thompson, 1989).

The broad focus of Braverman, as I have discussed, is the deskilling and increased control of waged labour by management, principally through the mechanisation of production. However the Labour Process does not necessitate the production of material goods through work activities that are predominantly manual or physical in nature. There is an extensive body of post-Braverman literature that utilises the broad themes of Labour Process theory but applies it to occupations outside the realms traditionally associated with the working class. This work principally focuses on an identification and discussion of processes of job redesign and the intensification of control in white collar – or non-manual – work. Its renewal was triggered by microprocessor-based technology (Burnes et al (1988). A labour process focus on this enables readers to be informed of the ways in which new technology is developed and applied in the context of capitalist relations of production: it “directs readers’ attention to the social processes whereby information technology is synthesised with the productive potential of human labour power” (Burnes et al, 1988, 5).

The allegation that Bravermanian tendencies towards deskilling and increased managerial control will persist through changes in technology is one that was acted upon – and heavily researched – in the late 1980s/early 1990s. The broad theme of this body of work is that “white-collar work has become progressively routinized” (Baldry et al, 1998, 164) and that information technology is a common and pervasive feature of this routinization. The Labour Process of the office-worker of old was marked by a high degree of task autonomy and discretion, and his relations with his employer was marked by high levels of mutual trust. Baldry et al (1998), for example, note how modern offices have replaced homely work environments with ‘bright satanic mills’. Smith (1991) illustrates how the increasing utilisation of computer-aided-design programmes altered the conditions of work for design engineers and resulted in

extended work hours, task fragmentation and a loss of autonomy normally associated with the work of a design engineer. However new technology is by no means correlated with the degradation of non-manual work. Burnes et al (1988, 3) sum up attitudes towards new technology as revolving around “a futuristic fatalism...which generates an acceptance of the inevitability of technological developments...even when this is consistently destructive of jobs and skills”. They criticise researchers’ reluctance to question the way that new technology is used: which is where labour process literature adds significant depth. Clear-cut evidence showing a real degradation or deskilling of work is not presented in much of the non-manual labour process research: for example, Wilson (1988) concludes that the introduction of computer-numerically-controlled machine tools has affected the jobs of machinists; but that the deskilling thesis can be both supported and contradicted by her findings. Research examining technological change and its impact on deskilling provides the reader with a critical appreciation of the difficulties of measuring its impact. I enthusiastically agree with Burnes et al (1988) who argue that “change in organizations is both the condition and consequence of an unstable blend of technological, political, economic and social forces”.

A second significant aspect of the Labour Process analysis of non-manual labour is how white-collar workers are controlled, principally by their managers. Where Braverman (1974) focused on the mechanisation of craft labour and the exercising of ‘simple or ‘direct’ control over workers by managers, later labour process work displays a focus on different and perhaps less overtly coercive forms of worker control. Broadly speaking, a system of control consists of “the mechanisms by which employers [or those who own the means of production] direct work tasks; the procedures whereby they supervise and evaluate performance in production; and the apparatus of discipline and reward” (Edwards, 1979). Thompson (1989) notes that complications arise when attempts are made by researchers to specify *how* control is acquired and maintained. This is particularly the case in non-manual work. The reasons for these complications are because of the major differences in workplace characteristics. Marx is acknowledged as relying on concepts such as factory despotism and the transition to real subordination of labour (Thompson, 1989). Factory despotism – as the name suggests – focuses on the totalitarian authority of factory managers or owners. The *real subordination of labour* is achieved when those in

charge of capital use science and machinery to control labour through the production process itself (Thompson, 1989). These concepts, like Braverman's *Labor and Monopoly Capital*, are somewhat extreme versions of control and subordination. Thus, they are not completely applicable to white-collar or non-manual work. However, their basic tenets certainly are. It is a matter of investigating the variations of worker control and subordination in non-manual labour which this non-manual labour process literature seeks to explore.

A key feature of worker control identified by Thompson (1989) is a move away from control by coercion towards control by consent and integration. He argues that Braverman (1974) makes no reference to the psychological and social processes to which workers comply with their own dehumanisation and subordinate themselves to capital and their managers. Warhurst and Thompson (1998) and Greenbaum (1998) advance this by illustrating how the rhetoric of 'professionalism' plays a role in achieving control over workers: simply put, fewer supervisory staff are needed if employees have successfully internalised their employer's expectations and self-controls. There is a large body of work on the rhetoric of professionalism and its usage in professional services firms. It is to this which I now turn in an effort to illustrate how control is achieved through the utilisation of 'professionalism'.

2.7 The securing and maintaining of employee compliance through professionalism

Professionalism can be – and indeed is - used in professional service firms as a discursive edifice to control individual subjectivities and to unite them under an organizational authority in the name of commercialism and the search for profit. This has particular linkages to Labour Process analyses of the professions because as Hanlon (1996) notes, there is an increased need to supervise and control labour when organizations place an increased emphasis on commercialism and profitability. Through legitimising the profession of accounting through market value, Hanlon (1996) argues there is an increased need to supervise and control labour due to a heightened emphasis on client satisfaction. Hanlon further contends that contemporary accounting organizations need to ensure that labour performs its duties adequately and at

maximum output levels in order to maintain profitability. Professional independence, he argues, has been replaced by an aggressive commitment to the paying client rather than the public at large (Hanlon, 1996). Hanlon's work shows how decision-making by consensus has been replaced with decision-making by hierarchically superior individuals. The service class (to which accountants belonged) have thus been downgraded to cogs in the machine of capitalism, and the state is no longer the primary beneficiary of accounting organizations' services. Accounting firms are highlighted as having a distinct and powerful commercial focus, and as seeking to control their employees' behaviour, appearance and actions in order to achieve this. This has significant relevance to my research, as the development of non-graduate trainee routes to a Chartered qualification could well have been engineered in such a way that surplus value is protected or even enhanced, as part of accounting forms' actions as 'agents of capital'.

The theme of rhetorical professionalism is that organizations are "sites where professional identities are mediated, formed and transformed, and where important conceptions of personal [and] professional...are transmitted" (Cooper and Robson, 2006, 415). Evetts (2006, 2011) notes that although organizational professionalism's roots lie in rational-legal forms of decision making, standardized work practices and target-setting, it is operationalized as "a discourse of control used by managers in work organizations" (Evetts, 2006, 140). Thus, professionalism is *redefined* by organizations and is utilised as a tool within the Labour Process to facilitate control of employees. Evetts terms this phenomena 'organizational professionalism' and asserts it to incorporate "hierarchical structures of authority, the standardization of work practices, accountability, target-setting and performance review" (Evetts, 2006, 141, Evetts, 2010; 2013). In her recent work, Evetts (2012) notes that professionalism as an occupation-wide conception in line with Durkheim's 'moral community' thesis (Carr-Saunders and Wilson, 1933, Parsons, 1939, Durkheim, 1984; Wolf, 1970) has been declining for some time. She notes that when practitioners of a profession become an employee in a large organization, rather than the professional being trusted by the employer the relationship is one that necessitates constant supervision, evaluation and - somewhat ironically – audit (2012, 22).

In research on the socialization of trainee accountants, Grey (1994) recounts how new trainees in accounting firms were expected to develop a 'professional manner'. Thus trainees' definitions of 'professional' were being redefined by their employing organization almost from the moment they commenced employment within the firm. Disciplinary power through the use of professionalism as a rhetorical resource is used to both motivate and discipline staff – and this disciplinary power is a potent feature of the professional labour process (Grey, 1994). For Fournier (1999), professionalism has been redefined by the organization to act as a “disciplinary mechanism that serves to profess “appropriate’ work identities and conducts”. Being a professional was acknowledged by Grey (1998, 580) as a “mode of conducting oneself”. The preferred way of articulating professionalism was through individuals’ invocation of a specific organizational ‘type’, both in terms of outward appearances and character. As well as occurring in the ‘traditional’ professions like accountancy, ‘new’ professions such as management consultancy have also redeveloped professionalism to be related to image “in order to gain legitimacy with their clients and to control their own human resources” (Kipping, 2011, 530). This shows that the utilization of discursive, disciplinary professionalism has had effects across not only organizational, but occupational boundaries as well.

Anderson-Gough et al’s (1998, 1998a, 2000; 2001; 2002) work illustrates how accounting organizations purposefully framed professionalism as “the correct way of doing things”. Thus the sociological concept of professionalism was been redefined by individual organizations. It is used as a discursive device by managers to be deployed from the upper echelons of organizations and to facilitate the easier control of waged labour. It serves to achieve “control at a distance” (Muzio and Kirkpatrick, 2011, 397). As Evetts (2013) eloquently asserts, the discourse of professionalism operates as a powerful instrument of occupational change and social control at both macro and micro levels. Rhetorical professionalism is thus used to manage and motivate individuals (Muzio et al, 2013). This ensures stability and uniformity of professional practice across the geographically dispersed professional service organizations in their constant search for surplus value. Through the process of rhetorical professionalization, organizations transform individual trainees into disciplined and self-disciplining organizational members whose work goals, language, and lifestyle come to reflect the imperatives of their employing organization (Covaleski et al, 1998, 293). Such

strategies of seizing control through ‘professionalism’ illustrates the fabrication of trainees as ‘corporate clones’ – distinct individuals who nonetheless map the goals of the organization (Covaleski et al, 1998, 294). As Warhurst and Thompson (1998) express concern with the salience and effectiveness of ‘winning hearts’ process [by which they mean the internalisation of corporate or ‘professional’ values by employees], I too side with the sceptics. Such actions from managers and owners of the means of production are clear attempts to enable manipulation and control of waged labour in an effort to standardise tasks and even appearances of employees: all in the name of safeguarding and attempting to increase profit margins.

2.8 Organizational acquisition of control through the ‘capturing of hearts’

But how is this control of white-collar or knowledge intensive workers through the medium of ‘professionalism’ achieved? Through what sort of managerial techniques? The extension of normative controls that aim to ‘capitalise on subjectivity’ (Flecker and Hofbauer, 1998, 104) within the Labour Process are seen as aspects of Human Resource Management that operate through selection, training and appraisal. As I have outlined in the previous section, there exists a critical body of literature regarding professionalism as a means of sustaining discipline in knowledge-intensive in organizations. Alvesson and Willmott (2002) add specificity to this by outlining in detail how management specifies, inculcates and maintains workers’ repertoires of attitudes and behaviour deemed appropriate to job performance (Warhurst and Thompson, 1998). Preoccupation by management scholars with rational and Tayloristic devices asserted organizational control to be achieved by the setting of targets and the design of formal, rigid procedures. Resistance to these mechanisms was corrected by concerted training or replacing resistant staff (Alvesson and Willmott, 2002). However more recent, pluralistic analyses of organizational control have argued that workers – particularly in those in the professional services sector – are not reducible to “passive consumers of managerially designed and designated identities” (Alvesson and Willmott, 2002, 3). Rather than placing “totalising, unmediated constraints upon human subjects” (Alvesson and Willmott, 2002, 4) control is achieved through the interaction of managerial mechanisms with individual organizational members’ perceptions. This identity regulation achieves ‘control at a distance’ (Muzio and

Kirkpatrick, 2011). Often it is expressed through “everyday interactions as part of cultural traditions and institutionalized patterns of behaviour (Alvesson and Willmott, 2002, 19).

The concept of identity loosely refers to subjective meanings and individuals’ experiences in answering the two questions ‘who am I?’ and ‘how should I act?’ (Alvesson et al, 2008, 6). Personal identity weaves together feelings, values and behaviour and can be grouped together by individuals to form group or organizational identities (ibid.). It is these group and organizational identities, and particularly their formation and manipulation, which is what managers in organizations seek to control. Alvesson et al (2008, 6) stress that identity is to be treated as a context-sensitive and evolving set of constructions, rather than a fixed model. Moving forward from the concept of identity, Alvesson et al (2008, 15) focus more specifically on ‘identity work’.

Identity work “describes the ongoing mental activity that an individual undertakes in constructing an understanding of the self that is coherent, distinct and positively valued” (Alvesson et al, 2008, 15). Alvesson’s work (2001, 2002, 2008) focuses on what he terms ‘knowledge intensive firms’ (Alvesson, 2001, 863). These are firms “where most work is said to be of an intellectual nature and where well-educated, qualified employees form the major part of the work force” (ibid.). Accounting firms are a prime example of such a knowledge-intensive organization. Alvesson and Willmott (2002, 622) contend that mechanisms and practices of bureaucratic-style control in knowledge-intensive organizations are inextricably linked with the identity work of employees, and critically that ‘identity work’ is a medium – and outcome – of organizational control. Thus the discourse of professionalism within knowledge intensive organizations (Grey, 1998, Fournier, 1999) is a facet of ‘identity regulation’. Identity regulation is a form of normative control: that is, trainees learn the way things are ‘done’ in a particular organization. This has particular resonance in the context of accounting work, where the work itself is fairly ambiguous (Grey, 1994) and is likely to result in contradictory experiences from different individuals (Alvesson et al, 2008). Identity regulation offers an alternative to rigid and direct control strategies like

behavioural rules, and ideally produces effective behaviour that is of great value to organizations (Alvesson et al, 2008, 17) in their restless search for surplus value.

Through identity regulation, employees incorporate specific managerial instructions into their personal narratives of self-identity (Alvesson and Wilmott, 2002, 622): thus becoming more 'appropriate' for the organization by which they are employed. Managerial intervention in these large knowledge intensive firms is seen to influence employees and to get them to identify more with their employing firm than to exercise discretion, previously seen as a remit of a true 'professional'. Through achieving a greater sense of 'organizational identification', employees in these large, knowledge intensive firms limit their range of discretion to those choices that are compatible with the firms' operations (Alvesson and Wilmott, 2002, 620). But what does this identity work ultimately achieve by producing more manageable and 'appropriate' individuals? By employing normalizing technologies, corporate organizations standardize their professional employees around corporate identities including presentation, efficiency and client service (Mueller et al, 2011, 553). Alvesson (2001, 873) asserts that uniformity of organizational image – achieved through identity work – will mean that the clients of knowledge-intensive organizations will be more inclined to stick with actors they know well and are familiar with. In the arena of audit, which is required in law and is hard to evaluate in terms of quality, such personal relationships are increasingly significant (ibid). Having outlined the concept of identity regulation and the 'professionalism' (Evetts, 2006; 2013) it sets out to achieve, this review will now move towards a more specific analysis of identity regulation practices in accounting firms.

Covaleski et al (1998, 294) see the managerial programme of 'mentoring' as complicit in subjectivizing the protégé and transforming them from behaving like a 'professional' to behaving like a businessperson or 'corporate clone' (Covaleski et al, 1998, 294). Mentoring involved tying the protege's identities to the firm and its norms in order to make them more marketable and more of a potential revenue stream for the organization. Once these practices are implemented by managers within organizations, they shape employees' views of what is important, what to prioritise and "more radically, what constitutes reality" (Covaleski et al, 1996, 15). This adds strength to

Hanlon's (1996) assertion that a 'co-ordinating of the labour process' needs to take place at increasingly earlier stages of individuals' employment, in order to faster secure compliance with organizational rules and norms. Individuals are asserted to desire to belong to a profession long before they identify with a particular organization (Bamber and Iyer, 2002, 23). It is this allegiance of employees which is shifted by organizations to a more specific desire to belong to – and maintain employment with – particular organizations.

2.9 Conclusion

This chapter has served to outline theoretical lenses through which the professions can be viewed, and has justified the choice of the author to focus on Marxian and Bravermanian literature as the preferred lens through which the organization of contemporary professional work will be viewed. The key thrust of this literature is that tendencies towards deskilling and increased managerial control are thought to persist through changes in technology and the organisation of work (Thompson, 1989, 91). However technological and organisational change does not *determine* the deskilling of work and capturing of increased control of employees: it merely *facilitates* these processes. This is a critical aspect of this research project. As Knights and Willmott (1990, 4) point out: "market pressures promote a continuous cycle of innovation and rationalisation". This highlights the vital nature of context on analyses of the labour process. The importance of market conditions and how they have significant potential to facilitate changes in the Labour Process is recognised by other writers too: An interesting argument is that "there may be times when capital prefers *not* to deskill in its own economic interest" (Friedman, 1976, in Thompson, 1989, 118). However Warhurst and Thompson (1998, 8) argue that "British managers frequently choose to use the current state of the market...to redefine their skill needs away from craft towards semi-skilled labour". The work of Ackroyd and Proctor (1996, in Warhurst and Thompson, 1998, 8) is also notable as they argue that new forms of training in British manufacturing suggest that the use of "cut-down, on-the-job company based skill appraisal schemes" are on the rise. This is in opposition to arguments that new forms of training are being implemented with the creation of 'polyvalent' or multi-skilled employees.

Such assertions are crucial in the locating and identifying of a gap in Labour Process literature to which this thesis can make a valuable contribution. This thesis seeks to investigate the work experiences of contemporary trainees in English accounting firms in light of the profound economic changes that have been experienced by students in England since 2008 – in particular, a shift towards the utilisation of non-graduate trainee staff. Through an analysis of organizational perspectives and trainees' experiences *of* these changes, this thesis will provide a novel contribution to Labour Process literature as these organizational moves are recent and hitherto only acknowledged in research literature. A Labour Process approach, as I have outlined, considers such questions as by whom and for what reasons changes in organization and practice are sought, and how such changes are pursued and ultimately accomplished (Muzio and Ackroyd, 2005). Thus, I argue a labour process analysis deserves to be carried out in the investigation of observed organizational change in English accounting. This is because of the potential of these moves to have an exploitative and/or degrading effect on the novel types of trainees that are becoming more popular targets of employment. However in order to localise the research questions that this thesis seeks to address in more detail, chapter three of this thesis will expand on the trainee Labour Process within the professions, and will also introduce the 'market conditions and pressures' that are asserted to promote organisational change and thus enable the potential degradation and increased control of labour.

Chapter 3: Careers in professional service firms: The control of labour and accrual of capital

The second chapter of this literature review is designed to familiarise the reader with the current state of play in the professions in England, and to give the reader a deeper understanding of the economics of careers in professional services firms. This chapter shall firstly chart the rise of the professional services firm (PSF) into multi-billion pound corporate leviathans that are often larger than the fortune 500/FTSE100 companies that they audit or advise (Anderson-Gough et al, 2002; Suddaby et al, 2009). A critical understanding of the rise in power of the professional service firm and its role in the extraction of value from its staff is necessary as it frames the contours of trainee entry to the English accounting profession. It is contemporary changes in this which the thesis seeks to investigate. Following from an outlining of historical and current modes of trainee entry to accounting organizations, this chapter critically analyses the concept of careers within professional service firms, paying particular attention to how firms manipulate career structures in order to maximise value extraction from their trainee and newly-qualified staff. This chapter concludes by bringing together of the material that is presented and identifying a gap in this literature that this thesis seeks to address. Finally, it poses three distinct but complimentary research questions that shall be tackled in the findings chapters of this thesis.

3.1 The Rise of the Professional Service Firm

Through their actions and strategies, large professional service firms can build new models of professionalisation and professional practice (Faulconbridge and Muzio, 2012, 145). As Faulconbridge and Muzio also note, “through their training, socialization and regulation processes, [professional services] firms become important actors controlling production *by* producers whilst also influencing regimes associated with the production *of* producers” (ibid.). Accountancy, law, architecture and engineering are all seen to be examples of ‘globalizing’ professions. Because these professions are all operating globally no one country’s jurisdiction is referred to in

terms of professional norms or values: it is the values of the *firm* in creating global professional standards which are thus espoused.

Professional services firms have the ability to influence international regulators. The traditional relationship between professional associations and national governments (Burrage et al, 1990) is seen as 'alien' to large, globalizing professional services firms. Instead we see a merging of interests of global professional services organizations (such as the 'Big Five'), their clients and international regulatory bodies "that supports transnational systems of market regulation" (Suddaby et al, 2007, 346). This is testament to the power of professional service firms – but more relevant to my research is how these firms alter and develop new training regimes to add value to their operations.

Large professional services organizations have successfully promoted their case for an institutional recognition of new, multi-disciplinary organizations (Greenwood et al, 2002). In light of clients being more willing to 'shop around' (Greenwood and Lachman, 1996), accounting organizations broadened the services they offered to clients to make them more indispensable (Anderson-Gough et al, 2002, Covaleski et al, 2003, Suddaby et al, 2007). The attempt by 8 national professional institutes to create an international business designation known as the 'XYZ' credential shows interesting attempts at development on the part of professional associations. The XYZ credential would "enable professionals from a wide range of disciplines to build on their ethical standards, traditional skills and expertise, helping them to provide a broader range of globally relevant services to clients, customers and employers" (AICPA, 2000a in Suddaby et al, 2007) It was a market-based qualification that aimed to enable professionals (not just accountants) to seize the opportunities presented by an increasingly globalized economy. However the XYZ credential ultimately failed to win the support it needed, in large part due to the non-support of the 'big 5' accounting firms. This is because the big five accounting firms' practices were already embodying the multi-disciplinary practice that the XYZ credential aimed to exemplify (Covaleski et al, 2003). This further highlights the rationalising actions of large PSFs in response to competition: rather than *adding* a seemingly desirable qualification to their arsenal, the 'big 5' firms saw this as a threat to their market dominance and thus enthusiastically – and successfully - resisted the development of this new qualification

as they deemed such a development to have too much potential to decrease the potential of labour to realise surplus value.

The actions of large professional services firms have marked them out as ‘institutional entrepreneurs’ (Greenwood and Suddaby, 2006; Muzio and Kirkpatrick, 2011). Professional services organizations now play a greater role in shaping professional regulation – and controlling trainee labour - than they ever have before. Furthermore this power is thought to be increasing. Using English legal education as an example, large law firms have “abandoned the broad programme of education championed by the Law Society” (Malhotra et al, 2006, 194). This was because such generalist forms of professional education were perceived as failing to prepare solicitors for the realities of work in large law firms (Faulconbridge and Muzio, 2009). What can be taken from this assertion is that organizations deemed it to take too long to bring entry-level trainees ‘up to speed’ to the point where they add value to the firm. Instead, commercial education colleges working in conjunction with a number of large law firms developed their own version of the required Legal Practise Course which “emphasised corporate specialisms, commercial approaches and business skills” (Faulconbridge and Muzio, 2009, 25). Organizations thus play an increasingly large role in the formation of earlier control processes over their trainee employees. These control processes are principally aimed at increasing trainees’ purposeful role of fee earning and contributing to their employing organisation’s profitability: which Hanlon (1996) points out requires a co-ordinating of the labour process at increasingly earlier (Hanlon, 1996).

This organizational reshaping of legal education illustrates further the ability of large professional organizations to exert decision-making power over educational establishments and associations, and even more crucially, the trainees that they are seeking to turn into functioning members of their organisation. Furthermore, it has accelerated in recent years since Muzio and Ackroyd’s (2005) presentation of ‘defensive professionalism’. A move has been observed from a cartel of legal firms colluding to produce the ‘City LPC’, to individual law firms signing exclusive deals with legal education colleges to produce fast-tracked and organizationally specific postgraduate legal education (Faulconbridge and Muzio, 2009). The benefits of such

‘educational intervention’ in legal education are that trainees are introduced to their employing organizations’ work methods earlier than if they undertook a generalist ‘vanilla’ legal education, and thus can theoretically become competent (and value-adding) for the organization. Trainees are thus subject to organizationally-defined normative control process from an earlier stage of their career. Critically, however, both versions of this LPC take place after a qualifying law degree, and are thus *postgraduate* educational courses, which highlight the role of the university in the legal educational process. Through the ‘city LPC’ and organizationally specific versions of that same course, trainees will be indoctrinated into their specific organization’s approach to legal practise earlier as well. This illustrates how ‘organizational professionalism’ (Evetts, 2006, 2010, 2012) is inculcated in these trainees at an early stage, to the detriment of non-organizationally specific ‘occupational professionalism’. It is hoped by managers within such legal firms that ‘loyalty and motivations’ will be built up earlier (Faulconbridge and Muzio, 2009, 26), thereby increasing organizational commitment – and crucially, again increasing the likelihood of turning those ‘loyalties and commitments’ into the accumulation of capital for the organisation and its equity partners. This displays distinct links with my research project, as it is individual careers within contemporary organizations in a different profession – chartered accountancy - that I wish to explore.

Large professional services firms’ recruitment practices are seen to potentially limit the amount of rigorous, necessary identity work that is required for the creation of an ‘appropriate’ organizationally specific professional (Cook et al, 2012). Closure is exercised through the recruitment and selection processes in large professional services firms, and these processes “are geared towards seeking and assessing specific assemblages of background and experiences” (Cook et al, 2012, 1758). Internships are treated as proxies for “appropriate attitudes and dispositions” (ibid), whilst the initial stages of recruitment assess a candidate’s ability to demonstrate particular ways of working, behaving and “ultimately, being” (Cook et al, 2012, 1758). This illustrates how recruitment practices in large legal firms are developed to eliminate those potential employees who are least likely to adopt /adapt to the firm’s way of doing things and potentially negatively affect the organization’s reputation and profits. Thus closure within the graduate population is achieved through selection practices that are themselves designed to minimise future cost to employers in terms of financial outlay

and time off for training, and maximise the value that organizations can extract from their trainees by selecting only the most 'appropriate' of recruits.

This discussion of the role of the firm in closure processes has included not only changes made at the level of the qualification process (such as the city LPC) but also the role of HR practices. These organizationally-defined practices prioritize certain types of cultural capital. The successful navigators of these dual closure processes are particularly predisposed to performing in an elite organizational context (Cook et al, 2012). Having outlined the rising role of the professional services firm in the wider professions, I now turn to a brief outlining of trainee entry schemes specifically within English accounting. This is in order to familiarise the reader with the historical and changing contours of trainee-ships in this specific profession.

3.2 The re-rise of apprentice based training in English accounting

When discussing the creation and maintenance of apprenticeship-based training in skilled production work, More (1982, 114) is unequivocal in his reasoning as to their popularity in such occupations: "It is no hard to explain why employers wished to take on apprenticeships: since apprentice wages were low, employers could in theory make a substantial profit out of apprentices by using them as unskilled labour". Apprentices were thus seen as a means of appropriating increased levels of surplus value: principally by paying them a lower salary than their qualified 'journeyman' peers. The elongated period of a trainees' apprenticeship (normally four or five years) was because of the time it would take to master a craft (or indeed a profession such as accounting). As More (1982) points out, this is how the apparently incompatible aims of making a profit out of apprentices whilst providing them with training were reconciled: "usually an apprentice would spend the first six months as an errand boy...after that, he would spend two or three years learning the work...for the last two years he would be reasonably independent and could do work of considerable value to his employer" (More, 1982, 115).

Apprenticeships are noted as having ‘died out’ in unskilled operations such as ‘pottery and hosiery’ (ibid.). The reason for this move away from apprenticeships in these particular occupations was that at the end of their apprenticeships, apprentices were turned out into the labour market without a worthwhile and differentiating skill – thus negating the time spent as an apprentice. Apprenticeships remained popular in skilled work because at the end of his time as an apprentice, he has “learned something of value so he is worth the higher wages he would receive as a journeyman” (More, 1982, 114). This was certainly the case in English accounting: In Macdonald’s (1995) analysis of the ‘professional project’ of English accounting, he notes that although normally found among trades and crafts, apprentice-based ‘articled’ training was the norm in English accounting and law from their formation up to the 1960s. Entry qualifications to begin articled training were high, and the payment of a large premium to join a group of accountants, combined with the lack of a salary for articled clerks, ensured that trainee positions were effectively closed off to those that could not afford it (Macdonald, 1995, 196). However this did not remain the case: as I have mentioned in chapter two, it is argued that there may be times when capital prefers *not* to deskill in its own economic interest: it is this process which led to a bi-partite relationship being formed between universities and the wider profession of English accounting.

The move to a bi-partite relationship between associations and universities in the professional closure process occurred in English accounting around seventy years ago. *The History of the Institute of Chartered Accountants of England and Wales* (1966) makes specific mention of the circumstances surrounding the ‘graduatisation’ of English accounting. In 1936 an Accounting Research Association was formed, it was strongly urged that the possibility of the Institute (ICAEW) co-operating with Universities should be investigated (ICAEW, 1966). Crucially however, the first meeting of the Accounting Research Association concluded that “the time for [university co-operation] had not yet arrived” (ICAEW, 1966, 84). Things changed soon after however. Known colloquially as the ‘universities scheme’, the graduatisation of accounting stemmed from a 1942 committee which “gave earnest consideration to the question of providing improved facilities for the education of prospective members through liaison with universities” (ICAEW, 1966, 111). Specific degree courses combining accounting, economics and law were established at certain universities in 1945 and involved attendance at university for nine terms and a

minimum of three years' practical training in an accountant's office (ICAEW, 1966). The degree replaced the 'intermediate' examination, but all candidates had to take the final examination to become members of the ICAEW (ICAEW, 1966, 112). The ICAEW (1966) estimate that two hundred entries were received on these schemes in 1945, the first year that they were available. The 'universities scheme' accounted for a small fraction of chartered accountants, and the self-sponsored 'articled' route – with training from private educational establishments – was still the most popular way of becoming an accountant. The key aspect of the 'universities scheme' is that it was developed between the institute and universities: this took place long before the rise of routes that were developed by organizations, such as the routes that are the focus of this thesis.

The educational scene changed rapidly and dramatically in the 1960s however. Since the 1960s, entry to the English profession of chartered accountancy has been “almost entirely confined to graduates” (Macdonald, 1995, 204). This utilisation of graduates was made possible by the increase in numbers of students attending university. The accounting professions (and firms within the profession) recognised the potential of expanding numbers of well-educated university students as a source of high quality trainee that could contribute to profits from a much earlier stage of their employment. Accounting firms are alleged by Gammie and Kirkham (2008, 360) to “frequently base the educational bar for selection purposes on degree class...as university performance is more influential in the determination of success in the professional accountancy exams than school performance”. Indeed, graduate entry to accountancy is considered by Macdonald to be 'the norm', as it is in other accounting research. In the work of Anderson Gough et al (1998, 57) that both of the 'big 6' firms that the authors studied restricted recruitment into their ICAEW training contracts to graduates. In general, students were only to be offered interviews if they possessed good 'A' level grades and a *reasonable university record* (Grey, 1994). This highlights the earlier assertion of Friedman (1976, in Thompson, 1989) that there may be times when capital prefers *not* to deskill in its own economic interest: the 'graduatisation' of English accounting was one of those such times. However the re-rise of *non-graduate* training positions – which this thesis seeks to investigate – may represent novel economic opportunities for accounting organizations and thus may also represent potential for the deskilling of work.

The knowledge gained at university by graduates is separate and distinct from the knowledge gained during a professional education (Annisette and Kirkham, 2007). However contemporary university-based accounting courses partially – and sometimes completely – overlap with the ‘professional’ exams trainees must take to become a chartered accountant (Richardson, 1997; Sikka et al, 2007; Carmona, 2013, Chabrak and Craig, 2013; Hopper, 2013). Thus the relationship between universities and professional associations is changing, and one of the main reasons for this change is the encroachment of the organization and its desire for graduate ‘employability’ (Keep and Mayhew, 2004; Boden and Nedeva, 2010). However the key thrust of this ‘employability’ – and of universities’ role in its development - is intrinsically linked to the organising logic of the capitalist mode of production: principally the adding of value in the labour process. This value is added by performing valuable fee-earning work from a much earlier stage of employment than an apprentice-based scheme.

The rise of the organization’s role in the closure processes has affected English accounting in a similar manner to other professions outlined in the previous section. In the most detailed account to date of trainee socialization in English accounting, Anderson-Gough et al (1998) detail the role of the organization in the recruitment process. The achievement of appropriate credentials (a ‘good university record (Grey, 1994)) was the first step in a long process of recruitment and selection. However, “good interpersonal skills were viewed as paramount” (Anderson-Gough et al, 1998, 57) and the demonstration of inter-personal skills was considered to be most important. The final stage of the recruitment process was an interview with a manager or partner, who would assess the social skills of applicants, with a view to judging whether the candidate was a good match for the organization. By focusing heavily on the match between social norms of the firm and applicants *to* the firm, the ultimate aim of the recruitment process was that “those people who fit the model of ‘successful employee’ that currently existed...joined” (Anderson-Gough et al, 1998, 59). Thus, the organization is shown to place credentials at the lower end of priorities in the recruitment process because so many potential entrants have the qualifying grades. Only those who have the appropriate degree classification and are particularly predisposed to performing in an elite organizational context successfully navigate the closure process in accounting. However the key point of previous accounts of the

trainee labour process in accounting, as described above, is that the organization comes into play only once aspiring accountants have concluded their studies at university. This has crucially changed in recent years,

3.3 Contemporary and organizationally focused changes in trainee entry to English accounting firms

Contemporary changes in routes to becoming a chartered accountant necessitate a re-evaluation of the hitherto unimpeded graduatisation of the accountancy profession in England. Furthermore, I think that a Labour Process-framed investigation of the work of non-graduate trainees would be timely as a result of this. This section will further illustrate why. The current government remains committed to enriching undergraduate students' educational experiences whilst at university (BIS, 2011). It appears to be very much in favour of increasing levels of business-university collaboration. The Wilson report (BIS, 2012a) recommends that universities increase opportunities for students to acquire relevant work experience during their studies by means of 'sandwich' degrees and internships (BIS, 2012a, 1). The reason for these internships is to intervene in students' education and "enhance graduate skills levels to ensure a smooth and effective transition between university and business environments" (ibid.). For example, thirty per cent of graduate positions at the UK's five largest accounting firms are expected to be filled by graduates who had already worked for their employer (High Flyers, 2012). The category 'already worked for employer' is classified by *High Flyers* (2013) as a graduate having completed either an internship, an industrial placement or vacation work at their current employer. At one 'big four' accounting firm, applications for internships increased by 50 per cent in 2011 (Lewis, 2011). Therefore the securing of work experience whilst studying for a degree is being utilised as a method of closure to ensure appropriate recruitment into large accounting firms. It is an altered form of closure "and one where exclusion is formed within the graduate population" (Chillas, 2010). In short, those graduates who have been indoctrinated into their specific organization's approach to work practices – regardless of occupation – navigate this new form of entry, and those graduates who have no firm-specific work experience stand much less of a chance of obtaining a job in the same organization.

Work-readiness is of high priority for employers (Keep and Mayhew, 2004), and is thus an influencing factor in selection (Chillas, 2009). This again highlights organizations' focus on appropriating as much surplus values as they can from their employees, from as early as possible in the employment relationship. Furthermore, employers should theoretically gain a competitive edge in recruitment – as well as the appropriation of profits - by hiring talented people of the right 'fit' (Chillas, 2010) at an earlier stage. Employers widen the talent pool and at the same time meet diversity objectives; they enable students who may not otherwise progress to university; engaging in the development of employability skills through placement and internship; reducing long-term staff turnover by developing loyalty; and they have a secure talent pipeline for the future (BIS, 2012a, 44). Chillas (2010, 163) notes how 'exempt' graduates are seen as attractive to employers given that they spend less time away from the firm attending professional training and therefore are able to stay in the concentrated environment of the organization for longer, from an earlier stage in their training.

The new role of the university in developing a "highly skilled and entrepreneurial workforce" (BIS, 2012b, 7) has direct relevance in the sphere of accounting and professional services, where to be seen as an entrepreneurially minded agent' marks trainees out as potential partners of the future (Kornberger et al, 2011, 514). Hopper (2013) observes the start of a movement towards 'sponsored' accounting degrees. Several English universities have entered schemes with professional accounting firms whereby sponsored students complete their degree and professional credentialing within six years. (Hopper, 2013, 5). Significantly, these 'sponsored' students navigate organizationally-defined closure processes at a far earlier stage than graduates. This displays interesting and contemporary links to the 'institutional entrepreneurship' (Muzio and Kirkpatrick, 2011, 394) displayed by law firms in reshaping the rules of a legal education in the interests of commercialism (Malhotra et al, 2006; Faulconbridge and Muzio, 2009), and I argue is worthy of a closer investigation.

At the same time as new, organizationally-developed modes of *graduate* training becoming available to aspiring professional accountants, the government is once again

championing apprenticeships and vocational training. The leading vocational accounting body– the Association of Accounting Technicians (AAT) - describes how accounting organizations stand to economically benefit from the increased utilisation (or indeed exploitation) of apprentice 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”

(Source: AAT website)

This is almost a personification of More’s (1982) account of the popularity of apprentice-based training: in short, employees can make a considerable profit out of them, by using them as unskilled labour. And as we have seen from Macdonald’s (1995) brief delineation of the history of accounting qualifications, accountant’s initial training took the form of a five-year on-the-job apprenticeship. So whilst on one hand we can observe the government eulogising the benefits of a ‘hyper-graduated’ university education in collaboration with specific firms, we see on the other hand that extended vocational types of training for the same occupation (accounting) are also being promoted, signifying the possible end of the ‘graduatisation project’ of English accounting.

What both approaches have in common, however, is that they represent vastly different paths to achieving a professional qualification than previous literature assumes or observes. Furthermore both novel approaches involve earlier ‘educational intervention’ within the profession of accounting, in a manner similar to Faulconbridge and Muzio’s (2009) observations of change in the English legal sector. Successful trainee employment in English accounting is therefore increasingly narrowed down to the most ‘appropriate’ of individuals: those that either possess prior experience of working within the firm they are applying to, or those that demonstrate the most potential for a seamless ‘fit’ (Chatman, 1991) with the values, norms and practices of the organization. I label this phenomena ‘educational intervention’. It is the process of organizations interrupting the traditional education of graduate students and replacing broad curricula with organizationally specific ways of carrying out work and

performing tasks. Thus trainees' perceptions of work are imprinted with their future employers' interpretations of work practices and behaviours earlier than previous literature assumes. Rising numbers of accounting trainees have the potential to experience an intervention in their education at a much earlier stage than is generally assumed (after university). This 'educational intervention' I argue is carried out in an effort to harness productive and value-adding effort in employees from an earlier stage of their employment, for a longer period of time than is ordinarily assumed.

Because earlier educational intervention in English accounting is a relatively recent phenomenon, it is mostly acknowledged in literature (Hopper, 2013) but has not been investigated in a systematic manner. However an edited volume by Dolphin and Lanning (2011) presents contemporary apprenticeships as undergoing a 'rethinking' process from both governmental and organizational perspectives. It is to a critical review of this key work to which I now turn.

3.4 The 'business case' for earlier educational intervention

In *Rethinking Apprenticeships*, Keep and James (2011, 57) argue that apprenticeships often are utilised and 'rebadged' by UK employers to meet their immediate skill need. This results in the role of vocational education being largely restricted to assessing and enhancing competence in specific job roles (Lanning, 2011, 8). An example is made of the supermarket chain W. M. Morrison, who label themselves as the largest provider of apprenticeships in the UK. Whilst their 'apprenticeships' last 28 weeks, traditional European apprenticeships last between two and four years (Keep and James 2011, 57), and where their aims are broadly "the achievement of a successful transition to a productive and fulfilling adult life" (Bynner, 2011, 27). Interestingly, in *the* same publication there is a chapter devoted to the 'employer's perspective' on reinventing apprenticeships, immediately after Keep and James's concerns over the negative relabeling of apprenticeships. According to Tant and Sherlock (both senior organizational figures at a 'big four' organization), the business case for *reinventing* apprenticeships "has never been stronger" and is seven-fold. I shall address each of these business cases.

1) The projected growth in the service sector will require a growth in the number of staff recruited, and this will not be solely from graduates. Tant and Sherlock (2011, 67) assert that ‘able’ staff need to be recruited and retained by accounting firms, and that changes in the education sector mean “the supply of graduates is uncertain in the near future”. I find this assertion interesting, if a little overdramatic. The authors are not forthcoming with what they see as the changes in the education sector that will bring about a fall in the supply of able graduates, but it is highly likely to be the raising of the tuition fee cap to £9000. However as I illustrated in the previous section, the vast oversupply of graduates that has long been a feature of the UK’s higher education market has meant a plentiful pool of graduates for accounting firms to recruit from. Furthermore, accounting firms have traditionally long been a popular focus of university graduates regardless of the economic climate in England (Grey, 1994). I therefore view this assertion by Tant and Sherlock with some scepticism, as the raising of the fee cap was never likely to dissuade a critical mass of potential graduate trainees from going to university and subsequently applying to accounting firms. However, Tant and Sherlock (2011, 67) make the important point that “there are benefits to be gained for business from a potential shift away from the view that university, followed by a training place, is the only route into the professions”. It is these benefits that the ‘business case’ sets out, and which I will move on to investigate.

2) In the past there has been little imperative to move away from traditional sources of recruitment – universities; and 3) This has reached a point where graduate entry to the professions is the norm. This is where the authors’ ‘business case’ for ‘reinventing apprenticeships’ begins to take shape, and where it begins to harmonise with the distinctly Marxian tendencies of profit and surplus-value accumulation. Tant and Sherlock (2011) view universities as currently offering a ‘limited pool of talent’ for the professions to tap into: it is the harnessing and control of this ‘talent’ which generates the profits of organisations. Thus, trainees recruited from outside of university – or before they go to university – represent a wider talent pool for KPMG to access. This is not explicitly referred to by the authors as an ‘imperative’ to move away from restricting entry onto training contracts for graduates though. Thus, these ‘imperatives’ are likely to lie elsewhere than solely in organizations being able to

access a wider pool of talent – but still the authors do not mention political or economic sweeteners of any sort.

4) Adopting a variety of 'apprenticeship' models enables firms to 'home grow' talent and provides immediate return on investment as trainees apply what they learn for their employer. The notion of 'home-grown' talent is interesting. By this, Tant and Sherlock (2011) imply that to home grow talent is better for the organization than to solely recruit graduates whose talents are university-grown. However as literature on the socialization of trainee accountants (Grey, 1994; Coffey, 1994; Anderson-Gough et al, 1998; Grey, 1998 notes, upon commencing employment graduate trainees are assumed to have no prior knowledge: that is, regardless of educational background they are all professionally educated and socialized in the same manner (Coffey, 1994; Grey, 1994; Grey, 1998; Anderson-Gough et al, 1998). Thus, graduate talent is also 'home-grown' from an organizational point of view. Indeed – and in a manner far removed from the apprenticeships of old (More, 1982) graduates are often sent out to perform client-facing work within a matter of weeks of joining (Anderson-Gough et al, 1998) so they also “learn by doing and apply classroom teaching daily in the workplace” (Tant and Sherlock, 2011, 67) in a much faster manner than the traditional apprenticeship model. The main difference for home-grown apprentices is that they will apply what they learn for *six* years, in the case of KPMG’s apprenticeship model, rather than for three years, as most graduate training contracts are structured. However this is not explicitly stated. Thus, there is significant potential for the elongated accumulation of increased profits from ‘rethinking’ apprentice labour in English accounting firms: albeit at an implied level by Tant and Sherlock (2011).

5) Accounting firms can benefit by spreading apprentices' training out over a longer period of time - providing better value for the organization. As is well established in literature (Anderson-Gough et al, 1998, Grey, 1998) at the end of three years of graduate training for a professional qualification there is a high likelihood of trainees changing firm (Tant and Sherlock, 2011, 68). Tant and Sherlock highlight that by employing apprenticeship trainees, who take their professional exams over a six year period, the business adds value “in the form of periods of client work throughout

this time” (ibid.). It is also asserted that upon qualification, apprenticeship trainees will have six years of on-the-job experience, highlighting another implied benefit to the trainee – that of double the amount of work experience than a standard graduate who qualifies at the same time. Again, however, the concept of increased profit margins is not mentioned by the authors, despite being a rather clear rationale for the employment of apprentice labour (More, 1982).

6) Barriers to entry are lowered and workforce diversity is ensured, and 7) professional services firms will be more likely to mirror the diversity (or diversity aspirations) of their clients. I have paraphrased these quotes from Tant and Sherlock (2011), but they use the word ‘ensured’. I view these aspects of the business case with some scepticism. It is true that by recruiting younger, non-graduate trainees, there are fewer barriers to entry insofar as the applicant is not required to have a degree. But as I highlighted in my account of contemporary accounting’s tripartite closure regime, a fundamental aspect of closure – and entry as a trainee to the profession - is controlled by the organization. Thus, a crucial barrier to entry is still in existence for apprenticeship trainees. I acknowledge it may be the case that there are different entry criteria for non-graduates: this will be explored later on in this chapter. As for workforce diversity, this is likely to be facilitated – not ensured. Recruitment processes in large professional service firms are highly formalized (Anderson-Gough et al, 1998) and seek to limit successful applicants to those who display appropriate attitudes and behaviour (Cook et al, 2012). This is due to the ‘new commercialism (Lander et al, 2013) and the centrality of uniform consistency in client service (Hanlon, 1996; Anderson-Gough et al, 2000; 2002). Thus, diversity in terms of educational backgrounds will be facilitated but by no means ensured. Diversity can be linked to widening participation and increasing social mobility, thus it is logically argued diversity can be achieved through multiple educational routes into the profession of accounting.

