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## Attracting Millennials: Legitimacy management and bottom-up socialization processes within accounting firms

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### ABSTRACT

The competition to attract trainee accountants is fierce among accounting firms. Millennials seemingly have expectations in terms of work experiences and work environments that arguably cannot be ignored by accounting firms. This paper draws on a legitimacy framework to examine legitimacy management strategies utilized by large Canadian accounting firms in website communications directed at future employees. Our results demonstrate accounting firms appear to devote considerable effort to manage their legitimacy in the eyes of prospective employees and apparently use website communications to depict a work environment largely in accordance with Millennials' system of values and beliefs. This suggests a bottom-up socialization process is taking place whereby accounting firms adapt the workplace in response to future employees' expectations. Interviews with partners, managers and human resource advisors working in accounting firms support the idea of a bottom-up process. We conclude a two-way socialization process exists, where the firms and the new employees are both instigators and targets of socialization, jointly influencing what it is to be an accountant today.

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## 1. Introduction

Recruiting talented individuals is critical to organizational success and survival (Carlson, Connerley, & Mecham, 2002) and the field of accountancy is no exception (Smith & Graves, 2002). Like all other organizations, accounting firms need to manage their legitimacy in the eyes of salient stakeholders to ensure their continued existence (Suchman, 1995). Employees are important organizational stakeholders (Agle, Mitchell, & Sonnenfeld, 1999) and the ability to attract prospective trainee accountants is crucial for accounting firms, especially in a context of a shrinking market of qualified accountants (AAA & AICPA, 2012; Bloom & Myring, 2008; Gramling & Rosman, 2009; JobWings Careers, 2012; Matthews, 2014; Malthus & Fowler, 2009; Wells, 2005) and high turnover rates in accounting firms (Big Four Firms Network, 2014; Nga & Mun, 2013; PwC, 2013; Randall, 2010). This situation is nowadays exacerbated given the higher propensity of members of the current generation – that is to say Millennials – to readily quit their jobs if they do not get what they want (Ng, Schweitzer, & Lyons, 2010; Petroulas, Brown, & Sundin, 2010). We are in a context where competition among accounting firms to attract good candidates is fierce.

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Legitimacy is defined as a “generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (Suchman, 1995; p. 574). Depending on their particular circumstances, organizations strive to gain, maintain or repair their legitimacy in the eyes of significant stakeholders. Accounting firms are arguably not currently experiencing major legitimacy crises that might jeopardize their survival in the short run. However, well-known accounting scandals (Addison & Mueller, 2015; Carnegie & Napier, 2010; Unerman & O’Dwyer, 2004), instances of accounting professionals serving private interests (Lesage, Hottegingre, & Baker, 2016), the beancounter stereotype (Jeacle, 2008; Warren & Parker, 2009), the marginalisation of personal life that characterizes the field of public accounting (Anderson-Gough, Grey, & Robson, 1998; Lupu & Empson, 2015) and the lack of diversity in accounting firms’ work environments (AAA & AICPA, 2012; Edgley, Sharma, & Anderson-Gough, 2016; Haynes, 2013; Kokot, 2015) are all issues that might affect accounting students’ perceptions of the legitimacy of accounting firms. This may increase their reluctance to envision a career in public accountancy. Following the ‘marketization’ (Picard, 2016) of the field of accountancy, Picard, Durocher and Gendron (2015) demonstrated large accounting firms devote considerable marketing efforts to attract prospects, not least in terms of website communications directed at future workers. In so doing, accounting firms arguably strive to manage their legitimacy in the eyes of prospective trainee accountants. This leads to our first research question:

**RQ1.** To what extent do accounting firms’ web recruitment communications take into consideration their prospective employees’ career expectations?

This paper draws on a legitimacy framework (Suchman, 1995) to answer this question and examines legitimacy management strategies<sup>1</sup> utilized by large Canadian accounting firms in website communications directed specifically at future employees.

Today’s workforce consists of individuals from four distinct generations: the Silent Generation (born 1925–1945), the Baby Boomers (born 1946–1964), Generation X (born 1965–1981), and Millennials (born 1982–1999) (Twenge, Campbell, Hoffman, & Lance, 2010; p. 1118). Authors differ slightly in the period attributed to each generation. For example, Foot and Stoffman (1996) and Ng et al. (2010) consider that the Millennials are individuals born between 1980 and 1995. Today accounting firms are mainly recruiting Millennials (PwC, 2013). Millennials have expectations in terms of work/life balance, pay and benefits, advancement prospects, work experiences and working environments (Ng et al., 2010) that accounting firms arguably cannot ignore when they compete to hire good candidates. Millennials’ career expectations can be viewed as a system of norms, values and beliefs (Suchman, 1995) that characterize members of this new generation of accountants. A promise to satisfy these expectations may strengthen the firms’ legitimacy in the eyes of future accountants.

Through content analysis of the early 2013 recruitment materials published on the websites of the Big Four and Next Four largest national accounting firms in Canada, we assess whether the work experiences and expected outcomes presented to prospective trainee accountants in these written texts are framed to meet the career expectations of the Millennial generation. This paper does not compare generational values/expectations, it rather assesses whether the Millennials’ expectations, as depicted by Ng et al. (2010) and other relevant literature, are taken into consideration by accounting firms in their website communications.

Our results suggest accounting firms are seemingly keen on managing their legitimacy in the eyes of prospective employees. For instance, they stress: the meaningful work experience and career development opportunities they offer to their recruits; the possibility for recruits to have a real impact on their business clients and in their communities; and the firms’ commitment to diversity. The firms’ recruitment websites also emphasize the training and support they offer in a friendly work environment where teamwork prevails. They furthermore highlight the good remuneration and benefits offered, including several work-life balance programs. These legitimacy management strategies are all aligned with Millennials’ expectations generally depicted in the literature. Accounting firms thus present a work environment that is generally aligned with Millennials’ system of values and beliefs. These findings suggest that there might be a two-way socialization process taking place within accounting firms: a top-down process where new recruits learn how to be and behave like an accountant, as suggested in prior research (e.g. Anderson-Gough et al., 1998) but also a bottom-up process under which accounting firms adapt to meet Millennials’ expectations. This leads to our second research question:

**RQ2.** Have accounting firms adapted the workplace to meet the career expectations of the current generation of employees?

In order to explore this possible two-way socialization process, we conducted interviews with accounting firm representatives and find indications that large firms adapted the work environment and work experience to retain the best employees, not least in terms of instituting formal processes and developing new programs to offer more flexibility, more feedback, and more variety.

Our study contributes to the nascent accounting literature that has examined the content of accounting firms’ recruitment documents. Jeacle (2008) utilized Goffman’s work on impression management to examine the recruitment literature of the Big Four accounting firms and six of the professional institutes in the United Kingdom to highlight

<sup>1</sup> In this paper, the term ‘strategy’ refers to the means by which accounting firms strive to demonstrate to prospective employees how they will meet their career expectations. Further use of the term ‘strategy’ is consistent with its use by Suchman (1995) referring generally to actions taken to manage legitimacy.

techniques deployed by the profession to “camouflage the spectre of the stereotype” (p. 1296) of the conservative accountant. Although this is not our main objective, we add to Jeacle’s findings by examining how Canadian firms strive to manage their legitimacy by downplaying the conservative stereotype. Picard, Durocher and Gendron (2014) drew on Barthes’ semiotic approach to examine the relative cultural shift from professionalism to commercialism in the accounting profession, based on an analysis of the promotional brochures used by the *Ordre des comptables agréés du Québec*, over the last forty years, to attract new members. Although commercialism and professionalism might characterize Millennials’ expectations and accounting firms’ promises, our emphasis is more on the extent to which accounting firms frame their recruitment documents in a way that suggests they strive to meet the expectations of prospective trainee accountants, thus maintaining their legitimacy and hopefully ensuring a sufficient level of staffing.