The enthusiasm with which Tant and Sherlock (2011) report on their reinvention of apprenticeships is noted by Keep and James in the previous chapter of *Rethinking Apprenticeships*. The school-leaver programme that this organization has developed is an ‘apprenticeship’ in name only, and is effectively a demonstration of the ‘sponsored’

university courses as described by Hopper (2013). It consists of a six year salaried training programme:

“The first three years are a mix of work and studying at university; the fourth year is full-time study at [a Northern] University to get a BSc in accounting; and the final two years are a mix of working and professional accountancy training, building towards a professional qualification”.

(Tant and Sherlock, 2011, 69)

From an initial intake of 100 ‘sponsored’ trainees (out of a total intake of 850 trainees), this ‘big four’ firm asserts by 2016 it expects 30 to 40 per cent of its recruitment coming from this apprenticeship programme. As I have briefly mentioned already, a somewhat conspicuous omission within Tant and Sherlock’s (2011) business case for reinventing apprenticeships is any explicit mention of economic benefits to the firm. This is in stark contrast to promotional material from the AAT. The Association of Accounting Technicians starkly acknowledge cost-cutting to be a major element of prospective organizations’ reasoning for utilising ‘apprentice’ trainees:

“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)

These unconcealed profit-protecting prospects are furthered by the government’s own “apprenticeships guide”. It details the financial support that employers can obtain when regarding apprentices: Aged 16 to 18, 100 per cent of an apprentice’s training costs are paid for by the government. Aged 19-24, 50 per cent of apprentice’s training costs are paid for, making a potentially large and positive impact in defending and maybe even increasing the monetary rewards for senior professionals in organizations. Tant and Sherlock (2011, 68) focus almost exclusively on the ‘social justice’ (Dickens, 1999; Noon, 2007) case for apprenticeships, mentioning how they consulted with 200

young people from schools in disadvantaged areas before developing their ‘sponsored’ six-year apprenticeship programme, and describing their programme as helping “widen access to the accountancy profession and underpinning KPMG’s desire to go further and faster” (ibid.). But as acknowledged by the leading provider of vocational accountancy qualifications – the AAT - organizations can save money on salary and training expenditure when they employ apprentices. This highlights how accounting firms seek to maintain and increase profits by ‘innovating and rationalising’ (Knights and Willmott, 1990) in light of the capitalist conditions in which they operate. It is thus the purpose of the thesis to venture beyond Tant and Sherlock’s (2011) veneer of ‘rethought’ apprenticeships and to investigate the reasons that apprenticeship-style training programs really appeal to contemporary accounting firms.

However, a crucial element that this literature review needs to address is to examine the mechanisms of trainee utilization in professional service firms as a means of extracting value for the firm. With this in mind, I will next review careers from the point of view of the individuals that are embarking on them, and the organizations that provide the vehicle for these career projects.

3.5 Careers within professional service firms: the levying of control and extraction of value

After trainees have navigated organizational closure barriers, professional service firms pay increasingly more attention on how they develop and manage their trainee employees in an attempt to foster organizationally ‘appropriate’ mannerisms, skills and knowledge. To assist them in achieving these goals, firms use a series of sophisticated human resource management techniques that are calculated to elicit commitment and align individual professionals to organizational objectives. This includes the restructuring of traditional career paths (Muzio and Ackroyd, 2005; Ackroyd and Muzio, 2007) and can be explained by a consideration of the particular economics of professional services firms’ career models and the ‘identity regulation’ mechanisms employed throughout individuals’ careers within professional services firms.

It has been illustrated how accounting underwent a ‘graduatisation’ process in England in the 1960s (Macdonald, 1995). Posts originally considered appropriate for school-leavers who would require long and expensive basic training were now being offered to graduates, as employers would now have a lower training bill post-recruitment (Boden and Nedeva, 2010, 46) – thus illustrating the unwavering commitment of professional service firms to the seeking and maintenance of surplus value. Through individuals gaining a degree as part of their ‘career project’ (Grey, 1994), accounting firms thus saved money by having at least a part of the socialization process carried out by universities. Accounting organizations saved money – and thus protected their profits - due to individuals’ desire to obtain the prestige of a university education. I will now review the ways in which value is extracted and created by professional service firms through the concept of ‘career’.

3.5.1 Deferred Gratification

In his work on careers, Grey (1994) provides a useful description of contemporary accounting labour. Large accounting firms perform a diverse range of functions (Richardson, 1997, Anderson-Gough et al, 2000), but auditing is the ‘basic single operation’ of the firm and is the most labour intensive. Graduates are constantly recruited as “a pool of auditing labour” (Grey, 1994, 483). The salaries paid to graduate auditors are “not the highest” (ibid.). Furthermore the first two years of graduates’ work within large accounting firms consists of “the monotonous repetition of routine tasks” (ibid.). Thus, the labour process in English accounting is marked by low levels of intellectual stimulation, autonomy and task discretion. However despite this unattractive portrayal of the work life of graduate accountants, Grey (1994, 484) argues that large accounting firms “attract high levels of applicants for training contracts because the long term prospects for qualified accountants appear lucrative”. Once they are qualified (subject to satisfactory examination performance this usually takes three years) the graduates who decide to stay with their employer “are likely to spend another two years as seniors...after this, accountants may progress to management grades and eventually to partnership of the firm” (Grey, 1994, 484). Graduates were acknowledged to be putting up with a fairly low salary and mundane work for the future economic and social rewards that the achievement of their

accounting qualification would grant them. Once trainees in PSFs pass all their exams and become a member of the Chartered Institute for which they have been studying, many exit their employing organization and move into corporate management (Armstrong, 1985; Sikka and Wilmott, 1995). This further illustrates how many trainee professionals willingly tolerate mundane working conditions until the achievement of Chartered membership opens up the possibility of more enjoyable or lucrative employment in other organizations/occupations. However those rewards are not guaranteed: promotion is far from linear.

More recent research has illuminated the ‘mountain’ that is put in front of accountants when they reach management grades (Kornberger et al, 2011), and the ‘game-playing’ aspiring partners must conduct in order to be noticed by the partners responsible for promotion (Mueller et al, 2011). The same set of circumstances exist in other professions such as law. The traditional ‘up or out’ route to partnership is incompatible with new organizational forms of law firms and the increasingly cost-conscious methods of managing them (Morris and Pinnington, 1998). The vast and ever-increasingly specialized nature of tasks carried out by lower-level employees mean that a large proportion of accountants and lawyers will never be equity partners, and will remain as salaried employees until the end their career (Galanter and Henderson, 2008, 1928). This stratification of the professional career serves the interests of those who have a share in the profits of such firms: principally equity partners. They stand to protect and even enhance their incomes as a result of such innovation and organizational rationalisation.

3.5.2 Leveraging

There is a high level of competition for graduate jobs in large accounting firms. This has resulted in a ‘pyramid’ structure for large accounting firms where for every partner there are many more qualified accountants, and even more graduate trainees. A similar situation exists in the English legal profession. By embracing the principles of a ‘business’, young lawyers are employed in vastly increasing numbers to carry out increasingly specialized tasks. Thus, “conventional understandings of professionalism

were violated by reducing young lawyers to anonymous employees” (Galanter and Palay, 1991, 12). The work of Ackroyd and Muzio (2005; 2007) illuminates how there has been a continuous rise in the number of junior solicitors relative to partners in English law firms. This rise in salaried, non-partner staff is significant because of the leverage that junior solicitors provide. The average associate (employed junior solicitor) generates between 2.5 and 4.8 times their cost in salary (Abel, 1988, in Ackroyd and Muzio, 2007, 735). The strategy of employing more junior solicitors is therefore seen to make up a large proportion of partner profit, which shows clear connections to the importance of innovation and rationalisation by organizations in order to make the most of market pressures (Knights and Willmott, 1990).

The significance of this is that an ‘extraction of value’ by professional service firms can be observed. By restructuring professional careers, the equity partners of large law firms have gained financially from the leverages generated by salaried employees. Furthermore, this leverage is achieved for longer. This is because the length of time it takes to become an equity partner in an English law firm has doubled from 5 to 10 years (Ackroyd and Muzio, 2007, 740). As in accounting, there is vast oversupply of graduate trainees in the English legal profession. The profession has thus failed to sustain an effective closure regime in that there are already a huge number of law graduates seeking training contracts in England. In response to this, the English legal profession has limited access to promotion – partnership in particular – as a means of regulating supply, as opposed to regulating entry to the profession (Muzio and Ackroyd 2005, 632). As such, partnership is “not an expected career progression but an increasingly elusive reward that reflects exceptional levels of performance and commitment” (Muzio and Ackroyd, 2005, 633).

This is crucial as it shows how professional services firms are turning to their own division of labour as a key source of profitability, and that this is changing the nature of career structures within them. The reasons for these changes in organization and practice are acknowledged as being ‘defensive’ in nature: that is, the managers and owners of the means of production – principally equity partners in this case – have preserved and even enhanced their earnings despite operating in adverse market conditions (Muzio and Ackroyd, 2005). In short, senior professionals’ status and

earnings are protected through organizational change. This is a crucial argument, and one that has a significant impact on the research questions that this thesis seeks to answer. In chapter two, this thesis highlighted a labour process analysis as adding depth to a consideration of the motives and actions of those in control of the labour process. These organizational moves in English accounting towards a re-rise in focus on elongated, apprentice-based training deserve to be investigated from a labour process perspective. This is because a question is raised by these moves by English accounting firms, specifically as to whether contemporary non-graduate training schemes represent a novel form of exploitation or a re-stratification process within the accounting profession at an earlier stage. It is to a centralising of the main research questions that this seeks to investigate that this chapter now turns, in its conclusion.

3.6 Conclusion

The ‘sponsored’ undergraduate and ‘non-graduate’ modes of trainee entry to English accounting firms potentially represent new tactics employee exploitation in the English accounting profession. After all, apprentice-based training holds an appeal due to apprentices’ low wages and utilisation as unskilled labour (More, 1982). However the re-rise of elongated, non-graduate training may also represent organizational strategies aimed at widening participation through the seeking of diversity. This thesis seeks to investigate both of these possibilities, and more critically, the experiences and perceptions of the trainees that are currently on – or have recently qualified on – these novel educational routes. What has been made clear is that these alternative routes are vastly different paths to achieving a professional qualification than previous literature assumes or observes. They both involve earlier ‘educational intervention’ which is a process involving the education of trainees becoming firm-specific at a much earlier stage.

‘Shared educational background’ is noted by Evetts (2006) as a means of producing and reproducing common identity. This therefore implies that a firm-specific, non-graduate, elongated education means individual identities can be ‘worked on’ for longer, and employee control achieved from an earlier stage of trainees’ employment. By taking a vocational route to a professional accounting qualification, trainees join

the firm without a degree – at a younger age – and remain a trainee for five years. The ‘sponsored’ students as referred to by Hopper (2013, 5) complete their degree *and* their professional qualification in six years. It therefore appears that accounting organizations have the opportunity to inculcate organizationally specific control processes and work practices far earlier in their trainees’ careers. This is in contrast to the work of Noordegraaf (2011, 466) who argues that “connections between professionalism and organizations are not so much shaped inside, but outside organizations”. Noordegraaf further argues that connections and/or disconnects between professionalism and organizations are strongly influenced or controlled by schooling and socialization processes that take place “*elsewhere*” outside of the organization. In both cases of ‘sponsored’ undergraduates’ and ‘non-graduates’, through the carrying out of identity work at an earlier age, and for a longer period of time, trainees should become more manageable and ‘appropriate’ sooner than their traditional graduate peers.

In light of these changes and the resultant new opportunities for firms and trainees, there is a need to explore the actions of accounting firms and the experiences of their trainee staff in more detail than is currently dedicated to them. As noted by Aranya et al (1982, 210), “with regard to work-related attitudes, accountants cannot be treated as a homogeneous group. The occupational setting is of importance for understanding the process influencing the attitudes of job satisfaction and job migration”. Cooper and Robson (2006) identify that ‘big four’ firms have been targeted in much research. However smaller firms within the same occupation are deserving of focused research and are hitherto understudied with few exceptions (Lander et al, 2013). My research project thus seeks to explore the labour process experiences of contemporary accounting trainees within both ‘big four’ firms and mid-tier accounting firms. I will investigate those trainees who are following different routes to obtaining a professional accountancy qualification: those who are bypassing university and doing a more lengthy ‘apprenticeship’ style training course and those who are ‘sponsored’ by specific accounting organizations to complete their degree part-time whilst working at their sponsoring organization part-time. I will not neglect those traditional graduates who have completed their degrees before starting work as they are still deserving of research focus given the elapsed time since previous research (Coffey, 1994; Grey, 1994; 1998; Anderson-Gough et al, 1998). This research project will help understand

what trainees gained – or did not gain – from pursuing a degree in the wider ‘career project’ of becoming a professional.

The contemporary research focus on novel trainee routes to membership of professional accounting bodies is focused on accounting curricula (Annissette and Kirkham, 2007, Carmona, 2013; Chabrak and Craig, 2013; Hopper, 2013), and government policy (Dolphin and Lanning, 2011). The key thrust and valuable contributions of research surrounding the organizational development of innovative ‘apprentice’-style training programs is their *acknowledgement* of the novel formation of the routes. What is missing is social research on the *perceptions* and *experiences* of the novel-route trainees themselves, as well as the perceptions of other employees (namely managers and graduate trainees) who coexist with these novel-route trainees. Indeed; as Carmona (2013, 117) argues of accounting students: “instructors may wish to reflect on the ultimate goals of their students...there is a dearth of accounting research in this area”. I argue the same can be said of trainee accountants from alternative routes to a Chartered qualification. This thesis will add depth to not only understanding the goals of trainee accountants on different educational routes, but also will help to develop an understanding of trainees’ exploitation by accounting firms as they strive towards the Chartered qualification itself.

The multi-organizational focus of this research also addresses another noted gap in the literature surrounding the perceptions of trainee and qualified accountants. Accounting professionals who work in the elite ‘big four’ group of accountants are seen to have vastly different professional and organizational identities when compared to their fellow accountants who are employed elsewhere in smaller accounting firms (Suddaby et al, 2009). ‘Big four’ accountants were found to be the least committed to their clients and at the same time the least committed to the notion of enforcing independence and autonomy in the accounting profession. Given the prevalence and importance of ‘Big four’ firms as a locus of organizational professionalism and of occupationally-wide trend setting (Cooper and Robson, 2006) the research project will continue in that vein by exploring which modes of training are utilised within such large global professional service firms. However as noted by Anderson-Gough et al (1998, 136) it may well be that a different picture exists in smaller firms regarding trainees’ perceptions of professionalism and experiences work.

This research project is also novel in that whilst the rise of alternative routes have been acknowledged (Tant and Sherlock, 2011; Hopper, 2013; Lander et al, 2013) an investigation of the labour process for trainees *who are on these alternative routes* has not been carried out to date. This thesis shall therefore explore the labour process for trainee accountants who are on differing routes to a chartered qualification. It is an intriguing possibility that accounting firms vary in the manner in which they inculcate different professional values (Suddaby et al, 2009). My research sets out to combine these deficiencies in current research literature. The political and social context in which contemporary accounting forms operate are acknowledged as driving forces behind innovation and reorganization in organizations' restless search for surplus value (Knights and Willmott, 1990). Sikka (2009) agrees in arguing that an acknowledgement of current political and social climates is essential in trying to understand the shaping of attitudes and professional values in trainee accountants, and Evetts (2013) argues that the current market climate for accounting firms in England necessitates a re-evaluation of 'professionalism' in its rhetorical form. These contemporary research gaps have led to the posing of three research questions:

- 1. Is there evidence to support an argument that employers are using non-graduate training programmes as a novel form of labour exploitation to aid surplus value accumulation?**
- 2. If so: what does this process involve in terms of the organisation of labour and distribution of work tasks – has there been any deskilling or degradation in terms of the work that non-graduate trainees do?**
- 3. What impact, if any, has this process had on the values of these trainees – has it altered or degraded their perceptions, values and aspirations in terms of the English accounting profession?**

These questions will be investigated through a qualitative, interview-based exploration of individuals' organizational experiences. Three themes will be explored in line with the research questions this literature review has posed: Firstly the research will explore trainees' justifications and experiences of their education prior to work in accounting

firms, alongside organizational decisionmakers' reasonings for the development of non-graduate training schemes.. Secondly the research will explore accounting trainees' perceptions and experiences of work in their employing firms. Thirdly, the research will seek to investigate trainees' aspirations for the future: more specifically, where they see their career taking them in terms of occupation and organization. In line with the findings of Suddaby (2009), the research will explore the contemporary labour process for, and experiences of, trainees who work both inside and outside the 'big four' accounting firms. Little attention is placed on the study of professionalism as a form of control in occupational contexts other than 'big four' firms (Muzio and Kirkpatrick, 2011). The research will therefore be able to enhance understandings of the escalation of 'own brand' organizational professionalism, particularly the extent to which it can potentially be used to plumb new depths of exploitation for trainee accountants. Having 'set the scene' and posed the questions that this thesis seeks to investigate, I will now turn to a detailed exploration of the research methodology the project will employ in addressing the research questions.

Chapter 4: Methodology

4.1 Introduction

The overarching aim of this thesis is to investigate how and why trainee paths are changing in English accountancy, and also to investigate the work experiences and career perceptions of trainees on differing educational routes to a Chartered accounting qualification. In this chapter I will discuss in more detail the primary research questions stemming from the literature review. I will also discuss the dialectical realist-interpretivist stance which is adopted in order to understand human perceptions of reality and organizational actions in their social context. I will then move to an exploration of the foundations of creating qualitative data, the research design and my experiences of the research process, including data access, collection and analysis.

4.2 Primary research questions

Is there evidence to support an argument that employers are using non-graduate training programmes as a novel form of labour exploitation to aid surplus value accumulation?

To what extent are trainee paths in English accountancy changing? And why? What role might organizations be playing in driving this change? In order to investigate this principal research question, one of the main aims of this thesis is to investigate factors influencing supply and demand side justifications for the development and seizure of alternative routes into the accounting profession in England. For example, are the organizational perceptions regarding the ‘rethinking’ of apprenticeships in the work of Tant and Sherlock (2009) shared by managers and partners in other accounting organizations? And what are the perceptions of trainees on these alternative routes regarding their decision to forgo a conventional university education?

If so: what does this process involve in terms of the organisation of labour and distribution of work tasks – has there been any deskilling or degradation in terms of the work that non-graduate trainees do?

What do non-graduate trainees do in terms of work for their employer? Do they perceive themselves as being treated differently in terms of work tasks because of their lack of degree credentials? How does this tie in with Labour Process theory, in terms of the degradation or routinization of work? I will need to investigate the experiences of non-graduate trainees, their graduate peers and senior organizational figures in order to gain a holistic perspective of firms' utilisation of non-graduate trainees.

What impact, if any, has this process had on the values of these trainees – has it altered or degraded their perceptions, values and aspirations in terms of the English accounting profession?

Further to my exploration of the rise of alternative routes to a Chartered accounting qualification, this thesis explores aspects of organizational and occupational professionalism in terms of trainees' perceptions of the Institute itself. Do non-graduate trainees have different perceptions of the chartered qualification and the role it plays in their careers in accounting and 'business'? Do they have a broadly different value set in light of their differing educational background? I investigate the career motivations and perceptions of trainees from different educational routes in order to address this question.

4.3 Research approach

The aim of this research is to investigate the extent of the re-rise of elongated, non-graduate focused, apprentice-based training in English accounting firms. It seeks to analyse the extent to which these moves represent novel and deeper forms of exploitation of non-graduate trainees by accounting organizations, and seeks to investigate whether trainee work in accounting firms has been degraded as a result. In recognising the importance of context in the labour-process-altering actions of professional service firms (Hanlon, 1996; 1998), but exploring novel moves by these

firms and the meanings and interpretations of these actions, this thesis advances an ‘abductive’ (Blaikie, 2007; 2010) research strategy.

An ‘abductive’ research strategy is associated with the interpretive tradition and involves “the process of moving between concepts and meanings...lay accounts [of concepts and processes], and social science explanations” (Mason, 2002, 180). Mason (2002) notes how in advancing an abductive research strategy, a researcher develops theory, generates data and analyses data simultaneously in a dialectical process. The relationship between theory and research is such that they are intimately intertwined (Blaikie, 2010). Critical to the abductive approach is the entry of the researcher into the world of the research subjects, in order to understand the motives and reasons that accompany social activities (Blaikie, 2000). Indeed, Blaikie (2010) explains the relationship between theory and data in an abductive research strategy as follows:

“Data and theoretical ideas are played off against one another in a developmental process. Regularities that are discovered in the course of the research will stimulate the researcher to ask questions and look for answers. The data will then be reinterpreted in light of emerging theoretical ideas, and this may lead to further questioning, the entertainment of tentative hypotheses and a search for answers.”

(Blaikie, 2010, 156)

An abductive research strategy therefore straddles both induction and deduction: theory is neither solely generated at the beginning of this research project then tested throughout it, nor is it just produced at the end. The central characteristic of an abductive research strategy is that it is iterative and involves periods of the research immersing themselves in the “relevant social world” (Blaikie, 2010, 156) and periods of extraction from the world of research, for the purposes of reflection, transcription and analysis (ibid.). In an abductive approach, “individual subjects’ motives and actions have to be abstracted into typical motives for typical actions in typical situations” (Blaikie, 2000, 25). This is a crucial aspect of this research project, as without obtaining and analysing the accounts which social actors provide, I will be unable to investigate the research questions adequately. An abductive research strategy is thus wholly appropriate for the investigation of organizationally-driven alternative routes to

a Chartered accounting qualification. This is because it is exploratory, but at the same time is rooted in established theory surrounding the labour process.

4.4 Philosophical foundations of the research

In chapters two and three, this thesis identified Marxian theory as the strand of sociological thought which the research questions are best suited to be investigated using. This section shall consider a Marxian philosophy of the creation of knowledge and shall illustrate how this thesis will utilise a structuralist philosophical approach in terms of how man comes to a knowledge of nature: that is, of his or her existence in the world. Firstly, however, I turn to a broader presentation of the structuralist position, before illustrating how Marxian theory adopts such an approach in terms of the creation of knowledge – and perceptions of reality - in working individuals.

Structuralism is described as a general intellectual movement, whose belief is that the “phenomena of human life are not intelligible except through their interrelations...these relations constitute a structure” (Blackburn, 2008). The application of a structuralist position is not limited to the social sciences; it is frequently utilised in the study of linguistics and anthropology. Indeed, Sturrock (1993) is enthusiastic about the application of Structuralism to the requirements of social anthropologists:

“[structuralism] is in fact nothing new for them, since [anthropologists] have traditionally set out not simply to describe social structures but also to explain them...a society that is without a structure that is perceptible to the observer, who is himself presumed to enjoy the benefit of being uninvolved personally with that structure, would be quite unintelligible – a random collection of data proving nothing”

(Sturrock, 1993, 53)

This quote eloquently highlights the utilitarian nature of the structuralist’s position, and furthermore illustrates how such a position can – and for this thesis will – be applied to research on organizations. Just as Braverman’s (1974) outlining of labour process theory utilised a somewhat extreme example of worker control and

subordination, such an outlining of Structuralism as being useful to the study of “alien societies and their rules, customs and beliefs” offers a fruitful position upon which to examine individuals with organizations. Where Sturrock (1993, 53) asserts that an alien society is likely to show “both sameness and difference when it is compared with other societies”, I argue that precisely the same can be said of trainees working within accounting organizations in England: there are likely to be similarities and differences in terms of work practices and individual trainees’ experiences to name but a few things. The key point, of the structuralist approach is the effect of the *surrounding structure* on the individuals concerned: as Radcliffe-Brown (in Sturrock, 1993, 54) notes: “the social phenomena which we observe in any human society are not the immediate result of the nature of human beings, but are the results of the social structure by which they are united”. A structuralist approach attempts to seek to integrate the cultural practices of people with the social, economic and political rules that surround them (Sturrock, 1993).

As I have outlined, a structuralist approach broadly attributes the cultural practices people with the social, political and economic practices that surround them. Marxist social theory attributes pre-eminence in social structure to the economy (Bottomore and Goode, 1983, 5). The *economic base of society* is considered to be the most fundamental aspect of society itself. As Lesnoff states: “Man’s fundamental experience according to Marx is in the world of work...in work, men struggle with nature and come to know it. The knowledge acquired in this process is itself used in work; it becomes a productive force” (Lesnoff, 1979, 92). In short, our experiences of *reality* are generated through the structures of the workplace – and the actual work that we carry out. Regarding the specific issues that this thesis seeks to investigate, the structures of the workplace – and the actions of managers within professional services firms – are argued to have a significant effect on the ‘knowledge of nature’ of trainees. As Covalski et al (1996, 15) state: “Once organizationally specific work practices are implemented by managers within organizations, they shape employees’ views of what is important, what to prioritise and more radically, what constitutes reality”. This is a crucial assertion as it highlights the potentially acute effects that organizational structures and processes – and the managers that manipulate these processes - can have on trainee employees.

The structuralist's position thus has a high degree of applicability to this research project. I am seeking to understand trainees' motivations surrounding the changing economic and political climate in England, and also to understand their experiences of work within contemporary accounting organizations. The economic, political and organizational structures that surround them are thus of crucial importance in informing and affecting their practices, understandings and feelings –and more broadly, their perceptions of the world which they inhabit. I now turn to an outlining of epistemological stance of interpretivism as “a true ally of structuralism” (Sturrock, 1993, 50) in the carrying out of qualitative organizational research.

In their detailed study of the organizational and professional socialization of graduate trainees, Anderson-Gough et al (1998) advance an ‘interpretative’ approach in light of its ability to yield data that takes into account the effect of the structures that surrounding the individuals who are involved in the research:

“interpretative approaches stress the senses in which ‘data’ are produced and constituted through collective knowledge structures rather than existing independently of such structures”

(Anderson-Gough et al, 1998, 39)

This further highlights the structuralist approach as being of crucial importance to the epistemological stance of interpretivism. An interpretivist perspective is argued to be highly appropriate in the case of human resource management research, as business situations are complex, unique and focus on a particular set of circumstances and individuals (Saunders et al, 2009). An interpretivist approach aims to catch the rich complexity of these unique situations: the situation in question for this thesis, as has been outlined, is the shift by English accounting organizations to once again employing non-graduate trainees on extended ‘apprentice-style’ training contracts.

Epistemology considers what constitutes acceptable knowledge in a given field of study. The key epistemological question regarding the study of organizations is ‘can the approach to the study of organizations be the same as the approach to studying the natural sciences?’ In short, the answer for the research questions that this thesis seeks

to answer, is no. An interpretative approach, as noted by Anderson-Gough et al (1998, 41) “is not intended to generate laws, causalities and predictions: rather it yields...understandings based upon rich, detailed material gathered in a systematic manner”.

Interpretativism holds what people see as ‘real’ in high regard: in this way it has similarities to realism. The realist’s position is that one’s knowledge of reality, and cannot be understood independently of the social actors involved in the knowledge derivation process (Dobson, 2002, in Saunders et al, 2009, 115). Critical realism places a high importance of multiple levels of study: in order to uncover as detailed a snapshot as possible as to the goings-on in English accounting firms, such a multi-level approach is crucial. Opinions and perceptions will be needed from trainees as well as those individuals with responsibility for organizational strategy. As Saunders et al (2009) point out, each of these levels have the potential to change the researcher’s understanding of that which is being studied. The critical realist’s position that “as researchers, we will only be able to understand what is going on in the world if we understand the social structures that have given rise to the phenomena that we are trying to investigate” (Saunders et al, 2009, 105) is thus a significant epistemological claim, and one that this thesis will adopt in a dialectical manner alongside interpretativism as the most appropriate way of investigating the reasons behind, and effects on employees of, organizational change.

4.5 Research Design

This thesis has outlined the research questions that it seeks to answer, both in the conclusion of the literature review and at the start of this chapter. The research design is a critical aspect of methodology, as it outlines the most appropriate way in which to gather the data that will assist in seeking to *answer* those research questions. The research design of this thesis is informed by elements of ethnography, but is not wholly ethnographic, and adopts a comparative case study approach, which will be explored in more detail shortly.

4.5.1 Ethnography and the ethnographic approach

Ethnography is a research design that sets out to study people and aspects of their social worlds (Taylor, 2002). It principally involves participant observation (Avison, 1997). Ethnographers thus undertake research on groups of people by systematically observing and participating (to a greater or lesser extent) in the lives of the people they study (Madden, 2010). An ‘insider’s view’ of the society that is the subject of study is gained by the researcher, who produces situated knowledge and theory rather than generalisations (Taylor, 2002). Ethnographic data are obtained through “watching, listening and talking: the researcher makes a conscious, systematic and deliberate use of ordinary skills in engaging with a chosen social context” (Hugman, 1988, in Powell, 1997, 14). Blaikie (2000) paraphrases ethnography with ‘field research’. However it is not so simple to equate one to the other. When discussing their approaches to research design, Anderson-Gough et al (1998) note that *fully ethnographic work* consists of attempts by the researcher to investigate social actions and interactions by ‘living’ alongside research subjects. This approach has been utilised in past research on the socialization of graduate accountants (Coffey, 1994) but is time-consuming, expensive and was not feasible for this research project.

Such a pure ethnographic approach is noted as not being as necessary as it once was deemed: it has moved from being a long-term commitment to an approach where projects can be conducted “over a much shorter period of time, may be multi-sited and will often focus on a particular element or aspect of a society or culture” (Madden, 2010, 53). Furthermore the ethnographic approach has moved away from being *purely* rooted in face-to-face interaction. It is without doubt still rooted in face-to-face interaction, but as Madden (2010) notes, the idea of ‘neat and bounded sites for investigation’ is no longer completely necessary. Furthermore, ethnography is noted as being rooted in a purely inductive or ‘theory building’ research approach, which this thesis is not adopting.

The research design that this thesis advances cannot – and will not – be considered as wholly ethnographic. However an *ethnographic approach* – that is, an approach to research design that utilises significant aspects of ethnography but is not *wholly* ethnographic – offers a significant portal into the minds of trainee accountants and the

managers and partners who are responsible for their recruitment, training and work practices. By talking with and listening to such a variety of organizational figures at varying levels, this research project is able to generate a rich, authentic and detailed picture of the processes behind, and experiences of, organizational change in English accounting. Research subjects will be able to express themselves in their own words, and through conversation the researcher can “establish trust and rapport, and can probe and question in ways which no survey permits” (Anderson-Gough et al, 1998, 41). However as Atkinson et al (2001, 88) state: “the ethnographer may find themselves drawing on a very diverse repertoire of research techniques – analysing spoken discourse and narratives, collecting and interpreting visual materials, collecting life histories and so on”. This is the essence of my research. I will be entering the lives of each of my research subjects for a very limited time: a few hours at most. But I will be building rapport with them, and eliciting opinions, thoughts, plans and understandings from them. Thus, a qualitative, principally interview-based research design that utilises elements of an ethnographic approach – principally *talking* and *listening* – offers valuable potential to systematically deliver the rich, detailed material that this research seeks to generate.

It has been observed that large-scale research on PSFs is often ‘undersocialized’ (Faulconbridge and Muzio, 2007). Furthermore, given the nature of human agency, there is no single story to be told with regard to trainees’ experiences and aspirations in the professional services sector. This research project is particularly concerned with the context in which the research is taking place. I am by no means the first researcher to propose a project exploring career aspirations in professional services – but novel moves by accounting organizations in light of changing political and economic climate enables me to explore trainees’ career realities and aspirations in a different manner.

It is asserted that “qualitative research methods are particularly well suited to studies that seek to understand the origins and role of accounting in its specific historical, social and organizational context” (Lee and Humphrey, 2006, 183). Furthermore, as Anderson-Gough et al (2002, 41) contended of their research on the professionalising of trainee accountants: “[it] typically entails some sort of qualitative methodology, because much of the detail...lies in informal and tacit processes and knowledge”. My

research questions are asking ‘what’ and ‘how’ rather than ‘how many’ or ‘how often’ (Yin, 2009). The interplay between organizational actions and individual interpretations *of* these actions is a multifaceted and complex process. Such complexity requires a qualitative focus, utilising elements of an ethnographic approach, in order to adequately investigate organizational actions alongside individual perceptions and aspirations. Interviews form the bulk of this qualitative data; it is to an overview of the interview that I now turn.

4.5.2 Interviews

In-depth interviews are one of the most commonly recognized forms of qualitative research (Mason, 2002). As Mason (2002, 63) further notes:

“if you choose qualitative interviewing it may be because your ontological position is that peoples’ knowledge, views, understandings, interpretations, experiences and interactions are meaningful properties of the social reality that my research is designed to explore...most importantly, you will be interested in their perceptions.”

The perceptions of trainee accountants and their managers are of crucial importance in addressing the research questions this thesis seeks to investigate. Thus, in-depth interviews are a wholly appropriate means of investigation for this research. Furthermore they are a commonly-utilised method of generating qualitative data in much research on professional service firms (Grey, 1994; 1998; Anderson-Gough et al, 1998; 1998a; 2000; 2001; Faulconbridge and Muzio, 2009; 2009a; Cook et al, 2012; Tomlinson et al, 2013; Muzio and Faulconbridge, 2013).

It is also noted that the ubiquity of interviews as a method of data collection represents their adaptation to both the broad range of sub-disciplines in the social sciences and to a wide range of research questions (*ibid.*). In Anderson-Gough et al’s study (1998, 41), the existing expertise of the researchers and the nature of the research sites led to an emphasis on one-to-one interviewing of a semi-structured type, allied with the collection and interpretation of a variety of documentary materials.

A semi-structured interview approach allows research subjects to express themselves in their own words, and allows the researcher through the conversation to establish trust and rapport, and to probe and question in ways which no survey permits (Rubin and Rubin, 2005). Structured interviews are used in research designs that aim to describe or explain general patterns and events, whilst semi-structured interviews are generally employed when a researcher hopes to both explain and explore aspects of the interview(s) in more profundity (Mishler, 1986). Semi-structured interviews allow the researcher to guide the interview towards the research topics of the interview. At the same time a semi-structured interview approach permits discussion on the context surrounding (and indeed perhaps informing) interviewees' perceptions and decisions (Kvale and Brinkmann, 2009), which is a critical aspect of the originality of this research.

However there is a substitution between flexibility and comparability when choosing semi-structured interviews over structured interviews: structured interviews that follow the same set pattern give next to no scope to explore the responses – analysis of structured interviews is therefore likely to be somewhat unsophisticated and superficial. However with semi-structured interviews the researcher has more scope to explore the deeper meaning behind the respondents' beliefs and perceptions. This does make the set of interviews harder to compare though, because of the unsystematic manner of the interviews themselves. That is not to say, however, that the interviews which form the basis of the analysis in this thesis were wholly unstructured – the interviews were split into broad categories to enable systematic and thorough coding and analysis, highlighting the abductive nature of this research.

Semi-structured interviews are commonly built into a case study research strategy entailing collection of data from additional sources such as documents (Lee and Humphrey, 2006). The use of organizational documents such as recruitment brochures and assessment forms is a feature of research on professional service firms (Grey, 1998; Anderson-Gough et al, 1998; Cook et al, 2012). Such documentary material provides formal and standardized text which can be analysed in a manner similar to interview transcripts (Mason, 2002)

Quantitative research is nonetheless popular in research on professional service firms, particularly when investigating commitment and job satisfaction (Norris and Niebuhr, 1984; Fisher, 1985; Bamber and Iyer, 2000; Dole and Schroder, 2001, Garcia and Herrbach, 2010). However as Suddaby et al (2009, 425) note, a quantitative methodology leaves many questions unanswered:

“we are intrigued by the possibility that accounting firms vary in the manner in which they inculcate different professional values. It is not clear if this occurs as a result of selection practices (either self or organizational) or is the result of certain socialization practices that occur inside public accounting firms”

It is posited by Suddaby et al (2009, 425) that work of a qualitative nature “would allow the researchers to better understand how different value and commitment patterns are created and reproduced”. Indeed, research in the area of perceptions of career progression in accounting firms should strive to incorporate the complex and multifaceted nature of the issue (Lowe et al, 2001, 68) which I argue a quantitative method simply cannot encompass in the depth and detail that a qualitative approach can.

The interview data in this thesis was generated through a quasi-socio-biographical approach. By this, I mean that my research approach was heavily influenced by – and borrowed significantly from - the socio-biographical method. However the interviews cannot be considered wholly socio-biographical in their approach. In this section I shall outline the sociobiographical approach and will then illustrate how this thesis is not *wholly* adherent to such an approach. Research that utilises a socio-biographical approach seeks to capture how individuals interpret their life situations and the choices they have made in response to these situations (Rustin and Chamberlayne, 2002). Such a research approach is a valuable means of exploring individuals’ conditions of life in changing societies (ibid.). Sociobiographical studies can illuminate individuals’ experiences of transitions from one social situation to another (Rustin and Chamberlayne, 2002). Thus, adopting elements of such an approach will generate rich and detailed experiences of individual trainees’ choices and perceptions regarding education, work and careers in a PSF environment. The attention such an approach

pays to individuals is a critical aspect of its suitability to my research: as Rustin and Chamberlayne (2002, 3) observe: “the purpose of the sociobiographical approach is to avoid the overgeneralisation and abstraction of other social research methods, which often reduce individuals to averages”. Furthermore, biographies “are rooted in social history and...individual personality, [and] reach forwards and backwards in time, documenting processes and experiences of social change” (Chamberlayne et al, 2000, 2). Thus, in this thesis, respondents’ choices are contextualised within the political, economic and organizational structures that inform their knowledge of nature.

The interview schedule is included in appendix C, and illustrates how the research approach was guided and informed by socio-biographical thinking. I started each trainee interview with a broad question (“What led you to seek a job or a career in accountancy?”), and then sought to explore how each interviewees had reached and acted upon their employment decisions. I adopted a chronological approach in the structure of each interview, firstly exploring trainees’ experiences and choices prior to joining their employer, then exploring their perceptions of the day-to-day work that they carried out, and lastly investigating their aspirations for their future careers. My research cannot be considered wholly socio-biographical because trainees and newly qualified accountants are in the early stages of their careers. Thus it is necessary for the researcher to focus not only on past decisions (as a sociobiographical approach does), but also to investigate future aspirations of trainees and newly qualified accountants. Adopting this quasi-sociobiographical approach to my research allowed me to achieve an element of structure and consistency in investigating trainees’ perceived points of transition, which will be further highlighted in the following section.

Management interviews were also very much informed by the sociobiographical approach. Appendix C shows how socio-biographical thinking influenced what I discussed with managers. Again, I started with a broad question (“Can you tell me about your career path to date?”), which enabled interview subjects to talk in detail about their experiences of higher education (if applicable), their work experiences as a trainee and their subsequent horizontal and vertical moves in the labour market. Given managers’ and partners’ more advanced careers, I was able to investigate in more detail subjects’ justifications for, and motivations behind, the career moves that they

had made. Given how they had all secured employment before the onset of the recession prior to 2008 (indeed, one partner I interviewed was the very first graduate trainee that his employer employed, in the mid 1970s), managers and partners were also able – and willing – to talk frankly about change over time with regard to the way the profession and its constituent organizations ‘brings through’ trainees in terms of targeting, recruiting, selecting and socializing. This enabled the researcher to gain a very insightful account of the interweaving of personal, organizational and socio-political development.

Through this interconnecting was able to gain an understanding of individual’s perceptions of their employer’s actions over the time that they had been in employment at their respective organizations. I was able to gain a detailed picture of organizations’ actions and reactions to their surrounding structures, principally the changing economic and political climate in England. Although there is a distinct possibility that senior organizational figures such as managers and partners would bias the interview by delivering the ‘corporate line’ of why non-graduate apprentice-based training was once again popular amongst accounting firms, through interviewing the non-graduates themselves I was able to mitigate against such potential for bias. This notion of triangulation – of bringing together different accounts of the same phenomena to seek reliability and depth - shall be expanded upon in the following section. Before guiding the reader through my analysis of the qualitative data, I first turn to an outlining of how I decided where I was going to need to gain access to, in order to conduct these interviews.

4.5.3 Sampling

The range of contexts and phenomena that I selected was guided by a combined empirical and theoretical logic (Mason, 2002). Thus, the sample in this thesis was purposefully driven. Purposive sampling is concerned with constructing a sample which is meaningful theoretically and empirically, because it builds in certain characteristics which help to develop and explore the phenomena that this research seeks to investigate (Mason, 2002). The organizations and individual respondents featured in his thesis were chosen on the basis of possessing characteristics that meant

they fitted the research design. The sample focused on organizations' utilisation of trainees, and trainees' experiences of work in their employing organization.

Hopper (2013) and Lander et al (2013) both recognise that alternative routes to a Chartered accounting qualification are being developed by accounting firms in England and beyond (The research of Lander et al is based in the Netherlands). Furthermore organizational representatives from a 'big four' firm have eulogised about their 'rethinking' of apprenticeship-based training (Tant and Sherlock, 2011), but no research has been carried out on the perceptions and experiences of these trainees on alternative routes, or the experiences of Chartered accountants that specifically qualified on non-graduate paths. Therefore in investigating the organizationally driven re-emergence of non-graduate paths to a Chartered accounting qualification, I focused on trainee accountants in both 'big' and 'mid-tier' accounting firms. I decided not to restrict my sample to solely non-graduate trainees, because if I did so I would exclude the perspectives of other organizational actors such as managers and graduates trainees. Thus in order to gain multiple perspectives of the re-emergence of non-graduate routes, I focused on targeting trainees from both graduate and non-graduate educational routes, as well as managers and partner-level employees within accounting organizations who possess valuable insights into the strategic plans of firms regarding trainee recruitment and utilisation.

In chapter three I noted that recent research had highlighted the 'intriguing possibility' that accounting firms varied in the manner in which they inculcate professional values in their staff (Suddaby et al, 2009). Furthermore I noted that the perspectives of non-partnered, non-managing accountants in mid-tier accounting firms were lacking in research, despite the rise of a 'commercial focus' by mid-tier firms (Lander et al, 2013). Thus, in light of the research questions, and in order to gain a holistic perspective of organizations' actions, multiple organizational perspectives were sought. This is an established technique in the study of professional service firms to gain breadth in terms of organizational sites and sizes (Faulconbridge and Muzio, 2009; 2009a; Suddaby et al, 2009; Muzio et al, 2011; Muzio and Faulconbridge, 2013, Tomlinson et al, 2013).

The purposive and deliberate nature of my interviews with graduate, school-leaver and ‘sponsored’ graduate trainees as well as managers and partners from within organizations was carried out in order to enable *triangulation* of data. Broadly speaking, triangulation involves the study of a subject from more than one viewpoint. In line with a dialectical realist-interpretivist approach, the multi-level study of a topic is essential. Saunders et al (2009) note that investigating an issue such as organizational/occupational change – which this thesis seeks to do – needs to take place at the individual, group and/or organizational levels. This is principally because each of these levels has the capacity to change the researcher’s understanding of that which is being studied. This is the consequence of the capacity that individuals and groups coming from different educational backgrounds – and who work at different levels of organizational hierarchy – have to interact with one another.

Whilst triangulation is commonly associated with mixed-methods research (Blaikie, 2000; Bryman and Bell, 2007) – for example, using focus groups to add depth to a survey – it is equally useful in adding depth to interview-based sets of data as well. Webb et al (1966, in Blaikie, 2000, 263) asserts that it is essential for sociologists to “employ multiple methods in the analysis of the same empirical event [because] each method will reveal different aspects of empirical reality”. I argue that multiple *methods* are not always essential: multiple *viewpoints* from within the same method are just as valuable in assisting researchers to overcome the intrinsic bias that arises from singular observations of a process or interviews with, for example, only non-graduate trainees. A much more potentially fruitful approach, as this research will accomplish, would be to interview not only the non-graduate trainees, but also their graduate colleagues and also their managers who delegate work tasks to them. Denzin (1970, in Blaikie, 2000, 263) adopts this position in advocating a more holistic version of triangulation, which involves the use of a variety of data sources and investigators as well as methodologies.

The purpose of triangulation is ultimately to remove as much as concern about bias and illegitimacy of data as possible; and thus to increase the strength of a piece of research. The usage of a retroductive research strategy – which this thesis has adopted – presents potential difficulties, according to Blaikie (2000). These difficulties mainly surround a researcher’s ability to establish the ‘validity’ of empirical data: all data (consisting of interviews in this research project) has to be directed and interpreted in

the same manner surrounding the changes that have given rise to this research project: Blaikie (2000) expresses concern that “the degree to which any model is a valid representation of reality will be a matter of judgement” on the part of the researcher. This is not to the detriment of a retroductive approach however, and neither does it render triangulation irrelevant.

The main reason why is that *validity* is but one reason for triangulation. Rossman and Wilson (1985) argue that triangulation can be used not only for *corroborative* purposes – that is, to establish and fortify validity – but also for *elaborative* purposes, which occurs when the variety of data (both types and sources) expands understanding of the phenomenon by providing different perspectives. By interviewing different types of trainee, as different stages of their training contracts, as well as interviewing managers and partners, I can thus locate my interview data within an understanding of the wider situation in which they are located and against background knowledge of the phenomenon that the research is concerned with investigating. As Blaikie (2000) notes, using triangulation for such purposes places responsibility on the researcher to construct plausible explanations for whatever the sources of data reveal. This is precisely what triangulation was used for in this research project: to provide more and better evidence from which I, the researcher, can construct meaningful propositions about the social world. A further explanation of how triangulation as carried out will follow in section 4.9 when coding and analysis is discussed. Having justified the purposive nature of my approach to sampling, I now turn to a review of the case studies as the most appropriate and manageable means of answering the research questions posed by this thesis.

4.5.4 Case Studies

A case study is an intensive investigation defined by Yin (2009) as an enquiry that investigates a contemporary phenomenon within its real life context, when the boundaries between phenomenon and context are not clearly visible. It has already been noted that in experiments, external variables arguably reduce the operational validity of the recorded data – but in my proposed study it is these external phenomena and the effect they have on my subjects, that is the focus of the investigation. Bryman

and Bell (2007) note that case study research concerns capturing the complexity and particular nature of a specified unit – in this instance the ‘units’ of research are accounting firms operating in England.

Many researchers are keen advocates of the use of case study data: Snow and Trom (2002, 163) claim that “the strengths and major contributions of the case study are suggested by our conceptualization of it as a research strategy for generating thick, in-depth, holistic understanding of cases as well as cultural systems of action...they should generate richly detailed accounts of the social entities or processes that are the focus of study”. Furthermore Jensen and Rogers (2001, 235) champion the use of case study research for research students; calling them an “intellectual goldmine”.

Case studies may also provide evidence to support other research findings, or may equally refute other existing theories, highlighting their utility in an abductive research approach that adopts an iterative process of analysis, moving between data and existing literature on professional service firms. The most important criticism of case studies [is] their lack of generalizability (Harrigan, 1983; Hildebrand et al, 2001). This weakness is noted by Blair-Loy (1999, 1350), who asserts that in the trade-off between generality and complexity, case-based approaches explain complexity – they cannot make general statements of empirical regularity about large populations, yet they can uncover and attempt to interpret constellations of social and individual forces that change or reproduce social processes (Blair-Loy, 1999, 1351). Still, as observed by Ozbilgin (2000, 49), case studies provide in-depth information about employment practices in participating organizations. Thus my findings will be evaluated with caution and cannot fully represent the categorical experiences of all female and male staff in the English accountancy profession. However by adopting a multiple case-based approach, my research can shed light on changes at the institutional level as experienced by six firms, and thus is not as non-generalisable as single-case research is criticised as being (Blaikie, 2010). Indeed Mitchell (1983) claims that case-based research *can* illuminate the workings of social systems if the research is appropriately reasoned.

Case-based research in the professional services sector is popular amongst researchers. In their key study of the professional socialization of trainee accountants, Anderson-

Gough et al (1998, 42) conducted interviews across two of the ‘Big 6’ firms. Furthermore, case studies are often associated with a comparative focus approach (Hammersley and Gomm, 2000), which this project has adopted. A multiple case-based approach was utilised to good effect in recent research on professionalism in Dutch mid-tier accounting firms (Lander et al, 2013). With a sample of 34 respondents, Lander et al (2013) interviewed high-level firm members in 11 of the 22 firms in the Netherlands that are classified as ‘mid-tier’. Thus, they achieved sufficient coverage to compare and contrast organizational approaches. My research differs from that of Lander et al (2013) because I seek to compare the perceptions and experiences of senior organizational figures who maintain responsibility for strategic decisions, with the trainees who are affected by – and have gained employment through – these strategic decisions. Indeed, Lander et al (2013) note that it could be of interest to investigate the effects of changing institutional logics (principally a shift towards commercialism) on accountants in non-managerial positions, which is indeed what my research seeks to do.

Through adopting a multiple-case based approach in seeking to compare organizational responses to changing institutional logics by interviewing several respondents in each organization, my research strategy is similar to that of Lander et al (2013). My research follows other studies of organizational change (such as Greenwood and Suddaby, 2006, and Kipping and Kirkpatrick, 2013) by focusing on a single country, thus enabling me to identify reactions by heterogeneous organizations that exist in the same context and are supposedly regulated by the same occupational groups.

But why and how did I end up with the particular firms that are featured in this research? A preoccupation with ‘big 4’ accounting firms is noted as a potential limitation in attempting to enhance our understanding of change in professional service firms (Cooper and Robson, 2006; Muzio and Kirkpatrick, 2011). Furthermore claims of occupational change in terms of archetypes (such as Suddaby et al, 2007) are limited to the large firms that were a feature of the research (Kirkpatrick and Ackroyd, 2003). However I do not see this as negating the importance of the study of ‘big’ accounting firms. I argue that it is ‘big four’ organizations’ size and scope which makes them so

attractive to researchers. Rather than deliberately avoiding ‘big four’ firms in the purposive sampling that this research conducted, I actively sought ‘big four’ firms for precisely these criticisms. In short, where the ‘big four’ lead, other, smaller firms are likely to follow: and in order to achieve elaboration in terms of data triangulation, I needed to target the biggest firms as they are also likely to be responsible for larger numbers of non-graduate trainees being employed. As shall be outlined in more detail in the following chapter, the ‘big four’ accounting firms in the UK represent four out of the top five graduate recruiters, and were responsible in 2012 for 3940 graduate trainee accounting jobs. Such firms are thus a significant contributor to graduate employment. With anecdotal corporate literature from KPMG expressing a desire for forty per cent of its trainee intake to come from a ‘sponsored undergraduate’ route by 2014 (Tant and Sherlock, 2009), there is thus a need to investigate in more detail the motivations of partners and managers in such organisations, as well as the experiences of trainees of varying educational background in these firms.

Criticisms of a focus on ‘big four’ accounting firms (see Suddaby et al, 2009; Muzio and Kirkpatrick, 2011, Lander et al, 2013) focus on researchers’ pre-occupations with the supersized professional service firms, when there are a great many other firms attempting to compete for a smaller slice of the audit and wider professional service market. Explanations of occupation change that use archetypes fail to illustrate how professionals themselves “absorb, adapt and reconcile new methods, practices and vocabularies drawn from the world of management and business with traditional notions of professional autonomy, discretion and independence” (Faulconbridge and Muzio 2008, 9). There is therefore a need to compare the social and organizational experiences of professionals in smaller firms within the same occupation, which is what my research sets out to do. Interestingly, the notion of *differentiation* was one that was strongly supported by the mid-tier firms in Lander et al’s (2013) research. Indeed, mid-tier firms were found to define themselves by how they were different from the ‘big four’. As Anderson-Gough et al (1998, 136) note in their intensive case-based research on two ‘big six’ accounting firms, it is highly likely that “a different picture obtains in smaller firms”.

Lander et al (2013) add depth to this assertion by illustrating how this ‘different picture’ is obtained in terms of commercial focus. They argue that ‘the professional logic remains dominant’ and that commercialism is not of as high a priority for mid-tier firms as it is for ‘big four’ firms. However in light of changing trainee demographics that have, I argue that this assertion of mid-tier firms ‘resisting the commercial market logic’ (Lander et al, 2013, 143) needs to be re-assessed. Therefore mid-tier accounting firms must – and do – form a significant part of the data featured in this thesis. The targeting of multiple mid-tier firms was carried out in order to achieve as much breadth and depth as possible. Mid-tier firms’ regional offices tend to take only a few trainees on per year, so in order to expand my understanding of the phenomenon under investigation, and to expand the variety of data that I was seeking, I targeted twelve of the top fifteen accounting firms in the UK that also had regional offices in the area that I was based. My experiences of gaining access are presented in section 4.6: however I now turn to a presentation of the firms that are featured in this thesis.

BIGFOURFIRM

The regional office of BIGFOURFIRM which I was granted access to is one of the firm’s largest offices outside of London. It is the sole tenant of a rather grand building in the legal and financial district of the city. During the period that interviews took place, there were approximately seven hundred total staff (both professional and support) in this office, of whom some one hundred and fifty were on training contracts. The vast majority of these trainees were employed in the field of audit, although BIGFOURFIRM has a broad spectrum of functional divisions encompassing actuarial, tax, legal, consulting and business recovery that recruit graduate trainees. Non-graduate trainees are only recruited in audit and tax streams. All graduate trainees in audit (which was the area that I was granted access to) study for the ICAEW qualification (also known as the ‘ACA’), whereas non-graduate trainees at the time of interviewing were placed on the ACCA program of study. Within the audit division, where all interviews took place (with the exception of the regional managing partner, who was head of the ‘business recovery’ division), there is a grading structure comprising in outline, from most to least senior:

Partner (equity)
 Partner (salaried)
 Director
 Senior Manager
 Manager
 Senior Associate 3 (Exam and Time Qualified)
 Senior Associate 2 (Exam qualified)
 Senior Associate 1
 Associate 2
 Associate 1
 Trainee Associate 2
 Trainee Associate 1

Trainees are confined to the first seven stages of this hierarchical structure: full-time standard graduate trainees enter the firm at ‘Associate 1’ (commonly referred to as AS1) level. Upon graduating university and commencing work full-time, trainees on the sponsored’ undergraduate route enter the firm at ‘Senior Associate 1’ (SA1). The ‘Trainee Associate’ (commonly referred to as ‘TA’) grades are reserved exclusively for school-leaver trainees. The firm operates something of an ‘up-or-out’ model policy, particularly for its trainees: as shall be portrayed in the empirical chapters, there are perceived to be more opportunities to move *horizontally* within the confines of the organization, but only upon qualification. Annual (or sometimes bi-annual) promotion is powerfully linked with examination success on the ICAEW/ACCA courses, and to a lesser extent – but still crucially – to feedback from audit managers as to trainees’ client-facing performance. I sought to cover as broad a spectrum as possible regarding interviewees. The main reason for this was in light of this thesis’s overarching research question as to whether non-graduate training schemes represent novel forms of labour exploitation to aid the accumulation of surplus value. In order to best approach this question I needed to speak with non-graduates, their graduate colleagues and their managers. The composition of the interviews that I carried out in BIGFOURFIRM is as follows:

Table 2: Interviews in BIGFOURFIRM

Managers					
Title	Gender	Firm	Graduate	Professional Membership	Area of practice
Regional Managing Partner	M	BIGFOURFIRM	Y	ICAEW	BR
Senior Manager	M	BIGFOURFIRM	N	AAT-ICAEW	AUDIT

Manager	F	BIGFOURFIRM	N	AAT-ICAEW	AUDIT
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Trainees

Type of trainee	Gender	Firm	Year of T.C.	Accountancy body training under	Area of practice	Graduate	Postgrad degree	Relevant Degree
Graduate	F	BIGFOURFIRM	2	ICAEW	AUDIT	Y	Y	N
Sponsored' graduate	F	BIGFOURFIRM	3+	ICAEW	AUDIT	Y	N	Y
Graduate	F	BIGFOURFIRM	3+	CAI	AUDIT	Y	N	N
School-leaver	F	BIGFOURFIRM	1	ACCA	AUDIT	N	N	N
Graduate	M	BIGFOURFIRM	2	ICAEW	AUDIT	Y	N	Y
School-leaver	F	BIGFOURFIRM	1	ACCA	AUDIT	N	N	N
School-leaver	F	BIGFOURFIRM	1	ACCA	AUDIT	N	N	N
Sponsored' graduate	M	BIGFOURFIRM	3	ICAEW	AUDIT	N	N	Y
Sponsored' graduate	M	BIGFOURFIRM	3	ICAEW	AUDIT	N	N	Y
School-leaver	F	BIGFOURFIRM	3	ACCA	AUDIT	N	N	N
School-leaver	F	BIGFOURFIRM	3	ACCA	AUDIT	N	N	N
School-leaver	M	BIGFOURFIRM	3+	ACCA	AUDIT	N	N	N

MIDTIERFIRM(S)

A mid-tier firm is generally classified as an accountancy firm which lies between number five and number twenty-four in terms of annual turnover in the UK (accountancyage.com). I cast my net fairly wide in terms of reaching out to mid-tier accounting firms, in a similar manner to the work of Lander et al (2013). They secured the co-operation of eleven mid-tier firms, but did not seek to interview non-managerial staff, which would have likely made for easier securing of the access they were seeking. I secured initial/gatekeeper interviews with six mid-tier firms, all lying within the top fifteen accounting firms nationally. I was unable to secure any trainee interviews with only one of these firms.

But what makes a mid-tier firm different from their 'big four' rivals? The principal answer is size, in terms of fee income. In 2012, the year in which the interviews were carried out, the turnover differential between the smallest 'big four' firm (Ernst and Young) and the largest 'mid-tier' firm, ranked number five nationally in terms of fee income (Grant Thornton), was over \$1 billion. The actual core business activities of mid-tier accounting firms are very similar to their 'big four' rivals: in some graduate recruitment literature they are described as being "sizeable companies with an international presence...[who are] constantly nipping at the heels of the 'big four',

constantly attempting to secure business from larger clients and expanding all the time” (allaboutcareers.com, 2010). Their audit focus tends to be on smaller PLCs though, as the next section shall outline.

The notion of size differentials between ‘big four’ and mid-tier firms extends to numbers of partners and professional staff too: taking mid-tier firms from number five to number fifteen (the numbers between which the case study organisations featured in this thesis are located), fee income ranges from a low of £56million to a high of £387million. The smallest ‘big four’ accountancy firm in 2012 had 549 partners; this is contrasted with the largest mid-tier firm having 203 partners and the smallest mid-tier firm in the top fifteen having 72 partners. The smallest ‘big four’ accountancy firm in 2012 had 7166 professional staff: the largest mid-tier firm had 2828 professional staff, and the smallest mid-tier firm in the top fifteen had 457. There is thus a significant size differential in terms of staff numbers between the ‘big four’ and mid-tier firms. A last major differentiating factor is the type of clients that ‘big four’ and mid-tier firms typically service: ‘big four’ firms typically audit FTSE100/FTSE250 companies: indeed, the ‘big four’ account for 97.8 per cent of audit fee income within the FTSE250 group of companies (Accountancy Live, 2013). Thus, mid-tier firms tend to offer their audit, tax and advisory services to much smaller clients who operate in smaller markets than the clients of their ‘big four’ rivals. The hierarchical structure of the mid-tier firms featured in this thesis is broadly similar to that of big four firms:

Partner (equity)
 Partner (salary)
 Director
 Senior manager
 Manager
 Assistant manager/Supervisor
 Audit senior (qualified)
 Third year trainee
 Second year trainee
 First year trainee

In a similar manner to BIGFOURFIRM, trainees are confined to the lower ranks of the hierarchy until they qualify as a chartered accountant. Their annual progress is based principally upon passing the chartered examinations and upon receipt of satisfactory

feedback from audit seniors/supervisors. Trainees are normally given one re-sit per module (there are fifteen modules on the ACA and ACCA courses), which they have to pay for themselves. A ‘bad fail’ – scoring less than fifty per cent – results in immediate termination of the training contract. Trainees employed by mid-tier firms attend college for their professional exams, frequently alongside ‘big four’ trainees. As with BIGFOURFIRM, I sought to interview as broad a spectrum as possible of ICAEW trainees: this would enable effective comparison and elaborative triangulation. The composition of the interviews that I carried out in mid-tier firms is as follows:

Table 3: Interviews in Mid-tier firms

Title	Gender	Firm	Graduate	Professional Membership	Area of practice
Senior Partner	M	MTF1	Y	ICAEW	AUDIT
Trainee Talent Manager	M	MTF2	Y	CIPD	N/A
HR Manager	M	MTF3	Y	CIPD	N/A
Office Managing Partner	M	MTF4	Y	ICAEW	CF
Office Managing Partner	M	MTF5	Y	ICAEW	AUDIT
Office Managing Partner	M	MTF5	Y	ICAEW	AUDIT
Senior Partner	M	MTF5	Y	ICAEW	AUDIT
Office Managing Partner	M	MTF6	Y	ICAEW	AUDIT

Type of trainee	Gender	Firm	Year of T.C.	Accountancy body training under	Area of practice	Graduate	Postgrad degree	Relevant Degree
Graduate	M	MTF1	1	ICAEW	AUDIT	Y	N	N
Graduate	M	MTF2	3+	ICAEW	FORENSIC	Y	N	N
Graduate	F	MTF2	2	ICAEW	AUDIT	Y	N	Y
Graduate	F	MTF2	2	ICAEW	AUDIT	Y	N	Y
Graduate	F	MTF2	3+	ICAEW	AUDIT	Y	N	Y
Graduate	M	MTF3	3+	ICAEW	AUDIT	Y	N	N
Graduate	M	MTF3	3+	ICAS	AUDIT	Y	N	Y
Graduate	M	MTF4	3+	ICAEW	CF	Y	Y	N
School-leaver	F	MTF4	1	AAT	AUDIT	N	N	N
Graduate	F	MTF4	3	ICAS	AUDIT	Y	N	Y
Graduate	M	MTF4	2	ICAEW	AUDIT	Y	N	N
Graduate	M	MTF4	2	ICAEW	AUDIT	Y	N	Y
School-leaver	F	MTF4	2	AAT	AUDIT	N	N	N
School-leaver	M	MTF5	1	AAT	AUDIT	N	N	N
Graduate	M	MTF5	1	ICAEW	AUDIT	Y	N	N
Graduate	M	MTF5	1	ICAEW	AUDIT	Y	N	Y

Non case-based interviews

Six interviews lie outside the cases that are featured in the analysis chapters of this thesis. These interviews were conducted with participants who expressed enthusiasm to take part in the research having heard about it from individuals who were interviewed for my research. One manager and three trainees were employed by different 'big four' firms and one had studied for the AAT qualification as a precursor to becoming a student of the Chartered Institute of Management Accountants (CIMA). I conducted these interviews to gain a wider understanding of other individuals' experiences, and to investigate perceptions of trainees in other firms. Unfortunately a senior organizational figure for these firms could not be located and interviewed, thus limiting their ability to form new cases. However they were useful in providing extra perspectives and particularly for reinforcing themes that I had begun to identify during the formal interviews. The data generated in these five interviews does not feature in the analysis chapters. The final 'non-case' interview was held after the other 44 interviews, and was a discussion with a member of the AAT's marketing function who provided me with interesting insights into the future plans of the AAT and their interaction with accounting firms. A table-based representation of these interviewees follows:

Table 4: Non case-based interviews

Managers					
Title	Gender	Firm	Graduate	Professional Membership	Area of practice
Manager	F	OTHER BIG 4 FIRM	Y	ICAEW	AUDIT
Media Relations Manager	F	AAT	Y	N/A	PR

Trainees								
Type of trainee	Gender	Firm	Year of T.C.	Accountancy body training under	Area of practice	Graduate	Postgrad degree	Relevant Degree
Graduate	M	OTHER BIG 4 FIRM	1	ICAEW	AUDIT	Y	Y	Y
Graduate	M	OTHER BIG 4 FIRM	3+	ICAS	AUDIT	Y	N	Y
Graduate	M	OTHER BIG 4 FIRM	2	ICAS	AUDIT	Y	N	N
Graduate	M	MGT ACCOUNTANT	3+	AAT	MGT ACC	Y	Y	N

Other sources of data

The programme of interviews was certainly the primary source of data featured in this thesis. However as I have outlined in section 4.5.1, the research approach utilised in this thesis advances elements of an ethnographic approach, including the collection and interpretation of visual material. Online and print-based recruitment material in particular assembled a detailed background of the ‘corporate line’ surrounding the development of non-graduate training schemes, against which the thoughts and perceptions of trainees and managers could be triangulated. Further documentary material consisting of guidance noted for staff (see appendix B) was especially interesting in delineating the development of BIGFOURFIRM’s school-leaver scheme.

4.6 Experiences in the research process*Access*

Thus far chapter 4 has identified a qualitative, case-study based strategy as being the most appropriate for addressing my research questions. I thus needed to approach accounting firms to initiate the interviews. Gatekeeper access determines whether the door to research will be open or shut (Dean et al, 1967, 68). As Anderson-Gough et al (2002, 41) summarise: “research access is a crucial issue in that the empirical study of professions”. With these noted difficulties acknowledged, I identified twelve of the top fifteen accountancy firms in the UK by turnover that had a presence in Yorkshire or the surrounding counties. Through relatively straightforward internet-based research I was able to address each letter to the senior partner, managing partner or HR manager of each organization. The letters explained briefly the focus of my research and why I considered it to be important. I explained that I wished to speak with them about how accountancy organizations shape interpretations of professionalism in trainees. I further mentioned that my project aimed to add to existing theory and literature regarding these themes. Rather than mentioning in my initial letter that I wished to speak to trainees, I decided it would be best to ask each gatekeeper in person about interviewing trainees following a face-to-face meeting and after having conducted an interview with them., hopefully having built up some rapport, trust and further interest in the research.

I was aware that negotiating – and gaining – access to accounting organizations is fraught with difficulty. Issues of trust and secrecy are important to organizations in many, if not most occupations. But this is especially so for accounting firms. Accounting is acknowledged as “an occupation in which competition is fierce, and secrecy is seen by accounting firms as a competitive weapon” (Anderson-Gough et al, 2002, 41). Given how the audit function of accounting firms is required by legislation, it is the people who are carrying out the audit (who carry out other business services at the same time) that give the organization its competitive edge. Therefore, given my research design, I was concerned that organizations may be unwilling to grant me access to interview their trainees. Bearing in mind these acknowledged difficulties (Anderson-Gough et al, 2002), I was very pleasantly surprised with the responses I promptly received. Within three days of sending out twelve letters, I had three replies expressing an interest in the research and agreeing to requests for initial meetings and interviews. I waited two weeks and followed up the non-responses with an email. This led to communications with three more organizational gatekeepers who agreed to be interviewed. Once an interview was completed with each senior individual, I requested verbally for access to trainees. I did not specify a target number as I was eager to speak to as many trainees as possible within each organization. In each case, managers were surprisingly open to me speaking with their trainees. Not one of them refused my request.

I anticipated there to be a large amount of negotiation to eventually gain access to trainees, given their workload and constraints on – and costs of – organizational time (Coffey, 1994). This was particularly the case of BIGFOURFIRM. Having gained verbal access from the most senior individual in the organization, I was told to expect a call in the next few months regarding access. However this call never arrived. Through a combination of polite reminders and informal contact with BIGFOURFIRM’s campus recruitment manager, I was eventually contacted by a member of BIGFOURFIRM’s planning team who had organized for trainees to be in the office on a particular day. The process from gatekeeper interview to finally interviewing trainees took seven months. This signals the importance and benefits to a researcher of having multiple contact points in the same organization to assist in access. In the case of the

six mid-tier firms that form my 'MIDTIERFIRM' (MTF) category, this process was much more straightforward.

Having been 'introduced' to some trainees via email, arrangements were made to either conduct interviews at their place of work or elsewhere at their convenience. Given the acute time pressure that trainee accountants find themselves under, I made it clear that I could talk to each trainee at their convenience, be it at weekends, evenings or early mornings. Of my 32 trainee interviews, six were conducted over the telephone. One training manager was interviewed via telephone during their lunch hour, and five trainees were interviewed during evenings via the same method.

4.7 Key informant interviews

Upon embarking on my quest for data, my initial area of focus was on gaining access to key informants within accounting firms. This was to gain experience at conducting formal interviews with senior organizational figures, but was also to develop the direction of the bulk of my research. A semi-structured interview methodology was utilised for this part of the research. In total 11 interviews with partners and managers were conducted: 9 were graduates and 2 were non-graduates. The significance of 'change over time' as a topic of discussion certainly influenced the direction of this research project somewhat significantly. Discussions with senior organizational figures also provided valuable 'voices from the top' in terms of organizational goals and the part of my research that focuses on changing routes to membership of the accountancy profession. They offered both personal and organizational opinions regarding the perceived effect that the changing economic and political climate has had on current trainees' experiences.

These interviews offered a valuable first insight into the past and present experiences of trainees, organizational reasoning behind the refocusing of recruitment strategies, and career trajectories of accountants. Most importantly, however, these 'key informants' acted as gatekeepers to their organizations. The vast majority of key informants were partners within their respective firms, and as such, had to be

approached not only to elucidate their opinions and perceptions but also in order to gain (or be granted) access to the trainees within their organizations. All of the senior organizational figures that I interviewed offered interesting opinions and so are included as respondents in my research dataset. Questions were adapted slightly given the different roles of some of the organizational figures and their areas of expertise. Given their semi-structured construction, interviews were split into four socio-biographical sections to enable relatively straightforward evaluation of my main points of interest:

Career history to date

Questions in this section were designed to make the interviewee comfortable in my presence and to illustrate the broad choices each individual had made in their careers. I was able to gain an understanding of the different types (and sizes) of organizations that each individual had been employed in throughout their career, and what motivated them to move both horizontally and vertically within the accountancy profession.

Day-to-day work

Moving on from each senior individual's career history to becoming a partner in their respective organizations, these questions aimed to lead into discussions on being an ambassador for their organization and how these senior managers interpret and understand from the term 'professional'. Further questions in this section were designed to explore the concept of professionalism in both an occupational and organizational context in line with the theorising of Evetts (2006; 2010; 2013).

Change in experiences over time

An area that was of particular interest to me is the notion of change over time: indeed, these senior organizational figures are the 'trainees of the past' and the 'organizational voices of the present'. Given my project's case study-based research design, context is a matter of priority. The fact that these senior organizational figures have been members of the wider profession – and in the majority of cases, of the organization by which they are presently employed – means they have been subjected to political, social and economic changes throughout their professional careers. Questions on the changes that these individuals have experienced during their careers gave me great insight into the changing nature of trainees' experiences in accounting firms.

What makes a partner/senior manager?

Questions in this section focused upon what makes a ‘successful’ accountant – that is, one who reaches the upper echelons of the accounting ‘pyramid’. The individuals that were interviewed had moved ‘up’ within the occupation as opposed to ‘out’ of it into industry – those being the two broad options an accounting trainee faces upon qualification. It was interesting to observe what facets of their individual skillset and personality these senior organizational figures attributed their perceived success to.

4.8 Interviews with trainees

The second and dominant part of my research was the interviews with trainees within the six case study organizations. 32 trainees were interviewed: 23 graduates and 9 non-graduates. Three of those graduates that I interviewed I class as ‘sponsored’ graduates – that is, they studied under a ‘sponsored’ scheme with BIGFOURFIRM whereby they completed 12 of their 15 professional exams whilst a part-time student at a university in the North of England. Interviews lasted between forty to ninety minutes depending on time available and also how talkative interviewees were. In line with my semi-structured interview format, these interviews were split into three broad socio-biographical sections, each designed to elucidate certain aspects of my research questions.

Personal characteristics and pre-employment experiences

The initial part of the interview was designed to ‘break the ice’ and as such consisted of establishing trainees’ personal characteristics such as age, year of training contract and qualifications. Their educational choices were discussed at more than monosyllabic length: I enquired as to their choice (if any) of degree and in particular to the non-grads about why they chose to bypass university altogether. I also discussed each trainee’s career choice, why they chose to work in accounting and in particular for the firm they were currently employed at. Trainees’ experiences of recruitment and selection were discussed at length here; not only because recruitment is the first stage of the professionalising process (Anderson-Gough et al, 1998, 56) but because it would enable comparative focus on recruitment methods for differing entry routes to

organizations and the wider profession. Context was explored in detail in this section, in terms of trainees' experiences of searching for a job. This was discussed so I could gain a greater understanding of the importance of work experience in securing a job in an accounting firm and what in their minds stood each trainee out in securing themselves employment at the firm they work at.

Trainee employment experiences

This section took the most time in each interview. Given my research questions, this is understandable. I initially focused on exploring the current day-to-day activities of each trainee to develop an understanding of their current position, but the main initial focus of this part of each interview was on trainees' early experiences within their employing firm. The first few weeks of trainee employment is critical in the formation of trainee identities (Coffey, 1994). In-house training is the means by which much of this work takes place (Anderson-Gough et al, 1998). As such, training – both in-house and 'external' - was another major focus of this section of the interview. Trainees' perceptions of the nature and purpose of both organizational and professional training – and the examinations both formal and informal that accompanies this training - were discussed. This was to explore the interorganizational differences not only in terms of types of training, but also trainees' perceptions of the purpose of this training. The final part of this section revolved around trainees' understandings of professionalism: what makes them a professional and whether they consider themselves to be a professional at the current stage of their employment and training. The perceived utility of belonging to a professional association – in the majority of cases, the Institute of Chartered Accountants of England and Wales (ICAEW)) – was also explored in this section.

Post-qualification plans

The purpose of this section was to gain a more detailed understanding of the perceptions of the post-qualification choices that trainees expect to face. More discussion around context took place in this section of the interview, as external economic conditions are likely to play a role in the influence of the choices that trainees will likely face when they eventually qualify. The notion of 'continuous professional development' was discussed here too, in order to develop my

understanding of post-qualification training and its application in my featured case study organizations as well as the wider occupation of accounting.

Given the semi-structured nature of my interviews, I adapted my lines of enquiry depending on the educational route of each employee. For trainees (and managers) who had entered their organization without a degree, discussion focused on their reasoning for joining as a 'non-graduate'. I also focused on their perceptions of the differences between a graduate and a non-graduate, in terms of their day-to-day work, their perceived abilities, advantages and shortcomings. For 'sponsored' undergraduates (those trainees undertaking firm-specific degree courses) I focused on the perceived differences and benefits of such an education/vocational hybrid course in terms of their day-to-day experiences as well as their individual prospects for the future.

4.9 Coding and Analysis

Interviews with partners and other senior organizational figures, and trainees, generated a total of 45 semi-structured interviews. Each interview was electronically recorded if I was granted permission to do so. I took brief notes during each interview as they were useful for providing me with immediate reference to new and emerging themes and to refer to specific parts of the conversation. I made it absolutely clear to each interviewee that my interest in their perceptions of careers and professionalism was purely with research in mind, and that each interview would be confidential and anonymised. I was thus able to develop a good rapport with my interviewees (Rubin and Rubin, 2005) that enabled frank, open and enjoyable discussions.

Interviews were uploaded to NVIVO, a qualitative data programme that enables relatively straightforward and secure data storage and retrieval. I used NVIVO to transcribe my interviews verbatim. I chose to transcribe the interviews myself because I felt it important to immerse myself in my data at the earliest available opportunity, and prior to the analysis of themes within it. Each of the sections of my interviews related to certain parts of my research questions. However codes were not entirely drawn up in advance of their application – to do so would have been inappropriate given the interpretive nature of my study. I made note of the broad themes in each

interview in a manner Miles et al (2013) term ‘descriptive’ coding. These were not my main codes however. They were more ‘summaries of passages of qualitative data’ (Saldana, 2009, 70) that enables me to make better sense of each section. The second cycle coding method that seemed most appropriate for my interviews set was “pattern coding” (Saldaña, 2009, 152). As defined by Miles and Huberman (1994, 169), pattern codes are “explanatory or inferential codes, ones that identify an emergent theme or explanation. They pull together a lot of material into a more meaningful and parsimonious unit of analysis...pattern coding is a way of grouping those summaries into a smaller number of sets, themes or constructs”. Miles and Huberman (1994, in Saldaña, 2009, 152) further note that pattern coding is appropriate for development of major themes from the data, the search for causes and explanations in the data, examining social networks and patterns of human relationships and the formation of theoretical constructs and processes. Pattern coding therefore seemed to be an appropriate coding design in that it displays functional synergies with my aforementioned multiple case-study research design.

As Anderson-Gough et al (1998, 49) note, a very general code suffers from a lack of power to ‘cut’ the data. Therefore I needed to develop an appropriate coding scheme that not only ‘cut’ the data suitably, but had an appropriate level of dynamism. By dynamism, I mean that my set of codes needed to contain both ‘static’ and ‘dynamic’ codes. My codes were drawn from three sources: my research questions, my literature review and the interview data that I obtained. ‘Static’ codes are ones that are drawn up at the outset of the research and remain unaltered for the duration of the coding process. Dynamic codes are ones that are modified in line with emerging issues. Furthermore the drawing of codes from these sources highlights the abductive and iterative nature of my research, as it moves back and forth between literature and data. The coding process yielded a final list of 32 codes which, with their abbreviations for coding, were as follows:

Table 5: Coding System

1. **OTHERORGS** (perceptions [and experiences] of other firms)
2. **RECSEL** (Recruitment and selection procedures/experiences)
3. **INTEXP** (Initial experiences of firm – first few weeks of work)
4. **TRPROF** (professional education/training)
5. **TROORG** (organizationally specific training)
6. **SOCIAL** (socializing within/between individuals and cohorts within firms/between firms as well)
7. **ORGCUL** (organizational culture/specific ways of doing things)
8. **ORGCULAD** (adherence to org culture by trainees)
9. **APPRSL** (appraisal – both formal and informal, but separate from prof exams)
10. **EXAMREL** (Relevance of exams to professional status)
11. **IDWKVUL** (Individuals' vulnerability/susceptibility to identity work practices – more likely to get these from managers but assess everyone)
12. **PROF** (references to profession and professional eg how individuals understand it)
13. **PROFKNOL** (knowledge aspect of professions/professionalism)
14. **CLIENTS** (perceptions/experiences of clients of employing orgs)
15. **SITEDISCONS** (site of discourse construction: professional groups or managers within organizations?)
16. **AUTHORITY** (rational-legal bureaucracy or collegial)
17. **WRKPRAC** (standardized procedures/discretion, autonomy)
18. **AUTHDEC** (structures of authority [hierarchichal?], decision-making and practitioner trust)
19. **ACCGUIDE** (What guides individuals' accountability/performance: meeting targets or codes of ethics)
20. **POSTQPERCEP** (Perceptions of how things change after qualification)
21. **PQMOVEIN** (opportunities to move within current org)
22. **PQMOVEHORIZ** (opportunities to move to other accounting firms)
23. **PQMOVEOUT**(opportunities to move into 'industry' or into other disciplines)
24. **CAREERS** (Career plans, realisations)
25. **PRIOREDUC** (education prior to joining organization: details and reasons)
26. **ECONCLI** (perceptions of economic climate at time of job search/joining)
27. **WHYNEWRTS** (reasoning for rise in different routes to professional membership)
28. **AGE** (references to age from trainees and managers)
29. **GENDER** (References to perceived gender roles, in work and outside work)
30. **WORKEXP** (experiences of work during trainees' employment)
31. **OCCHNG** (Change in the occupation over time)
32. **UNIREL** (relevance of university education to working as an accountant)

It is crucial to note that coding does not constitute analysis, and nor does a computer program such as NVIVO perform a thorough and systematic analysis of data on behalf of a researcher. The software package was used primarily as a device to store codes

and to enable effective searching and ‘pulling out’ of material relating to the lines of analysis (Anderson-Gough et al, 1998). By ‘pulling out’, I mean that within each code I identified themes, and I then identified and grouped together differing organizational and individual interpretations of these themes.

I achieved this by creating a word processing document for each code. At the start of each code document I wrote questions or topics that the code was designed to enable analysis of. At the end of each code document, I typed a thematic summary of what each code illustrated. This process was carried out for both my first and second rounds of coding. A grouping together of these themes produced a narrative consisting of three findings chapters. For example, codes regarding economic climate, new routes to accounting qualifications and prior education before joining an accounting firm formed chapter 5. Codes regarding work practices, and trainees’ experiences of work, and their perceived vulnerability to organizational control strategies combined to form chapter 6. Finally, codes surrounding perceptions of professionalism and post-qualification choices combined to form chapter 7.

In a manner similar to Lander et al (2013) my first round of coding focused on a broad generic classification of the issues related to my research topics, to more specific categories in coding round two, where my dynamic codes were generated and subsequently analyzed. In order to investigate change over time, my analysis adopted a pseudo socio-biographical approach. This is because biographies “are rooted in social history and...individual personality, [and] reach forwards and backwards in time, documenting processes and experiences of social change” (Chamberlayne et al, 2000, 2).

My first interviews were with key informants. Through a thematic analysis of these key informant interviews, I was able to identify the major themes behind the broad changes that had informed transformations in organizations’ recruitment practices. I adopted a socio-biographical approach in analysing my second set of interviews – those with trainees - as well, in order to investigate trainees’ decisions within the socio-economic (and organizational) context. Further codes were added at this stage in light of my identification of novel themes that I deemed worth of investigation. As

Lander et al (2013) identify, it is difficult to empirically identify institutional logics – such as Evetts’ (2006; 2010) concepts of organizational and occupational professionalism. Instead I searched for indicators of each of these logics, and devised codes associated with each of these logics to assist me with my analysis of rhetorical professionalism in accounting firms. My first interviews were with key informants. Through a thematic analysis of these key informant interviews, I was able to identify the major themes behind the broad changes that had informed transformations in organizations’ recruitment practices. I adopted elements of a socio-biographical approach in analysing my second set of interviews – those with trainees - as well, in order to investigate trainees’ decisions within the socio-economic (and organizational) context. Further codes were added at this stage in light of my identification of novel themes that I deemed worth of investigation. As Lander et al (2013) identify, it is difficult to empirically identify institutional logics – such as Evetts’ (2006; 2010) concepts of organizational and occupational professionalism. Instead I searched for indicators of each of these logics, and devised codes associated with each of these logics to assist me with my analysis of rhetorical professionalism in accounting firms.

It was during the analysis stage of the research project that the triangulation of my interview data took place. As I discussed in section 4.4.3, the main aim of triangulation in research that adopts a retroductive approach is for elaborative purposes.

Triangulation seeks to use a variety of data in order to expand understanding of the phenomenon that is being investigated, principally by providing different perspectives, interpretations and experiences *of* those phenomena. I began to convey organizational perspectives in chapter three; in particular through the work of Tant and Sherlock (2011), who themselves are partners in a ‘big four’ accounting firm. The Marxian positioning of the researcher meant that the work of Tant and Sherlock (2011) was treated with some scepticism – in particular their lack of mentioning anything to do with trainee salaries. However when adopting a retroductive approach “there is no way that the validity of any empirical data can be established (Blaikie, 2000): it was for this reason that managers and trainees from various educational backgrounds were sought for interviews. Trainees in particular were crucial to the investigation. Through obtaining frank and honest interview data from non-graduate trainees and their graduate colleagues, I was able to attempt to remove the ‘corporate line’ from the interviews with managers and partners. Those individuals who had strategic

responsibility for the firm and shared in its profits had significant potential to bias what they were saying in order to make their firm look like an ‘employer of choice’ (Orenstein, 2005). However, and somewhat surprisingly, managers were frank about their employers’ motivations in re-engineering trainee schemes along non-graduate lines, as the findings chapters of this thesis shall report. Triangulation thus enabled the removal of the ‘corporate line’ from organizations’ promotional and recruitment literature that shall be presented in chapter five of this thesis. The utilisation of triangulation thus achieved what Blaikie (2000) argues it sets out to do: it located, obtained and decrypted “data with an understanding of the wider situation in which it was located” (Blaikie, 2000, 267) and also that was in possession of background knowledge of the phenomenon that was under investigation.

A cross-case-analysis was conducted on my coded interview data. By comparing the perspectives and experiences of the firms that feature in this thesis through event sequencing of contemporary processes (Lee et al, 1999) between cases, I was able to analyse and compare differing organizational approaches to the same external phenomena: namely that of the changing English political and economic climate.

4.10 Ethical considerations

The ethical issues posed by research of this type are for concerns not only of moral scruple, but also pragmatism (Anderson-Gough et al, 1998). It is central to the successful accumulation of interview material that subjects are frank and honest. Honest responses from trainees, however, might be matters that they wish to conceal from their senior colleagues (Anderson-Gough et al, 1998). It is with this in mind that I must respect individuals’ absolute right to confidentiality otherwise I risk compromising not only the data that I obtain for this project, but also my future prospects for continuing the my research with the same set of actors in the future. To paraphrase Anderson-Gough et al (1998, 47), it was cardinal principle of this research – and indeed, of my actions as a social researcher - that no information about individuals was fed back either formally or informally to anyone else within the firm or outside the firm, or indeed outside the research team of my supervisors and I. I took

careful steps to anonymise my interviews so that no individuals or organizations could be identified.

At the outset of my interviews, oral permission was sought from all of my interviewees to record interviews, and was granted unanimously. I had drafted an 'information sheet' to give to each interviewee that would explain the nature and purpose of my research (see appendix D) and explain in detail to my interviewees the methods by which I would anonymise their interviews, the methods of analysis that I will use to examine their data and how I would keep their interviews secure throughout the duration of the research project. Each interviewee was made aware of their right to withdraw from participation in this research project at any time, and without needing to give me a reason why. At the date of submission of this thesis, no participants had expressed a wish to withdraw from the research project. There were no risks to the health and safety of participants in this research, or to me the researcher. Those participants that were interviewed during work hours did not lose any pay as a result of taking time off from their work to talk to me. In fact, most trainees I interviewed at their place of work welcomed it as an opportunity to avoid audit planning work. The recorded interview data was uploaded onto the secure university network promptly upon my returning to the university, and was immediately deleted off my audio recording device. Before I commenced my search for willing participants, this research project was reviewed and given approval with no recommendations by the University of Leeds AREA ethics committee.

4.11 Conclusion

This chapter has outlined the methodological approach to answering the research questions posed at the end of chapter 3 of this thesis. As asserted by Trow (1957, in Bryman, 2004, 342): "the problem under investigation properly dictates the methods of investigation". I have advocated a retroductive, qualitative, multiple case-based approach. Semi-structured interviews have been presented as the most appropriate method for the collection of primary data. Six of the top fifteen accounting firms in England have been presented as featured cases in this research project. I have noted the

criticisms of case-based research, but maintain that for this research project I seek depth and quality of data, and a multiple case-based approach is the most appropriate way of answering my research questions.

Chapter 5: Changing career paths in the English Accountancy profession - current context and organizational opportunities

5.1 Introduction

This chapter provides a contextual examination of the graduate labour market in England, as well as a critical investigation of the exploitative potential of new routes to a professional accountancy qualification. Chapters six and seven of this thesis analyse individuals' interpretations and experiences of work and careers, and the concluding chapter eight draws this analysis together in proposing a re-working of the labour process in accounting for the twenty-first century. In order to reach these latter chapters, it is first necessary to set out in detail the context of graduate recruitment in the accounting sector in England. The first section of chapter 5 will therefore illuminate the supply and demand of graduates in England, the composition of the graduate recruitment market and the role that accounting firms play within this highly competitive market. It will achieve this by presenting secondary data in the form of 'High Flyers' survey publications, as well as annual data from the Financial Reporting Council (FRC). Data regarding the composition of vocational accounting qualifications (chiefly the AAT) was obtained from the Association of Accounting Technicians. This section will also chart the rise in value of prior work experience within accounting firms as a means to securing full-time employment within accounting firms in England.

Following its exploration of current context, this chapter will lay further foundations for chapters five and six by observing 'organizational opportunities'. It will document organizational reasoning for the utilisation – or exploitation - of novel routes to a chartered accounting qualification. This section of chapter five will utilise my 'key informant' interviews as a means of gaining organizational reasoning behind changes in intakes of trainee. It will also draw upon organizations' recruitment material and its references to current context as a reason for opening up previously unutilised routes to a chartered qualification within accounting firms. This section will explore each organization's interpretation of the state of the economy in 2011-2012, and will address the perceived relationship between current economic conditions and organizations' trainee intakes.

The final section of this chapter will document ‘individual insights’ into accounting firms’ recruitment behaviour. It will do this by exploring trainees’ understandings of the opening up of new routes to chartered membership, and will enable comparison of organization’s economic justification for offering new routes with individuals’ contextual rationalization for utilizing these new routes. The contextual data in the following section of this chapter, as well as the organizational and individual validations in later sections, are presented to lay the foundations for the chapters six and seven of the thesis. Together they ‘set the scene’ for more detailed explorations of the work carried out by trainees of varying educational background in English accounting firm..

In the concluding part of chapter three of this thesis, I introduced the notion of the ‘graduatisation’ of the English accounting profession. I explored the rise in recruitment of university-educated trainees and the reasons behind the shift away from lengthy apprentice-style ‘articles’. I concluded that the ‘graduatisation’ of accounting was perceived as an improvement over these previous, lengthier educational and training models (Macdonald, 1995). The reasons for this change were that the increased numbers of students attending university enabled accounting organizations to select higher achieving graduates. Furthermore, accounting organizations’ training bills were seen to be able to be lowered as a result of trainees only needing three years’ training as a graduate instead of five as a school-leaver. I also argued that in the major works exploring organizational and professional socialization of trainees in accounting firms (Coffey, 1994, Anderson-Gough et al, 1998, Grey, 1998), the ‘big’ firms that were the focus of study limited recruitment into their ICAEW training contracts to graduates. In light of the changes that I will describe in this chapter, this is a critical assumption – and thus a key gap - in the literature.