This study also contributes to the sociology of professions literature. Although previous research mainly examined how trainee accountants are socialized in the early stage of their career (Anderson-Gough et al., 1998; Anderson-Gough, Grey, & Robson, 2000; Anderson-Gough, Grey, & Robson, 2001; Jeacle, 2008; Kornberger, Carter, & Ross-Smith, 2010; Ladva & Andrew, 2014) and later on (Covaleski, Dirsmith, Heian, & Samuel, 1998; Kornberger, Justesen, & Mouritsen, 2011), it overlooked the possibility that accounting firms might adapt the workplace to meet employees’ career expectations. Professional identities (Hamilton, 2013) may thus be shaped by socialization processes that work bi-directionally. Although trainee accountants are apparently quickly socialized by firms on how to behave as professionals, the trainees’ expectations might also induce accounting firms to adapt the firms’ environments and work conditions, contributing to changes in what it means to be a professional accountant today.

Our study is relevant for business students considering accounting as a career choice. They might be interested in learning the extent to which accounting firms, as employers, share what is typically depicted as their values. Our study may also be pertinent for accounting firms of all sizes that want to learn more about Millennials’ expectations and about current recruitment practices in terms of website communications directed at prospective employees and in terms of processes and programs arguably implemented to meet these expectations.

The rest of the paper is structured as follows. In the next section, we flesh out the theoretical underpinnings of our study, highlighting how legitimacy theory, career expectation theory and the sociology of professions literature altogether provide a meaningful frame to make sense of our empirical data. We then present methodological aspects of our research, followed by a discussion of our results in relation to our two research questions. Finally, we present our conclusions, the main contributions and implications of our findings, and areas for future research.

## 2. Theoretical framing

A combination of legitimacy theory and writings on career expectations and on the sociology of professions is fruitful to make sense of the discourse included in recruitment documents by large Canadian accounting firms and to understand the changes they have undertaken to attract and retain Millennial employees. Stakeholders – such as job seekers – will attribute legitimacy to an organization if they perceive that the actions of that entity are “desirable, proper or appropriate within some socially constructed system of norms, values, beliefs and definitions” (Suchman, 1995; p. 574). Large accounting firms arguably need to display values and beliefs that are congruent with the commonly depicted career expectations of the current generation of workers if they want to recruit the best candidates. These expectations might thus influence the work environment and the values promoted by accounting firms, contributing to shaping the professional identity of today’s accountant (Hamilton, 2013).

### 2.1. Millennials’ career expectations

Accounting firms are mainly recruiting Millennials (PwC, 2013). Ng et al. (2010) provided a thorough review of the literature on career expectations of the Millennial generation and conducted a large-scale study of Canadian Millennials’ attitudes on this topic. They surveyed 23,413 Millennial undergraduate university students from across Canada. They did not compare Millennials’ expectations with those of previous generations, they rather summarized the current expectations of the Millennial generation. As Twenge (2010; p. 202) explains, a true generational difference study would require a time-lag study where people of the same age are compared at different points in time.

Similarly, our paper is not a generational difference study. Our aim is to assess whether accounting firms’ current web communications take into consideration the career expectations of the generation they are currently hiring, that is to say Millennials. Ng et al. (2010) and other relevant literature set the stage for our study by depicting Millennials’ typical expectations. Although we recognize that Millennials’ expectations are socially constructed and do not stem from a predetermined “model”, this literature provides us with a set of values that are arguably important for many members of this generation. Hence, individuals’ traits stemming from this research must be viewed as archetypical of Millennials’ views and not as deterministic.