I described in chapter three the tripartite closure regime governing contemporary accounting whereby universities – and the credentials they bestow on graduates – are a significant actor in the closure process. However as I also identified in chapter three, new routes to accounting were being highlighted in recent literature (AAT, 2012; BIS, 2012a; Hopper, 2013) that involve either a complete bypass of university, or specific

professional service firms collaborating with universities to deliver a ‘sponsored’ degree in the name of ‘employability’ (Boden and Nedeva, 2010). A ‘reasonable’ university record – widely considered to be upper second class honours – is generally still what is needed to progress along the recruitment path at large and mid-tier accounting firms. However the novel routes that I mentioned are worthy of investigation, and given their relatively recent rise, are scarcely mentioned in current literature (Tant and Sherlock, 2011; Dolphin and Lanning, 2011; Hopper, 2013). Research on the recruitment, ‘professionalising’ (in both rhetorical and structural terms) and work experiences of these novel types of trainee has not yet been carried out. The first point for an exploration of these new types of trainee, however, is to examine the contextual circumstances surrounding their re-emergence in popularity. In this chapter I will proceed to expand upon these novel (or erstwhile in the case of apprenticeships) routes to membership of a chartered accounting body, but prior to exploring individual organizations and trainees’ views, I will firstly will explore wider changes in the context around the graduate labour market.

The following section is aimed to provide a broad contextual grounding of the graduate labour market in the UK and shall observe current figures and trends, and dynamics of demand and supply of graduate labour and the changes in the composition of graduate employment. Focus will then narrow to examine the professional services sector. The purpose of this section is to familiarise the reader with the past and current state of the graduate recruitment in the UK, and to provide a point of reference when interviewees refer to the current or past economic climate in relation to their prospects as graduates.

5.2. Current Context: the state of graduate recruitment

In order to understand the current ‘state of play’ regarding the graduate recruitment market for accounting and professional services firms in England, it is necessary to look back to pre-crisis figures so the effect of the economic downturn of 2008 onwards can be appreciated. Graduate vacancies in accounting and professional services firms have not returned to pre-downturn levels. The *High Flyers* report of graduate vacancies at the UK’s 100 leading graduate recruiters (of which 5 are accounting firms, the ‘big four’ and one mid-tier firm) notes that accounting and professional service firms

downgraded their recruitment expectations during 2012, to the point where their original target of 4,550 graduate accounting recruits was reduced to 3,759 graduates actually recruited in 2012. Graduate vacancies at large accounting firms have fallen by 10.2 per cent since 2007 (High Flyers, 2013).

A notable rise has however occurred in numbers of graduates applying for graduate jobs in accounting and professional service firms: applications to accounting firms increased by 21 per cent in 2012 (High Fliers, 2013), thereby attesting to their increased popularity amongst graduates who are looking to begin careers. PricewaterhouseCoopers received a record 5,500 applications in the last six weeks of its 2010 graduate intake, and experienced a 118 per cent jump in applications compared with the same period in 2009 (Spence, 2010). This increase in applications is alluded to elsewhere in the 'big 4', with Woods (2010) noting that applications to Ernst and Young's 2011 graduate training program were double the previous year's.

According to *The Graduate Market in 2012* (High Fliers, 2012) the 'Big 4' accounted for 4 out of the top 5 individual recruiters of graduates in 2012. Combined, they *planned* to recruit 3940 graduates. Within four weeks of opening their recruitment websites in 2011 for the 2012 intake of graduates, big four firms were reporting large increases in applications to their graduate programmes: KPMG, for example, reported 7,200 applicants in just 4 weeks for the 850 jobs they had available to start in September 2012. Similarly, EY reported a 140 per cent increase in applications for the 800 graduate positions they had available to start in autumn 2012 (Lewis, 2011). These graduate applicants are not necessarily straight out of higher education: as noted by the Higher Education Careers Service Unit (2012) the number of graduates unemployed after six months of being a graduate *increased* in 2009, reached 8.6 per cent, a numerical total of 21,042. Therefore it is highly likely that graduates from previous years will be applying to current vacancies in professional services firms.

The key contribution of this account of recent statistics within graduate recruitment is to illustrate the longstanding institution of accounting and professional services – in particular the 'big 4' – as being a popular destination for graduates. As I noted in chapter 3, large accounting firms attract high numbers of graduate applications because

the long term prospects for qualified accountants appear lucrative (Grey, 1994, 483). Professional service firms are continuing to recruit large numbers of graduates. In line with the large number of students graduating year on year from English universities (almost 300,000 in 2011 (HECSU, 2012)), they have always been a popular focus of graduate applications. This has remained the case throughout the recession of 2008 onwards and is forecast to continue in 2013. Thus, the economic downturn has had a fairly small effect on applications to, and vacancies at, large accounting firms in England.

5.2.1 The increasing importance of work experience

A noteworthy aspect of the contemporary graduate recruitment market is the rising importance of work experience. In this section I will explore current statistics regarding the effect of work experience on graduate's recruitment prospects, and more specifically within the accounting and professional services sector. It illuminates the reality that a large proportion of graduate vacancies in 2012-2013 are expected to be filled by graduates who had already worked for their employer. This implies that a large proportion of accounting trainees navigate the critical organizational aspect of contemporary accounting's tripartite closure process. Across the UK's top 100 graduate employers the figure is 36 percent. The accounting and professional services sector is slightly lower than the amalgamation of all sectors, but nonetheless is a strikingly high 30 per cent. In other words, only 70 per cent of graduate positions at the UK's five largest accounting firms in the UK are realistically open to graduates with no previous experience of working for the employer that they are applying to.

The category 'already worked for employer' is classified by *High Flyers* as a graduate having completed either an internship, an industrial placement or vacation work at their current employer. At one 'big four' firm, applications for internships increased by 50 per cent in 2011 (Lewis, 2011). The notion of 'employability' (Chillas, 2009; Boden and Nedeva, 2010) is argued to have been sought by students at an earlier stage, to the extent that "they are looking to secure internships and work experience earlier, rather than just relying on the degree and the [extra-curricular] experience on their CV to get their foot in the door of employers" (Lewis, 2011).

There are 1,756 paid work experience places in the top five accounting and professional service firms (High Flyers, 2013). I must reinforce that the *High Flyers* data is representative of the top 100 graduate recruiters (in terms of numbers recruited) and thus serves as an indicator of national trends – but is not wholly representative. As I have mentioned, it may well be that a different picture exists in smaller firms (Anderson-Gough et al, 1998; Suddaby et al, 2009).

The number of work experience places available in large accounting and professional services companies has risen by 12.3 per cent, or 192 extra places, to a 2012-2013 total of 1756 places. Significantly, the availability of work experience places has had a significant effect on the likelihood of students who have *not* had any work experience. We can see that from the ‘class of 2013’, only 70 per cent of the 3,827 graduate positions in accounting and professional services will truly be available for graduates without prior work experience. In reality therefore only 2,679 graduate jobs will be available in this sector in the upcoming year. The final part of the *High Flyers* report notes skepticism from graduate employers regarding those graduates who have not got work experience within the organization to which they are applying. Over half of the top 100 graduate recruiters in the UK are of the opinion that graduates who have had no experience of work within the organization that they are applying to, stand little to no chance of being successful during the recruitment process. The figure for other ‘traditional’ professions is somewhat higher than accounting: over half (53 per cent) of all graduate positions in law firms in 2013 will be filled by applicants who have already worked for their organization as an undergraduate student (*High Flyers*, 2013).

In the latter sections of chapter two, I discussed the extent to which the current government is in favour of such ‘work experience’. The recommendations in the Wilson report (Department for Business, Innovation and Skills 2012) recommended that universities *increase* opportunities for students to acquire relevant work experience through internships and ‘years in industry’. These recommendations were designed to help universities and their students engage in the “development of employability skills” (BIS, 2012, 44) – in short, to enable students to become more likely to obtain and keep a graduate job. Boden and Nedeva argue that discursive notions of employability have shifted from simply “an individual getting a job” to “the individual acquisition of a set of attributes that makes one appealing to a

heterogeneous range of employers”(2010, 42). Employability is more than ever a performative function of universities, and has adjusted power balances in favour of employers (Boden and Nedeva, 2010). I will illustrate this in the context of contemporary English accounting firms in the later sections of this chapter.

However the statistics that I have presented illustrate that the graduates who partake in structured work experience programmes during their time as an undergraduate are far more likely to be positively viewed or successful in recruitment when they apply to their organizations’ graduate programme. This is because they are seen as more likely to possess not only the requisite human capital necessary to secure employment, but also the “skills and competencies that organizations look for” (High Flyers, 2013, 32) that can only be gained through work within the same organization.

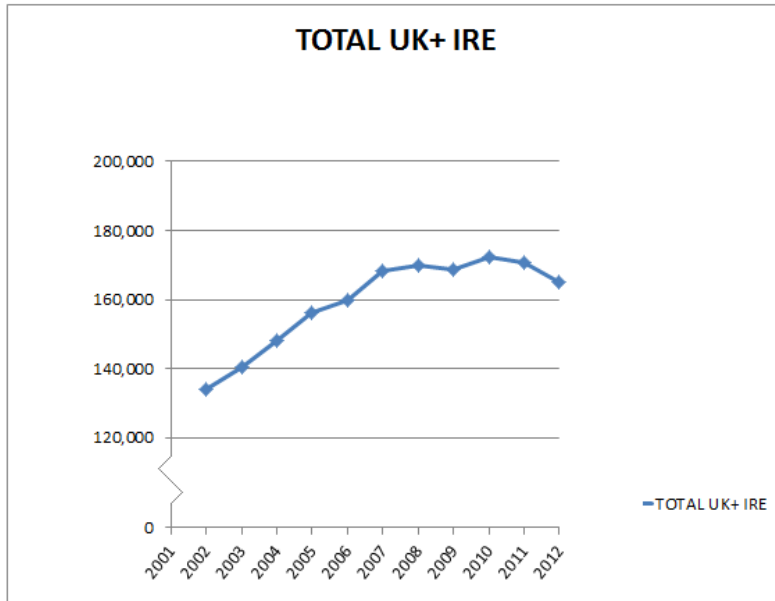
There has been a decline in the number of graduate positions available in accounting and professional services between 2007-2013, by 10.2 per cent. However despite this decline, accounting and professional services continue to be a large employer of graduates: to the extent that the ‘big four’ accounting firms alone planned to recruit 3,940 graduates in their 2012 intakes. Furthermore, work experience places – in the forms of internships, an industrial placement or vacation work are becoming more and more sought after by current undergraduates and recent graduates alike. However this risks the creation of ‘haves’ and ‘have nots’ in terms of graduates that possess work experience, and graduates that do not. Graduates who possess work experience in the firm that they are applying to are far more likely to secure graduate-level work within the same organization. This work experience is being utilised as a means of ‘getting their foot in the door’ and navigating organizational closure processes at an earlier stage than graduate who do not seek out and obtain work experience. Thus, in some cases, and increasingly, organizational closure is being brought forward to before students graduate, rather than after they have finished their degrees. It is this notion of ‘getting one’s foot in the door’ – and the experiences and perceptions of the individuals that manage to do so at varying stages of their careers – that this chapter and the following chapter will move on to investigate. However first this chapter will explore trainee membership of accounting bodies, to impart further contextual information on the English accountancy profession and graduate recruitment.

5.2.2 The Graduate Assumption

This section will focus on exploring the notion of English Chartered accounting as a ‘graduatised’ profession. It will observe the changes in the educational composition of accounting trainees in the Institute of Chartered Accountants of England and Wales and will explore the possible reasons behind these changes. As was observed in chapter 3 of the literature review, there is a notable presupposition in literature on the professions – particularly accounting – that trainees are graduates. This section will explore motivations for why change has taken place, and the extent of these changes.

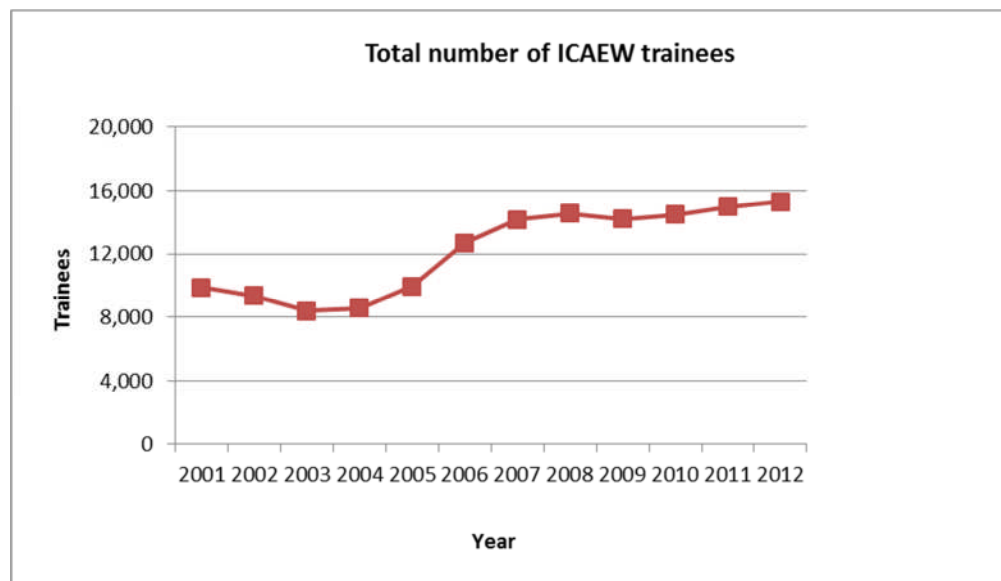
Regarding the accounting sector, the following statistics focus on the main body that graduate accountancy trainees in England train under: The Institute of Chartered Accountants of England and Wales (ICAEW). This reflects the geographical location of the study, and also the organizational choices regarding 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. As chart one below demonstrates, total numbers of trainees studying for membership of a recognised accounting body¹ were steadily rising until 2007 when they have appeared to have plateaued somewhat, just prior to the onset of recession in 2008:

¹ The seven accountancy bodies that feature in the *Key Facts and Trends* publication are: ACCA, CIMA, CIPFA, ICAEW, CAI, ICAS and AIA

Chart 1: Total number of accounting trainees in UK and Ireland

(Source: *Key Facts and Trends, 1997-2013*)

However as shown below in chart 2, the Institute of Chartered Accountants in England and Wales (ICAEW; the main professional body used by audit firms in England) experienced a 28.2 per cent increase in student memberships from 2005-2006, and between 2006-2012 the number of ICAEW students has risen by 20.7 per cent.

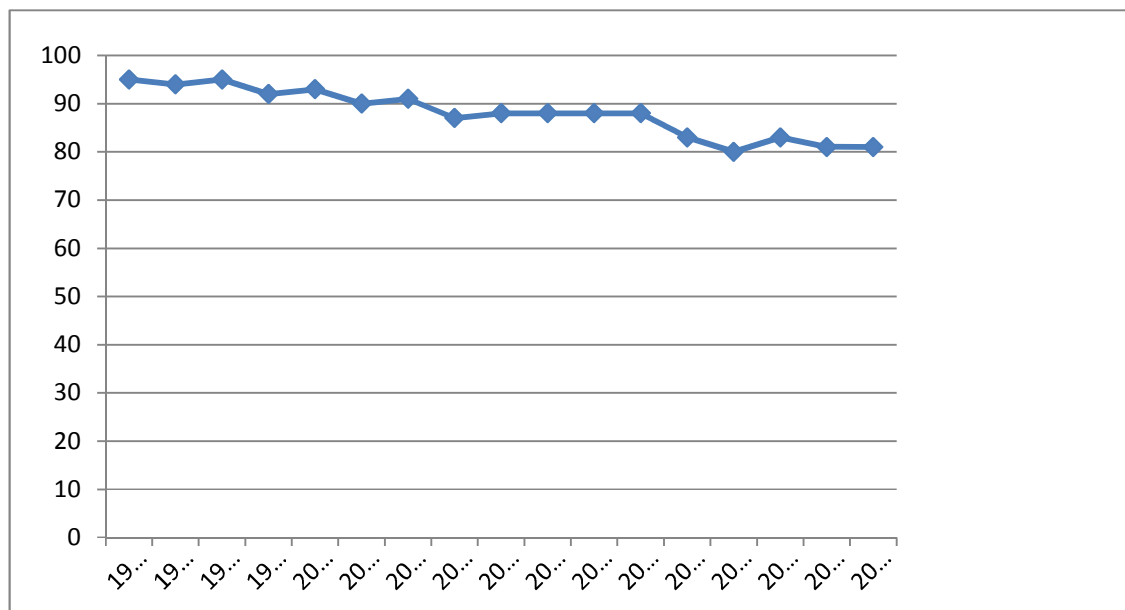
Chart 2: Total number of ICAEW trainees

(Source: *Key Facts and Trends, 1997-2013*)

As chart 2 shows, despite a decline between 2001 and 2003, there has been a gradual increase in numbers of ICAEW students since then, to a current high of 15,321 trainees in 2012. Thus, ICAEW trainees represent less than ten per cent of total trainees. The rest are mostly studying for CIMA and ACCA: in 2012, there were 54,010 trainees studying for membership of CIMA in the UK and Ireland and 84,058 trainees in the UK and Ireland studying for membership of ACCA.

Chart 3 illustrates that despite this rise in total numbers of students studying for membership of the ICAEW, the proportion who are graduates has fallen:

Chart 3: Percentage of ICAEW trainees who possess a degree



(Source: *Key Facts and Trends, 1997-2013*)

The proportion of ICAEW trainees who are graduates has slowly but steadily decreased from a high of 95 per cent in 1996 to 81 per cent in 2012. Thus almost one in five trainee professional accountants studying for membership of the ICAEW have not attended university. This is both startling and very interesting. The ‘graduatisation project’ of the ICAEW appears to be waning. The number of trainees studying for membership of the ICAEW in 2012 who are not graduates is around three thousand.

This is a significant proportion of ‘future professionals’ and I argue it is a group whose perceptions and experiences of trainee work are wholly worthy of investigation.

The Higher Education Statistics Agency (HESA) has documented the difficulties facing graduates in their search for appropriate jobs (Sugden, 2010) as well as the unrest following the rise in tuition fees in England rising to £9000 (Coughlan, 2010). However the observed steady decline in graduates studying for membership of the ICAEW does not by itself point towards the end of the ‘graduatisation’ of accounting by the accounting bodies themselves. As *Key Facts and Trends* observes: “the differences in educational qualifications of those entering the various training schemes are often a reflection of the selection policies adopted by employers rather than the results of strategic decisions of the bodies” (Financial Reporting Council, 2012). It is with this in mind that the firms researched by Anderson-Gough et al (1998, 37) exercised organizational discretion in restricting recruitment into their ICAEW training contracts to graduates. Combined with their allegation that a ‘different picture’ might exist in smaller firms, this is what this thesis aims to explore.

The statistics presented in chart 2 suggest that there are more non-graduates studying for membership of the ICAEW than ever before. The next section of this chapter will move on to explore organizations’ perceptions of the current climate and the differing ways in which accounting organizations have behaved with regards to the recruitment of ‘non-graduates’. However before I move on, it is appropriate to explore other modes of accounting qualification. As chapter two of my literature review briefly mentioned, and the preceding section of this chapter illustrated, alongside the rise of graduate entry into accounting firms there is a renewed focus on employability though prior work experience within specific accounting firms (Boden and Nedeva, 2010; BIS, 2012). However I also mentioned the championing of vocational training – in the form of apprenticeships - by the government. I will explore this phenomenon in more detail in the following section.

5.2.3 The (re) rise of apprenticeships

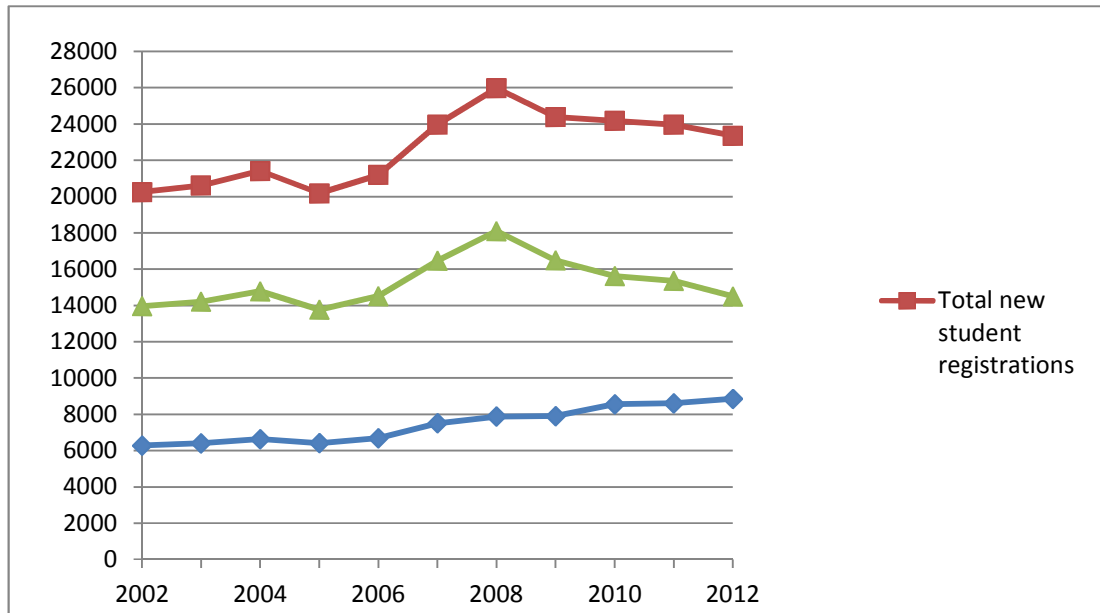
In chapters two and three of this thesis I began to lay the groundwork for the investigation that chapters five, six and seven of this thesis conducts. I noted that in the past, accountants' training was in the form of a five year on-the-job apprenticeship where they paid to undertake 'articles'. The purpose of this section is to briefly acquaint the reader with the concept of 'modern' apprenticeships and their purpose and levels of utility within the English accounting sector. It will utilise data obtained from the Association of Accounting Technicians to demonstrate the steady rise in popularity of vocational training specifically for accountants.

There has been a resurgence of interest in apprenticeships at governmental level: the coalition government has pledged funding for an extra 250,000 apprentices over this parliament (Lanning, 2011). This is largely due to the large numbers of youths not in education, employment or training (NEET): 957,000 – or 20.5 per cent - in the three months from September to November 2012 (ONS, 2013). Apprenticeships are asserted to be the preferred tool that ensures those people without a degree are not left behind (Lanning, 2011, 6) in terms of human capital and ability to earn a wage comparable to those commanded by graduates. The most popular route to a vocational qualification in accounting is through the Association of Accounting Technicians (AAT). I will now move on to a focused exploration of the demographics of AAT trainees and will observe the changes with regards to numbers and age of AAT students.

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 section is on the AAT qualification because it awards 90 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 data from the research project's key informants.

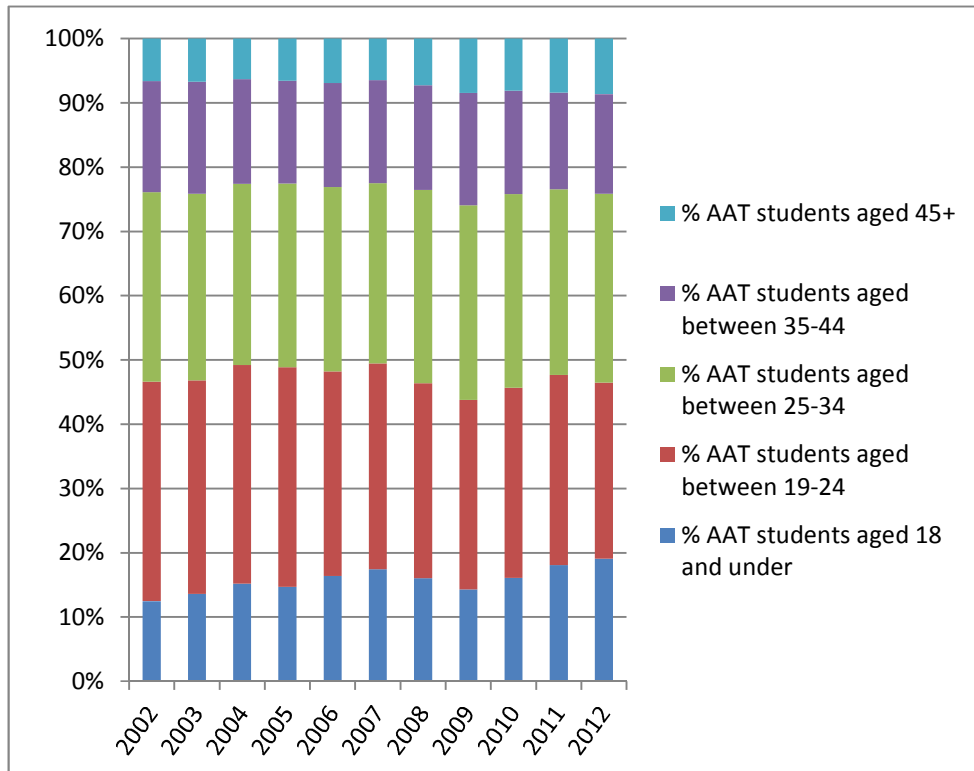
Chart 4: new student registrations for AAT qualification 2002-2012



(Source: AAT)

Chart four shows how 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 23,358 new student registrations in 2012. However table 4 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 2012 (the last full year of available membership details) there were 4,458 AAT students aged 18 and under. This points towards a larger number of students of school-leaver age studying for the AAT qualification:

Chart five: Ages of AAT students



(Source: AAT)

These statistics are by no means definitive. The AAT is unable to say what percentage of these trainees are studying as part of a formal apprenticeship within an accounting organization (rather than self-sponsoring), and how many of them are going on to study for membership of a chartered accounting body. I have presented these statistics as they show that a growing number of younger people are studying for a vocational qualification in accounting, be they in ‘formal’ apprenticeships or of their own accord. This is important as it may provide an explanation for the decrease in levels of graduate trainees studying for membership of the ICAEW. It thus may indicate efforts by accounting organizations to enact the organizational closure process and thus to interrupt trainees’ education at an increasingly earlier stage than the assumed graduate trainee process. These indications were substantiated by a preliminary interview with a member of public relations staff at the AAT. The Association was described as “responding to employers’ changing demands” and “making students ready for work”.

Thus, the association of accounting technicians appears to actively be yielding control of their curriculum and training to the organizations that employ AAT trainees. It is the implications of these earlier vocational choices – and organizations’ roles behind and responses towards them – that the subsequent parts of this chapter will explore.

5.2.4 Current context: conclusions

Section 5.2 of this thesis has provided the reader with context around the graduate labour market and to elucidate the state of demand and supply of graduates and non-graduates, the composition of employment for graduates, and how these have changed in the recent past. This section also highlighted the rise in importance of work experience as a precursor to securing graduate employment within professional services firms, and thus portrayed the closure process in accounting as increasingly taking place earlier in trainees’ careers. It also showed how proportionally fewer trainees studying for membership of the ICAEW are graduates, and that this figure is steadily falling further. Lastly it documented the rising number of younger people opting to (or being directed to) study for a vocational qualification in accounting. It is to the ‘organizational opportunities’ that these conditions create, to which I now turn.

5.3 Organizational Opportunities

5.3.1 Introduction

Having explored the context around the trainee labour market in the UK for both graduates and school-leavers, I turn to an investigation of the contemporary labour

process that occurs within English accounting firms. I have observed *what* changes are taking place in the occupation. This next section will consider why, and to what extent, these changes have been initiated. I will firstly present the ‘business case’ for earlier intervention in students’ education as outlined by Tant and Sherlock (in Dolphin and Lanning, 2011), and will then go on to explore the perceptions of senior figures in the organizations that played a role in my research. In doing so it will elucidate organizations’ justification of any changes in trainee intakes, and will address the perceived relationship between current economic conditions and organizations’ trainee intakes.

5.3.2 Novel route trainees: who benefits?

The table below shows in detail the progression that a ‘sponsored’ undergraduate will experience in comparison to other trainee routes to a Chartered accounting qualification, using September 2013 as a start date for all routes.

Table 6: Trainee progression on different organizational routes

Key:

	Trainee associate/school-leaver wages
	University
	Undergraduate work-placement
	Associate/graduate trainee wage
	Part-qualified/payrise/promotion to 'senior associate 1'
	Exam-qualified/further payrise /promotion to 'senior associate 2'

Date	BIGFOURFIRM School-leaver scheme	BIGFOURFIRM 'sponsored' undergraduate scheme	BIGFOURFIRM / MIDTIERFIRM Standard graduate scheme	MIDTIERFIRM School-leaver scheme
Sept '13	Start at BIGFOURFIRM	Start at university	Start at university	Start at MIDTIERFIRM
Mar '14				
Sept '14				
Dec '14		Start at BIGFOURFIRM (first placement)		
Mar '15				
Sept '15				Start on MTF Graduate scheme
Dec '15		Start at BIGFOURFIRM (Second placement)		
Mar '16				
Sept '16			Start at employer	
Nov '16		Start at BIGFOURFIRM (Third placement)		
Mar '17				
Jun '17		Holiday		
Sept '17		Start full-time at BIGFOURFIRM		
Dec '17				
Sept '18				
Oct '18				
Jan '19				
Sept '19				
Sept '20				

(Source: interview data/press releases from participating organizations)

Table 3 illustrates how trainees on non-graduate routes achieve their Chartered qualification up to two years sooner than trainees on the established graduate route. The 'sponsored' undergraduate trainees achieve a degree and their accounting qualification in five years, which is a year faster than it would take a standard graduate 'associate' who pursues an undergraduate degree for three years and then takes three years to navigate the trainee scheme at BIGFOURFIRM. Non-graduate trainees on

BIGFOURFIRM's school-leaver programme achieve their Chartered certifies qualification in four years, but more importantly, as the table shows, these non-graduate trainees achieve parity (in terms of graduate wages and position in BIGFOURFIRM's organizational hierarchy) in as little as 14 months. In a similar manner, the AAT-ACA route followed by the mid-tier accounting firms in this thesis shows non-graduate trainees as achieving a graduate wage and hierarchical position in 24 months. Thus, a university education is replaced with up to two years of on-the-job training and tutoring towards accounting qualifications, and following this period as a 'trainee associate', non-graduate trainees are supposedly treated like – and paid the same - as graduates. Chapter six shall investigate the realities of trainees' experiences at work.

The table below – table four – provides a brief description of the established and alternative routes at BIGFOURFIRM and at the 'mid-tier' firms that feature in this thesis. It provides information regarding salary differentials between graduate and non-graduate routes and illustrates how approximately six thousand pounds per non-graduate trainee is saved in wages alone. Table four shows how many trainees from each route were employed in the regional offices that were a feature of this research. It also shows the popularity of each route and whether each route is *increasing* in popularity or not. Lastly the table shows what kind of work experience is gained on each trainee route. Non-graduate trainees are all exposed to work practices for longer periods of time than standard graduate trainees. Although 'sponsored' undergraduates only spend a total of 2 years working within their regional office before they join their employer full-time, their work experience is spread over five years in total.

Table 7: Key information for graduate and non-graduate routes

	BIGFOURFIRM School-leaver scheme	BIGFOURFIRM 'sponsored' undergraduate scheme	BIGFOURFIRM Standard graduate scheme
University degree?	No	Yes	Yes
Qualifications gained	ACCA	BSc, ACA	Degree, ACA
Time taken to complete Chartered qualification (assuming no fails/delays)	4 years	5 years	6 years
Numbers of students involved in regional office (featured in this research)	2	4	25
Average pay	c.£15,000 p.a.	c. £20,000 p.a. pro rata	c. £21,000 p.a.
Trend increasing/decreasing	Increasing: Record number of 120 recruits nationally for autumn 2013	Increasing: new universities in 2011 (south of england) and 2013 (midlands)	Static: recovering from reductions following 2008 financial crisis
Work experience	Full time work and study for 4 years	1 year university, then a 4-5 month placement in years 2, 3 and 4 of degree; then 1 year full time	Full time work and study for three years

	MIDTIERFIRM Standard graduate scheme	MIDTIERFIRM School-leaver scheme
University degree?	Yes	No
Qualifications gained	Degree, ACA	AAT, ACA
Time taken to complete Chartered qualification (assuming no fails/delays)	6 years	5 years
Numbers of students involved in regional office (featured in this research)	3	2
Average pay	c.£20,000 p.a.	c. £14,000 p.a.
Trend increasing/decreasing	Static: recovering from reductions following 2008 financial crisis	Increasing: new trainee vacancies increasingly targeted at non-grads
Work experience	Full time work and study for three years	Full time work and study for 5 years; 2 years AAT, 3 years ACA

(Source: interview data/press releases from participating organizations)

5.4 Demand side economic benefits: Widening organizational participation and the avoidance of student debt

The 'sponsored' degree programme at BIGFOURFIRM has been in operation since 2002, and is hailed as "the most established degree that combines academic study, integrated professional placements and progress towards the ICAEW's ACA qualification" (BIGFOURFIRM recruitment material, 2010, see appendix A). The sponsored undergraduate route is particularly interesting because it embodies the argument of this thesis regarding accounting firms' reshaping of education systems, and intervening in their labour force's education at an earlier stage than is currently assumed. Furthermore it is rapidly expanding in terms of places. At the time of interviews, the 'sponsored' undergraduate route had just been introduced at a large university in the south of England, to compliment the initial location of the sponsored

course in the north. In September 2013, a new intake of ‘sponsored’ undergraduates began a course at a large university in the midlands, thereby showing increasing popularity and geographical coverage of this new route for BIGFOURFIRM. Another of the ‘big four’ accounting and finance firms has introduced a ‘sponsored’ degree course in three similar geographical locations, thereby adding foundations to organizational claims that these alternative routes play a role in widening trainee participation in English accounting. The promotional material written by BIGFOURFIRM for its sponsored degree programme heavily emphasises that “if your sights are set on a career in finance, it makes sense to start early” (Appendix A, p.2). Furthermore, as shown in the quote below, BIGFOURFIRM explicitly states the rising importance of the early securing of work experience and how some students justified their choices to apply based on that factor:

“After reading the brochure, I couldn’t not apply! The chance of a job offer at the end of four years has provided me with comfort over the foreseeable future.”

(Source: BIGFOURFIRM recruitment brochure, Appendix A)

In BIGFOURFIRM’s ‘sponsored’ route, the student does not become a fully qualified member of the ICAEW until they have completed a year of full-time work after completing their four-year integrated degree. The ‘sponsored’ trainees therefore are exposed to the work practices of BIGFOURFIRM for a total of five years before they can realistically leave to pursue other opportunities. Such a model is in keeping with Tant and Sherlock’s (2011) ‘reinvention’ of apprenticeships: they assert confidence that their apprentices will not leave because of “the incentive of the opportunities for trainees once they have completed the programme” (Tant and Sherlock, 2001, 69).

This outlining of the sponsored degree programme at BIGFOURFIRM highlights the innovative redesigning of graduate career structures by accounting organizations in a similar manner to the development of organizationally specific ‘bespoke’ legal practice courses (Faulconbridge and Muzio, 2009). Intermediary degrees also exist: some universities have entered into ‘strategic partnerships’ with the ICAEW, ACCA and CIMA, whereby their accounting and finance degree courses offer a large number of exemptions for students who wish to become Chartered accountants. However as

Faulconbridge and Muzio (2009) point out, the development of *firm-specific* Chartered training represents an intensification of these ‘partnership’ routes. Indeed, one mid-tier firm informed me that they did not grant exemptions to students who were entitled to them, because they wanted their trainees to re-learn each ICAEW module using their particular firm as a frame of reference. For sponsored undergraduates at BIGFOURFIRM, the process of deciding – and attempting – to take employment at an accounting firm is navigated at a much earlier stage than standard trainees. This enables BIGFOURFIRM to interrupt future employees’ holistic education at a much earlier stage, and thus to imprint the BIGFOURFIRM way of carrying out tasks on trainees sooner, and for longer. Crucially though, this is the way BIGFOURFIRM has marketed its sponsored degree programme. There are no references to increased tuition fees or a seizure of economic opportunity by the organization: mainly because this programme was established long before the tuition fee cap was even £3000, let alone £9000.

At the time of interviews, the ‘sponsored’ course existed at one university in England and graduated approximately 50 students per year. BIGFOURFIRM has 34 offices in the UK, thus sponsored trainees and qualified associates who had studied for the sponsored degree were difficult to locate, let alone interview. However, three individuals who had undertaken the ‘sponsored’ course were identified and interviewed, and willingly discussed their perceptions of their course with candour. Sponsored individuals unanimously made reference to their course being particularly beneficial in light of the 2012 rise in tuition fees:

“Especially with tuition fees going up to nine grand [£9000] I think people are being a bit more considered when they decide whether they're going to go to university and what they are going to do at university. And I think having a job at the end of the course is going to make people a lot more comfortable about shelling out thirty thousand pounds on a uni course. It's crazy isn't it.”

(5th year trainee, ‘sponsored’ undergraduate, BIGFOURFIRM)

The reasoning for applying for the sponsored route for this individual was two-fold: to avoid spiralling amounts of student debt, and to secure valuable work experience and therefore continued employment at an earlier stage. The critical aspect of ‘sponsored’

courses is that trainees who gain entry to BIGFOURFIRM via this route, have navigated the organizational closure process at a much earlier stage than their graduate colleagues. Thus, by re-engineering career structures for trainees, BIGFOURFIRM has developed a training contract that instils firm-specific work practices in trainees from the moment they commence their higher education. Critically, economic benefits to the firm were scarcely mentioned by any ‘sponsored’ trainee or associate. The benefits were seen to be almost exclusively on the supply side. The attraction of increased ‘employability’ was a major factor in sponsored trainees applying to their particular degree:

“As long as you get a 2:1 degree and pass all your placements then you will get a job offer at the end so there is a lot of security on the course in a way, knowing that there is a job for you at the end if you work hard whereas a lot of people obviously going to university, especially at the moment, are a bit unsure as to whether they are going to get a job at the end.”

(5th year trainee, ‘sponsored’ undergraduate, BIGFOURFIRM)

The passing of a placement was asserted by the above interviewee to be “a matter of not doing anything wrong rather than going out and impressing people”. Thus, if ‘sponsored’ trainees perform adequately at both their university exams and with clients, they are guaranteed a job offer after gaining the required credentials. The choice to apply for a ‘sponsored’ university course is still a significant investment for the applicant: they still have to pay tuition fees to the university that is in partnership with BIGFOURFIRM. In the case of ‘sponsored’ trainees however, this investment is perceived as altogether more worthwhile insofar as trainees have a guaranteed graduate job at the end of their extended higher education.

A further key aspect of the ‘sponsored’ undergraduate course is that it capitalises on trainees’ desires to attend university. Trainees work for BIGFOURFIRM whilst they are studying, but are relatively comfortable in the knowledge that they have navigated the organizational closure process at a much earlier stage. If they pass their exams adequately and display appropriate professionalism (in terms of conduct and behaviour, and crucially as identified by Anderson-Gough et al, (1998), in terms of not being *unprofessional*) they have a job at the end of their elongated training contract, which is

something that is viewed as worth investing tuition fees in. As I pointed out in chapter three however, a main point of deviation from law firms' development of bespoke legal practice courses is that accounting firms are developing these firm-specific courses *alongside* and *instead of* a degree, rather than implementing them *after* a traditional undergraduate degree. I now turn to the school-leaver routes that are increasingly utilised by BIGFOURFIRM and mid-tier accounting firms.

Regarding the school-leaver routes that were a feature of my study, a notable difference was observed when comparing mid-tier firms with BIGFOURFIRM. BIGFOURFIRM has had a relatively longstanding commitment to school-leavers – they have been recruited for over fifteen years. Furthermore the 'sponsored' university course at BIGFOURFIRM has been in existence for over ten years. However when discussing change over time in terms of trainee intakes with senior organizational figures in mid-tier firms, the employment of school-leavers was generally described in opportunistic terms:

“The environment has changed. So, I'll give you a classic example. Let's take university fees; they've gone absolutely through the roof...it would affect us massively. So how did we offset that, what did we do to try and make it so the changing environment had been that over the past few years - there has been a gradual transfer towards recruiting more school leavers”.

(Talent Manager, graduate, MTF2)

As aforementioned, my key informant interviews took place between September 2011 and January 2012, during which time the effects of - and opportunities created by - raised tuition fees were starting to be explored by the majority of mid-tier organizations. As recruitment material from the website of MTF1 is explicit in stating:

In the current climate and with the recent increase in University Tuition Fees [MTF1] acknowledges that there are an increasing number of talented, ambitious A-level (or equivalent) students who are unsure whether a typical university education is the right path for them. Instead, why not consider taking an opportunity with MTF1 on our School Leavers Programme. Not only will you be able to gain a prestigious professional qualification and have a permanent salaried career without the expense of funding a university degree, you'll be gaining commercial work experience

working alongside industry leading professionals, working on real business projects”

(MTF1 recruitment website)

The firm’s recruitment material centres around organizational benevolence in terms of widening participation and diversity; of offering talented individuals who fear that they cannot afford to go to university an alternative route to a qualification widely considered to be ‘graduatised’. The office managing partner of MTF1 advocated this route in summarising that school leaver trainees have “chosen that route rather than going to university because the bottom line is it gets you there [chartered/qualified] sooner and you’ll earn money as well and you don’t come out with a big debt”. Such logic is shared – albeit in slightly less direct language – by senior figures in other firms:

“in an office like this you'd probably take on probably four or five depending on where we are in the cycle. It changes slightly because we also, 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 - so we'd probably take three and two or something like that.”

(Managing Partner, MTF4)

The above statement from a managing partner in a large mid-tier firm shows the more substantial effect that the move towards school-leaver trainees may have on mid-tier firms’ trainee intakes. Whereas the regional office of BIGFOURFIRM recruited thirty graduates and two school-leavers per year, this mid-tier firm recruited approximately five graduates annually in the past. And as we can see, the move towards recruiting non-graduates would consist of recruiting at least forty per cent of this office’s trainees from a non-university background. However the fact that this route is being seized upon because of ‘what’s been happening with universities’ points towards the decision to focus on novel routes to a profession being a ‘reactive’ measure to external political and economic conditions, rather than a proactive measure as we saw in the example of BIGFOURFIRM. However what both moves represent is the utilisation of the political and economic climate by accounting firms in England to justify potentially exploitative moves towards employing increasing numbers of non-graduates. This shall be explored in more detail in section 5.5.

Current context was frequently referred to by non-graduate trainees. The reaction of one ‘sponsored’ trainee was typical of non-graduates’ perceptions of the rise in tuition fees:

“Especially with tuition fees going up to nine grand [£9000] I think people are being a bit more considered when they decide whether they're going to go to university and what they are going to do at university. And I think having a job at the end of the course is going to make people a lot more comfortable about shelling out thirty thousand pounds on a uni course. It's crazy isn't it.”

(5th year ‘sponsored’ trainee, BIGFOURFIRM)

The reasoning for applying for the above individual was two-fold: to avoid spiralling amounts of student debt, and to secure valuable work experience and therefore continued employment at an earlier stage. This emphasises the importance of the current context. In particular the attraction of increased ‘employability’ is noted by the above interviewee. The choice to apply for a ‘sponsored’ university course is still a significant investment for the applicant: they still have to pay tuition fees to the university that is in partnership with BIGFOURFIRM. Employability – or more critically, the lack of employability that a degree provides students with – was a concern of some school-leavers at BIGFOURFIRM:

“Obviously with the current climate it's hard to get jobs after university so that was my main reason for not wanting to go. And also I've wanted to do accountancy for a while, and so knowing I could do that without going to university - it seemed the obvious choice.”

(Second year trainee, school-leaver, BIGFOURFIRM)

The notion of ‘paid training’ was discussed at length by school-leaver trainees in BIGFOURFIRM and mid-tier firms. MTF4 in particular had moved to a model of aiming to recruit more school leavers than graduates in their regional office that I was granted access to. School-leavers saw their modes of training as being desirable – these

trainees avoided student debt, and earned a wage while undertaking accounting training:

“I started here when I was eighteen; [at] twenty-three I'll probably be qualified and like I said there's people who started - some of my colleagues started when they were twenty-five and I think: "yeah, you've had your uni life, you've spent four years at uni, you've had a gap year after and you've travelled the world: fantastic". But I'd rather do that when I've got a load of money and I'm earning a load of money and I can afford to go here there and everywhere and I'm not living off student debt. And I think that is a big benefit; because a lot of uni students today - and I don't know about yourself - I know have got themselves into a lot of debt.”

(2nd year trainee, school-leaver, MTF4)

The view that a non-graduate trainee route to an accounting qualification enables trainees to become qualified ‘faster’ than a graduate was a particularly powerful one – and was shared by all nine school-leaver trainees I interviewed. Of course, the length of time it takes for such non-graduate trainees to become qualified is generally longer than the standard three-year training contract. The difference is that school-leaver trainees begin their vocational (in the case of the AAT) or chartered (in the case of BIGFOURFIRM’s ACCA non-graduate scheme) training as soon as they begin employment at the firm. This led to perceptions amongst school-leavers of the futility of a university education as being a pivotal part of becoming a chartered accountant:

“I felt that uni didn't really offer me a great deal compared to this. Because - I don't know - it's pretty obvious which one I'd choose...with this one I do my qualification first and then I've got my option to do the degree at the end, and it's all paid for me. At uni, I'm going in, paying (laughs), not got a guarantee of a job at the end, and yeah. So in the end you'd come out with the same thing but you wouldn't have been paying for it by yourself.”

(2nd year trainee, school-leaver, BIGFOURFIRM)

The benefits of non-graduate routes to an accounting qualification - as understood by the trainees themselves – are perceived to revolve around the non-accumulation of student debt and the achieving of a ‘foot in the door’. However as I mentioned at the

start of this section, perceptions of organizational justifications for these new routes were also explored in interviews with managers and trainees. It is at this point that the notion of *elaborative* triangulation (Rossman and Wilson, 1985) becomes crucial in my analysis of the potential for trainee exploitation within these routes. Thus far, having presented organizationally-produced literature and non-graduate (both school-leaver and ‘sponsored’ undergraduate) trainees’ justifications for the development and seizure of novel, extended trainee schemes, it appears as though these routes have been borne out of organizational benevolence, in order to offer aspiring accountants the chance to study for a qualification generally considered to be ‘graduated’. As I have discussed in the previous chapter, elaborative triangulation seeks to expand a researcher’s understanding of the phenomena they are investigating by collecting data from a variety of sources. To expand my understanding of the rise of non-graduate traineeships, I interviewed the managers and graduate colleagues of non-graduate trainees as well. Analysis of their perceptions of the re-rise of elongated, non-graduate training schemes revealed significant deviations from the ‘corporate line’ that was presented in this section. When discussing his organization’s renewed focus on recruitment of non-graduate trainees, a senior partner in MTF1 candidly expressed that his firm’s strategy of employing school-leavers was being “exploited for nine thousand reasons a year”. This remark was when discussing the well-publicised rise in English universities tuition fees to a maximum of £9000 per year that came into effect in September 2012. Such a candid assertion has significant implications for the overarching research question that this seeks to answer: I am seeking to investigate whether employers are using non-graduate training programmes as a novel form of labour exploitation to aid surplus value accumulation. The fact that one partner openly admits to exploiting non graduate training schemes in light of the changing economic climate certainly adds elaborative depth to this project, and it is to a more detailed analysis of managerial and graduate trainee perceptions that I now turn.

5.5 Supply side economic benefits: Reduced wages and cheaper training

Alongside discussing trainees’ reasons for electing to take employment with their particular firm, a feature of my interviews was that I asked all interviewees why they perceived accounting organizations to be increasingly offering non-graduate routes to a

Chartered qualification. Interviewees highlighted the demand-side economic benefits of non-graduate trainees, often with surprising – but welcome - honesty. The office managing partner of MTF6 made specific references to the current economic climate and ‘cost pressures’ as a reason for shifting recruitment patterns:

“We take on between two and four [graduate trainees] a year, so not a great deal.

Has that changed recently?

Well...I suppose one of the things we've done recently as well is have a mix of some graduates and some non-graduates.

Is that on the AAT program?

Yes...so we've decided to take people in to train for AAT.

Can you tell me a little bit about the AAT process, like why perhaps might that change have come about in the last few years?

Why has that change come about...cost pressures, to be fair. The salary cost.”

(Managing Partner, graduate MTF6)

The notion of a school-leaver being ‘cheaper’ than a graduate trainee was not only alluded to, but explicitly mentioned almost unanimously by senior organizational figures over the course of my key informant interviews. When discussing the rise of school-leaver positions at his employing firm, the office HR manager of MTF3 said that “they are obviously a cheaper resource for us”. A manager at BIGFOURFIRM was frank about the ‘business case’ for school-leaver trainees revolving around reduced remuneration cost to the firm:

“The nature of our business is that it's high volume, low fee stuff generally...and to be absolutely truthful, they are cheap! They are a very cheap resource in the first 18 months, so from that business model it works as well”

(Senior manager, school-leaver, BIGFOURFIRM)

However the economic benefits of employing school-leavers are not limited to paying the trainees lower salaries: interviewees at senior organizational level were predictably tight-lipped about how much their employees were paid. However the economic benefits of nationally-subsidised training were extolled by senior organizational figures,

and were a major factor in the decision of MTF5 to recruit solely school leavers in its 2012 trainee intake:

“[The] AAT we don't have to pay for. It's funded. So that's a huge advantage as far as we're concerned.

Who's it funded by?

I'm assuming it must be funded by the government - the apprenticeship scheme...you've got to be under a certain age, and have not been to university I think. I think it's under twenty four maybe, I'm not entirely sure. And then they pay for their training. You don't get that...we obviously have to pay for them if they progress to ACA, but we'd have to pay for a graduate that's going on to ACA. But with the school leaver we had three years' work out of them where we haven't had to pay for their training.”

(Senior Partner, MTF5)

This illustrates the seizing of economic opportunity by MTF5. They have been made aware of the possibility of reducing their financial outgoings by recruiting a school-leaver instead of a graduate – and that is what they have proceeded to do. Mid-tier firms are not alone in the seizing of economic opportunity. BIGFOURFIRM made use of government subsidies for training when they were implementing the first version of their school-leaver programme over ten years ago:

“I think the reason the firm used to offer AAT is that it ticked a lot of the boxes at the time. Because it was an NVQ which meant there were certain other things you had to do around it but I think that meant you could track some government funding for that as well.”

(Senior manager, school-leaver, BIGFOURFIRM)

Thus, organizations extolling of widening participation in accounting firms through the development of non-graduate routes is undermined by clear demand-side economic benefits to accounting firms of recruiting non-graduate trainees. Furthermore, this was widely and frankly acknowledged by the non-graduate trainees themselves. When discussing organizations' motivation for a rise in focus these novel trainee types, both graduate and non-graduate trainees identified that cost was likely to be a key factor in organizations' decisions to focus on non-graduate trainees. Senior organizational figures would not give information regarding different salary rates for their trainees. I was unwilling to candidly request such information for fear of compromising my research integrity. But when discussing how non-graduate trainees worked and

socialized with their graduate colleagues, both sets of trainees were much more open regarding salary differentials between graduates and non-graduates, and saw this as a reason why particularly mid-tier firms might be focusing on recruiting school-leavers more:

“I think from the firm's point of view it's [due to] cost: if you're recruiting a lot of people with geography and geopolitics degrees the sort of standard of work you're going to get for your first six months, you're going to get from someone who's just left school for the first six months. Because the skills aren't really transferrable between the two [university and work]. I think on average in [office location] an AAT person is on average six, seven grand cheaper than a graduate.”

(3rd year trainee, graduate, MTF4)

Such thoughts were echoed by a school-leaver AAT trainee in the same firm:

“I don't know why they decided to go with AAT again; I don't know if it was a cost saving idea, whether they thought they could give me the work experience I needed while I was AAT - we get paid six grand less than graduates, so it's quite a difference: taking on an AAT is a lot cheaper than taking on a graduate. Our exams are a lot cheaper than the ACA exams are.”

(2nd Year trainee, school-leaver, MTF4)

Labour process analysis assumes that work is organized in ways that allows profits to be realized, accumulated, and differentially distributed according to who controls the means of production (Ackroyd and Muzio, 2005). I argue my analysis illustrates a contemporary re-organizing of trainee career structures in accounting firms, in order for increased surplus value to be realized from trainees. In short, non-graduate trainees (both school-leavers and sponsored undergraduates) cost significantly less for organizations to employ. Therefore increased surplus value can be accumulated and distributed, in particular amongst those partners who share in the firm's profits.

The benefits of employing school-leavers are therefore acknowledged to be mainly cost-centred by trainees as well as senior figures within accounting organizations. A crucial aspect of this perception is that university *skills* are thought to be transferable to

the work an accounting trainee does. Or as a graduate trainee from MTF3 stated: “people come out of university with different levels of knowledge”. What both ‘sponsored’ undergraduate and non-graduate modes of training have in common is that as well as a re-engineering of the trainee labour process in English accounting, they represent moves by firms to become the centre of education for their trainees. In chapter 3 of this thesis I highlighted literature that argues the organizational reshaping of legal education in order to make law trainees familiar with their employers’ work methods earlier (Faulconbridge and Muzio, 2009): what I have illustrated in this chapter is the organizational development of novel routes to professional membership in English accounting. I now turn to the other benefits of recruiting non-graduate trainees, in terms of induction into organizational standards .

5.6 The induction of non-graduates into corporate values

During discussions with senior organizational figures regarding the reasons for recruiting non-graduates, the concept of ‘organizational effectiveness’ was frequently mentioned. Extended training contracts are utilized by organizations for more than their reduced wage costs and tuition fees. A key aspect of BIGFOURFIRM’s ‘sponsored’ course is that it is perceived *by sponsored trainees* as having mainly supply-side benefits in terms of increased ‘employability’ for sponsored trainees through their increased and elongated exposure to firm-specific work practices. This was also the extent of trainees’ perceptions of how BIGFOURFIRM benefited from developing the ‘sponsored’ degree program. As one BIGFOURFIRM graduate associate who studied for a Biology degree asserts:

“it takes less resources for them to bring someone that has a [sponsored] background up to speed than it does to bring someone like me up to speed”

(Associate, graduate, BIGFOURFIRM)

In a manner similar to students on a ‘bespoke’ legal practice course (Faulconbridge and Muzio, 2009), school-leaver trainees in all firms are introduced to the administrative forms and precedent systems of their employer at a much earlier stage than graduates. Furthermore, students on BIGFOURFIRM’s ‘sponsored’ degree course are inculcated with a specific organizational approach to accounting practice at a much earlier stage than standard graduate trainees. This is achieved through work placements at regional offices of BIGFOURFIRM between December and March. This is the chief involvement of the firm in the ‘sponsored’ degree: should a student fail a placement, they can continue on the degree course and can achieve the same BSc degree as students who successfully navigate all of their placements.

In addition, non graduate trainees (both school-leaver and sponsored undergraduate) were positively perceived as a ‘blank canvas’ – an impressionable and eager trainee upon which the organization’s ways of approaching tasks could be straightforwardly impressed and retained. As one office managing partner stated:

“...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 [non-grad trainees] are much better...they can be much better accountants than if they do even a relevant degree like accounting and finance; I guess the way they’re taught at university isn’t particularly practical”

(Office managing partner, graduate MTF6)

The above quote illustrates how one individual’s definition of ‘practical’ is seen to encompass the concept of organizational appropriateness. Because MTF6 has no influence in the design and delivery of university accounting course, their managing partner perceives graduate trainees to have no additional human capital even if they studied a ‘relevant’ degree. Similar opinions were echoed by a human resources advisor at a global mid-tier firm:

“We’re looking at bringing on [non-graduate routes] more and more kind of over the years as well. I suppose there’s a few different reasons behind that...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, graduate, MTF3)

By employing individuals full-time within the organization for longer than a three-year graduate scheme, non-graduate trainees are, these trainees can gain greater understanding of and adherence to organizationally specific routines and knowledge from an earlier stage of their individual career projects. For school-leaver trainees, entering the firm full-time without having gone to university, their time as a trainee is elongated by up to two years. The idea of a non-graduate trainee being a ‘blank canvas’ shows that organizations are being provided with earlier opportunities to intervene in trainees’ education and to replace it with firm-specific revenue-generating work practices. As chapter three of this thesis explored, through the exercising of managerial control, employees are controlled at a distance (Muzio and Kirkpatrick, 2011) through rhetorical notions of professionalism (Fournier, 1999, Evetts, 2011; 2013) in an effort to get these employees to 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). Alvesson and Willmott (2002, 631) note that trainee identity can be shaped or reinterpreted by experiencing a particular version of the conditions in which an organization operates. Therefore accounting firms, in the face of an increasingly expensive university education, have the opportunity to emphasize that career-focused qualities are sought after – and more crucially, that these qualities *do not* need to include a university degree.

This represents the enacting of ‘educational intervention’ by contemporary accounting organizations. Non-graduate trainees were perceived by senior employees in English accounting firms as purportedly offering more – and better - opportunities for *successful* organizational professionalising, chiefly because their formal education is substituted for work-based training and study towards a Chartered qualification. Non-graduate trainees were perceived by many experienced trainees in BIGFOURFIRM as being moulded into a more effective and more committed version of a graduate trainee:

“they are getting more experience at the grade that they're at against the graduates. And I think there are quite a lot of [school-leaver trainees] that are rated very highly against the peer groups that they are in”

(Fifth year trainee, sponsored undergraduate, BIGFOURFIRM)

Non-graduate trainees were seen by some of their graduate peers as being more unpretentious: the lack of a higher education qualification meant that school-leaver trainees did not perceive themselves as part of an ‘elite’ group of trainees who had navigated the graduate recruitment process successfully:

It tends to be if you're taken on in the graduate program you're a bit like “I've got myself a training contract, I've done alright here” so you can have a bit of a chip on your shoulder. But if you've just come in as an AAT trainee you tend to be just a little bit more grounded and willing to knuckle on and not get in the way or anything like that.

(3rd Year graduate trainee, MTF3)

This modesty is therefore perceived to translate itself into the aforementioned ‘keenness’ This notion of ‘keenness’, and the lack of perceived credentialed superiority of non-graduate trainees, highlights contemporary developments within rhetorical and discursive approaches to professionalism (Grey, 1998, Fournier, 1999, Evetts, 2006, 2008). Being ‘keen’ is exemplified as being in one sense *more* professional, and that non-graduates are thus more ‘professional’ than their graduate colleagues. The key point of this is that non-graduate trainees are largely perceived by organizations as being better than graduates for both economic and ease-of-professionalising reasons. As the above quote shows, one manager perceives non-graduates to have a better overall attitude or in his words less of a ‘chip on their shoulder’. This was a view shared in similar language by other managers:

“And we also find that their [non-graduate trainees] attitude is better than a graduate...back in the day when I went to university and then went to work, you think you know a lot more than you do. Sorry guys, but you don't...I think going through university can put you into that position because you are regarded as much more of an elite-type of student...but if you've not gone through that then the attitude can be quite different.”

(Senior partner, graduate, MTF1)

The process of induction into corporate values for trainees in contemporary English accounting firms is thus not only *elongated* for non-graduates who are taking novel routes to becoming a member of an institute; it is perceived by managers (largely through experience) to be *magnified* within them as well. Utilization rates are high for non-graduate trainees because of their lower chargeout rate which can then be passed on to the client. This much has been made clear. However utilization rates of non-graduate trainees were seemingly high because of the content of their work as well: in all mid-tier firms, school-leaver trainees progressed at the same rate – and carried out the same work tasks – as graduate trainees. Combined with senior trainees’ perceptions of school-leaver trainees being more ‘keen’, this made school-leaver trainees enticing prospects to both employ, and to work alongside:

“sometimes graduates can come in and think "I've got a degree, I know what I'm doing now I've got this job" whereas they [school leaver trainees] are not like that, they come in wanting to learn and I guess from a perspective of you managing a team, they are really good people to have on a team because they obviously want to learn...which is why they haven't gone to university.”

(Fifth-year trainee, sponsored undergraduate, BIGFOURFIRM)

Such thoughts echo the resurgence of school-leaver programmes in accounting firms as a ‘win-win’ situation for the firm. They are perceived as offering better opportunities for successful identity control for accounting organizations, and are thus perceived to just as good at performing what is generally considered to be ‘graduate’ work. As chapter two illustrated, corporate organizations use normalising techniques to standardize their professional employees around corporate identities including presentation, efficiency and client service (Mueller et al, 2011). What this section has highlighted is a realisation of Hanlon’s (1996) assertion. A co-ordination of the trainee labour process in English accounting firms appears to be taking place at an increasingly earlier stage of trainees’ employment, in order to secure (and thus exploit) individuals’ compliance with organizational norms and rules, for an extended period of time. However as chapter six will show, whilst non-graduate trainees consider themselves to be equal to their graduate trainee colleagues there are some subtle and unequal differences in the ways non-graduates are utilized by their employing organizations.

5.7 Conclusion

This chapter has illustrated the contemporary context in which accounting firms operate, and has detailed the changes that are taking place – and gaining momentum – in terms of trainee career structure in accounting firms. These contemporary changes illustrate harmonies with Ackroyd and Muzio’s account of ‘defensive professionalism’ (2005) in the legal labour process. Ackroyd and Muzio argued that increasing stratification of the labour process in the legal profession represented efforts by professional elites to protect their professional privileges. They reject the ‘deprofessionalisation’ theories of Derber (1982), as they contend that there are many new lawyers and law firms have grown in size.

I argue that the development of new trainee structures in accounting firms represents a similar ‘defensive’ move by senior members of accounting organizations to protect principally their earnings. As Ackroyd and Muzio (2005, 641) further argue: “as a response to recent circumstances, professional control has simply taken a more inward facing and exploitative turn...it is increasingly attempting to extract value from its own internal organization and division of labour”. I agree with this sentiment, and argue that similar arguments can be made of the contemporary labour process in English accounting. Economic changes and pressure exercised by “costconscious customers” (Ackroyd and Muzio, 2005, 640) have assisted a reworking of the trainee labour process in accounting firms. However rather than a ‘toughening’ of internal mechanisms in order to protect profit-per-partner through restricting the upward progression of qualified associates – as was observed in English law firms (*ibid.*), what this chapter illustrates is a *progressively earlier commencing* of the trainee labour process, as envisaged by Hanlon (1996). With an increased emphasis on the gaining and protecting of profits, organizations need their employees to develop as much surplus value as possible – and accounting firms have responded to market pressures by innovating (or in fact regressing) through developing non-graduate trainee schemes which cost far less in terms of salary, as well as bringing through a seemingly more controllable workforce. This chapter illustrates how the labour process in English accounting, as Hanlon (1996) outlined, has been re-coordinated at a hitherto

undeveloped scale. The strategy of leveraging is an important aspect of the reasons for these changes, because while more non-graduates are being brought in under labour process principles by accounting firms, partners are still managing to protect their income and privileges through maintaining internal closure regimes. However the re-engineering of the labour process as a part of ‘defensive professionalism’ in accounting is not the whole story, as the following chapters shall expand upon. By developing and utilizing non-graduate and elongated trainee routes to chartered membership, accounting firms are intervening in trainees’ education at an increasingly earlier stage of trainees’ careers “as projects of the self” (Grey, 1994) regardless of the rise in tuition fees.

This chapter thus illustrates a shift away from the credentialing power of universities, in order for organizations to extract maximum value from trainees, for an extended period of time when compared with standard graduate trainees. There is a multi-stranded logic to the organizational development of these changes, of which widening participation is a major factor, but the seizure of significant economic and organizational benefits underpin any notion of benevolence. The capitalist interests of organizations (Freidson, 1970; Braverman, 1974) have coincided with the economic climate and a focus on ‘employability’ to generate ideal conditions to redesign career structures in accounting. This chapter has observed the further separation of the execution of work from those individuals who are in control of the labour process by creating new levels of trainee that exist at lower organizational levels than in recent times. The *High Fliers* report (2013) contents that graduate trainees perform ‘entry level’ work. If this is so, then what do non-graduate trainees do? I now turn to a more detailed investigation of what these non-graduate trainees actually do in their employing firms, in order to illuminate the organizational utilisation of non-graduate trainees.

Chapter 6: The organisation and experiences of trainee work

6.1 Introduction

This chapter seeks to investigate the realities of work and day-to-day experiences in the workplace as experienced by trainees in English accounting firms, in order to investigate whether degradation in terms of trainee work has occurred. In chapter five I explored current trends in the employment of trainees in English accounting. I presented national statistics which illustrated the changes in trainee demographics that were taking place; I outlined managerial and trainee justifications for these changes; and I concluded by arguing that the economic and political climate in the UK was ideal for organizations to make economically exploitative moves towards recruiting more non-graduate trainees.

Chapter six of this thesis acts as an extension of chapter five; and seeks to investigate how the accounting firms featured in this research project perceive and utilize trainees on different educational routes within their organizations. Through interviews with school-leaver, 'sponsored' undergraduate and graduate trainees – and equally importantly, with their colleagues in managerial positions who have insights into, and responsibility for, the strategic plans of their employing firms - a detailed picture of the realities of trainee work within accounting firms was generated. These detailed, context-rich accounts were then compared, contrasted and analysed in order to adequately address the second research question that the literature review of this thesis posed, regarding whether or not non-graduate trainee labour is organised differently and carries out different work tasks to graduate labour.

Through an analysis of the experiences of graduate and non-graduate trainee induction and work practices, this chapter will illustrate marked similarities in terms of the recruitment, training of graduate and non-graduate trainees. More crucially, however, this chapter shall illustrate a distinct similarity – with a few caveats – in terms of the day-to-day work that non-graduate trainees carry out in firms of all sizes. This chapter will argue that a realization of 'systemic underdelegation' (Maister, 1993) of the content of trainee work has occurred within English accounting firms. It will argue the 'graduatised' nature of trainee work in these firms is no longer perceived as such, and

that as a result, that trainee work in English accounting firms has ultimately been degraded. The chapter is structured as follows. I shall firstly outline the recruitment and induction experiences of non-graduate trainees, in order to lay the foundations for my exploration of the fee-earning work that they will carry out. I shall then move to an analysis of trainee work in the firms that are featured in this thesis, presenting arguments both for and against the degradation of trainee work in English accounting. Finally, this chapter shall summarise both sides of the argument in its concluding section, in concluding whether or not trainee work has been ‘degraded’ as labour process theory argues employees’ work in capitalist societies has the potential to be.

6.2. Recruitment and induction process for non-graduate trainees

This section outlines organizations’ attempts at the ‘capturing of hearts’ (Warhurst and Thompson, 1998) of non-graduate trainees. As chapter two of this thesis outlined, the induction of trainees into organizational/corporate values achieves ‘control at a distance’ (Muzio and Kirkpatrick, 2011) and is a subtle but effective way of enabling manipulation and control of waged labour in an effort to standardise client-facing work tasks. Trainees are inculcated with organizational and cultural traditions, as well as institutionalised patterns of behaviour and appearance. In English accounting, as I introduced in chapter three, the ‘professionalisation’ process is generally understood to begin in undergraduate students’ final year of study, as they begin the ‘milkround’ of applications to graduate schemes. However this is generally not the case for individuals applying to non-graduate trainee schemes: they are much younger. But to what extent are their experiences of recruitment and induction different? Are they treated differently than their graduate colleagues, and are they ‘professionalised’ in a different manner? As Anderson-Gough et al (1998; 1998a; 2000; 2002) note, professionalism as defined by two ‘big six’ accounting firms equated to ‘the correct way of doing things’: this section will thus explore the extent to which non-graduate trainees’ induction prepares them to do different ‘things’ - in terms of work tasks – than their graduate colleagues.

Recruitment and induction

‘Formal’ induction processes for trainees take place in the first weeks of employment. However the process of recruitment is crucial in limiting the amount of rigorous

identity work that is required for the creation of an ‘appropriate’ organizationally specific professional (Cook et al, 2012). This tends to take place when prospective employees are nearing the end of their full-time education; typically in their final year of undergraduate study (Grey, 1998; Anderson-Gough et al, 1998). The recruitment processes for non-graduate trainees were perceived by non-graduate trainees to be very similar – if not identical – to the experiences of graduates:

“It was still...especially with [BIGFOURFIRM] actually, very much structured to employing a graduate person...it was the same in a few of the companies that I went to.

So was there anything different between the way they carry out recruitment and selection for HEADstart trainees and graduate trainees?

From speaking to the graduates it doesn't sound like it...I think they...I don't know. It sounds like they were very similar assessment days and interviews that everyone's gone on so I think I was in a similar boat to graduates.”

(Senior Associate, school-leaver, BIGFOURFIRM)

“[Recruitment of non-graduates is] exactly the same; the only thing is it's probably a little bit more informal.”

Talent academy manager, graduate, MTF2)

The recruitment processes to judge organizational ‘fit’ - in terms of reflecting the characteristics of the organization and its attentiveness to client service - remain firmly in place. In temporal terms, recruitment is a short stage of the professionalization process for trainees in PSFs. In a similar manner, the induction that trainees experience upon entering the firm for the first time as an employee is formal, explicit and concentrated - and does not last for a long time. The formal induction process for graduates and non-graduates in *all* firms lasted a maximum of two weeks at the firms featured in this thesis. What is certainly thought-provoking is that non-graduate recruitment is perceived as almost identical to graduate schemes, and this was reported not just in the above quotes but was mentioned by the majority of non-graduate trainees. However it is not altogether surprising. Professionalism is articulated as a discursive, disciplinary device designed to control employees and provide uniformity of image to the client (Grey, 1998). Thus, it is to be expected that accounting

organizations would want their non-graduate trainees to appear the same to their clients. An analysis of the more elongated process of induction into corporate values and work practices, however, shines a deeper light on the preparation of non-graduate trainees in terms of the actual *work* that they will carry out.

In a similar trend to non-graduate trainee recruitment, non-graduate trainees' experiences of induction are very similar – if not identical – to those of graduates. This serves to further illustrate the importance of presenting a uniform image to the client: non-graduate trainees become 'corporate clones' (Kosmala and Herrbach, 2006) just as their graduate colleagues do. The views of the trainees below are illustrative of the similarity of induction and training for trainees from alternative routes:

“...because there wasn't that many this year they put us all in one location. Yeah, it was graduates, it was everyone who had been taken on and yeah, it was basics to book-keeping and by the end of the week we were just putting together accounts and things like that. Or attempting to!”

(First year trainee, school-leaver, MTF4)

“all the internal training courses that you go through, like four people start - two graduates and two AAT students in January, through the next three years they will all do exactly the same training courses at exactly the same time.”

(Third year trainee, graduate, MTF3)

“And at the start of each year there is a week of training to get you up to the next level which we did with the [non-graduate cohort] again in the next year [second year of four], but they just put us with the graduates to do training here [in regional office] after that.”

(Fourth year trainee, school-leaver, BIGFOURFIRM)

Such assertions offer an interesting perspective on the professionalising (Fournier, 1999, Evetts, 2013) of non-graduate trainees by accounting organizations. It was the overwhelming viewpoint of trainees – both graduate and non-graduate alike – that non-graduate trainees are *formally* professionalised in the same manner as their graduate colleagues. Again though, this is not altogether surprising. Accounting firms both 'big four' and mid-tier have well-established programmes for the 'professionalising' and

securing of compliance of trainee labour, so it makes economic sense for these organizations to 'professionalise' their non-graduate labour using these time-proven routes in their initial co-ordinating of the trainee labour process.

However, this similarity of non-graduate recruitment and induction in accounting firms has some noteworthy theoretical and organizational implications. Firstly, it adds additional depth to the conclusions I reached in chapter five, where I argued that a re-coordinating of the accounting trainee labour process at an earlier stage of individuals' careers has taken place. This is because the same 'professionalising' processes are applied to non-graduate trainees. More importantly, though, it makes significant implications as to the nature of the work tasks that non-graduate trainees are being 'professionalised' in order to carry out. If non-graduates are subject to graduatised organizational professionalising procedures, does this mean they carry out what are generally considered to be graduatised work tasks within their employing organizations as well? A much clearer picture of the potentially exploitative nature of non-graduate training programmes will be generated if I can uncover what work tasks non-graduate trainees do, and what ongoing professional training they receive. In addition, I will be able to assess the *extent* to which increased surplus value is extracted from non-graduate trainees by their employers.

As I discussed in chapter two, the extraction of surplus value from the labour force is a defining feature of the organization of work in capitalist societies, and organizations are constantly innovating their configurations and rationalising their work tasks in order to protect and increased the surplus value generated from their employees (Knights and Willmott, 1990). If non-graduates perform lower-level work (in line with their lower salaries), they may not generate *increased* surplus value. But as they are recruited and 'professionalised' in the same manner as graduate trainees, which they are there, is a distinct likelihood of them performing what is considered to be graduate *work* as well. An investigation of trainees' experiences at – and of – their *day-to-day work* is therefore crucial in understanding the extent to which organizational moves towards the recruiting non-graduate trainees may have resulted in a form of degradation. It is thus to a critical analysis of the utilization and development of non-graduate trainee labour that I now turn, in a presentation of evidence for and against the degradation/exploitation debate.

6.3 Evidence of the degradation of work

Similarity of work practices

This section moves to an investigation of the day-to-day work practices of non-graduate trainees (both school-leaver and ‘sponsored’ undergraduate) in comparison with their graduate peers. A comparison of these experiences and perceptions will enable a detailed picture of the degradation of graduate work in English accounting to be illustrated, which this chapter seeks to achieve. In the previous section, a distinct ‘similarity of treatment’ between graduate and non-graduate trainees in all accounting firms was observed. A similar theme was identified in terms of the *type* of work tasks that non-graduate trainees carry out, with the view of one BIGFOURFIRM school-leaver trainee being representative of the sentiment of school-leaver trainees in the office: trainee associates at BIGFOURFIRM were supposed to be given lower risk work. But in reality, trainee associates perceived themselves to be utilised in comparable work roles with their graduate colleagues:

“on paper, we're meant to be treated as really being given quite basic work, and not exactly being support staff but not being given technical stuff. But in practice that doesn't work because in practice you're just literally one of everyone else because work needs to be done. So there's no difference there: you've still got the same strains, you've still got the same responsibilities as everyone else. So you don't feel inferior just because you've gone from school. Although it's funny when you do talk to people and you say "I didn't go to university"...everyone's like "really?". And clients are as well, they just expect it. And when you say "no, but I'm qualified and I'm only 23" they are like "gosh, that's really good".”

(Senior Associate, school-leaver, BIGFOURFIRM)

“I think, with the school leavers and the graduates...we're both put in at the same level and the client can't differentiate between us ... in terms of client experience and stuff, we come in at the same level.”

(Second year trainee, school-leaver, BIGFOURFIRM)

Crucially, this similarity in terms of work tasks was alleged by the majority of trainees in mid-tier firms to be in existence at their employer as well, with the view of one

graduate at MTF3 – who worked alongside school-leaver trainees on the same audit jobs - illustrating the multifaceted logics (encompassing remuneration and similarity of competency in work practices) of accounting organizations developing non-graduate routes to a chartered qualification:

“certainly within [MTF3], they take you on as a [non-graduate trainee] they’re going to pay you thirteen, fourteen grand a year. They take you on as a graduate they’re going to pay you twenty grand a year - you’re going to be doing *exactly the same job* for the next three years. So from the firm’s point of view it’s a bit of a no brainer, you’re going to save six grand and get exactly the same job done.”

(Third year trainee, graduate, MTF3)

This view was unanimously shared by non-graduate trainees themselves, with the following quote representing the general consensus of school-leaver trainees employed at MTF4:

“work wise I am in the same position as the graduates that started work at the same time as me”

(Second year trainee, school-leaver, MTF4)

As well as commencing employment as lower levels of pay but perceiving non-graduates to perform identical work tasks to their graduate peers, the progression of trainees on school-leaver schemes in mid-tier firms is remarkably similar to graduates. This was made particularly clear by a graduate trainee in MTF4, who expressed a sense of anticipation regarding a school-leaver trainee ‘senioring’ an audit job where graduates would normally take such a role:

“we have one really good AAT starter who sort of works hard and puts in the time. I think she joined in September and we had a graduate who joined in January...even though the graduate's doing ACA and she's doing AAT I think there'll be a job soon where she goes out to the client sort of 'senioring' the job with the graduate [trainee] sort of as - who's four years older - as her sort of junior producer, so to speak. And that'll be interesting to know how it goes.”

(Third year trainee, graduate, MTF4)

The reasons for such a similarity in terms of trainee progression lies in the notion of ‘organizational professionalism’ (Evetts, 2013). School-leaver trainees in mid-tier firms attend the very same induction and training courses as their graduate peers, and are thus professionalised in the same manner but from a much earlier point in their traineeship. The only difference is the formal qualification that they study for. School-leavers study for the AAT qualification for 18 months and then (subject, as ever, to satisfactory exam progression and managerial feedback) they ‘slot in’ on their employers’ graduate trainee scheme. Thus, school-leavers are seen as economically enticing prospects to employ:

It’s something that they’ve really looked to push on with; I think I would say that [MTF3] see that AATs are probably more useful to the company than graduates, because a lot of the skills that you pick up are coming from the amount of time you spend out doing audits, as opposed to the intellectual training you’ve had.”

(Third year trainee, graduate, MTF3)

But how does this similarity of work practices add strength to an argument that non-graduate trainee employment represents a degradation of graduate work in accounting? In chapter three I presented accounting firms as utilising the strategy of ‘deferred gratification’ to secure control and the continued employment of trainees. In short, graduate trainees ‘put up’ with work that was known to be mundane, for the first two years in particular, in return for a chartered qualification and good longer-term prospects. What the recruitment, induction and work utilisation of non-graduates by English accounting firms illustrates is that an organizational realisation of the ‘systemic underdelegation’ (Maister, 1993) of graduate accounting work has taken place. ‘Systemic underdelegation’ is the term that Maister (ibid.) attributes to “the percentage of professional service firms’ work time [that] is spent doing things that a more junior person could do if the juniors were trained to handle it *with quality*” (author’s italics). It is estimated that for the typical professional services firm, “40 to 50 per cent of a firm’s productive capacity (the employees) is consumed with a higher-price person performing a lower value task” (Maister, 1993, 42). What my analysis of trainee work tasks highlights, is that trainee work in accounting firms simply cannot get any *more* boring or mundane. Cheaper, non-graduate trainees are perceived to be just as good at performing such work.

Accounting firms have thus seized on convenient political and economic circumstances to engineer a degrading of graduate accounting work. By this, I mean that new, lower grades of employee are increasingly being recruited to carry out the work that graduates typically do. A stretching of the division of labour in English accounting has occurred, whereby non-graduate trainees start off lower than their graduate peers but generally perform the same work tasks. Rather than the creation of new organizational roles for senior employees as in law firms (Ackroyd and Muzio, 2005), it has involved organizational excavations of new, lower (in terms of remuneration, work and status) levels of hierarchy. I use the archaeological term ‘excavate’ because accounting organizations are shown to be effectively digging up the past regarding the utilisation of trainee labour. As an archaeologist digs down to rediscover historical artefacts, organizations have used the current state of the market to redefine their skill needs away from craft towards semi-skilled labour (Warhurst and Thompson, 1998) and thus to mine down to – and increasingly adopt - past models of apprentice-based trainee employment. New pay grades have been developed that take trainees further away from their aims: of qualifying as a chartered accountant. It takes them longer to get there and they earn less whilst they do it, thus appropriating increased surplus value for the professional services firms by whom they are employed.

Further evidence of the degradation of graduate-level trainee work and economic exploitation of non-graduate labour in English accounting was found, principally through firms continuing to utilise graduate labour to perform what are now *degraded* work practices on *elongated* training programmes. Such actions highlight the multifaceted logics behind the degradation of graduate work: principally protected/increased organizational income and continued client satisfaction. One firm in particular – MTF3 – was particularly positive about recruiting graduates on its ostensibly school-leaver trainee programme:

“we’re also seeing a lot of graduates applying for AAT trainee schemes at the minute; that’s mainly because I think there’s little or less graduate jobs out there so they’re seeing it as a five year training contract rather than a three year, which is pushing down on to the [school-leaver] trainees and almost pushing them out a little bit”

(HR manager, graduate, MTF3)

Through these actions, MTF3 benefits from employing graduate trainees who have gained the social and cultural capital that is a critical aspect of client service (Anderson-Gough et al, 2000), and tasks these graduates with the same work practices as ACA graduate trainees whilst paying them less and thus generating increased surplus value from them. As a graduate trainee from MTF3 observed:

“one of the AAT students – the best one I’ve ever worked with – has got a master’s degree in law; she just joined at a time when there weren’t that many jobs out there. It was a way in.

This notion of studying for the AAT *not* as a school leaver...you’ve taken graduates on to study for the AAT?

We have...there’s a couple...[name of trainee] is a funny one because she was qualified enough to join as a chartered [trainee] but there just weren’t the vacancies out there...she’s very very good at what she does. But because she’s been an AAT trainee, she should be supervising jobs the same size that I would be doing, technically she’s in the year below me so she’ll be getting paid a lot less than me and will be getting charged out to clients [at a lower rate]...so she’s got the responsibilities of someone at my stage but all the benefits of someone at a stage below. And I think that’s something from the firm’s point of view that is very good for them because they cost them not very much and they [the firm] get an awful lot out of it”

(Second year trainee, graduate, MTF3)

The above quote illustrates the further seizure of economic opportunity by MTF3. The graduate AAT trainee being referred to is perceived to have internalised the organization’s values and work practices to the point where ‘she should be supervising jobs’, thus illustrating the successful imparting of contemporary rhetorical ‘professionalism’ (Grey, 1998; Fournier, 1999; Evetts, 2010). However due to her status as an AAT trainee, her employing organization is able to keep this trainee’s salary lower and thus generate increased surplus value. The viewing of a school-leaver AAT programme as a ‘five year training contract’ with the relative economic security it provides, has thus presented MTF3 with the opportunity to accomplish ‘rhetorical professionalism’ - whilst protecting its profits in a time of heightened economic uncertainty - on not only school-leaver trainees but also their graduate colleagues, for a longer period of time and at lower levels of remuneration than standard graduate

training contracts. Similar sentiments were also expressed by a senior partner at MTF5, who expressed regret at *not* enrolling a recently-employed graduate trainee on the firm's school-leaver AAT programme:

“he [a graduate trainee at MTF5] struggled, he's really struggled with the exams...with hindsight, I should have started him on AAT, which you can do. There's no hard and fast rule that you are a graduate, therefore you have to do ACA straight away”

(Senior partner, graduate, MTF5)

It thus appears as though there has been a ‘conscious uncoupling’ of graduates from graduate trainee programmes in English accounting, and furthermore that this uncoupling is gaining momentum. Crucially, the continued employment of graduates highlights how trainee work in English accounting has been degraded. Although graduates remain attractive to Accounting organisations, this is principally due to their accumulation of social capital whilst attending university, rather than achieving an appropriate degree credential. This adds depth to my argument that trainee work in English accounting has been subject to degradation, as it highlights that not only are *non-graduates* being paid less to do what is no longer considered to be ‘graduate’ work, but *graduates* are also being actively recruited to perform this ‘degraded’ work in increasing numbers.

Further evidence of the degradation of work tasks in English accounting was found through analysis of interview data: it is to a presentation of this complimentary evidence that I now turn. A notable theme of school-leavers’ perceptions of work in BIGFOURFIRM was that school-leavers, whilst performing the same work tasks as their graduate peers, felt themselves to be marginalised both in terms of *social activities* and in terms of *work location*.

School-leaver marginalisation in BIGFOURFIRM: work location

The decision to send school-leaver trainees to work almost exclusively on pensions audits was one that was stumbled upon in the infancy of school-leaver schemes at BIGFOURFIRM. One senior associate I interviewed described his secondment to pensions audit as an experience that “worked well” for all parties involved: the trainee, the manager responsible for the audit, and the client - who is charged less for a trainee associate's time. The arena of pensions audit was seen as ‘easier’ and ‘safer’ for

trainee associates to familiarise themselves with the audit function of BIGFOURFIRM. Such a view illustrates how the first 18 months of a school-leaver's career is treated as a 'proving ground' of professionalisation for them to learn the basics of audit work as it is done at BIGFOURFIRM:

"It's exactly the same, going out to the same places except with...I suppose the stakeholders are quite dramatically different with a pension scheme than corporate work. And I think people think pensions are probably a bit easier than corporate stuff."

(Senior Associate, school-leaver, BIGFOURFIRM)

Trainee associates are thus introduced and initiated to tasks in a 'safer' environment. The 'recovery rate' on pensions audits was highlighted as being lower, and so cost (in terms of a lower charge-out rate for trainee associates) was used as a factor in justifying the employment and utilisation of non-graduates. This further illustrates the appropriation of additional surplus value from non-graduate trainees by the firm in question. The extraction of additional surplus value thus aids the capitalist process of wealth accumulation for BIGFOURFIRM whilst observing the new commercial logic of satisfying the client (Hanlon, 1996, Anderson-Gough et al, 1998; 2000).

An interesting factor was the nature of pensions administrators as a 'different type' of client. Pensions administrators were perceived to exist in a similar manner to the audit function of BIGFOURFIRM: they are both 'clients of the client' – that is, they both provide an administrative service to the same client. This was perceived by managers and trainees in BIGFOURFIRM to act as a protective shield for non-graduate trainees, thereby elucidating the 'safer' environment that was referred to above. As one senior manager (responsible for pensions audits) in BIGFOURFIRM explained:

"...we don't deal directly with clients, we deal with third-party administrators. So there's a little bit of that, that we can shield people directly from clients. We use that sometimes to our advantage when we work out who does what clients"

(Senior manager, school-leaver, BIGFOURFIRM)

Exposing non-graduate trainee associates to work specifically on pensions audits was therefore perceived to be somewhat lower in terms of risk for BIGFOURFIRM. The

costs of trainees making a mistake – in terms of technical work or personal/professional conduct – are also lower. The ‘channelling’ of non-graduate trainees into a specific, narrow, lower risk area of audit was summed up by one senior associate, who was one of the first trainees used principally in the sphere of pensions audit:

“...so you don't actually face the client. You face the scheme administrator who is acting on behalf of the client. So they are still the client as such, but I think there is an extra kind of level there: you're both working for the client, a mutual client...and I think that is a way of giving you the experience of being on-site with clients but giving you the time to mature and develop without you actually being in front of the guys who pay you the money.”

(Senior Associate, school-leaver, BIGFOURFIRM)

The lower element of risk serves not only to protect BIGFOURFIRMS’ clients, but the reputation of BIGFOURFIRM itself. As we have seen earlier in this chapter, non-graduates’ experiences of work *practices* are broadly similar to that of their graduate colleagues. The main difference is the *location* in terms of client that the non-graduate trainees are sent out to. This illustrates the fundamental importance of trainee presentation to the client in BIGFOURFIRM. The firm is perceived to be unwilling to expose naïve, young trainees to influential and lucrative corporate clients. Such actions highlight the innovative and controlling actions of BIGFOURFIRM in reconvening the labour process for non-graduate accountants, due to the firm’s resolute and absolute focus on commercialism and client-facing appearance. Corporate (and often FTSE100/FTSE250 listed) clients who generate large fees for BIGFOURFIRM are perceived as less likely to tolerate being used as a ‘proving ground’ for school-leaver trainees. The ‘lower risk’ element of utilising trainee associates on pensions audits can thus be seen to apply to a lower risk of tarnished corporate reputation as well as a lower risk of mistakes being made by non-graduate trainees on the job, as illustrated by the perceptions of one non-graduate:

“I think I wasn't pushed to do all this stuff for the last year or so. I was almost encouraged not to. Because they didn't want a 22, 23 year old lad managing the thirty thousand pound fee that was coming in for this particular job”

(Associate, school-leaver, BIGFOURFIRM)

Regarding work practices in BIGFOURFIRM it thus appears as though the larger, more prestigious clients that are a major attraction to trainees working in BIGFOURFIRM are off-limits to non-graduate 'trainee associates'. The grooming of *non-graduate* trainees – acknowledged to be critical in the formation of trainees' appropriate behaviour and skills (Feldman, 1981) - does not take place in front of 'a massive PLC' or 'the guys who pay you the money', as. Non-graduate trainees in BIGFOURFIRM are therefore shielded from major fee-paying clients whilst they are exposed to entry-level pensions audit work and the accompanying practices that involve developing and subsequently refining appropriate behaviour, skills, and contextual understanding.

I investigated perceptions of extending the trainee associate scheme to other areas of BIGFOURFIRM outside of pension schemes, namely corporate audits. It was claimed by a senior manager that BIGFOURFIRM had in fact utilised school-leaver trainee associates on corporate work in the past, and that "they tend not to be as successful". School-leaver trainees were asserted to be more effective at the "high volume, low-fee" work of pensions audits. This adds further depth and contemporary occupational specificity labour process theory. Graduate trainees are not limited in terms of the clients that they perform auditing work for. Within weeks of commencing employment, and throughout their training contracts, graduates are routinely exposed to large and prestigious (and FTSE100/250 listed) clients. School-leavers at BIGFOURFIRM are channelled into specifically non-client-facing work. BIGFOURFIRM management has developed earlier capture mechanisms for non-graduate trainee labour and has thus transformed school-leaver trainees into a labour force who perform different work in comparison to their graduate colleagues. The 'business case' for non-graduate school leavers thus extends to more than just economic exploitation: meeting and exceeding client expectations play a pivotal role in the utilisation (and non-utilisation) of school-leaver trainees in BIGFOURFIRM. This selective utilisation of school-leaver trainees highlights the contemporary development of different career patterns for school-leaver trainees by BIGFOURFIRM. The firm benefits through the increased leverage generated by cheaper trainees, and also by deferring the gratification of these trainees for *longer* given their extended time taken to qualify (four or five years as a non-

graduate trainee rather than three years as a graduate trainee). However in addition to this, BIGFOURFIRM's client-serving reputation is protected - alongside its profits - because of the 'low-risk' nature of the clients that are served by these school-leaver trainees.