Ng et al. (2010) found Millennials are often looking for an adequate work/life balance. In contrast to their boomer parents, Millennials seem to prefer “making a life” over “making a living” (Rentz, 2015; Zhang, Straub, & Kusyk, 2007). As Petroulas et al. (2010) summarize, members of this generation typically do not “live to work”, they “work to live” in the sense that their job enables them to do the various things they want to do. They usually look out for fun, quality friendships, and a fulfilling purpose (Roberts, 2005). For many of them, a good work ethic involves working a 36-h week, whereas their Boomers parents

typically believed it involved a 60- to 70-h week (Petroulas et al., 2010). The higher level of education of Millennials seems to lead them to negotiate better work/life balance working conditions (Corporate Leadership Council, 2005; McDonald & Hite, 2008). They often attribute a lot of importance to reward systems such as time off, paid parental leave, subsidized education, career breaks, and overseas travelling (EY, 2015; Petroulas et al., 2010; Southard & Lewis, 2004). Millennials are more likely than preceding generations to quit a job because of a lack of flexibility (EY, 2015).

Millennials also often expect good pay and benefits and have high expectations in terms of promotions and pay raises (EY, 2015; Ng et al., 2010). For Millennials, money is typically not the incentive for effort. Good pay and benefits are rather a reflection of their need for feedback. Millennials perceive that they are well positioned to reap the benefits of labor shortage and that they are in demand as workers (Petroulas et al., 2010). As such, they consider themselves entitled to good monetary rewards if they are performing appropriately (Ng et al., 2010). Millennials often have higher levels of narcissism and self-esteem than previous generations (Rentz, 2015; Twenge & Campbell, 2008), which adds to their level of expectations and leads them to expect to be promoted quickly (PwC, 2011). Millennials are used to receiving what they want—which is the result of a pampered up-bringing (Corporate Leadership Council, 2005). They are likely to leave if they do not get it (Ng et al., 2010).

Ng et al. (2010) also found that Millennials are usually looking for meaningful work experiences; beyond monetary rewards, they are hoping for work that is fulfilling. For instance, they cherish good training opportunities and the possibility of developing new skills. Their Boomer parents inculcated in them the view that education is the key to success. Thus Millennials tend to prize organisations that are committed to development and learning (Petroulas et al., 2010). Consequently, Millennials put a high importance on training and education programs (Roberts, 2005). Millennials also typically want constant feedback and encouragement and want their efforts to be recognized (Rentz, 2015; PwC, 2011). Their desire for constant feedback might be the result of growing up with technology that has given them a sense of immediacy (Martin & Tulgan, 2001). However, what they need seems to be positive feedback and continual praise. Millennials' higher level of narcissism and self-esteem often leads them to have an inflated view of their own performance and to be defensive in response to criticism (Petroulas et al., 2010; Twenge & Campbell, 2008). Millennials will move on to the next job if their contributions are not sufficiently recognized (Twenge & Campbell, 2008).

The variety of work experiences is a key concern for Millennials (PwC, 2011). They often have a very low tolerance for non-challenging work (Corporate Leadership Council, 2005) or 'unclean tasks' (Morales & Lambert, 2013) and are usually looking for work that is meaningful (Petroulas et al., 2010). Millennials also prize opportunities to have a personal impact. This generation is the most socially conscious (Martin & Tulgan, 2001) and their members often attribute high importance to social responsibility (Ng et al., 2010). This generation also has a desire to "save the world" (Ng et al., 2010). They seemingly want to make a contribution and prize high-impact assignments (Corporate Leadership Council, 2005). A "sense of purpose" is often part of the reason they chose to work for a specific employer (Deloitte, 2015). Corporate social responsibility is critical to them and they increasingly examine employers' values and mission statements and prefer those that go beyond simply making money (Corporate Leadership Council, 2005). They tend to believe businesses are too fixated on their own agendas and not focused enough on helping to improve society (Deloitte, 2015). Millennials' view thus seems consistent with Lambertson's (2015) idea that the primary objective of business should be to contribute to happiness.

Millennials tend to favor a nurturing work environment, emphasizing the social aspects of work (Ng et al., 2010). They generally need a sense of belonging and enjoy working closely with co-workers and learning from colleagues (Corporate Leadership Council, 2005; Petroulas et al., 2010). They often have less respect for hierarchy and authority (Rentz, 2015). They usually prize teamwork and a fun environment (EY, 2015; Roberts, 2005). Human connections are important to them (Petroulas et al., 2010). It is worth recalling that Millennials were frequently assigned to group projects and presentations at school, which might explain the importance they attribute to friendly co-workers, fun and teamwork (Lyons, 2003).

In sum, Millennials seemingly "want it all" and "want it now" (Ng et al., 2010; p. 282). The sense of urgency that characterizes several of the Millennials' expectations mentioned above might be related to their use of technology and their affinity with the digital world (PwC, 2011). As PwC (2011) summarizes, "they have grown up with broadband, smartphones, laptops and social media being the norm and expect instant access to information". All in all, Millennials' archetypal expectations can be seen as the result of the system of values that characterizes this generation. It is reasonable to think that employers who want to appear legitimate in the eyes of these prospective employees need to take these values into consideration:

A better understanding of the Millennials' career expectations and priorities helps employers to create job offerings and work environments that are more likely to engage and retain [M]illennial workers (Ng et al., 2010; p. 281).

## 2.2. Millennial accountants

Although accounting students may have been subjected to pre-professional socialization processes through their education (Picard et al., 2014), there are no *a priori* reasons to think that accounting students would hold different general values than other students of their generation. Ng and Burke (2006) found very similar attitudes towards career expectations for business students as compared to the whole sample of Canadian students surveyed by Ng et al. (2010). Accounting students, however, represented only three percent of Ng and Burke's (2006) sample. To our knowledge, only two studies focused exclusively on accounting students or recruits. Petroulas et al. (2010) interviewed Millennials in a Big Four



accounting firm in Australia and found their career expectations were generally consistent with those documented in the literature. [Elam and Mendez \(2010\)](#) surveyed accounting students from two universities in Texas and found students hold similar values as the ones documented by [Ng et al. \(2010\)](#) pertaining to work/life balance, promotion and work experience.<sup>2</sup> One interesting finding of [Elam and Mendez \(2010\)](#) is that students genuinely believe their preferences match the expectations of the workplace, which suggests they are confident they will find an employer that will share their values. Given that the retention of promising accountants represents a major issue for accounting firms ([Elam & Mendez, 2010](#)), it is reasonable to expect the firms to make considerable efforts to address Millennials' expectations in their recruitment documents.

Accounting firms are also expected to address concerns specific to Millennials studying in the field of accountancy in their recruitment documents. One concern specific to Millennial accountants is the conservative stereotype of accountants. As [Picard et al. \(2014\)](#) summarize, accountants are often represented in films ([Beard, 1994](#); [Dimnik & Felton, 2006](#)), humour ([Bougen, 1994](#); [Miley & Read, 2012](#)), business periodicals ([Czarniawska, 2008](#); [Ewing, Pitt, & Murgolo-Poore, 2001](#)), literature and poetry ([Evans & Jacobs, 2010](#); [Evans & Fraser, 2012](#)) and popular music ([Smith & Jacobs, 2011](#); [Jacobs & Evans, 2012](#)) as dull and boring professionals. As [Friedman and Lyne \(2001; p. 423\)](#) noted:

The image of the beancounter who is single-mindedly preoccupied with precision and form, methodical and conservative, and a boring joyless character has [ . . . ] been widely recognized as the clear stereotype of the accountant.

Such a negative portrayal of accountants is understood to represent an important disincentive to join accounting firms as trainee auditors ([Bloom & Myring, 2008](#); [Carnegie & Napier, 2010](#); [Friedman & Lyne, 2001](#); [Malthus & Fowler, 2009](#)). Millennials are typically looking for meaningful work experiences and a nurturing work environment, which clearly contradicts the beancounter stereotype. Millennials often want to be reassured they have made a good career choice and that the beancounter stereotype misconstrues the work of public accountants. Indeed, [Jeacle \(2008\)](#) demonstrated Big Four accounting firms in the UK strove to deconstruct this negative stereotype in their recruitment documents. It is reasonable to expect Canadian accounting firms to do the same when describing the requirements, work experience and work environment to prospective employees.