School-leaver marginalisation in BIGFOURFIRM: training and socialising

Feelings of marginalisation were felt by school leaver trainees at BIGFOURFIRM – and crucially by non-graduates in managerial positions – to exist in terms of training and social activities as well. A senior manager at BIGFOURFIRM who I interviewed was in the first school-leaver intake in the north-west of England, and described his experiences of training and work as being completely separate from graduates, and much more ad-hoc:

It was...it was a completely different training experience, absolutely. I joined with one other person who left after about three or four months. But we went to a different college, it was an AAT course so it was me and the other girl and subsequently just me and a load of other people from various other employers. In terms of support, I guess few people really seemed to understand how it differed and how it worked. So whereas the graduates had constant - once a week, their training manager would go in and say "is everything okay, is everything on track", they would meet with the college to make sure everything was ticking along...with me it felt very much as if you were left to your own devices to bubble along...if anything went majorly wrong somebody would shout - either the college or work - and it didn't feel as controlled....I think - I think we're better, I still don't think we've got all the way there."

(Senior manager, school-leaver, BIGFOURFIRM)

As the quote concludes, the professionalisation of school-leaver trainees is still considered a work in progress, and much has been done to smooth out the process for school-leavers joining BIGFOURFIRM to try and make them feel like successful and functioning members of the BIGFOURFIRM collective (Anderson-Gough et al, 2000). However when discussing this with current school-leaver trainees at a variety of hierarchical levels, similar sentiments of alienation were raised by school-leaver trainees at BIGFOURFIRM for similar reasons. These feelings were principally due to the small number of trainees on each intake when compared with intakes of around thirty graduates per year, with the following quotes illustrating feelings that were held by the majority of school-leaver trainees at BIGFOURFIRM:

“But for us [school-leavers] specifically, I think there can often be a bit of segregation between us and the graduates because they come in in a big intake, they all get to know each other, they go to college together, we do a different course so we don't get to see them and we work in different jobs. So there is a bit of segregation there”

(Second year trainee, school-leaver, BIGFOURFIRM)

“It gets raised every year, "there needs to be more integration". And it is getting better...but it's kind of chipping away at it. It's like "oh, we'll make sure they get invited to the drinks night" or "we'll make sure they come along and meet their buddies together" or there will be a section in the materials where we talk about who they are. But my opinion is that the whole [non-graduate] intake needs revamping so that they do more [socially] and are more integrated with the guys in the local office, the group of 30 who will not ever really be in their year group. They won't qualify together, the graduates will qualify faster. But it's not about when you qualify, it's not about your year group. It's about your friends, and having the network of people to go to. I raised it, and it's just...little things are getting done to improve it but I don't think you can chip away at the problem. I think it needs to be re-thought.”

(Associate, school-leaver, BIGFOURFIRM)

This separation of a non-graduate subset of accounting trainees adds depth to the work of Braverman (1974) and labour process analyses of professionalism. BIGFOURFIRM has transformed its non-graduate trainees into a less-important-client-facing labour force who exist separately – both physically and emotionally – from their graduate colleagues, for the first eighteen months of their employment at a minimum. Furthermore, both types of non-graduate trainee: school-leavers and sponsored undergraduates - operate at lower levels of remuneration for extended periods of time, thus leveraging more value for BIGFOURFIRM, its clients, and principally its equity partners. By solely working for an intermediary ‘client of the client’, non-graduate trainees are separated further from the ends of their work than their graduate colleagues. BIGFOURFIRM has responded to changes in economic, political (and subsequent educational) contexts by developing a carefully thought-out strategy of protecting and increasing margins for the organization through stretching the division of trainee labour, whilst simultaneously maintaining and safeguarding crucially important relationships with prestigious and high-fee-paying clients. However as I introduced at the start of this chapter, the argument against the degrading hypothesis

must also be addressed in order to assess the true extent of the degradation of graduate work in English accounting. It is to evidence in support of this alternative argument which I now turn.

6.4 Evidence against the degradation argument

The main evidence in favour of an argument *against* the degradation of work in English accounting lies in the training that non-graduates receive, and how non-graduates are not utilised as ‘paraprofessionals’; a group who Maister (1993), declares this ‘underdelegated’ work should be performed by. Whereas a similarity of *work practices* for non-graduate trainees was highlighted as strong evidence of a stretching of the division of labour and a degrading of work, a similarity in terms of the professional qualifications which non-graduate trainees gain is potential evidence of the non-degradation of trainees’ work. This section will critically assess the structural ‘professionalising’ that non-graduates are exposed to, and will also report on non-graduates’ perceptions of their formal professional education in an effort to uncover whether they perceive themselves as being exploited to a greater extent than their graduate trainee colleagues.

Similarities in trainees’ professional education: the ‘slotting in’ of non-graduates

An interesting observation across all firms that feature in this thesis was that non-graduate trainees on both school-leaver and ‘sponsored’ undergraduate schemes effectively become graduate trainees after certain periods of time. This time-period varied between firms and trainee types, ranging from eighteen months for school-leavers at BIGFOURFIRM; to two years for school-leavers at MTF3 and MTF4; to four years for sponsored undergraduates at BIGFOURFIRM. What is key about this is *how* non-graduate trainees assume the hierarchical position, salary and title of a graduate trainee: through exam success. This structural notion of professionalism: of ‘passing the exams’ (Grey, 1998) is a critical element of becoming a chartered accountant and is the principal reason for the majority of trainees – both graduate and non-graduate, as the next chapter shall illuminate – choosing to take employment with a professional services firm.

Whereas neo-Marxist ‘proletarianization’ literature (Oppenheimer, 1973; Derber, 1982; 198) focuses on the rise of the organization and their encroachment of previously content, self-employed professionals, trainee accountants begin – and generally sustain – their careers as salaried employees, and thus are “born proletarian” (Derber, 1983, 312). Rather than seeing themselves as being proletarianized, sponsored undergraduate trainees viewed their roles as being the best of both worlds in that they had secured a sought-after job through navigating stringent internal closure processes at an earlier stage of their career, and they undertake paid work placements whilst they are at university studying a relevant course that gains them exemptions from professional exams:

“If you've not had a placement during an accountancy degree, I think we're definitely at a much higher level having done one...and then they say so long as you get good grades throughout university you are guaranteed a job offer”

(Fifth year trainee, sponsored undergraduate, BIGFOURFIRM)

Furthermore this view was shared by trainees from both ‘sponsored’ undergraduate graduate routes and school-leaver programmes in accounting firms as trainees progressed up the organizational hierarchy into positions of seniority:

“...work wise I am in the same position as the graduates that started work at the same time as me. You know, we're getting to the planning stages, we're getting to the senior stages...I want to be busy. I don't want to be sat in the office twiddling my thumbs. ”

(Second year trainee, school-leaver, MTF4)

“not only did the [sponsored degree] help us do better in the exams, but it also meant that it was ingrained in our heads and that we had learnt it, rather than crammed it...by the time you've worked on [clients] for the third or fourth time, you maybe subconsciously take that [leadership] role on anyway because you know what you are doing and you know the client and it's all about sharing your knowledge really isn't it and showing your support”

(Fifth year trainee, sponsored undergraduate, BIGFOURFIRM)

A further interesting point regarding the progression of school-leaver trainees in BIGFOURFIRM is that once they have navigated the ‘trainee associate’ stages of their

employment – which occupies the first 18 months of their training contracts – they assume the role of a graduate in terms of title and remuneration:

“we have a slightly different way in terms of how we're graded. So we are trainee associates (TA) whereas graduates will come in as full associates. So they come in at a higher wage as well, they are associate 1s. Whereas it takes us about 18 months I think. So we get a quick succession of grades, every six months or so, until we are ‘associate ones’. That will be the year after the intake. So then we will join them and then we just follow afterwards, and then that's when you just get treated the same”

(Associate, school-leaver, BIGFOURFIRM)

Graduate trainees effectively spend three years studying at university in order to commence employment at the BIGFOURFIRM grade of ‘Associate 1’. However as the above quote illustrates, non-graduate trainees attain the same ‘Associate 1’ grade after 18 months of employment at BIGFOURFIRM during which time they generate increased surplus value for the organization, thus illustrating the significant changes being developed by English accounting firms. Similar stories are to be told in mid-tier accounting firms: non-graduate trainees ‘slot in’ alongside graduate trainees after completing the AAT qualification. They assume the title and remuneration accorded to a graduate, but are recognised as having a greater (and thus more ‘appropriate’) skill-set than that of a new graduate trainee.

Section 6.3 of this chapter illustrated how accounting firms have re-engineered trainee labour to string out trainees’ strategies of deferred gratification, and in doing so, protect underlying revenue through leverage at the same time. Rather than employing more junior solicitors in terms of quantity (Ackroyd and Muzio, 2005; 2007) or “by beginning recruiting programs at [universities] not traditionally considered to be in the top echelon” (Maister, 1993, 201), accounting firms are engaged in a process of degrading trainee work in order to protect their revenues in a time of distinct market pressures, wider economic uncertainty and organizational purse-tightening. These actions have distinct parallels with Maister’s (1993) work, as I have highlighted in the previous section. However the actions of the firms featured in this thesis deviate from Maister’s definition of – and antidote to – systemic underdelegation. Maister (1993)

Maister (1993) endorses a strategy of ‘substitution’ to solve the underdelegation problem that he claims is the scourge of professional service firms:

“many firms have found they can get significant portions of their work done at a reasonable cost to clients by using paraprofessionals, people who do not have traditional qualifications and can be hired at a lesser cost than the traditional group...in the past twenty years, with entry level staff in abundance and comparatively inexpensive, this approach to absorbing new entrants may have been wise: in the future, it may prove to be an expensive indulgence”

(Maister, 1993, 200)

By enacting earlier organizational intervention regimes which require lower educational credential requirements, organizations are moving away from ‘traditional’ qualifications that trainee accountants normally have before they commence employment, and are hiring these trainees at a lesser cost to the organization. However as I have previously mentioned, accounting organizations are crucially investing significant amounts of time and capital in developing their non-graduate trainees. Non-graduate trainees have *more* training invested in them by their employer when compared to a graduate trainee (in terms of time and qualifications), and ultimately are striving towards the same goal as graduate trainees: that of membership of a chartered accounting body. In short, the end product of both graduate and novel, non-graduate routes, is the same: a chartered accountant. However Maister (1993) is in favour of replacing expensive staff who are currently performing ‘underdelegated’ work with workers who are just seeking a ‘job’ with no decent future prospects. From the point of view of the chartered accounting firms in this thesis – and more broadly in England – such a strategy would likely save organizations a significant amount of capital outlay on the professional education of trainees. However the current ‘up or out’ model of trainee progression ensures a constant and regular flow of trainee, qualified, supervisory and managerial labour in these PSFs. Thus, to degrade trainee work to the point where it is not carried out by aspiring chartered accountants would have a significantly detrimental effect on the future productive capacity of accounting firms, and this level of degradation is not taking place. These actions suggest that non-graduate trainees are *not* being utilised truly as paraprofessionals in Maister’s (1993) terminology, and nor is trainee work in English accounting being degraded to the point where it is being carried out by ‘paraprofessionals’: and nor will it in future. Non-

graduate trainees are on the same 'professional track' (Maister, 1993, 200) in terms of gaining a chartered qualification as their graduate colleagues.

But to what extent is this evidence against the degradation argument that was introduced in the preceding section of this chapter? I argue that it is tenuous at best. Novel trainee routes to a professional accounting qualification are more akin to traditional apprenticeships (see More, 1982); this is because they involve extended periods of on-the-job training from the time each trainee leaves full-time education. As with graduate training contracts, these more 'genuine' apprenticeship-model training contracts will involve similar levels of mundane work as trainees learn the ropes. However the critical aspect of this is that the nature of the work tasks performed by these lower-paid, novel-route trainees *has not significantly changed*. Therefore although trainees on non-graduate training programmes do not perceive themselves as being degraded - and ultimately fill the role of graduates in terms of pay and title - their carrying out of similar work tasks highlights the process of degradation that has been carried out on trainee work in English accounting.

6.5 Conclusion

Where Hanlon (1996) asserted that his neo-Marxian analysis of accounting offered a glimpse at a future change in professional work, this chapter has illustrated contemporary changes in accounting professionalism; principally how it has shifted further towards commercialism and organizations being the locus of professionalism (Faulconbridge and Muzio, 2012). This chapter adds practical potency to Adams's (2012, 342) assertion that "the marginalizing effects of professionalism raise concerns about for whom and to what ends professionalism serves". However the marginalization of non-graduate trainees was a minor aspect of this chapter's investigation of the contemporary organization of trainee work in English accounting firms. Through an analysis of the trainee labour process in English accounting, with a particular focus on the organization and distribution of trainee work tasks, this chapter has presented strong evidence highlighting the degradation of trainee work in English accounting.

I have detailed in this chapter, and in the preceding chapter, efforts by contemporary accounting firms to further make themselves the main site of professionalisation (Cooper and Robson, 2006; Faulconbridge and Muzio, 2012). This has been achieved through a re-engineering of the trainee labour process to suit employing organizations. As Muzio and Ackroyd (2005) highlight, a labour process approach considers such issues as by whom and for what reasons changes in organization and work practices are pursued, and how these changes are accomplished. Through its presentation of trainee accounting work as having been subject to processes of degradation, this chapter has illustrated trainee accountants' work as having begun to be reorganized in such a way that economic and organizational benefits are differentially realised by organizational elites in accounting firms. Through the securing and development of compliant and productive labour at an earlier stage of individual trainees' careers, and through an elongation of the trainees' training programmes, accounting organizations have realised productive effort which gains them increased surplus value for an increased period of time. Trainee solicitors are acknowledged by Muzio and Ackroyd (2005, 634) as "providing the profession with a relatively cheap, motivated and committed form of labour". The efforts of accounting organizations I have documented in this chapter serve to illustrate how the development of novel forms of trainee employment has presented accounting firms with cheaper and just as 'professional' forms of trainee labour, who commit to their employer for elongated periods of fee-earning traineeship whilst performing the same work tasks as graduates. These novel recruitment practices represent strategic moves by accounting firms to retain productive labour at lower levels of remuneration for longer periods of time, and thus to maximise profitability potential (Hanlon, 1996) and profits (Samuel et al, 2009).

These actions strongly resonate with the concept of 'defensive professionalism' (Ackroyd and Muzio, 2005) Through the degradation of trainee work, accounting firms are making calculated and strategic moves to restructure their careers systems, to stretch the division of labour and to leverage their workforces: all in the name of protected and enhanced financial performance. Organizations are taking steps to capture professional education, and to make themselves the locus of professional education through earlier educational intervention. A restratification of internal grades has occurred, where there is an increasingly larger hierarchical and temporal gap between entry-level trainees and qualified accountants; the professional hierarchy

within accounting firms has been elongated (Ackroyd and Muzio, 2007). In a manner similar to the English legal profession (see Muzio and Ackroyd, 2005; Ackroyd and Muzio, 2007 who focus on qualified solicitors), this chapter has identified and analysed the creation of new, lower grades of accounting trainee, marked by lower levels of remuneration. These organizational manoeuvres have been catalysed by the political and economic climate, in particular for mid-tier firms. Such efforts highlight how market pressures surrounding English accounting firms have resulted in a rationalisation of work practices in the accounting labour process. Through an analysis of the ‘systemic underdelegation’ of graduate trainee work in accounting, this chapter adds significant weight to Warhurst and Thompson’s (1998) assertion that the economic and political climate is used by organizations and their managers to redefine their skill needs away from craft towards semi-skilled labour. Economic change has facilitated the degradation of trainee work in English accounting, but this degradation has been defined and implemented by accounting organizations.

The major contribution of this chapter is its charting and analysis of the re-drawing of institutions of trainee accounting work in a fairly bold way. Organizations have engaged in a redesigning of accounting’s trainee work practices through a bypassing – and in other cases reshaping – of university courses to suit organizational desires. This chapter thus adds empirical weight and occupational specificity to Ackroyd and Proctor’s (1996, in Warhurst and Thompson, 1998, 8) identification of a rise in “cut-down, on-the-job company based skill appraisal schemes” that facilitate increased control over labour and the degradation of work practices.

Contemporary English accounting firms are making the most of economic change – principally the rise in fees at university and the coalition governments’ championing of apprenticeship-based training – but they are also doing the things that labour process theory assumes organizations want to do anyway by reorganizing work practices and education routes in ways that allow profits to be protected, accrued and differentially shared out according to ownership and control of the means of production (Muzio and Ackroyd, 2005). These changes benefit the firms *and* the individual trainees, but the equity partners in these firms stand to benefit the most. Furthermore these moves have been carried in quite a bold, overt movement in a fairly short space of time. As I have pointed out, trainees on novel, non-graduate routes are only ten to fifteen per cent of

intakes currently but in the timeframe those figures are still significant and are expected – even desired – to rise significantly in the next few years (Tant and Sherlock, 2009).

Chapter 7: The career strategies of trainees in English accounting firms: continuity and change

7.1 Introduction

This chapter seeks to investigate the effect on trainees' career aspirations of organizational moves towards assuming greater exploitative control over the trainee education and labour process. In chapter five I presented the economic benefits that the development of non-graduate training programmes presented to accounting organizations, principally through a combination of government-led initiatives and organizationally-led salary differentials. In chapter six, I extended this by investigating the work experiences of trainees and argued that a degrading of trainee work practices in English accounting had taken place, although this degradation did not amount to a complete 'paraprofessionalising' (Maister, 1993) of the organization of accounting trainees' work.

In light of the organizationally-driven exploitation and degradation that chapters five and six uncovered, the focus of chapter seven is on an exploration of the value sets of trainees in contemporary English accounting organisations. It will seek to extend understanding as to whether there has been any degradation in terms of trainees' career perceptions, aspirations and values, given the degradation of their work tasks. An investigation of contemporary graduate and non-graduate trainees' future career perceptions – as well as their perceptions of the utility of the chartered credential - will add empirical depth to Friedson's (2001) predictions for professional labour, and will enable analysis of whether or not English accounting could be argued to have been 'deprofessionalised' (Haug, 1988; Derber, 1990) in light of the degradation of their work tasks. This chapter will also explore trainees' perceptions of organizationally-driven alternative routes to a chartered qualification in "building loyalty and motivations a bit earlier" (Faulconbridge and Muzio, 2009, 26). This chapter will thus explore the *extent* of the degradation of work in the professional project of English accounting,

Interviews with trainees and recently time-qualified associates generated an interesting picture of their longer term career strategies, particularly in terms of allegiances to

their employer and also to the wider occupation of accounting. This chapter will add empirical strength to Freidson's (2001) 'continuity thesis' through an illustration of the resilience of formal occupational credentials – predominantly the Chartered accounting qualification in its various guises – in spite of the rise of the organization's role in the qualification process. Furthermore this chapter will illustrate how trainees' interpretations of organizational targeting by both graduates and non-graduates are undermined by their wider commitment to the achievement of the Chartered qualification, thus further illustrating the continuity of credentialism as a mechanism for moving through the labour market (Freidson, 2001) and undermining arguments of 'deprofessionalisation' (Derber, 1990; Richardson, 1997). This chapter is structured as follows. I shall firstly frame the conceptions and differences in terms of 'organizational professionalism' (Evetts, 2013) between trainees working in BIGFOURFIRM and the mid-tier firms featured in this thesis. This is because of the ascendant role of organizations in the professionalization process: in order to set the scene for an investigation of trainees' justifications for taking employment with their employing firm. I shall then outline the undermining of 'organizational professionalism' through an analysis of the enduring appeal of the chartered credential as a reason for joining all firms featured in this thesis. Finally, this chapter investigates the tentative career perceptions of non-graduate trainees and their graduate colleagues, in order to speculate on the professional orientations and value-sets of contemporary, novel-route trainees as part of Freidson's (2001) 'continuity' thesis.

7.2 Organization over occupation: the perceptions of trainees

BIGFOURFIRM: bigger than the profession

Many trainees in my sample spoke frankly about their decision to target – and to join – particular firms. A key draw of BIGFOURFIRM was its size, for a number of reasons. As one of the 'big four' accounting firms, BIGFOURFIRM recruits a vast number of graduates: thirty in the office that I was granted access to, and approximately 1000 in total across the UK on an annual basis. A dominant view of graduate trainees I interviewed in BIGFOURFIRM was that the number of trainee places available represented an increased likelihood of gaining a coveted training contract:

“I think the main draw of accountancy...is that there are a lot of places

available for it. So [BIGFOURFIRM] maybe takes on 1500 a year now. Whereas somewhere like Unilever might take on only 30 graduates. You know, I've got a better chance of getting a job as one in a thousand. So even if we have ten thousand applicants, one in ten will get a job.”

(Second year trainee, graduate, BIGFOURFIRM)

The size and scope of BIGFOURFIRM was attractive in terms of individual development as well: as Ramirez (2009) notes, large professional services firms have made efforts to provide as much of their training ‘in-house’ as possible. This highlights large professional service firms’ operations as agents of capital: rather than utilising already-existing training programmes provided by the relevant professional body, BIGFOURFIRM purposefully distances itself from such ‘polyvalent’ training, preferring to use organizationally developed skills development schemes in an effort to ‘professionalise’ (in organizational terms; see Evetts, 2013) and thus to more appropriately control client-facing trainee and qualified labour from as early a stage of employment as possible (Hanlon, 1996). The instruction that trainees received at BIGFOURFIRM was perceived to be industry-leading, and was certainly preferred to any training or updates that institutes offered:

“they [the institute] offer professional courses every year to provide updates that you need to definitely have had a certain amount of training to say that you are a member of the ACCA...I think [BIGFOURFIRM] has 'platinum status' so they just assume that if you work for [BIGFOURFIRM] you are getting the right amount of training.”

(Senior Associate, school-leaver, BIGFOURFIRM)

“the thing is as well, working for a big four firm is a bit different. Because we have accredited training. So I don't really recognise what happens with the institute. So if you're with a smaller firm and you have to do your continued professional development [CPD] you would have to go on institute-run courses...and you might mix a little bit more with other institute members. But because in the big four you just do your own internal training programmes, it doesn't necessarily register...”

(Manager, school-leaver, BIGFOURFIRM)

These quotes illuminate a broader theme regarding the organization of work and training within BIGFOURFIRM: a purposeful distancing of the firm from the wider professional community has been strategically fostered. This illustrates the

development of the *firm* as the locus of professional education, work organization and thus ‘professionalisation’ (Faulconbridge and Muzio, 2012; Evetts, 2013). In addition, it highlights the decline of ‘occupational professionalism’ (Evetts, 2006; 2011) in terms of *discourses of professionalism* being constructed within occupational groups. BIGFOURFIRM in particular is perceived to actively disengage with the occupational group that its school-leaver trainees attain membership of. This illustrates how the unbridled commercialism of professional service firms – as outlined by Hanlon (1994; 1996) – has permeated BIGFOURFIRM. This is to be expected: the size and scope of BIGFOURFIRM’s operations will of course extend to its training programme. Such an avoidance of occupationally-offered assistance highlights BIGFOURFIRM’s trainee work task distribution as seeking to control and supervise trainee labour in the interests of appearing ‘professional’ to the client. Simply put, the *modi operandi* of BIGFOURFIRM have been deemed more important than occupationally defined ways of carrying out work. This is principally because of BIGFOURFIRM’s desire to create and maintain a uniformity of image and work practices in front of fee-paying clients (Anderson-Gough et al, 2000; 2002) through the use of organizationally specific ‘professionalism’ (Evetts, 2013) and ‘identity regulation’ (Alvesson, 2000; 2001; 2002; Alvesson et al, 2008).

The benefits of working in a mid-tier firm: diseconomies of scale

Trainees’ justification of targeting mid-tier firms displayed interesting differences to those in BIGFOURFIRM. Larger organizational size was frequently referred to as a hindrance by mid-tier trainees, and the notion of being a ‘rounded’ practitioner was raised on multiple occasions as well. Mid-tier graduate trainees considered themselves to obtain more varied work practices from an earlier stage in their training contract when compared with ‘big 4’ graduate trainees. These perceptions were often substantiated by discussions with ‘big four’ trainees that interviewees socialized with during exam tuition or knew from school or university:

“But from what he’s told me and from the way they’re trained in the big four I can see there being a huge difference. And they seem to - I’m speaking very generally - but I’m as certain as I can be that I’ve done more in these two months than my friend had done in the first six. It strikes me that in the big 4 you become a ‘thing’...you’re not an accountant, you’re a ‘KPMG’ or a ‘Deloitte’ or something - and if you take them out of that then

they're a bit lost. Because I don't think my friend could come out and work here. I think he would struggle. Because I don't think he's done half the stuff that I think he'd need to be able to do.”

(First year trainee, graduate, MTF5)

The creation of trainees that were ‘good at everything’ was asserted to be a priority of this firm, and such a vision was alluded to by most mid-tier trainees. The prestigious and large clients that ‘big four’ accounting firms serve were seen by mid-tier trainees as limiting the *variety* of clients that they could be exposed to. As well as variation of clients, mid-tier trainees perceived their employing organizations to offer more in terms of task variety:

“the other thing actually with the 'big 4' was that if you're with [a big four firm] you might end up auditing a bank, say, or a massive company and you might be on it for months at a time in one room with the same people. Whereas with smaller firms you move around a lot more, you might be on a job for a couple of weeks, you change who you're with, you change the sections that you do. So I think they were the things that attracted me to it. Yeah, you felt a bit more welcomed, and it was a bit more - like you got rotated round a lot more - so you got a better insight into a lot of industries”

(First year trainee, graduate, MTF1)

The lack of ‘pigeon-holing’ trainees into repetitive tasks was asserted to be a strength of working in mid-tier accounting firms. Big four trainees were thought not to deviate from their prescribed roles because as one mid-tier trainee posited: “they need to utilise everyone fully to get all their workload done”. However other trainees suggested that time pressure due to fewer trainees going out to the client could be a positive thing:

“there's less people going out in the team, it's a bit more time pressured: so we get a little more exposure and kind of get more of an all-round feel of the audit rather than just doing transaction testings or doing some of the basic kind of stuff”

(Second year trainee, graduate, MTF4)

Mid-tier trainees are thus perceived to be exposed *earlier* to more varied work practices. Mid-tier trainees were unanimous in extolling the virtues of being ‘one of few’ instead of the ‘one of many’ in a BIGFOURFIRM. The two trainees I interviewed

from MTF5 were the only graduate trainees in the entire office – itself consisting of only fifteen practising accountants. In the larger mid-tier firms I was granted access to, trainee intakes were larger but remained significantly smaller than trainee intakes in the big 4. MTF2 recruited 4 trainees for entry in September 2012 and that figure was unchanged for the past three years. MTF3 had recruited 3 graduate trainees in 2010, 2011 and 2012, and MTF4 had recruited 1 school-leaver trainee and 3 graduates in 2011, and the same in 2010. The avoidance of being ‘a small fish in a big pond’ was seen as a major advantage of being a trainee in a mid-tier firm:

“So you’ve got the big four where they’re like ‘okay, we’ll recruit twenty - half of them might fail and a quarter of them might fail but that’s fine because we recruited twenty, we only need ten to fifteen anyway’. Whereas at MTF3 we took on 2 people. We took them on and we want those 2 people to pass because it’s all we can afford to do.”

(Third year trainee, graduate, MTF3)

“There's a few people I've met at [a big four firm] who are doing their training with us, and it does sound like in the 'big 4' you're one of many when they take you on.... Whereas [MTF1], like, they'll take on everyone they need and they invest that time and effort in...it's just like you are worth a bit more. Rather than feeling like they are doing you a favour you feel like you are contributing something a bit more, that you have a bit more value, and substance. That was the impression I really got.”

(First year trainee, graduate, MTF1)

Furthermore the small intakes of trainees in mid-tier firms meant that trainees generally had more contact with senior organizational figures in their day-to-day work:

“It's more the opportunities they can offer, the experience - a wide range of clients - and also the personal approach as well. So rather than being one of an intake of fifty people, in the bigger firms, I'm one of four in my year so you get to know the partners quicker and that kind of thing.”

(Second year trainee, graduate, MTF2)

Another trainee who had completed an internship at a ‘big 4’ firm compared his experiences to what he did day-to-day at his mid-tier employer:

“one thing I've really noticed with [MTF1] since I've worked there, all the

partners and like seniors and managers, they all come over and chat with you and introduce themselves - you know they've got a lot on but they're really good at crossing the office and talking to you and getting to know you. You know, you walk past them and they say hi and ask how you are, it's just a lot more personable and that really struck me.”

(First year trainee, graduate, MTF1)

This illustrates heightened development of a top-down approach to the imparting of firm-specific behaviour, knowledge and skills. As Faulconbridge et al (2012) discussed, partners in international law firms served to act as a mode of identity regulation which aims to produce lawyers with behaviour characteristics that mirror those of the partner from the home country of the firm. In the case of accounting firms in England, the main partner contact that BIGFOURFIRM trainees had was in the recruitment stage, for their final interview. BIGFOURFIRM trainees did not report having much, if any, contact with partner-level employees during their day-to-day work. Furthermore the experience of mid-tier trainees being ‘one of the few’ speaks back to labour process debates surrounding the use of trainees as a ‘floating’ or surplus source of labour: the significantly smaller numbers of trainees in mid-tier firms acted to reassure and encourage trainees that they were a valued member of the organization.

The perceptions of trainees in mid-tier firms illustrate how they retain a greater sense of ‘occupational professionalism’ (Evetts, 2013) than BIGFOURFIRM inculcates in its trainees. Trainees’ experiences of work are more closely related to the ideal of accountants being “a sovereign practitioner of an intellectual art” (Richardson, 1997, 649) as opposed to a technical specialist in a specific arena of the audit function. This however is not altogether surprising, nor is it the result of specific efforts *by* organizations to create ‘rounded’ general-practitioner-type accountants: they simply do not have the numbers of trainee employees to enable them to specialise, or the capital to enable organizationally-run training which replaces institutionally-offered instructing and guidance . However, as Lander et al (2013) point out, whilst the occupational logic remains strong in mid-tier firms, they have responded ‘selectively and independently’ to the new commercialism (Hanlon, 1994; 1996). The comprehensive evidence of this has been presented in the previous two findings chapters. Julia Evetts’ (2013) outlining of ‘organizational professionalism’ encompasses such processes as “discourses of control being used increasingly by managers in work organizations”, “standardized procedures”, “managerialism” and

“hierarchical structures of authority and decision-making”: all of which have been identified in the mid-tier firms that feature in this thesis. So whilst mid-tier firms could perhaps be considered closer to the “myth” (Richardson, 1997, 649) of the ideal-typical profession of old (Johnson, 1972), they are far removed from Freidson’s (2001) model.

Through organizations’ strategic (re)development and redistribution of trainee work tasks, trainees in mid-tier firms perceived themselves to be a more ‘rounded’ accountant by the end of their training, due to the varied nature of their work tasks on more clients than their ‘big 4’ compatriots would be exposed to. Trainees in BIGFOURFIRM regarded their training as being industry-leading to the point where it exceeded anything that their institute had to offer in terms of ‘continuing professional development’ courses. Both claims illustrate trainees’ allegiances to organizationally specific modes of carrying out work. Furthermore, these allegations emphasize how understandings of professionalism exist more in work organizations than as a discourse constructed within wider professional groups. These are undoubtedly elements of ‘organizational professionalism’ (Evetts, 2006; 2010; 2013) and point towards the waning of professionalism as a discourse constructed in – and even related to – occupational groups.

This section has highlighted how trainees’ conceptualising of professionalism revolves around organizational discourse and work practices, rather than arising from occupational groups. It adds qualitative, empirical depth to the assertions of Suddaby et al (2009) who identified a differing professional value-set held by qualified ‘big four’ accountants (who they term as “the elite core of the profession” (Suddaby et al, 2009, 409)) when compared to qualified accountants working in smaller firms. Big four accountants were found to be less committed to the idea of ‘independence enforcement’ than their non-big-four counterparts, and this section has shed some tentative light on why this might be, from the point of view non-qualified accountants.

However the picture of trainees’ value-sets is by no means complete, as thus far I have only portrayed organizational conceptions of professionalism. As Grey (1994) presented in his depiction of the accounting labour process, and as Anderson-Gough et al (1998; 1998a) outlined in their influential work on the socialization of graduate

trainee accountants in ‘big six’ accounting firms, a crucial element of trainees’ decisions to take employment at an accounting firm was to study for – and achieve – the chartered qualification. It was the overriding reason that trainees accepted a salary that was ‘not the best’ and with work that was considered mundane and ‘below’ that which a graduate was qualified to perform (Grey, 1994). Given the multiple-case research design of this research project, and the novel training programmes that accounting firms have developed and are increasingly using, there are crucial and missing voices missing from this previous assumption. What are the attitudes of trainees on non-graduate programmes towards the achievement of the chartered qualification; did it play a role in their employment decisions, and does its achievement play a significant role in the future career aspirations of these trainees on non-graduate routes? Furthermore what is the state of play in other – namely mid-tier - firms? It is noted that conceptualisations of professionalism in non-‘big four’ firms are an ‘intriguing’ (Suddaby et al, 2009) and understudied concept. Furthermore in recent research on mid-tier firms, Lander et al’s (2013) sample is limited to managerial and partner-level staff, and as a result they argue for a research focus on what the shift to the commercial logic means for non-partnered and non-managerial accountants (Lander et al, 2013). In short, the voice of trainees regarding the role of the professional body in terms of their careers is missing. Having outlined *organizational* conceptions of professionalism in terms of work tasks, and the effect they have on trainees’ decisions to take employment in their respective firms, this chapter now turns to an investigation of trainees’ perceptions of the chartered credential and its perceived role in their values and career aspirations, in order to address the above research gaps.

7.3 The enduring appeal of Chartered credentials as justification for choosing employment

A further consideration of trainees’ apparent motivations of trainees entering contemporary English accounting firms illustrates a different relationship to the firm that trainees’ experiences of work – and organizational conceptions of professionalism - first portrayed. As in the work of Anderson-Gough et al (1998), trainees’ relationships to their employing firm were dominant in forming their *conceptions of professionalism* in terms of rhetoric and behaviour. But an analysis of trainees’ perceptions of the role of the chartered credential revealed some interesting findings:

principally that the overriding rationale for the vast majority of trainees taking employment with an accounting firm – regardless of firm category - was inextricably linked to the gaining of the Chartered qualification. Only one interviewee from my entire sample – a BIGFOURFIRM graduate trainee from outside the UK – was unaware of the ICAEW when applying for a job with her employer. The following quotation is representative of this dominant viewpoint:

I applied for all the big four accountancy firms, based on just the fact that you do get a professional qualification - the ACA.”

(Second year trainee, graduate, BIGFOURFIRM)

The above trainee’s motivation was to utilize his employer as a vehicle to gain the ACA qualification. This rationale was shared similarly by graduates within other firms:

“...[the Chartered qualification is] a prestige thing I think. Because for me personally, I might go into something completely different...it's just something to bolster your CV and things like that. And it's something to be proud of, I mean, that's what I'm working towards; to kind of further myself and things like that. I have learned a lot in the business sense. Because that's what they all sell, the ACA qualification and things, they're like so many people: chief execs of firms have trained as accountants.”

(Second year trainee, graduate, MTF4)

“Well I actually only applied for two jobs before I got offered the job at [MTF2], but I wanted to go into practice and I wanted to become a chartered accountant...there was an aspect of it being a good career and a well-respected career as well.”

(Second year trainee, graduate, MTF2)

The act of training and eventually qualifying as a chartered accountant - , subject to successful navigation of exams and organizational appraisals – is thus perceived as a highly regarded general business education, and *remains* a primary reason for graduate trainees wishing to seek employment with a contemporary English accounting firm. This is distinctly in line with the findings of previous research on the accounting labour process (Grey, 1994; Anderson-Gough et al, 1998). However the unanimity and consistency regarding perceptions of the utility of the chartered credential amongst graduate trainees in mid-tier firms illustrates how the ‘different picture’ in terms of trainees’ decisions to take employment that is asserted to potentially exist in smaller

firms (Anderson-Gough et al, 1998), does not extend to graduate trainees' justifications for joining their employing firm. The act of qualifying as a chartered accountant holds almost universal appeal for *graduates* across accounting firms both in the 'big 4' and mid-tier.

Analysis of non-graduates' rationales for joining accounting firms revealed stark similarities to the perceptions of their graduate peers. The two non-graduate trainees that I interviewed in MTF4 portrayed similar credential-based rationales for joining their employing firm:

"I only applied to a couple [of accounting organizations] really because there isn't that many that offer it [the AAT route] as a student leaver. I think a few places in industry do but I wanted to work with a proper accountancy firm so that they'd take me on to become a chartered accountant in the end. So yeah, [MTF4] ended up being one of them! But yeah, I mean it was literally just a way to get into accountancy without doing a degree. That was all it was for me."

(First-year trainee, school-leaver, MTF4)

"I'd never heard of [MTF4]. I'd never heard of the top ten, never mind the top four. I think I'd heard of [one 'big four' firm]; I looked on their website, I don't think they'd offered anything. I think I was just lucky to find [MTF4] to be honest with you. I think if I hadn't have found it I would have done home study AAT or have had to go to university. And yeah, I just landed lucky, I really did. When I came for my interview I don't think I'd heard of ACA - I was going to go down the route of ACCA and they said "oh, that's really industry, we'd get you to do ACA" and I was like "oh" - well I'd never heard of that before!"

(Second year trainee, school-leaver, MTF4)

These non-graduate trainees both exhibit tactics of targeting, but not explicitly of particular organizations. Indeed, they had not heard of many specific accounting firms at all. These quotes illustrate how the interviewees were ultimately seeking avenues into accounting work which would provide further training and eventually lead to membership of a chartered accounting body. Neither of the two non-graduate trainees in MTF4 were aware of the prestige of the big four, but they both illustrated awareness of – and a desire to gain – a chartered accounting qualification. One trainee even remarked how they were prepared to pay to study for the AAT qualification by themselves (and thus were not getting an organization to pay for it), which concisely

illustrates more of a recognition of the profession of accountancy, rather than specific organizations *within* the profession.

A similar story was to be told by non-graduate trainees in BIGFOURFIRM, by whom the bulk of the non-graduate trainees that are featured in this thesis were employed. School-leaver trainees consistently and unanimously spoke of their *ambition* to become a chartered accountant, and how their discovery of alternative non-graduate routes to achieving this qualification were subsequently applied to with gusto:

“I mentioned I was looking to do accountancy type courses. And this friend said ‘well, if you want to be an accountant just apply to a firm. Don’t bother with uni, you don’t need to’. She was working for a small firm, after going through the AAT qualification she went on to do the ACA. And then when I didn’t get the [‘sponsored’ degree course] because I’d missed the deadline, this [the non-graduate, school-leaver scheme] was kind of the natural second choice. And actually, if I wouldn’t have got offered the job, I would have chosen an accounting and finance degree and then applied after uni.”

(Senior associate, school-leaver, BIGFOURFIRM)

“everybody was just like "if you're even considering becoming an accountant, it's off to uni first". “And it was just through a chat to [a business studies teacher], saying "this is what I want to do...so I'm going to have to go to uni" and he said "you don't...have a look at this". And to be honest, I hadn't even thought about looking at it first...What we do here is effectively an apprenticeship, they just label it differently I think.”

(Senior associate, school-leaver, BIGFOURFIRM)

These quotes illustrate discernible similarities with the employment justifications of non-graduate trainees in mid-tier firms. Trainees on the ‘sponsored’ undergraduate training programme at BIGFOURFIRM expressed similar leanings towards being motivated to gain entry on to a course that would provide for a foundation qualification (colloquially known as the ‘BIGFOURFIRM degree’) to enable future success in the occupation of accounting:

“Apart from this, I went for just Accounting and Finance degrees at other universities. I applied to [Northern university] to study Accounting and Finance and they told me that there was another course, that there was this and why don't I apply for it? So I read through the brochure, and then you do like a full job application, interview and stuff.”

(Fifth year trainee, ‘sponsored’ undergraduate, BIGFOURFIRM)

“I knew that I wanted to work in business, so I looked through the business section of the [Northern university] prospectus and saw a course with a job with it, thought "this looks like a sensible idea" and so I applied for it!”

(Fifth year trainee, ‘sponsored’ undergraduate, BIGFOURFIRM)

These quotes illustrate the strategies of the ‘sponsored’ trainees in targeting degree courses that would enable the earning of a useful degree credential, but would necessitate three years’ further study to become chartered a chartered accountant. Their ambition was still to obtain the chartered credential and then to use it as a passport to a successful career in ‘business’ (as previously identified by Anderson-Gough et al, 1998). The specific ‘sponsored’ course was an afterthought - literally - in both cases, as both trainees were initially unaware of its existence. Thus, for trainees on alternative routes to a Chartered qualification, their overriding rationale for getting a training contract with their employer was to gain a useful business credential in the form of qualifying as a chartered (or chartered certified) accountant.

This exploration of organizational choice regarding taking employment - and how it is undermined by the appeal of Chartered credentials - adds empirical strength to Freidson’s (2001) continuity thesis. In predicting the future fate of professionalism, Freidson states that “credentialism is likely to remain the primary mechanism for entering and moving through the labour market” (Freidson, 2001, 2011). This is crucial as the achievement of the Chartered credential was shown to play a significant role in the employment choices of the alternative-route trainees featured in this study. This section thus highlights the continuity of the Chartered qualification as a significant actor in trainees’ decisions for *taking employment* with an accounting firm in the first place – regardless of the educational route that they are on. Furthermore, this dedication to the chartered qualification from trainees on elongated, non-graduate training programmes adds additional depth to my argument of the ‘non-paraprofessionalisation’ of non-graduate trainees. They seek employment on these particular schemes *because* of the professional (in structural terms) opportunities that such programmes offer. In terms of the research question that this chapter seeks to address, a picture is thus beginning to be portrayed; tentatively depicting non-graduate trainees as possessing remarkably comparable attitudes regarding the instrumentality

of the Chartered qualification. In order to add as much depth as possible to these speculative findings and to investigate the continuity of professionalism as a means of *moving through* the labour market as well as entering it (Freidson, 2001), I now turn to a presentation of trainees' perceptions of the utility of the chartered qualification, and what they wished to use it for in terms of future careers. This will enable a more detailed understanding of the extent to which the aspirations and values of trainees on non-graduate schemes have been degraded, in light of the degradation of trainees' work tasks.

7.4 Trainees' post-qualification perceptions: the continuity of career goals

The purpose of this section is to investigate the applicability of Freidson's (2001) 'continuity thesis' beyond *entering* the occupation of accounting. This section will investigate the longer-term perceptions of trainees regarding moving through the labour market, and the role that credentials and organizations play in trainees' broader careers 'as projects of the self' (Grey, 1994). Feldman (1981) posits a behavioural outcome of successful socialization will be that trainees 'remain with the organization'. Non-graduate trainees are perceived as more impressionable and 'professionally pliable' by their managers; this section will enable a critical analysis of the extent to which earlier educational intervention could be seen to lead to differing perceptions of "loyalty and motivations" (Faulconbridge and Muzio, 2009) in non-graduate trainees.

Given the early stages of employment of the majority of non-graduate trainee interviews, their perceptions were treated with a great deal of interest, but also with some caution. Membership of the *profession* – in terms of passing the exams and acquiring the requisite four hundred and fifty days of technical work experience (ICAEW, 2014) – is but an aspiration for the majority of the trainees featured in this thesis. This is magnified for trainees on non-graduate schemes, as the stretching of the division of labour that I uncovered in the previous chapters temporally and hierarchically separates such trainees *further* from their goal of qualifying as a chartered accountant. Trainees' continued employment and future careers, as I have

outlined, are wholly dependent on the achievement of this pivotal credential. Rather than drawing hard and fast conclusions about trainees' professional orientations, this section shall allude to their future aspirations and shall investigate whether they tentatively differ from trainees and staff on the graduate route.

Although many of the non-graduate trainees who I interviewed were at the beginning of an elongated training contract and so may have delivered the 'corporate line' when discussing future careers, most were frank and open about their intentions for the future. Additionally, the more senior trainees and managerial-level employees that I interviewed in their roles as 'trainees of the past' and 'organizational voices of the present' had been working alongside non-graduate intakes for the majority of their careers, which yielded interesting perceptions.

7.4.1 Managerial and senior trainee perspectives

In chapter six of this thesis I highlighted organizational perceptions that non-graduate trainees are more impressionable than graduates. This was perceived by some senior organizational figures to translate to non-graduate trainees being more committed to their employer, chiefly due to a lack of exposure to the 'milkround' of graduate jobs that university students are exposed to. This was plainly summed up by one managerial interviewee in attributing his perceptions of the muted aspirations of non-graduate trainees:

"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"

(HR Manager, graduate, MTF3)

The reason for potentially higher and longer levels of commitment of non-graduate trainees at BIGFOURFIRM was revealed through interviews with non-graduate managers. The highest ranking non-graduate trainee I interviewed was a 'senior manager' at BIGFOURFIRM. He was the first non-graduate trainee to be directly recruited into pensions audits and qualified in 2005:

“I was the very first intake directly into pensions. So when I joined there was a partner who retired 7 months later and was replaced by a senior manager who was promoted into the director role to lead the practice, there was a senior manager who was on maternity leave and a manager, and that was it. And I found that even though we'd built the department quite quickly - there was still the opportunity below that for me to push up.”

(Senior Manager, school-leaver, BIGFOURFIRM)

The key thrust of this quote is how it illuminates the novel nature of non-graduate trainees at the time of the interviewee's employment, qualification and subsequent promotions. There was consistently an empty space in the organizational hierarchy above him to get promoted into, as he was the first non-graduate trainee of his kind in this particular business area. As Anderson-Gough et al (1998, 93) note, “the enticement to discover whether a career within a Big Six firm was a possibility seemed to be difficult to resist after three years' intensive training”. Thus, the same can be said of the pioneering initial intakes of non-graduate trainees at BIGFOURFIRM. Opportunities for advancement within the firm were initially made clear to non-graduates because they were among the first non-graduates to be recruited into the specific business function of pensions audits. However the maturation – and expansion - of BIGFOURFIRM's strategy of recruiting school-leavers onto its pensions audit function heralded a shift in trainees' prospects for promotion. In short, promotions were not as automatic as they were previously:

“I think if you spoke to the older level managers...yes, there's the odd exception, but I'd bet that a lot of the [non-graduate] people who have been through it [the promotions process] in the past have not been promoted at the level at which you'd expect them to have done. And actually, I think because of that, people leave. They think "I've just done a year's worth of managing, and I haven't got a promotion"”

(Senior associate, school-leaver, BIGFOURFIRM)

The above trainee benchmarked his progress on the experiences of previous non-graduate trainee intakes, which progressed relatively smoothly up the organizational hierarchy to managerial level. However in the more recent past, as the quote illustrates, promotions were not automatic which has led to feelings of discontent – and intentions to exit the firm – by more recent non-graduate trainees. These thoughts were echoed by the afore-quoted senior manager (the ‘older level manager’ in the above quote), who

asserted that the school leaver non-graduate scheme at BIGFOURFIRM had reached the point where trainee progress mirrored other intake schemes in other areas of the organization:

“What we've found is that as we've gone through, some [non-graduate] people have left the firm – some have gone into other bits of the firm - so we've got a steady stream coming through”

(Senior manager, school-leaver, BIGFOURFIRM)

The current situation of a ‘steady stream’ of trainees entering the firm has led to similar patterns of trainees leaving BIGFOURFIRM to pursue other opportunities, but only once they have qualified as a chartered accountant, as concisely concluded by one ‘sponsored’ undergraduate:

“I think there's still the same trend of qualifying and moving on, I think that that's probably quite consistent across how everybody enters into the firm. I don't think they [school leaver trainees] are more likely to stay.”

(Senior associate, ‘sponsored’ undergraduate, BIGFOURFIRM)

Thus, non-graduate trainees are perceived by their managers and senior colleagues alike as exhibiting ‘tentative’ commitment to their employers in a similar manner to previous research on graduate trainees (Anderson-Gough et al, 1998). Furthermore, and importantly, this begins to add further weight to my earlier assertion of a tentative similarity in terms of the value-sets of novel-route, non-graduate trainees in comparison with their graduate colleagues. Thus, earlier educational intervention for non-graduate trainees in BIGFOURFIRM appears not to affect perceptions of loyalty beyond the act of qualifying. The comparative abundance of opportunities *for* BIGFOURFIRM trainees upon qualification must be acknowledged. There are many opportunities for employees upon qualification in BIGFOURFIRM in terms of horizontal moves to different areas of the (huge) organization: corporate finance, business recovery, VAT and tax to name but a few. Thus trainees’ ambitions may be more likely to be able to be accommodated. However the fact that the ‘same pattern’ of moving across departments within the organization, moving up within the same organizational department and moving organizations altogether is apparent, sheds valuable but tentative light on managerial/senior employees’ perceptions of the value-

sets of non-graduate trainees. As I mentioned in sections 4.5.3 and 4.9, the use of triangulation is crucial in expanding understanding of the phenomenon that is being investigated, principally by providing different perspectives, interpretations and experiences *of* those phenomena. Thus, I now turn to an investigation of the perceptions of non-graduate trainees themselves, in order to observe whether there is continuity in the perceived commitment of trainees when compared with organizational and senior employee rhetoric.

7.4.2 Non-graduate trainee career perceptions

Many trainees were frank with regards to future aspirations and actually initiated discussion about where they wanted their careers to go. The non-graduate trainees that I interviewed displayed provisionally similar tendencies to their graduate colleagues regarding what Anderson-Gough et al (1998, 93) describe as “a seemingly slender sense of attachment to the firm”.

The ‘big six’ trainees that featured in the work of Anderson-Gough et al (1998) existed in a modern labour market where they were encouraged to move jobs. Indeed, secondments into clients’ workplaces are a feature of working in a professional services firm (Maister, 1993; Anderson-Gough et al, 1998). Exposure to such moves by their colleagues had informed a similarly slender sense of attachment in non-graduate trainees, who found that the enticement to discover whether a career in their employing firm was similarly difficult to resist:

“I think after my ACA when I'm fully qualified, and I'm time qualified, I'd probably stay a little bit. I think it depends on where [MTF4] is when I'm qualified. If they're running short on managers and the partners are getting to retirement age, the yeah I'll stay, because I'll get promoted to manager because I've been here for five years and they know me. And then I might get promoted to partner, and yeah it'll be a lot of work and it'd be bloomin' lucky if that did happen when I got fully qualified, but it could! You know, our partners are getting a bit old, in five years' time they could be retiring. And I'm not guaranteeing that I could go straight to partner, but my managers could leave. And if there's that slot when I fully qualify, then there's a chance for me to progress. If they've just got a new manager and they've just got some new partners, then they're going to be there for ten,

twenty years. And that's when there's nowhere for you to progress. And it can't work like that. And that's when I'd move into industry.”

(Second year trainee, school-leaver, MTF4)

The above quote eloquently displays trainees’ “enticement to discover whether a career is a possibility” (Anderson-Gough et al, 1998, 93). However the pragmatic nature with which the trainee describes her options illustrates how a ‘bottleneck’ effect can take place in which there are many individuals waiting to be promoted, but not enough space for them all to be promoted at the same time. One graduate trainee made specific mention of this at his employer, and cited it as the reason for his planned exit upon qualification:

“There’s a great many people within [MTF3] who have never worked anywhere else. They’ve come straight out of university, they’ve done their professional qualification and now they are managers. And it seems to me certainly within our office at the minute that there is a bit of a block because all of the people in positions of responsibility at manager level have never done anything else and therefore the way that [MTF3] has always run and operated is the right way to do things because it is the only thing they’ve ever known.”

(Third year trainee, graduate, MTF3)

Although from a graduate, the above quote is illustrative of more common theme in that non-graduate trainees at BIGFOURFIRM experienced a similar effect. As I have noted, initial post-qualification promotions for non-graduates at BIGFOURFIRM were perceived as readily attainable, because there was always free space in the position above. However as recognised by one non-graduate trainee, due to constant intakes of trainees, the pattern of continuous promotions could not continue unabated:

“we appreciate that you can't get into a bottleneck of everybody waiting to be promoted so it's quite free in terms of how you can move around and a lot of people do completely nationally, they are always changing around and that's fine because we wouldn't have the business case to promote two people to manager per year. [After qualification] is when you either stay there for a while until an opportunity comes up, or you leave, or you move...and that's kind of the level where you have to decide.”

(Fifth year trainee, school-leaver, BIGFOURFIRM)

The size of BIGFOURFIRM – and the scope of its activities – gives trainees a number of different opportunities upon qualification. Indeed, the distinguishing of ‘leave’ and ‘move’ illustrates how upon qualification, trainees at BIGFOURFIRM perceive there to be many opportunities to make horizontal moves into other areas of the organization as I have already mentioned. These opportunities are perceived to be fewer in number at mid-tier firms: trainees perceive their options to be limited to ‘up or out’ rather than ‘up, *across* or out’. However, what all of these career perceptions have in common is that they are contingent on trainees gaining the Chartered qualification, despite the organizationally-driven reforms to career systems in the occupation of accounting. Such perceptions begin to lend further strength to Freidson’s continuity thesis: he asserts that credentialism is likely to remain the primary mechanism for “moving through the labour market” (Freidson, 2001, 211).

In the previous section I described how one HR manager described non-graduates’ employment within his firm as ‘not being seen as further education’ and as ‘their career because they’ve got nothing else’. Only one non-graduate trainee made reference to envisaging their career *not* extending past the organization where they currently worked:

“I will take it [the ACA qualification] seriously through the five years to come out with a qualification, but if I enjoy it then I’ll definitely want to go into leadership. But you know for me, I want to go as high as I possibly can. And at the minute, I’d like to stay with [MTF4] - I wouldn’t really want to go to one of the big four because I don’t think it would be as personal as it would be here”

(First year trainee, school-leaver, MTF4)

This is the closest quote in all of my interviews that tenuously showed a non-graduate trainees’ sense of commitment to their employing firm. It must be acknowledged, however, that the trainee was in her second month of employment at MTF4 and so Would not have had exposure to the steady stream of trainees moving up or out of her employing organization upon qualification. Interestingly, another non-graduate trainee at MTF4 identified how non-graduate trainees might be more willing to stay on at their employer after they qualify:

“they know that I'm going to be, well probably going to be here for five years, and once I'm here for five years I'll probably be comfortable and won't want to leave. Maybe they see it that way! You know, if you're only here for three years, I think they were finding a lot of ACA graduates they they'd brought on; after they were fully qualified they were walking out the door again.”

(Second year trainee, school-leaver, MTF4)

This was referred to light-heartedly, however, rather than the trainee in question actually not wanting to leave. Her quote also illustrates how it is the achieving of the chartered qualification – rather than the achieving of a degree – which has a stimulatory effect on trainees to ‘walk out the door’. The fact that non-graduates are perceived by some senior organizational figures to consider their employing organization as ‘their career because they've got nothing else’ is not the case for other reasons. Although non-graduate trainees may not have had the experience of the graduate ‘milkround’, they achieve a chartered qualification in a similar – albeit elongated – manner to their graduate peers. Thus, they are party to four or five years of existing as a trainee and learning on-the-job. However trainees are also able to observe career moves by their colleagues upon qualification. Thus, non-graduate trainees may actually have a more nuanced perspective of post-qualification moves because of the extended amount of time that they spend interacting with and observing other cohorts having to make such decisions. In the case of two trainees on the ‘sponsored’ undergraduate training scheme, such observations had had a distinct effect on their post-qualification perceptions:

Trainee 2 “You need to be very very driven. Because it's hard work. Long hours...for a lot of people, especially at our sort of age, it doesn't really feel worth it for the money that you're earning in the short term, that kind of thing. So you've got to...it's got to be someone with a longer-term mindset...”

Can you see yourself doing that?

Trainee 1: Can I see myself working my way up to director, partner level?
No. Not here.

Trainee 2: I can't see myself doing that either, to be honest with you”

(Fifth year trainees, ‘sponsored’ undergraduates, BIGFOURFIRM)

These ‘sponsored’ undergraduate trainees are *not* channelled into the specific arena of pensions audits. Their experiences of work are more akin to the graduate trainee model, but spread out over five four-month placements. Thus, tentatively similar patterns of

actions upon qualification were perceived by ‘sponsored’ undergraduate trainees. However in a similar manner to the aforementioned sarcasm with which the elongated training of non-graduates in MTF4 was mentioned, jovially cynical attitudes towards the aims of elongated models of trainee professionalising were displayed by a ‘sponsored’ undergraduate trainee:

“I think [BIGFOURFIRM] have looked at the reasons why people would leave and have tried to mitigate each of them; they've looked for ways that they can make it better themselves. So it is kind of tough to find decent reasons to not take up the job at the end of uni. And then by the time you've been working for a year it's hard to leave isn't it, so it works quite well [laughs].”

(Fifth year trainee, ‘sponsored’ undergraduate, BIGFOURFIRM)

Thus, the somewhat slender sense of attachment that graduates are shown to have with their employing firm (Anderson-Gough et al, 1998), seems to speculatively exist similarly in non-graduate trainees. A persistent and pervasive theme is trainees’ desire – regardless of educational route – to attain the Chartered qualification.

7.5 Conclusion: The tentative continuity of professional careers

In chapter five I outlined the actions of accounting firms in creating alternative and economically exploitative routes to a Chartered accounting qualification. In chapter six I followed this with an analysis of trainee utilisation and illustrated of how non-graduate trainees are *not* being utilised as paraprofessionals (Maister, 1993), principally because of the training that is offered to them, and the broad similarities in terms of work practices for graduate and non-graduate trainees. The crucial element of Maister’s strategies of substitution – and one that ought to save PSFs a significant amount of capital outlay as part of a ‘defensive’ strategy to protect profit-per-partner - is to hire people for ‘jobs’ rather than ‘careers’. It was the possibility of trainees on non-graduate schemes seeking a ‘job’ rather than a ‘career’ that I deemed worthy of investigation in this final empirical chapter. Just because professional training is offered to non-graduate trainees does not automatically mean that they aspire to a *career* as a professional accountant.

As a part of their substitution strategies, Maister (1993, 201) suggests that professional service firms should seek “to accommodate, at any level, those who seek not a career, but a job”. The reason for targeting such individuals is that they are more likely to seek an alternate work life-style due to their not wanting to be on what Maister terms “the professional, ambitious track, shooting for partnership” (ibid.). However Maister’s channelling of employees into two such channels ignores the views of the majority of trainee professionals featured in previous work (Anderson-Gough et al, 1998) and in this thesis. The ‘professional track’ does not solely mean ‘shooting for partnership’. Indeed, this chapter has illustrated how the majority of trainees on novel, non-graduate routes still display provisional ambition to become a chartered accountant and thus a ‘professional’, and are utilising their employing organization to realise this goal. However achieving partnership in an accounting firm is not the sole destination of those on the ‘professional track’: as the literature review noted, professionals can peacefully coexist as – and with – salaried employees in bureaucratic organizations, and can even strengthen their professional ideals (Faulconbridge and Muzio, 2008, Adler et al, 2008).

The key thrust of this chapter is its argument that the English accounting firms featured in this research are *not* consciously replacing trainees with employees who seek a ‘job’ rather than a career. Furthermore, the non-graduate candidates that I interviewed - and their graduate colleagues - all spoke of their sentient ambition to become a professional in utilising the Chartered qualification as a passport to a successful career in business. I thus argue that the career strategies of non-graduate trainees synergise with the current economic climate and with the surplus-value seeking strategies of English accounting firms. What is key is that the actions of English accounting firms in developing alternative routes to a Chartered qualification reflect this continuity. Rather than substituting trainee labour for a ‘non-professional track’ workforce, accounting firms are still resolutely seeking – and exploiting for longer - trainees who seek a ‘career’ and the Chartered credentials that enable a career in the occupation of accounting.

With consideration given to the early stages of the majority of non-graduate trainees featured in this thesis, their perceptions - combined with their graduate trainee and managerial colleagues’ insights into patterns of migration upon qualification – lend

tentative support to Friedson's (2001) continuity thesis and highlight the resilience of the Chartered qualification as a means of entering and moving through the labour market in English accounting. It thus tentatively endures as a critical element of the labour process in English accounting, and trainees' aspirations for its achievement are being utilised for economically exploitative purposes *by* the accounting firms featured in this thesis.

Also of note is how there are *not* perceived to be major disadvantages for non-graduate trainees who elect to forgo a traditional university education and secure employment on a non-graduate route to a Chartered qualification. One brief quote from a BIGFOURFIRM trainee eloquently sums up the dominant perception of non-graduate trainees and their employers towards the resilience of the Chartered qualification:

“I think the degree bit is just the entry route that you come in. You either have one or you don't. But once you're [qualified], that kind of goes out the window.”

(Fifth year trainee, non-graduate, BIGFOURFIRM)

The lack of a degree credential did not serve to limit or change the career aspirations of non-graduate trainees featured in this thesis. They did not perceive themselves as 'trapped' in their employing organization, or that they owed anything extra than graduates (in terms of time and/or gratitude) to their employer. Nor was the organizationally-focused 'sponsored' undergraduate at BIGFOURFIRM perceived to provide its graduates with any specific longer-term career boosts. This adds contrasting depth to Freidson's (2001) continuity thesis: he asserts that for previously professional tasks which have “been reassigned to workers of more modest status...there may be less reliance on credentials and more reliance on training by firms themselves” (Freidson, 2001, 211). This chapter has highlighted the conjectural resilience of the chartered qualification as a means for both entering and moving through the labour market *in spite* of the increasingly organizationally internalised nature of accounting education and training.

However; the arguments conveyed in this chapter are to be taken with a pinch of salt. The majority of respondents in this thesis – given their trainee status – are at the outset of their careers. This limitation – combined with the limited number of trainees on

non-graduate schemes that were interviewed - means that their perceptions and accounts of professional values and career aspirations cannot realistically be used to provide a *definitive* picture of professional values post-qualification. However the observed similarities between graduate and non-graduate trainees' value-sets and perceptions of career certainly add further depth and additional originality to this research project. They tentatively indicate the basic resilience of professional practice in English accounting despite the rise of alternative, elongated training programmes that either avoid or heavily manipulate a university education.

Chapter 8: Conclusions

8.1 Introduction

This thesis has conducted an investigation of contemporary professionalism in English accounting firms in order to address the three broad questions that were posed at the end of the literature review. Firstly, is there evidence to support an argument that employers are using non-graduate training programmes as a novel form of labour exploitation to aid surplus value accumulation? Secondly; if so, what does this process involve in terms of the organisation of labour and distribution of work tasks? Finally; what impact has this process had on the values of these trainees and their attitudes towards the English accounting profession? Alongside these questions, I presented current statistics regarding students of major chartered accounting bodies.

The key contributions of this work are threefold: Firstly, this thesis provides novel data highlighting the changing demographics of accounting trainees, and offers evidence of the rise in popularity of alternative career models in the English accounting profession. Secondly, this thesis provides primary, empirical evidence of the degradation of trainee work in English accounting firms and thus advances labour process debates surrounding the contemporary restructuring of the English accounting profession. Thirdly, this thesis provides observational evidence of wider changes in professional education and the shifting balance of influence between employing organizations and universities. In drawing my conclusions I will elaborate how key themes in my empirical findings chapters address this project's three overarching research questions, and are thus indicative of original research output. In the latter sections of this chapter I move to a discussion of the broader theoretical contributions, significance and implications of this research project, as well as a consideration of the possible future research arising from this thesis.

8.2 Is there evidence to support an argument that employers are using non-graduate training programmes as a novel form of labour exploitation to aid surplus value accumulation?

The first key question of this research project set out to enable an investigation of the extent to which novel, non-graduate training programmes were being adopted by English accounting firms. It also set out to understand *why* these routes were becoming more and more popular. Chapter five addressed this question from two angles. Firstly, it presented a comprehensive review of secondary data which illustrated change over time regarding the demographic state of accounting in England, and also presented data showing the rise in popularity of vocational qualifications in accounting. Secondly, chapter five utilised interview data from senior employees in six of the top fifteen accounting firms in England to uncover the extent to which these changes were being used for economically exploitative means by the firms themselves.

The concept of accounting as a graduatised profession was introduced as a critical assumption in previous studies of trainee and qualified accountants (Coffey, 1994; Macdonald, 1995; Anderson-Gough et al, 1998; 1998a; 2000; Annisette and Kirkham, 2007; Boden and Nedeva, 2010) as well as in current market-research literature (High Flyers, 2013). Indeed, the ‘big four’ accounting firms were presented as being responsible for recruiting almost four thousand graduates in 2012, whilst experiencing a rise in applications by 21 per cent in the same year (*ibid.*). I illustrated how the popularity of graduate applications to large accounting firms has been established for many years (Grey, 1994), and that these firms continue to be a hugely popular target for graduates.

The securing of work experience was argued to be increasingly important in terms of securing a full-time graduate role in accounting firms. Graduates who had *not* had any work experience in the form of an internship, an industrial placement or vacation work stand less chance of being successful in the recruitment process at over half of the top 100 graduate recruiters in the UK. This illustrates the changing nature of the relative importance of a university education, and indicates how one mechanism of closure is increasingly being enacted *within* the university population, *by* organizations.

I further illustrated the changing nature of the ‘graduatisation project’ of English accounting by presenting statistics obtained from the financial reporting council and from the association of accounting technicians (AAT). These statistics portrayed English accounting as experiencing steady but significant demographic change. It was presented that almost one in five student members of the ICAEW were *not* graduates. This provided an interesting foundation for my case-based approach and is contrary to the efforts of other accounting boards (Gammie and Kirkham, 2008) whilst providing firmer evidence against the longstanding assumption that entry onto ICAEW training contracts is restricted to graduates (Grey, 1994; 1998, Anderson-Gough et al, 1998). Statistics provided by the AAT concerning the age of their student members offered interesting indicators of change regarding the age of students taking the vocational AAT qualification. In short, larger numbers of people of school-leaver age appear to be choosing to study for a vocational qualification in a manner similar to – or officially as part of – an apprenticeship. Their reasons for taking such an approach – and organizations’ reasons for offering such routes – were argued to be wholly deserving of investigation and analysis from a labour process perspective.

These statistics are representative of large-scale change regarding the conditions for aspiring accountants. In order to adequately address the research question and to uncover the roles played by organizations in this demographic change, it was necessary to conduct research at organizational level, with those individuals who possessed insights into the strategic recruitment plans of accounting firms (Lander et al, 2013), as well as the trainees that were on non-graduate routes to membership of chartered accounting bodies. From the supply side perspective, analysis of interviews with trainees highlighted the intrinsic links between the economic climate and non-graduate trainees’ desires to become a professional, but to not to avoid the significant financial burden of having to attend university. Non-graduate trainees made almost unanimous reference to the constraints of tuition fee rises. Combined with the perceived security of ‘getting their foot in the door’ through entering prestigious accounting organizations at an earlier stage of their career, non-graduate modes of entry into large accounting firms were an enticing prospect for trainees.

From the demand-side perspective, analysis of managerial interviews and promotional material for non-graduate training schemes revealed there to be a semblance of

demand-side altruism regarding organizations' choices to increase the quota of non-graduate trainees. However this altruism was, by managers' and partners' admissions, almost entirely linked to the economic climate. The 'big four' firm that had a relatively long-established commitment to school-leaver trainees had nonetheless expanded positions available in recent intakes due to the rise in tuition fees.

The accounting organizations featured in this research project have thus seized economic opportunity to redevelop and increase their non-graduate trainee intakes. However the economic climate and organizational magnanimity are not the sole reason for the expansion of these novel routes. In a manner reflecting the business case for diversity (Dickens, 1994; 1999, Kochan et al, 2003; Orenstein, 2005; Noon, 2007), the accounting organizations in this research are seizing on the economic climate to employ social justice and corporate goodwill as major justifications for the accelerated development of non-graduate trainee schemes.

However, strategic decisions to alter trainee intakes – and principally to increase non-graduate trainee recruitment – were *overridingly motivated* by the financial benefits that they created for accounting organizations and those who shared in the profits of these firms. This was widely and candidly acknowledged from both supply-side and demand-side individuals. In an occupation where client relationships are vital (Hanlon, 1996, 1998; Anderson-Gough et al, 2000; Alvesson, 2001; Kornberger et al, 2010) accounting firms increasingly compete on price in order to win clients. Accounting firms have thus identified an opportunity to generate increased surplus value through “innovating and rationalising” (Knights and Willmott, 1990) their recruitment strategies, resulting in a re-development of trainee entry routes into organizations. These new routes enable the seizure of control at an earlier-than-acknowledged point of trainees' employment, and represent a cheaper purchase of labour power by the organizations in this thesis. The increased surplus value generated by non-graduate trainees through lower salary serves to attempt to protect profits (Muzio and Ackroyd, 2005; Ackroyd and Muzio 2007) and also to undercut competition in order to win new work and secure existing clients during a time of ever-increasing client transparency and 'cost-consciousness' (Muzio and Ackroyd, 2005). This highlights the increasingly commercialised nature of the profession of accounting (Hanlon, 1994; 1996) and

illustrates how the ‘commercial logic’ is more widespread than some contemporary commentators (Lander et al, 2013) argue.

Thus, casting our eyes back to the question that chapter five set out to address, my statistical and empirical presentations highlight that there is significant evidence in favour of an argument that employers are using non-graduate training programmes as a novel form of labour exploitation to aid – or at least protect - surplus value accumulation. This chapter thus argues that the accounting firms featured in this thesis *are* using non-graduate training schemes as a novel, deeper form of labour exploitation to aid the surplus value accumulation that cost-conscious PSFs are constantly seeking to enhance. The economic and political climate in the UK in the years 2011-2013 was significantly influential in catalysing the ambitions of English accounting firms to gain increased control over the trainee labour process in order to realise their capitalist ambitions of realising as much surplus value from their labour as feasibly possible. I term it a ‘catalytic’ effect because the political and economic climate in England provided firms with an opportunity to realise their capitalistic goals in a much accelerated timeframe, and this is set to continue in a similar manner in future years (Tant and Sherlock, 2011).

8.3 What does this process of reorganization involve in terms of the organisation of trainee labour and distribution of work tasks?

The second research question sought to deepen my investigation of the rise of non-graduate training programmes by finding out what exactly it was that trainees on these novel schemes actually carry out in terms of work practices. It strove to investigate *the extent to which* there has been deskilling or degradation of trainee work, given the economically exploitative nature of organization’s decisions to (re)adopt non-graduate training programmes in light of the competitive but favourable economic and political conditions of the years 2011-2013.

It is well established that upon commencement of employment, graduate trainees perform mundane and repetitive tasks that many graduates see as ‘below’ their graduate knowledge and skills (Grey, 1994). Entry level accounting work cannot get

any *more* boring or mundane. This was reflected in the similarity of work tasks performed by graduate and non-graduate trainees in the firms that were researched in this thesis. Accounting firms put non-graduate trainees to work on these mundane tasks as they are the most basic of duties. After periods of time ranging from 18 months to 2 years (depending on route and exam success), non-graduate trainees ‘slot in’ alongside first-year graduate intakes at all firms featured in this thesis. Furthermore, particularly in BIGFOURFIRM, non-graduate trainees are shielded from the large, often FTSE-listed clients in order to preserve BIGFOURFIRM’s reputation as a market leader who does not cut corners. Taken together, these findings add contemporary and occupationally specific depth to the Marxian work of Braverman (1974) and Derber (1982; 1983). Derber argued that organizations are engaged in a process of separating professionals not only from control over the means of their work, but from the ends of their work as well. The findings of this thesis portray organizations as increasingly utilizing non-graduate training schemes, largely because trainees on such schemes cost less to employ and are generally just as capable at performing what were largely considered to be ‘graduated’ tasks. Furthermore, by elongating the qualifying process and developing levels of hierarchy *below* those occupied by graduate trainees, accounting organizations are separating their trainees from the ends of the purpose of their traineeship – which is to qualify as a chartered accountant. Organizations have thus utilized the economic climate to appropriate increased control over the trainee labour process through an increasing utilisation of non-graduate trainee labour, adding occupational specificity to Warhurst and Thompson’s (1998) assertion that managers frequently choose to use the current state of the market to redefine organizational skill needs away from craft towards semi-skilled labour. I Through my investigation of the organization and (re) distribution of trainee work tasks, I thus argue that organizational skill needs in English accounting are being increasingly redirected *away* from graduate-level labour, principally in an effort to sustain the financial rewards and status of professional elites.

I argue that these organizationally driven alterations in the trainee training process are indicative of accounting firms’ contemporary actions to combat what they see as ‘systemic underdelegation’ (Maister, 1993). This is because accounting organizations’ actions portray them as employing cheaper but just as effective non-graduate trainees to perform what is still widely considered to be the work of a ‘graduate’ trainee.

However, these organizations are not creating true ‘paraprofessionals’ as they are still investing time and capital in trainees’ professional education. This indicates the elongation of the trainee process and an earlier carrying out of the ‘professionalisation’ (Grey, 1998; Fournier, 1999; Evetts, 2006; 2010) process in trainees. Thus, non-graduates become appropriate organizational representatives at an earlier stage of their career ‘as a project of the self’ (Grey, 1994) and exist – and are accordingly remunerated – as trainees for a longer period of time than trainees on standard graduate schemes.

This section has reviewed my analysis of organizational and trainee perspectives of the day-to-day work of trainees. It has uncovered similarities in terms of work practices and differences in terms of work location of novel route, non-graduate trainees. The findings discussed here do not go so far as to illustrate the replacing of graduate accounting trainees with non-graduate ‘paraprofessionals’, but indicate the excavation to new lower levels of trainee hierarchy by English accounting firms.

Through excavating novel, lower levels of hierarchy at which trainees commence their employment within English accounting firms, the accounting firms featured in this thesis have literally de-graded trainee work. Where trainee work in large English accounting firms was almost exclusively performed by graduates (Grey, 1994; Anderson-Gough et al, 1998; Tant and Sherlock, 2011; Hopper, 2013) who put up with a salary that was ‘not the best’ (Grey, 1994) – the restructuring of trainee work by the organizations in this thesis have resulted in trainees’ salaries being reduced, whilst the time taken for them to qualify has been extended. This argument falls short of claiming that the work has been ‘deskilled’: basic trainee tasks such as stock-counts and bank reconciliations cannot be simplified any further, and unskilled, unambitious ‘paraprofessionals’ are not replacing trainee professionals. The ‘professional track’ is still very much in existence for aspiring professional accountants. However through the restructuring of trainee work, it takes trainees on non-graduate programmes much longer to qualify *as* a professional and they commence the training programme at fairly significantly lower levels of hierarchy and thus remuneration.

8.4 What impact has this process of degradation had on the values of these trainees?

The final question posed by this thesis arose from my uncovering of the increase in popularity of organizationally developed non-graduate routes to membership of a chartered accounting body. This question sought to investigate the career perceptions and aspirations non-graduate trainees in comparison with their graduate peers. In previous research that was limited to graduate trainees in 'big six' accounting firms (Coffey, 1994; Grey, 1994; 1998; Anderson-Gough et al, 1998), trainees were found to maintain a slender or 'instrumental' sense of attachment to their employing organizations at best.

In the work of Lander et al (2013), mid-tier accounting firms were presented as sites where 'the professional logic remains dominant', and it was also argued that mid-tier firms tended to define themselves by how they are different from the big four: "saying that we want to look like the big 4 is like swearing in a church!" (Lander et al, 2013, 131). As well as mid-tier firms remaining devoted to the 'professional logic' (Ramirez, 2009, Lander et al, 2013), research on 'big four' firms has illustrated the distancing from professional behaviour that is asserted to be a trait of working in large PSFS (Hanlon, 1996; Herrbach, 2001; Kosmala and Herrbach, 2006). This research project is novel in that to date, multiple-case investigations of trainee accountants' work organization (Anderson-Gough et al, 1998) have not utilised accounting firms in both mid-tier and 'big four' categories. Nor has research addressed the career perceptions of novel-route, non-graduate accounting trainees. It is these gaps that this question sought to address: principally to explore whether supply-side perceptions of non-graduate naivety were associated with non-graduate trainees perceiving themselves to have increased loyalty to the firms that have sponsored non-graduate trainees' apprenticeships.

In investigating this question, trainees initially portrayed themselves as purposefully targeting mid-tier and big four organizations for the organizational opportunities that each firm provided. Mid-tier firms were perceived as providing a 'rounded' experience to trainees in terms of work tasks and client exposure, Big four firms were perceived as offering trainees increased prestige in terms of employer reputation, trainee

development and also in terms of the large (often FTSE100/250 listed) clients that trainees were exposed to. Trainee interpretations of professionalism in accounting firms both 'big four' and mid-tier firms were thus found to be constructed in organizations, which adds empirical strength to Evetts' (2006; 2010) contentions that occupational professionalism is a diminishing concept and that is utilised more as a discursive device to influence and control trainees..

For trainees on both 'school-leaver' and 'sponsored undergraduate' routes - in all accounting firms, the act of qualifying as a chartered accountant was the dominant reason for taking employment at an accounting firm. There were few exceptions to this in my sample. The perceived career-trajectories of trainees were also investigated in order to unpick any differences that might be perceived to exist between graduate trainees and their novel, non-graduate peers. Some trainees on non-graduate routes (particularly those who had only just left school and joined their employing organization) were perceived by some managerial staff as displaying anecdotally increased commitment – or less intent to quit – due to their lack of exposure to the graduate milkround of job fairs, corporate presentations and similar campus-based events. However my investigation of non-graduate trainees' career perceptions and intentions displayed remarkably similar traits to the graduate trainees of previous research (Anderson-Gough et al, 1998; Grey, 1998) and of this research project. There was a distinct continuity of trainee perceptions across all firms. I illustrated trainees' broadly instrumental reasons for choosing to take employment with an accounting firm; this instrumentality appeared to continue in terms of trainees' perceptions of their future careers. The extended time that non-graduate trainees spend within their employing firm was not perceived by any non-graduate trainee to have an effect on their commitment to their employer.

So does this mean that trainees on organizationally-developed non-graduate routes to a chartered qualification possess a different or degraded value-set than their graduate trainee contemporaries? The answer, tentatively, appears to be 'no'. The key contribution of this chapter is that it illustrates novel, non-graduate routes to membership of a chartered accounting body as producing individuals with similar

career attitudes and aspirations to their graduate peers. Accounting trainees that join a firm on a novel, non-graduate route are no less limited in their perceptions of opportunities upon qualification, nor do they perceive themselves as gaining any fundamental long-term career boosts. The income-enhancing benefits of non-graduate routes to employing organizations are realised from the outset of trainees' employment, and the gaining of the chartered qualification represents a 're-levelling' of the playing field for the now-qualified trainees.

In short; once a trainee becomes a chartered accountant, the dominant perception of trainees from both graduate and non-graduate programmes is that it does not matter what an accountant's educational background is. Of far more importance is their employment history and exam success. English accounting firms are thus capitalising on the similar career aspirations of non-graduate trainees through the strategic development of elongated routes to the same chartered qualification. This illustrates the tentative continuity of trainees' utilisation of the Chartered membership as a 'useful business credential' (Anderson-Gough et al, 1998) which is the ultimate gain of accounting trainees, regardless of educational background. However; this research question is somewhat provisional in its exactitude and reliability: the majority of interviewees – whether trainee or recently-qualified – are very much at the outset of their working careers, so a definitive picture of their professional values and ambitions cannot realistically be obtained. In spite of this admonition, the noteworthy similarity of non-graduate trainees' justifications for *becoming* a trainee accountant and aspirations for utilising the chartered qualification as a passport to a career 'in business' shed valuable light on the tentatively similar value-sets of trainees from novel, apprentice-based training programmes in English accounting, and add provisional occupational strength to Muzio and Ackroyd's (2005; 2007) disputing of contemporary professional 'proletarianisation' Derber (1982, 1983) .

8.5 Theoretical implications

8.5.1 A contemporary retelling of the labour process in English accounting

Combined, the empirical chapters of this thesis act as a retelling of the labour process in English accounting for the twenty-first century. They add depth, new understandings and refinement to labour process analyses of the professions. This thesis presents professionals as “using the power and resources of the organization to initiate profound social change at the level of the organizational field” (Suddaby and Viale, 2011, 427) – principally through a deliberately exploitative stretching of the division of labour. This stratification has been carried out *by* senior accounting professionals in order to defend the traditional economic privileges associated with *being* a senior accounting professional. In recent work (Brock et al, 2014, 7) calls have been made to place research attention on “the changing realities of workplace systems, managerial practices and career structures within professional services firms and how this impacts on the performance of these organizations as well as on the lived experiences and working conditions of their labour forces”. The three empirical chapters in this thesis add new depth and refined understanding to this entreaty. Comprehending and including the role of the firm in research on the professional labour process “offers a way to reinvigorate theoretical and empirical research on the professions” (Faulconbridge and Muzio, 2012, 149)

This research project has carried out a labour process analysis of the significant and reactionary moves by English accounting firms to innovate, to rationalise, to capture, to control, and to extract increased value from the process of professionalisation. In chapter five, I outlined the economic opportunities that were presented to accounting firms, for whom trainees are a vital and constantly necessary part of the organization. I illustrated how the economic climate and in particular government sweeteners for firms to employ apprentices made non-graduate trainees an attractive prospect for accounting firms, based in part on their lower remuneration rates. I illustrated national trends which indicated increasing numbers of trainee accountants taking these novel, elongated, organizationally focused routes to chartered membership, and strengthened these statistics through an investigation of both supply and demand-side perceptions of these novel routes. As I illustrated in chapter six, the similarity of work tasks as performed by trainees on non-graduate schemes when compared with their graduate

colleagues acted as strong evidence of the de-grading of trainee work by English accounting firms. However I stopped short of arguing that accounting work had been de-skilled, as the actual work *tasks* as carried out by English accounting trainees have not got any more simple or less technical. Chapter seven added further depth to this investigation of degradation by illustrating how accounting firms have developed these novel routes in such a way that they are not perceived to inhibit or enhance the tentative career values of non-graduate trainees. Thus, it is not a significant risk that these organizations are taking by developing these alternative routes: the best non-graduate trainees will shine through and the others will be weeded out just as is currently the case with graduate trainees.

These organizationally-developed non-graduate routes are giving trainees who cannot afford to go to university (or those who wish to gain employment from an earlier stage or for longer) an opportunity to bypass a traditional undergraduate education whilst earning a wage. These organizational redevelopments are seen as a safe way of increasing organizational effectiveness whilst lowering trainee wage bills significantly. This thesis thus presents English accounting firms as re-engineering entry methods to, and career structures within, the English accounting profession. The reasons for this redevelopment is due to the actions of professional services firms as agents of capital. In response to market pressures they are constantly seeking to strategically reduce the purchasing cost of trainee labour power whilst retaining the same levels of productive effort from this cheaper trainee labour.

This is the crux of the refurbished trainee labour process in English accounting. The findings in this thesis indicate how organizationally-driven change in the English accounting profession has been catalysed by governmental policies, economic recession and supply-side issues. The coalition government's decisions to raise the tuition fee cap to £9000 and beyond for UK and EU students, combined with a heavy focus on promoting vocational training for school-leavers, have been literally capitalised on by firms who are constantly seeking to innovate and rationalise in order to protect and enhance the surplus value that their employees generate. The economic recession has resulted in a stagnation of graduate-level jobs for graduates, and there is an ever-increasing number of these graduates, so supply far outstrips demand for

graduate level labour. Whilst the last point is nothing new, the novel restructuring moves by accounting firms that this thesis has investigated are hitherto unobserved through a labour process lens.

Defensive professionalism in English accounting

I argue that the changes observed in this thesis reflect the institutional agency of professional services firms and principally their senior, profit-sharing partners. The development of novel, elongated, apprentice-based training programmes is symptomatic of what Muzio and Ackroyd (2005) term ‘defensive professionalism’. The organizationally-driven restructuring of trainee entry routes is aimed primarily at protecting the income and status of senior professionals by substituting increasing proportions of graduate trainee labour with trainees on appropriately lower-remunerated, non-graduate training programmes. This exemplifies the assumptions within labour process theory. A labour process analysis assumes that work is organised in such a way as to be constantly streamlining in order to be as efficient as possible (Knights and Willmott, 1990) and to differentially distribute [fee] income according to ownership and/or control of the means of production (Muzio and Ackroyd, 2005). This differentially distributed fee income, initially obtained from “dependent and exploitable” consumers (Johnson, 1972), is increasingly being obtained from salaried members of professional services firms (Ackroyd and Muzio, 2007) through a purposeful exercise of ‘organizational consolidation’ in English law firms: principally the reorganization of staffing ratios and the elongation of professional hierarchies (Muzio and Ackroyd, 2005).

The contribution of this thesis to debates on ‘defensive professionalism’ is that it illustrates the distinctive tactics of English accounting firms’ contemporary rationalising and innovating of the accounting labour process. These rationalising moves are inward-facing, exploitative and degrading in nature. Rather than treating qualified, junior members of the profession as ‘dependent and exploitable’, as is the case in law firms, English accounting firms appear to be treating *aspiring entrants to the profession* – trainee accountants – in a more exploitative manner than is currently acknowledged in research literature. In attempting to protect the social and economic privileges associated with the upper echelons of membership of the English accounting

profession, the firms featured in this thesis are attempting to extract value from their own internal operations and divisions of labour.

This thesis has highlighted how English accounting organizations have engaged in a process of work degradation in order to combat the remunerative penalties suffered by organizations as a result of their ‘systemic underdelegation’ (Maister, 1993) of trainee work. Elongated, apprentice-based, non-graduate training programmes offered by the firms in this thesis effectively coerce aspiring members of the accounting profession to enter their employing firm at starkly lower levels of hierarchy and pay, and also to exist as a trainee accountant for longer than conventional graduate schemes. Thus, a stretching or stratification of the division of labour has occurred. This empirical finding adds depth and occupational refinement to Friedson’s (2001) continuity thesis. In predicting the fate of contemporary professionalism, Freidson predicts that “the gap in income between rank-and-file practitioners and the elite in...specialist positions is almost certain to become greater” (Freidson, 2001, 212). The findings in this thesis indicate that as opposed to the gap between qualified ‘rank and file’ accountants and senior professionals being stratified, accounting organizations are re-organizing entry schemes and training programmes to hollow out and thus stratify the *trainee labour process* specifically. Contemporary aspiring professionals are separated further from the *ends* of their work than is conventionally assumed, in terms of time and hierarchy and financial rewards. However the demise of professionalism as (Derber (1982, 1983) has not dawned, as I shall not conclude.

Properly understood, the changes that this thesis has presented and analysed indicate the institutional agency of professional service firms to disrupt and (re)develop surrounding institutions – principally education systems. These educational systems have been strategically reformed so that training costs are now increasingly borne by the state (in the case of school-leaver schemes) or individuals (in the case of ‘sponsored’ undergraduate schemes), thus protecting the profit - and income - of senior professionals in PSFs. These new organizationally-developed trainee configurations have delivered increased levels of hierarchy and have made trainees’ ultimate goal of qualifying as a Chartered accountant a more distant goal. However the tentative continuity of trainees’ professional aspirations, combined with the fact that non-graduate trainees’ basic work practices have not been deskilled, signify that

professionalism has not been completely displaced with managerial authoritarianism in English accounting. As chapters six and seven of this thesis illustrated, not only are non-graduate trainees *offered* numerous training opportunities; these opportunities are *the principle reason* that such trainees apply to these elongated, non-graduate training schemes in the first place. Within the firms featured in this thesis, there is a notable absence of any tendency to substitute ‘professional track’ trainees with unambitious workers who seek a ‘job’ in accounting rather than a ‘career. Were this to be happening, it would be strong evidence of the deskilling of English accounting; but this is not taking place. Whilst I argue that the ‘professional track’ is much wider than Maister (1993) acknowledges – it consists of much more than ‘shooting for partnership’, as later research (Anderson-Gough et al, 1998) has illustrated – trainees on non-graduate, apprentice-based programmes are rhetorically and structurally ‘professionalised’ in the same manner as their graduate counterparts.

In retelling the contemporary trainee labour process in English accounting, this thesis argues that the commercially-oriented degrading of the trainee labour process which has been displayed by the firms featured in this thesis, and which is set to intensify in the future (Tant and Sherlock, 2011), is evidence not of the deprofessionalising of English accounting’s ‘professional project’, but of its contemporary renovation. In English accounting’s updated professional project, accounting organizations are increasingly bypassing or deliberately manipulating university degrees, and are instead subjecting aspiring entrants to the profession to four *or more* years of revenue-generating and value-adding trainee work whilst studying for Chartered exams. The professional project of English accounting – and the labour process within it – has undergone organizationally driven change. This principally consists of an excavation to new, lower levels of trainee hierarchy and thus an elongation *of* the trainee hierarchy; and a progressively earlier commencing of the labour process in order to ensure the commercial viability of these novel, non-graduate, apprentice-based training programmes. It is not without a sense of irony that I argue the contemporary professional project of English accounting is something of a reversion to days-gone-by models of the ‘bringing through’ of future professionals. As Macdonald (1995) noted, apprentice-based training was the norm in English accounting up until the massification of higher education in the 1960s. It is with this in mind that I turn to the

implications of these organizationally-contrived changes to the labour process in English accounting on the ‘graduatization project’ of English accounting.

8.5.2 Changing career patterns in English accounting – implications for the ‘graduatization project’

The development of the ‘graduatisation project’ in English accounting was outlined in chapter three of this thesis, whereby since the 1960s a university education is considered to be a foundation credential for entry into the profession of accountancy (Macdonald, 1995), and particularly into large accounting firms. I delineated how the perceived benefits of accounting becoming a ‘graduatised’ profession revolved mainly around organizations having a *lower* training bill through recruiting graduates (Macdonald, 1995; Boden and Nedeva, 2010), and through graduate trainees developing their social skills which are of paramount importance due to the client-facing nature of audit. However this thesis has illustrated the current economic climate as presenting accounting organizations with the opportunity to lower their training bills through the recruitment of non-graduate trainees. Managers and partners in English accounting firms have thus utilised the state of the market to engineer a degradation of trainee work *within* their firms, in their own economic interest. This is achieved through the exploitation of governmental financial assistance and the aspirations of ambitious would-be accountants. . Furthermore, the rise in the tuition fee cap to £9000 in September 2012 presented organizations with opportunities to intervene in students’ education through offering them routes to membership of a chartered accounting body *without* the need to go to university and accumulate large amounts of student debt.