An additional concern for Millennial accounting students relates to the lack of diversity that characterizes the field of accountancy ([AAA & AICPA, 2012](#); [Edgley et al., 2016](#); [Haynes, 2013](#); [Kokot, 2015](#); [PwC, 2014](#)), which may be a key concern in the eyes of candidates from visible minorities. Indeed, the Pathways Commission ([AAA & AICPA, 2012; p. 18](#)) identified diversity as a major issue for the accounting profession:

The failure to attract and retain qualified entrants that reflect the diversity within the population will negatively impact the profession in a significant way. The differing perspectives that these entrants, who are currently underrepresented, bring to the workplace will be critical to the long-term success of the profession. If this issue is not addressed soon, there will be a growing shortage of qualified accounting professionals to meet the needs of the economy.

Accounting firms might thus strive to manage their legitimacy by highlighting their desire to have a workforce that reflects the diversity of the population.

### 2.3. *Managing legitimacy in recruitment processes*

To succeed in their recruitment processes, we argue accounting firms will strive to manage their legitimacy in the eyes of prospective employees by trying to demonstrate their actions are congruent with the Millennials' system of norms, values, and beliefs ([Suchman, 1995](#)). In other words, accounting firms have to convince potential recruits that the firm will meet the candidates' career expectations.

Legitimacy is a fruitful concept to study how organizations manage their relations with important stakeholders. For instance, legitimacy theory has been widely used in accounting research to highlight how corporate managers draw on social and environmental reporting strategies to respond to legitimacy threats, gain support from relevant audiences, and justify the firm's continued existence (see [Deegan, 2002](#); [Chelli, Durocher, & Richard, 2014](#); for a review). Legitimacy theory has also been used to assess how standard-setting organizations secure support and stakeholder involvement in their activities (see [Durocher & Fortin, 2010](#) for a review). Legitimacy theory has also been applied to understand how professional accounting bodies respond to crises (e.g. [Carnegie & O'Connell, 2012](#)). We contribute to the accounting literature by using legitimacy theory to make sense of strategies adopted by accounting firms in recruitment documents targeted at prospective trainee accountants.

Facing various demands from numerous stakeholders, accounting firms arguably have to "be active in creating legitimacy" ([Deephouse & Suchman, 2008; p. 54](#)) to survive. Considering that legitimacy ultimately exists in the eye of the beholder ([Zimmerman & Zeitz, 2002](#)) and that constituencies tend to have varying interests and use diverse criteria to assess

<sup>2</sup> Another stream of research examined factors that encourage students to choose accounting as a major. Apart from a few exceptions (e.g., [van Zyl & de Villiers, 2011](#)), this body of research mainly surveyed Baby Boomers and was published in the 1980s and 1990s. Authors did not assess accounting students' career expectations per se. They identified factors that prompted students to initially select accounting as a field of study. For instance, factors that can influence students' decisions include pressure from significant referents (e.g., parents), perceived behavioral control (e.g., cost of education) and expected outcomes (e.g. expected salary).

an organization's legitimacy (Ruef & Scott, 1998), accounting firms may be inclined to carefully monitor the expectations of prospective employees to inform their recruitment processes. Employees are salient organizational stakeholders (Agle et al., 1999) and represent a critical resource, especially for knowledge-intensive organizations like accounting firms. Future employees' expectations are thus arguably non-trivial for these firms.

In his classic work on organizational legitimacy, Suchman (1995) adopts a comprehensive view of legitimacy that captures both strategic (e.g. Dowling & Pfeffer, 1975) and institutional (e.g. Meyer & Rowan, 1977) views of legitimacy. He suggests a legitimacy typology which includes three types<sup>3</sup> of organizational legitimacy – with several forms of legitimacy within each type – that can be managed to influence stakeholders' perceptions. One of our contributions is to adapt Suchman's types and forms of legitimacy to the accounting firm recruitment context. These types and forms are then linked with various attributes of Millennials' career expectations. By managing various types and forms of legitimacy in their written recruitment documents, accounting firms can strive to influence prospective trainee accountants' perceptions, in the hope of attracting good candidates.