This thesis investigated the career perceptions of trainees who were currently on, or who had recently finished, non-graduate routes to membership of a chartered accounting body. The career perceptions and aspirations of non-graduate trainees were found to mirror those of their graduate peers: principally, their loyalties lay with the achievement of the chartered qualification. Thus, accounting firms are argued to have developed a ‘win-win’ scenario in which they benefit from lower trainee costs and increased utilisation of non-graduate trainees, whilst these firms avoid a ‘bottleneck’ effect from non-graduate trainees being unwilling to move upon qualification. The

crucial aspect of this ignorance of exploitation of a university degree is its illustration of PSFs as enacting the labour process from an increasingly earlier stage (Hanlon, 1996). Organizationally-specific control “through consent and integration” (Thompson, 1989); encompassing such things as specific work practices, appearance, demeanour and deportment – all in the name of client-satisfying – are being imposed on trainees from an ever-earlier stage of their employment.

Accounting trainees and their employers alike perceive non-graduate routes as producing just as able accountants who are not limited by ‘specialised ears’ or a ‘general deafness’ (Wilson, 2011). As I illustrated in the previous section, trainees’ entry to English accounting firms is increasingly becoming perceived as not *necessarily* dependent on the achievement of a degree. Thus, the same is argued regarding the achievement of a successful *career* in accounting. This is a significant finding as it is illustrative of substantial change in the accounting labour process, and furthermore it calls into question the perceived essentiality of a degree as a starting point to a career in the wider professions.

The changes reported by this thesis are in their relative infancy, but I argue are nonetheless profound in their implications. However it has been illustrated that the achievement of senior managerial positions - even partner – is achievable by non-graduate trainees in large English accounting firms. Furthermore, for those who do *not* aspire to such positions, there are no perceived limitations in terms of career progression due to non-graduates’ lack of a degree. This is also illustrative of the continued credentialing power of the professional association. However the combined findings of this thesis have illustrated how – and why - the paths to the achievement of this prestigious credential are increasingly controlled and manipulated by accounting firms themselves.

Although the actions of the firms featured in this thesis illustrate innovative move away from the domination of traditional graduate entry into accounting organizations, I argue these moves do not signify the outright end of English accounting’s ‘graduatisation project’. In his contention of the failure of the professional project of accounting, Richardson (1997) argues that due to large accounting firms utilising trainees as technical specialists who shift their services to the preference of the market

and the organization, their membership of a chartered body is ineffectual. Even though I have presented non-graduate trainees as being subjected to new levels of exploitation, I argue that the graduatisation project of English accounting will continue – but at a lower level than it is currently at. I do not perceive the long-established career entry route of non-specific *graduate* admission into English accounting firms as lying on its deathbed. The findings of this project represent the evolution of the ‘professional project’ of English accounting to one that is commanded by the organization and which has taken an inward-looking and exploitative turn..

It is the control displayed by English accounting organizations that I believe illustrates the durability of ‘graduatised’ modes of entry into English accounting firms. The reasons for this lie in accounting firms’ increasing adherence to the ‘commercial logic’ (Lander et al, 2013). The ability to appear similar to clients in terms of staff is a key aspect of the ‘business case’ for diversity (Kochan et al, 2003), and was specifically referred to by a number of non-graduate trainees as perceived reasons why non-graduates were not utilised as managers of ‘big’ audit jobs. But of paramount importance to accounting firms is achieving client satisfaction and thus client retention (Hanlon, 1996, 1998; Anderson-Gough et al, 1998; 2000; 2002; Faulconbridge and Muzio, 2009; Chillas, 2010). The breadth of experience and talent that is recruited from graduates is particularly valuable to accounting organizations due to the diversity of their clients.

From the findings of this thesis, I predict that non-graduate trainees – both school-leavers and ‘sponsored’ undergraduates’ – are likely to exist in greater numbers alongside graduate trainees but not to replace them entirely, particularly in large PSFs like the organizations featured in this thesis. As Chillas (2010) outlined, an over-reliance on recruiting specifically accounting and finance graduates would likely induce a blinkered outlook within organizations and thus create “specialised ears and general deafness” (Boulding, 1956) and a ‘trained incapacity’ (Veblen, 1918). I apply this argument to the development of ‘sponsored’ undergraduate courses and school-leaver, non-graduate trainee routes.

I argue that English accounting firms are unlikely to regress *completely* to traditional apprentice-style models of trainee recruitment and utilisation. This is because client

service is too important for accounting firms to overhaul their trainee schemes and develop *all* of their trainees through elongated, non-graduate routes. I predict these novel, elongated training schemes will grow in popularity in the near future: indeed, there is an asserted desire for non-graduate trainee recruitment to grow to 40 per cent of one 'big four' firm's trainee intake by 2016 (Tant and Sherlock, 2011). However I argue these novel non-graduate schemes will *not* overtake conventional graduate modes of entry to English accounting organizations any time soon, if ever. This is largely due to the long-established nature of the graduate jobs 'milkround' and the popularity of graduate entry into accounting firms, as well as the temporal and organizational benefits of diversity that graduate recruitment provides. Rather, these novel, non-graduate trainee routes will be peripheral to, and will support, the established graduate trainee schemes currently operated by large accounting firms in England. Change in English accounting firms' trainee demographics will continue to be incremental, but will also continue to move away from the accepted '3+3' model of an undergraduate degree followed by three years of chartered training.

This thesis has argued against the outright end of English accountancy's 'graduatisation project'. It has captured the 'professional project' of English accountancy at a time when it is undergoing critical and significant shifts in terms of trainee education. Furthermore, these changes are organizationally engineered and the protagonist accounting firms have expressed desires to see non-graduate trainee recruits rise dramatically in numbers. This thesis has illustrated that the desired rise is taking place. The outcomes of this thesis are thought-provoking and are certainly deserving of further research. It is to the implications of this thesis for future research which I now turn.

8.6 Implications for future research

The findings uncovered in this thesis provide useful direction and foundations for research into a number of areas, namely the sociology of the professions, labour process theory, accounting education, and the employability agenda. The literature review discussed previous studies that have illuminated the work experiences of trainee graduate accountants (Coffey, 1994; Grey, 1994; 1998; Anderson-Gough et al, 1998). It identified that contemporary changes in the economic climate and

organizations' novel recruitment actions left an unexplored gap that this thesis has addressed. The findings of this thesis, and their level of detail, could not have been found through the adoption of a quantitative approach which would have only scratched at the surface of these new developments. This is a shortcoming of quantitative research that is identified by the authors of a large-scale (n=1200) study on accountants' attitudes towards professional ideologies and institutions (Suddaby et al, 2009). As I pointed out, Suddaby et al (2009, 425) acknowledge that "qualitative work, particularly of an ethnographic nature, would allow us to better understand how...value and commitment patterns are created and reproduced". The findings of this thesis have provided a deep qualitative contribution to the debates on organizational and professional socialization, and thus have in part addressed the concerns of Suddaby et al (2009).

This thesis addresses concerns of current literature on the professions, which expresses concerns over "a lack of coherent and systematic building of our understanding of professional organizing" (Brock et al, 2014, 2) and that "research on professional organizations is not keeping up with their growing significance" (Brock et al, 2014, 4). The findings within this thesis highlight how contemporary change in English accountants' 'professional project' is both the condition and consequence of an unstable blend of organizational, political, and economic forces. Crucially, this thesis highlights the distinct and growing importance of the employing organization in accounting's labour process and 'professional project'.

However this thesis has limitations and thus informs further work which could help to add depth to our understandings of these novel practices by English accounting firms. As in the work of Suddaby et al (2009), this research is limited by its timing. The interviews that form the bulk of the data presented within this thesis were conducted between September 2011 and June 2012, and the organizational responses in particular (as well as literature, in particular Tant and Sherlock, 2011) may reflect a short term reaction to England's economic climate and governmental incentives at the time. However the timing of this research is considered to be an asset of the thesis, and indeed is one of its main claims to originality. I have been able to capture organizations' and individual trainees' attitudes towards professionalism and

professional education at a time when the profession of English accounting is at a critical turning point in its contemporary development.

The main limitation of this study lies in its cross-sectional time horizon. I have been able to capture an in-depth, detailed snapshot of the contemporary actions of English accounting firms, and the perceptions of the trainees that are employed within these firms. However the time-horizons of this project limit the extent to which I can observe these perceptions be turned into experiences. That is why Suddaby et al (2009) argue for work of an ethnographic nature; in order for researchers to more accurately record change over time. Applying the notion of career sequencing to researching trainee careers would enable researchers to chart the emergent careers of new entrants to the English accounting profession. This would enable detailed observations and analyses of career progression to be carried out over much longer periods of time than this thesis has managed. By conducting longitudinal research, the aspirations and perceptions of new trainees could be investigated and a much more accurate picture of whether specific groups are more likely to have left or stayed on could be developed. A much more detailed picture of what accounting 'careers' look like could be developed. Whilst I have defended my investigation of the career aspirations of contemporary accounting trainees on different training programmes, it is without doubt that their values are tentative at best and a bigger sample, combined with multiple interviews with each trainee over their trainee-ships, would add extra depth to what at present is at best an intriguing but tentative finding. Such a project would be challenging to achieve given the international operations of large professional service firms, but would nonetheless be entertaining to undertake. By establishing and maintaining contact with the trainees featured in this thesis, I could have even started a project like this already.

Longitudinal research does not need to be limited to qualitative investigations either. Large-scale survey research, similar to that of Suddaby et al (2009) would provide an interesting juxtaposition of the work of this thesis, and would assist in quantifying the findings of this thesis. Variations of the established commitment variables of 'intent to quit' and 'job satisfaction' (Norris and Niebuhr, 1984; Fisher, 1985; Bamber and Iyer, 2000; Dole and Schroder, 2001, Garcia and Herrbach, 2010); could be used to measure turnover intentions of trainees following different educational routes to professional

membership. However, numbers of novel route, non-graduate trainees are still comparatively small so such research may not be achievable in the same depth as previous projects (Suddaby et al, 2009).

Another opportunity for further research stemming from this project could be to investigate the extent to which novel trainee models are being adopted – or re-adopted – by accounting firms not featured in this thesis. This would add further qualitative depth to the findings reported in this thesis. It would also be very interesting to see the extent to which new excavations in the trainee labour process are being carried out by other professional service firms. A sector–mapping exercise, carried out on a regional or even national basis, would enable consideration of the differing approaches taken in established professional occupations such as law firms, as well as in emerging professional occupations such as management consultants (indeed, the ‘big four’ all operate consulting divisions) and executive search.

8.7 Conclusion

This thesis has contributed to a deeper understanding of the organization of work in professional service firms, in the context of contemporary English accounting. It has achieved this through a qualitative investigation of organizational justifications and trainees’ interpretations of the economic and political climate in England as a catalyst for changing models of trainee employment and the degradation of trainee work in accounting. It has explained how the trainee labour process has been re-engineered and degraded by English accounting organizations due to the cost-effectiveness of non-graduates at a time of organizational purse-string tightening and increased client transparency. It has also illustrated how non-graduate trainees adopt a tentatively similar understanding to graduates of the Chartered qualification as a passport to general career success. Thus, organizations perceive that they will not be faced with overly attached trainees who are unwilling to move upon qualification. The result of these actions is that organizations enjoy significantly reduced trainee wage expenditure whilst also utilising ‘professionalised’ non-graduate trainee staff for extended periods of time when compared with graduates. Organizations and trainees alike view the development of non-graduate trainee routes as a ‘win-win situation’.

This research is of high significance to scholars researching labour process theory, organizational change and the sociology of the professions. It provides a contemporary illustration and analysis of the refurbished labour process in English accounting, and challenges the assumption of its complete 'graduatisation project'. It extends and deepens theoretical knowledge on the role of the firm in the process of trainee professionalisation, and illustrates the deterioration of the credentialing power of universities in the professional project of English accountancy. This thesis provides a robust platform for future organizational and sociological research, and will be of interest to researchers and practitioners in the established and semi-professions.

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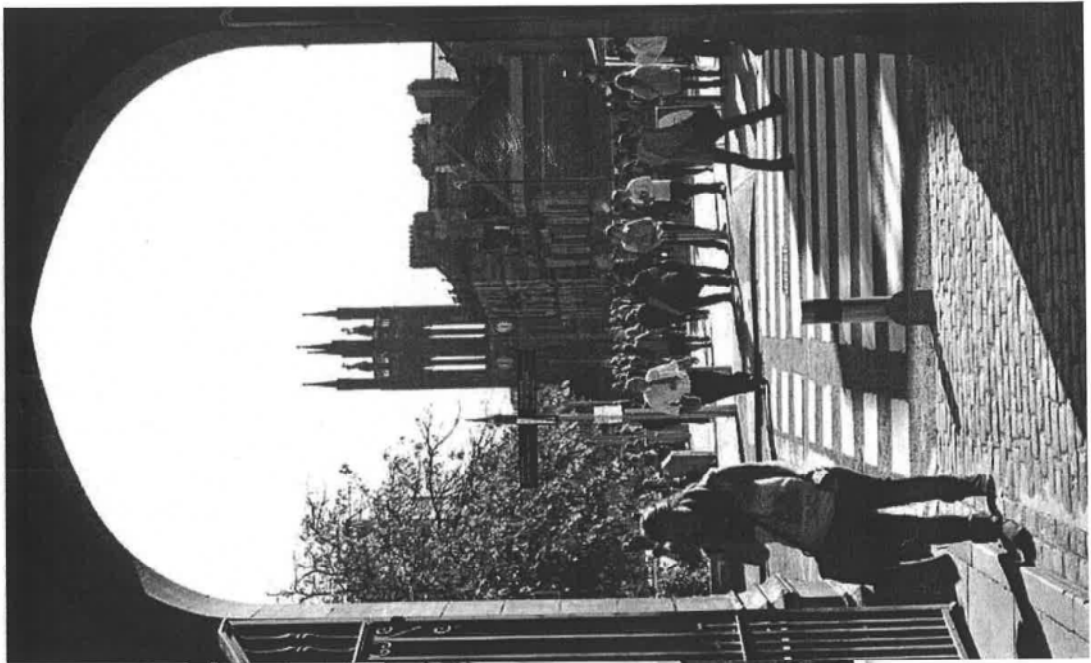
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Appendix A: BIGFOURFIRM 'sponsored' degree programme (Selected Material)



The degree programme

The BA (Honours) degree programme is a collaboration between University, and the Institute of Chartered Accountants in England and Wales (ICAEW). The degree programme has been running for 10 years, making it the most established degree that combines academic study, integrated professional placements and progress towards the ICAEW's ACA qualification.

The degree programme's unique structure enables you to put classroom theory into commercial practice on placement, then relate your practical experience back to your studies. It's delivered by a team of professionals from the University and who are dedicated to the success of the degree. It's designed to equip you with a range of business skills which will help you gain a degree, progress towards a professional qualification and get paid work experience in the business world – all of which will help you towards receiving a full-time graduate offer with

We offer a great financial package to support your time on the degree:

- Guaranteed, paid placements with a competitive starting salary
- Reduced tuition fees in years 2, 3 and 4
- Relocation assistance if needed for each placement period
- Use of a laptop on placement
- Full placement training.



So if your sights are set on a career in finance, it makes sense to start early. The degree can prepare you for your chosen career.

www.

Who we are

Choosing a degree is an important decision, so we thought we'd explain a little about ourselves.

We help our clients and our people create the value they want. We work alongside our clients – from public and private companies to governments and charities – to measure, protect and enhance the things that matter most to them. We help our own people to learn, discover, develop and make a difference throughout their working lives. More than 161,000 people in 154 countries across our network share their thinking, experience and solutions to develop fresh perspectives and practical advice.



"University is proud to be a partner with ICAEW in offering this highly innovative degree programme, which has been running successfully for 10 years."

Dean of Undergraduate Studies

"We've benefited from some truly outstanding talent through our partnership with University and the ICAEW and many of the course graduates are forging great careers with our firm."

Head of People,

Institute of Chartered Accountants in England and Wales

ICAEW is a professional membership organisation, supporting over 138,000 chartered accountants around the world. Through our technical knowledge, skills and expertise, we provide insight and leadership to the global accountancy and finance profession.

Our members provide financial knowledge and guidance based on the highest professional, technical and ethical standards. We develop and support individuals, organisations and communities to help them achieve long-term, sustainable economic value.

Because of us, people can do business with confidence.

www.icaew.com



"Graduates have an excellent foundation on which to build a career in Chartered Accountancy and through this dynamic and innovative degree are enabled to take an accelerated route to qualify as an ICAEW chartered accountant."

Head of Learning, ICAEW

What you'll be doing

The prestigious degree programme is specially designed to allow you to develop your understanding of business, both in the classroom at university and on placement with **us**. Unlike a traditional sandwich course, you really do get the best of both work and university life. You'll complete integrated 4-5 month placements within a **us** office to show you the link between theory and practice. This means you get to apply what you've learned at university each year and take on increasing responsibility in client situations. With this blended approach, you'll feel yourself developing and gaining valuable professional skills without missing out on university life.

On campus

Our experienced team of lecturers will guide you through the degree programme using their own experience of working in business and finance, combined with teaching methods that are designed to make the subjects come alive. The first year will introduce you to key issues including accounting, business and finance. Years two and three will focus on the technical and professional aspects, including working towards becoming a chartered accountant. The final year will develop your skills in discussing and analysing contemporary business issues. Visit our website for more information on the modules that you will study.




On placement

The 4-5 month placements in **us** offices across the UK, are integrated within years two, three and four of the degree. Joining **us** team, you'll work on client projects and may have the opportunity to try a new city.

Year 1

(university)

- Live away from home
- Make new friends
- Independence
- Study/Social life balance
- Work in small groups, supporting each other's development
-  workshops
- First 3 ACA modules
- Clubs and societies
- Become a student rep
- Allocation of placement location
- Meet your personal tutor


BA (Honours) 

1

Year 2

(university and placement 1)

First placement

- Work with audit clients
- Laptop for placement
- Paid accommodation/home living costs
- Develop a network at 
- Focus on ACA modules
- Meet placement buddy and People Manager
- Link study to placements
- Potential to work on away jobs

2 Your journey starts here

Year 3

(university and placement 2)

Second placement

As placement 1 plus:

- Take on more challenging roles and greater responsibility within a client audit environment
- Focus on ACA modules
- Complete ACA Professional Stage
- Become a buddy for a placement 1 student

3

Year 4

(university and placement 3)

Third placement

As placement 2 plus:

- Involvement in audit planning due to longer placement
- Opportunity to link theory and practical experience via in-depth projects
- Coach junior colleagues
- Potential to step up into a leadership role
- Research project on a subject of your choice
- Study modules which will help to prepare you for Advanced Stage exams
- Opportunity to prove yourself and gain a full-time graduate job offer at [redacted]
- Graduate!

4 Your journey starts here

Opportunities exist across the UK, and during your first year, we'll work with you to decide on a location where you'll complete all three placements. If you receive a graduate job offer upon successfully graduating the programme, this will be in the office where you've completed your placements, meaning you'll start on day one in familiar surroundings with a strong support network behind you.

You'll experience a range of clients, develop new skills and gain a broad knowledge of business issues, helping you to put all you've learnt at university into practice. The placements are recognised as practical experience by the ICAEW, so they also accelerate your progress to membership of the ICAEW.

You'll be supported by a network that includes staff from the University and

including a dedicated People Manager and support from previous graduates of the degree programme who will know exactly how you're feeling!

Before you start each placement you'll receive an induction and dedicated training so you'll be fully up to speed on what you'll be doing. You'll also receive a laptop which is yours to keep for the duration of each placement.

"Year four focuses more on developing further thinking and putting across your supported opinion, as opposed to years one to three, where the emphasis is on learning theory and applying it to financial statements or situations."

Chris, Year 4 Student

After Graduation

(full-time work)



- If you receive an offer, join as a full-time employee, 2 years ahead of traditional graduate entry level
- Just over a year after graduation, become a fully qualified Chartered Accountant
- Begin leading your own team
- Go to college to complete ACA Advanced Stage
- Become an Office Champion, supporting new students on placement
- Engage in extra-curricular activities, such as volunteering in the community or playing for a sports team
- There's also potential post-qualification for secondments overseas and to other parts of the business

What you need to know

10 reasons for choosing this degree programme:

- 1 We have 10 years' experience in bringing together the expertise of University, and the ICAEW. Our tried and tested approach has seen over 200 students go on to successful careers with .
- 2 In as little as 13 months after graduation, you can be a fully qualified Chartered Accountant. This means it'll take you around 5 years in total to qualify, which is one of the fastest routes to qualification available in the UK.
- 3 You'll have integrated paid placements in years two, three and four with one of the world's largest professional services firms. Build your professional network and get valuable experience working with clients across the UK in a fast-paced audit environment.
- 4 You'll get the experience of being a student in , one of the UK's most lively and exciting student cities, as well as the opportunity to experience life in another city on placement.
- 5 There's the opportunity to fast-track your career once you graduate by taking advantage of excellent development opportunities. Lots of past students have worked abroad or in other parts of the business within a couple of years of graduating.
- 6 You'll experience interactive teaching sessions led by lecturers who are qualified accountants with business experience – they have been in your shoes and so are well placed to give you the best possible preparation for a career in business.
- 7 There'll be dedicated support from a professional team and successful graduates on campus and on placement. You'll have a dedicated People Manager when you're on placement who is on hand to support your early career development, as well as a 'Buddy' in the year above and an 'Office Champion' – a graduate of the degree programme working to support students in your local office.
- 8 There's the opportunity to learn and develop with a group of like-minded students with excellent support from the students in the years above you. You'll experience a close-knit, supportive community and a buzzing social life with highlights including the annual ball.
- 9 You'll focus on developing commercial understanding through the taught degree and practical experience on placement, seeing progression in your placement role each year as you take on increasing responsibility.
- 10 You'll get a well-rounded student experience – as you only spend 4-5 months on placement each year, you won't miss out! There is a huge range of extra-curricular opportunities at for you to get involved in – choose from over 140 societies, an outstanding sporting scene, or become a student rep.

After you graduate...

A very high proportion of our students go on to further their careers with [redacted] on graduating. So while you're not obliged to join [redacted] (and neither are they obliged to employ you), it's reassuring to know that the degree programme provides you with the opportunity to progress to employment with one of the UK's top graduate employers.

The Professional Stage papers that you'll undertake give you the opportunity to be much closer to qualifying as a chartered accountant compared with other UK graduates.

So if you join [redacted] within about 13 months, you can fully qualify as a chartered accountant. This is one of the fastest qualification routes available in the UK.

The design, content and structure of the degree programme is specifically tailored to the needs of aspiring chartered accountants and the feedback from our graduates is that you take much of what you learn at [redacted] forward into the early stages of your career.

We're delighted that so many of our graduates remain involved with the degree programme by coaching new students on placement, acting as [redacted] People Managers, helping at Assessment Centres and delivering placement training. There is always a friendly face to welcome you and a network which extends across the globe.

All of this adds to the evidence that this degree really does provide the best possible start to your professional career.

"On the degree I formed close friendships with coursemates in my own year and the years above. This supportive group of friends were on hand for any queries throughout the experience, and form a network I still keep in touch with now I work full-time, despite us being spread across the country."

[redacted]
Graduate 2011 and Senior Associate in the Office

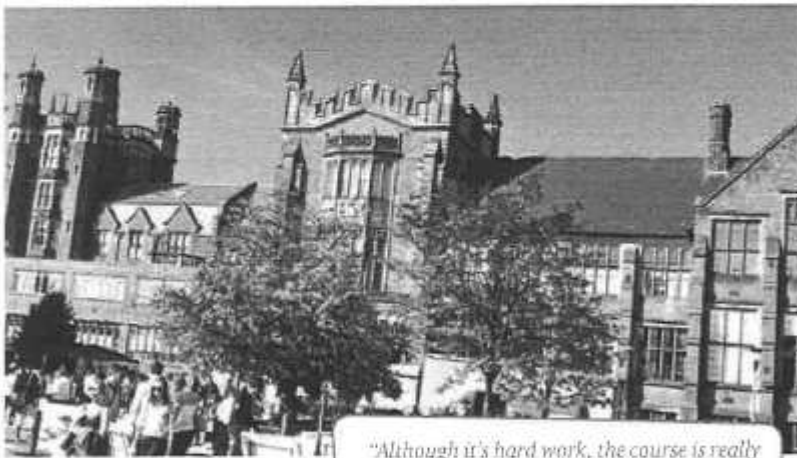


How to apply

We're looking for able people from a variety of backgrounds who have the personal qualities to succeed on the degree programme. We consider each application individually, taking into account past performance and potential. In terms of entry qualifications, we look for AAA/AAB at A Level (excluding General Studies), Grade A for GCSE Maths and Grade B for GCSE English are also required. If you're studying for other qualifications, you'll need similar levels of achievement.

Selected candidates will be invited to a combined open day and assessment event. The open day allows you to meet staff and current students and have a look around campus. The assessment event will comprise an interview and group assessment exercise.

Reasonable expenses are reimbursed, so it's well worth taking time to see the University and the city. The assessment event will give you the chance to meet colleagues from and chat to university staff and student reps who will be happy to answer any questions that you have.



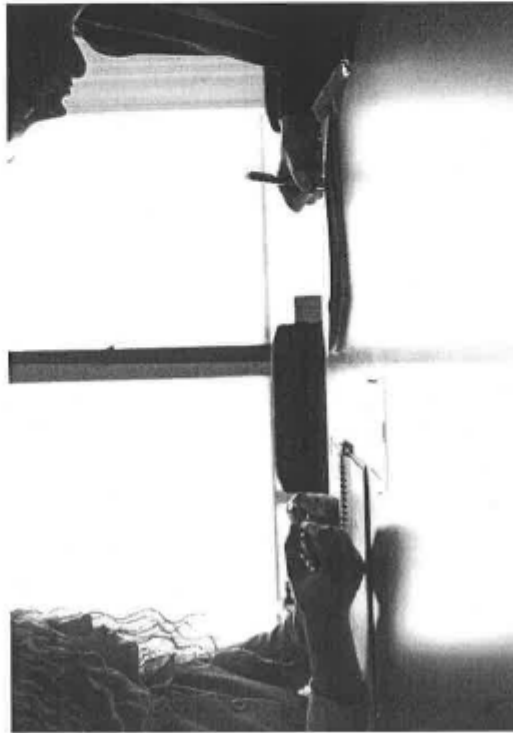
"Although it's hard work, the course is really good and the lecturers and others on the course are a great support – it's part of the reason why there is such a strong course identity and community spirit. If I had to pick again, I would still choose this as my first choice degree."

Year 4 Student

Appendix B: School-leaver trainee organizational guidance document (selected material)

Non-degree entry route to Assurance – Trainee Associate

Guidance for business units



**Assurance
Trainee Associates – operational guidance**

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Assurance Trainee Associates – operational guidance

1 INTRODUCTION AND SCOPE

This document has been designed to provide guidance and support relating to the role of Trainee Associates within Assurance. It is anticipated that this document will be used by, amongst others, operations and resourcing teams within the business as well as those involved as career coaches for Trainee Associates and their Champions. It covers operational issues relating to recruitment, development, career progression and exam experience.

2 THE ROLE

Overview of the role

The Trainee Associate role is a programme for individuals who want to join the firm without first completing a degree. This role will replace the Accounting Technician role that currently exists. During the programme they will work towards the ACCA qualification over a period of 4 years.

They will start as a Trainee Associate, performing some of the lower risk elements of the audit. After the first 15 months (subject to performance) they will step up to the Associate (graduate) programme. On completion of the ACCA, and submission of an additional research project, they are entitled to an honours degree from University. Current recruitment levels at the Trainee Associate grade are around 45 to 50 per year across the UK.

Why is the role needed?

The role is a cost effective way of providing Trainee technical resource on audit assignments. Employment costs are lower and the different study route means that they are often available at times when the Associates are on study leave. Their utilisation is typically higher than first year Associates.

The role also provides an alternative resource at times when the graduate market is tight and completes our offering to those high quality school leavers looking for a career in finance. Complementing our and programmes, the programme meets the needs of students who want to pursue a professional career with us without first completing a degree.

Type of work they might do

Set out below are the suggested tasks that could be assigned to a Trainee Associate year and as they move to the beginning of the Associate grade. This list, for which the tasks are cumulative, is indicative only and is not intended to be an exhaustive list for all situations. The individuals are likely to progress at different rates and the list will vary accordingly. There may also be some regional differences. Some regions, for example, will expose students to stock counts in their first year, others won't. The key message is that managers should not expect the Trainee Associates, in particular, to pick up an role on an audit without additional support and training, bearing in mind their relative inexperience.

Assurance Trainee Associates – operational guidance

	Year One	Year Two
	<ul style="list-style-type: none"> • Audit the routine tasks of less complex audit sections e.g. bank and cash, fixed assets, prepayments, payroll • Generate lead schedules • Re-perform client calculations • Co-ordinate external certifications • Perform the physical verification of assets • Carry out general administrative duties associated with the client assignment • Sample test invoices and other documentation 	<ul style="list-style-type: none"> • Perform analytical assessments of client provided information • Attend stock takes • Test management judgements e.g. stock and debtor provisions • Assist in the set up and completion of audit files • Participate in non-statutory audit work e.g. grant claims • Audit directors' emoluments • Coach new/inexperienced Trainee Associates

We should also remember that many of the individuals joining us as Trainee Associates are entering the world of work for the first time. Consequently, they may be less confident than some of our graduate entrants and require more support in the early stages of their career.

It is recommended that their first few jobs are relatively local and the volume of away work limited in the early months. Again, this may depend on the individual but we have encountered problems historically with similar individuals have had significant volumes of away work in their first few months with the firm. It is also recommended that, where possible, Trainee Associates are not recruited into Business Units in isolation and that they have a peer group, at least at a regional level.

3 RECRUITMENT

Our National Schools Recruitment team (with regional representatives) are well placed to manage recruitment. They can also access non-school leavers who might be interested in the role.

Entry points to the role

The lowest entry point to the Trainee Associate role is school leaver with A Levels (or equivalent), with or without prior work experience. The suggested minimum academic entry criteria is BBC at A'Level (or equivalent) excluding General and Modern studies.

Assurance Trainee Associates – operational guidance

Whilst the entry requirements shown here are the minimum suitable to undertake the role of Trainee Associate, entry to the role should not just be limited to school leavers. Other suggested backgrounds of potential recruits include:

- Individuals with an element of higher education (but without an honours degree);
- School leavers with some work experience, either in an accounting/auditing field or with non-relevant work experience. Individuals with relevant work experience may also hold a part or full technician level professional accounting qualification, which may reduce the time required to progress through to the Associate grade. Candidates entering at this level also need to possess our minimum academic requirements of BBC at A level (excluding General and Modern Studies)

Sources of potential recruits

With the introduction of University top up fees, there has been an increase in the number of school leavers who meet University UCAS course requirements but who are seeking alternative routes to gaining a professional qualification without having to follow the traditional graduate route. Research also highlights that individuals find the prospect of work, mixed with on-the-job training and study, as appealing: a 'win-win' situation.

Research into the supply of such experienced hires indicates that individuals meeting our entry requirements do exist in the market place.

Marketing approach

We market our opportunities in such a way as to highlight our fully structured and integrated training and development programme that all Trainee Associate recruits will embark upon on joining the Firm. Our marketing efforts include visits to national and local schools where we deliver presentations regarding potential career opportunities post A level. We also run Skills sessions including sessions on Applications and Interviews, Team-working and Business awareness and attend careers fairs and careers evenings etc. The National Schools Recruitment team maintains strong links with schools and ensure that the firm is visible in the student market place via new internet initiatives () and appropriate student literature (i.e.) & . We also market our Trainee Associate opportunities on our own () careers website.

We have contact with welfare support/careers offices as a means of targeting those students who, for whatever reason, are 'dropping' out after their first year at university. In many cases these students meet our academic criteria and have very valid reasons for choosing to take an alternative route.

A number of different approaches are available in order to target those individuals no longer in Higher Education:

- Central approach
 - a banner on the ACCA website with link to careers site. These sites are student friendly and targets both part qualified AAT and C-AT students but also students who are considering embarking on their ACCA qualification;
 - representatives attending ACCA school events;
 - ACCA distributing () literature.

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- ii) Local approaches:
- local advertising;
 - recruitment open days / evenings (regional) - central support may be available;
 - successful referrals under the employee referral scheme may also be rewarded depending on the extent to which these places are considered hard to fill at any point in time.

Assessment

The recruitment process of Trainee Associates into Assurance is dealt with on a local basis, with the interview and assessment process being held locally, but based on national standards. The selection and assessment process for the firm's Trainee Associates is as follows:

- Initial screening - achieved by the completion of a standard on-line application form.
- All applicants are then pre-selected against agreed competencies (in line with our graduate processes) and successful candidates are invited to attend a first interview with a LoS interviewer.
- If successful as first round interview, candidates are then invited to attend an assessment centre.
- The assessment centre consists of an interview with an experienced line manager (or above), psychometric tests (numerical, verbal reasoning, diagrammatic) and a group or individual exercise – depending on volume of individuals being assessed at any one time.
- The outcome of the assessment centre is then used to make a decision as to whether to make an offer or reject the candidate from the process.

Competencies assessed are Commercial awareness, Commitment to Career, Flexibility, Motivation, Teamwork, Communication skills, Intellect and Integrity.

Each stage of the assessment process is recorded using PeopleCube, the firm's on-line recruitment system where guidance also exists to help interviewers in their role.

For those that have not yet received their A level results, offers are subject to the achievement of academic criteria

Intake timings

School leavers will not obtain confirmation of their exam results until mid August and therefore will be unable to commence employment before these results are received. Upon receiving their exam results candidates are asked to contact their local recruiter to confirm their achieved grades. Based upon the time frame between receiving results and, if necessary, holding review meetings for candidates who do not meet our academic criteria, a reasonable start date for Trainee Associates to join the firm is early to mid September (this year the majority will start on 10th September). This time frame also allows individuals the opportunity for travel between their leaving school and commencing full-time employment. Care needs to be taken however when arranging start dates for Trainee Associates as clashes with graduate inductions could cause a lack of tutor availability during the induction timeframe.

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4 CAREER PROGRESSION - REWARD AND SCALE RATES

Career Progression

Assuming satisfactory work performance and exam progression, we would expect the Trainee Associates joining us in September 2006 to progress to Associate 1 with effect from 1 January 2008 (15 months after joining).

The table below sets out career milestones for those students joining in September 2006. Please note, however, that:

- The timings of each specific exam are provisional at this stage, although we do not envisage any major departures from the suggestions below;
- The table below incorporates the ACCA syllabus change, effective from December 2007;
- The table is based on first time passes;
- As with all students, promotions/pay-rises are dependent on satisfactory work and exam performance.

Date	Key milestone	New grade
September 2006	Join date	
December 2006	Paper 1.1	Trainee Associate (spot 1)
June 2007	Sit papers 1.2 and 1.3	
July 2007	Spot increase	
September 2007	Assume commencement of ACCA 3 yr training period (new syllabus)	Trainee Associate (spot 2)
December 2007	Fundamental Papers F4 & F5	
January 2008	Spot increase	
June 2008	Fundamental Papers F6 & F7	AS1
December 2008	Fundamental Papers F8 & F9	
January 2009	Spot increase	
June 2009	Professional Essential Papers P1 to P3	AS2
December 2009	Professional Option papers (2 from 4)	
Mid February 2010	Exam qualify	Executive 1
September 2010	Time qualify	Executive 2

Appendix A shows how the typical Trainee Associate career path compared with those joining on our Flying Start, Gap year and Graduate programmes.

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5 INDUCTION AND ONGOING TRAINING TO SUPPORT DEVELOPMENT

Induction

A specific induction programme has been developed for the Trainee Associates, starting with a National welcome event to be held at Latimer on 10th September 2006. An overview of induction is set out below:

Timing	Overview of content	Detail
Week 1	National Trainee Associate Induction (Latimer)	Welcome, values, ethics, independence, Professional qualifications, audit introduction, audit simulation, audit concepts, methodology, documentation requirements, MyClient and team building exercise.
Week 2	IT Training (Latimer)	Windows, Lotus Notes, Replication, Retain, Dial up, Portal, GFS,
	Local induction (1 day) In local office	Business Units can tailor this day. Introduction by local partner/BU leader, Joiners pack, Role of Induction Coach/Buddy, Role of Career Coach/Counselling Manager, Social Groups/Leaders, Office Tour,
	Task list completion In local office (1-2 days)	Introduction to Task list, Resourcing e.g. policies for sickness/holidays/TOIL, useful advice.
Week 3	ACCA Tuition course (3 days)	2 days at _____ plus 1 day of private study
	Work shadowing & Client Work	Business units to determine how to run locally. Initially trainee associate should be given the opportunity to shadow/experience certain activities. A suggestion of the types of activities they might experience can be taken from the GRIP office experience guidance issued to Training Co-ordinators e.g. visiting client premises, attending "show me meeting", attending a Manager review, attending a taking stock.
Week 5	ACCA progress test (half day)	
Week 6	ACCA tuition course (4 days)	3 days at _____ plus 1 day of private study
Week 8	ACCA progress test (half day)	
Week 8	ACCA Revision course	5 days at _____
Week 13	ACCA mock exam	
Week 14	Exams (3 days)	2 days private study followed by exam

The Midlands and West and Wales have elected to include their Trainee Associates in part of the Graduate induction prior to the National Trainee Associate Induction.

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Second year course

A course for Trainee Associates moving into their second year is also available. Essentially, it will revisit the audit process and methodology in respect of show-me meetings, taking stock meetings etc whilst simulating an audit of the purchasing and payables business process. It will include participants practicing show-me meetings, controls testing, analytical procedures on accounts payable and detail testing of unrecorded liabilities. Dates for this year's new Technician 2s have been set as _____ and _____.

Looking forward

As the students progress through their career to AS2, they will then pick up the _____ and _____ courses as appropriate to their grade and role.

Development

Trainee Associates should aim to achieve level 1 of _____ by the end of their Associate 1 grade. In order to satisfy the demands of the training bodies and to gain the ACCA qualification, the students need to record their work experience and achievement of competence in a range of skills in their Student Training Record. The skills required include business planning, audit, taxation, management and financial and regulatory obligations.

Career Coaches/Trainee Associate champions

As with all line staff in Assurance, all students will be assigned to a Career Coach who will take responsibility for their six monthly performance reviews. They also have responsibilities with regard to the evidencing of work experience, skills and portfolios.

In addition, we have Champions for each business unit who will take on the following responsibilities:

- briefing staff within the BU about the Trainee Associate role;
- assisting the business in interviewing and selecting prospective Trainee Associates;
- working with the local operations teams to ensure that induction and other training happens;
- organising and leading peer group meetings of the Trainee Associates and being available to them if they have problems/issues;
- acting as spokesperson for Trainee Associates within the business;
- working with the resourcing team to ensure appropriate use of the Trainee Associates; and
- working with the group leaders (where appropriate) to ensure that Trainee Associates have counsellors and that these counsellors understand their role and responsibility in developing the Trainee Associates.

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6 PROFESSIONAL QUALIFICATIONS

Trainee Associate – the new route

From 2006 onwards all Trainee Associates will follow a single pre-determined four year ACCA exam pathway. This contrasts with previous years, when the technicians studied towards either CAT or AAT exams before moving on to ACA or ACCA. We have summarised below the main points and issues involved in this decision.

Study Methods / Exams

Tuition will be predominantly classroom based. It is expected that an element of e-learning will be included. The first three exams are likely to be attempted at the tuition provider's premises.

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Appointed single supplier

A single tuition provider, _____ has been appointed to deliver and manage all ACCA courses for _____ students. This will ensure the same standard and flexibility received with our graduate programme.

Exam policy

The following exam policies will be applicable to all papers:

- two attempts permitted at each paper;
- a bad fail at the first attempt or a fail at the second attempt may lead to the termination of employment for primary contract students;
- and
- bonuses will be paid for 1st time passes at level 2 and 3.

Student handbook

Professional Qualifications at the ESC will issue Trainee Associates with their student handbook. The terms and conditions, as detailed in the handbook, will be the same as for a graduate recruit i.e. the individual has a primary contract of employment which means that their employment with the firm is dependent on passing their exams.

Degree

The ACCA offers students who have completed their ACCA exams to a specified level the option to work towards and obtain a BSc (Hons) in _____ awarded by _____ University. This requires students to produce a research and analysis project to the _____ University.

Appendix C: Interview Schedule

Part one – before employment.

- What led you to seek a job/career in accountancy?
- What did you study? To what level? (A level/undergraduate/postgraduate?) Was it chosen with this occupation in mind?
- What were your perceptions of the job market at the time of you starting to search for employment? (eg media, friends experiences)
- What were your experiences of searching for a position upon finishing your education – or did you start to seek a job before you finished studying? (perceptions of graduate job fairs / competition for employment / what possibly stood individual out and helped secure them employment)
- Why this firm as opposed to others, did you apply to other organizations in the same occupation?

More specifically the sector in which you work over other organizational departments (eg audit / assurance / tax / recovery – differences between them in terms of personal qualities)

Part two – at the organization

- What do you do day-to-day as a trainee?
- Is it different from your expectations prior to starting work?
- What will your training contract qualify you to do?
- What does it aim to equip you with the skills to do?
- What does being a professional mean to you?
- What makes you a professional – how important is professional status to you?
- Are you a member of a professional institute? What does membership of a professional institute provide you with?

Part three – post-qualification

- Will things change for you once you are qualified? How?
- Does your training stop once you are qualified?
- What are your perceptions of the choices people face when they qualify as a chartered accountant?

Appendix D: Information sheet

1. Research project title:

'The Perceptions and Prospects of future Professionals'

2. Invitation

You are being invited to take part in a research project. Before you decide it is important for you to understand why the research is being done and what it will involve. Please take time to read the following information carefully and discuss it with others if you wish. Please ask the researcher (Nick Jephson) if there is anything that is not clear or if you would like more information. Take time to decide whether or not you wish to take part, and thanks for giving me this opportunity to talk with you.

3. Purpose of the project

The project aims to add to existing theory and literature regarding how individuals at various levels of seniority in the field of chartered accountancy interpret professionalism, what being a professional actually entails to them and what the impact of these perceptions are on these individuals' commitment to their profession.

4. Why have you been approached?

The project involves the collection of data in the form of discussion/interview with people at varying levels of hierarchy in chartered accountancy organizations. Because the research is based at Leeds University Business School, geographically close offices have been approached with a view to discussions regarding the research.

5. Do you have to take part?

It is completely up to you to decide whether or not to take part in this research. If you do decide to take part you will be given this information sheet to keep and you can still withdraw at any time with no effects. Should you wish to withdraw you do not have to give a reason.

6. What will happen during the research?

The research is qualitatively grounded, and will take the form of discussions and interviews. Discussions are not expected to last more than forty-five minutes to an hour and should the researcher have any follow-up questions a further email or telephone call may be requested.

7. Are there any risks involved in taking part?

There are no anticipated disadvantages, discomforts or risks involved in taking part in this research.

8. Are there any possible benefits of taking part?

Whilst there is not intended to be any immediate benefit to each individual taking part, it is anticipated that this project will add to theory and literature regarding how professional attitudes are formed in individuals, and how these professional attitudes are manifested. The research is also anticipated to show whether or not there has been significant change over time with regard to professional attitudes, which could be of interest to academic and practitioner audiences alike.

9. Will taking part be confidential?

All the information that will be collected during the course of the research will be kept strictly and wholly confidential. No individual or organization will be able to be identified in any reports or publications, and all quotes will be anonymised.

10. What type of information will be sought?

The discussions will take the form of open-ended questions regarding individual career history, perceptions of professionalism and aspirations for the future.

11. Will I be recorded, and how will recorded media be used?

It is entirely up to you whether or not you permit me to record our discussion: I request to record our conversation for the sake of purity of data – so I can revisit our conversation at later dates and accurately recall what was said. A copy of your audio recording and

transcription will be made available once I have completed transcription. Audio data will be kept for as long as it takes me to transcribe each interview and will then be destroyed, and all transcribed data will be anonymised and therefore unidentifiable.

12. What will happen to the results of the research project?

Given that the data being collected is forming part of a PhD research project at Leeds University, it is anticipated that the data may be published upon completion of the PhD thesis. Should this be the case each participant will be notified of where and when the article(s) will be published. Copies of interview recordings and transcripts will be made available to each individual and confidentiality will be respected in all cases of requests for transcripts.

13. Who is organising and funding the research?

The research forms part of a PhD based at Leeds University Business School, and the research is funded by a studentship provided by Leeds University. For further information the researcher can be contacted at:

Mr Nicholas Jephson
Postgraduate research student
Leeds University Business School
University of Leeds
LS2 9JT

Thanks for taking the time to read this and for agreeing to a discussion with me; please keep this sheet so you can remain aware of the purpose of this research and the role you are playing in it.