The first type of legitimacy in Suchman's (1995) typology is pragmatic legitimacy. This type of legitimacy relates to self-interested calculations of an organization's immediate audiences who scrutinize organizational behavior to determine the practical consequences, for themselves, of its activities. Pragmatic legitimacy includes two forms relevant to our purposes: exchange and dispositional legitimacy. Exchange legitimacy relates to support often granted by a particular group of constituents to an organizational policy, which arises from the expected value of that policy within a self-interested evaluation (Suchman, 1995). In our context, typical Millennials' expectations related to good pay and benefits and prospects of rapid advancement (Ng et al., 2010) fall within these self-interested evaluations. Accounting firms might strive to manage exchange legitimacy in the eyes of prospective employees by emphasizing these facets in their recruitment documents (Fig. 1).

Dispositional legitimacy is often granted by a group of constituents to an organization that shares the group's values or has its best interests at heart (Suchman, 1995). As Ng et al. (2010) point out, a good work/life balance is at the core of Millennials' values. Typically, Millennials do not want to spend all their time working, to the detriment of their personal life. Accounting firms may attempt to manage dispositional legitimacy by highlighting work/life balance opportunities in their recruitment documents (Fig. 1).

The second type of legitimacy in Suchman's (1995) typology is moral legitimacy. Moral legitimacy reveals a positive normative evaluation of the firm and its activities. Unlike pragmatic legitimacy that mainly rests on utilitarian self-interested assessments, moral legitimacy is "sociotropic" as it rests on judgments about whether the activity is "the right thing to do". These judgments commonly incorporate issues of societal welfare, as part of the audience's socially constructed value system (Suchman, 1995). Three types of moral legitimacy are relevant to our purposes: consequential, procedural and structural legitimacy.

Consequential legitimacy refers to the assessment of organizational outputs and consequences. Audiences often judge the organization based on what it accomplishes, on the socially valued consequences of their activities. Accounting firms might make efforts to manage consequential legitimacy in recruitment documents by highlighting the meaningful work experiences (Ng et al., 2010) they can offer prospective employees. As Ng et al. (2010) explain, Millennials are often looking at a company's values and mission and seemingly prefer joining a firm that goes beyond simply making money. Accounting firms might thus highlight their societal responsibility, for instance their role in protecting the public. They might also stress the versatile nature of their work to show how accountants can "make a difference" and have an impact in various contexts (Picard et al., 2014) (Fig. 1).

Procedural legitimacy refers to socially accepted techniques and procedures, while structural legitimacy relates to structural characteristics which are morally favored (Suchman, 1995). Procedures logically encompass training and evaluation. Structures reasonably comprise relations between employees. In our context, procedural and structural legitimacy can be associated with the nurturing work environment that Millennials are looking for (Ng et al., 2010). The new generation of workers often prefers procedures and structures that favor social aspects of work, allowing for collaboration with colleagues and managers and opportunities to learn from colleagues and supervisors. Millennials typically want to develop friendships with coworkers and they often value contexts where superiors are available for feedback (Ng et al., 2010). Accounting firms might strive to manage procedural and structural legitimacy in recruitment documents by underlining the nurturing work environment they can offer and the friendly-type structures that characterize this environment, including the social aspects of the work and the "colourful" nature of the professional accountant (Jeacle, 2008). Just like "professional accounting bodies [attempted] to overcome the traditional accountant stereotype in order to maintain or regain legitimacy" (Carnegie & Napier, 2010; p. 374), accounting firms might do the same in their recruitment documents.

Fig. 1 summarizes our theoretical framing by linking Suchman's types of legitimacy with Millennials' typical career expectations. Using Suchman's (1995) typology adds rigor to our analysis because it requires specifying which legitimization dynamics are examined. In this paper, we specifically look at how accounting firms strive to manage exchange, dispositional,

<sup>3</sup> These three types are pragmatic, moral and cognitive legitimacy. The first two types are relevant to our needs because they relate to discursive evaluations that can be linked to Millennials' expectations. Since the third type relates to taken-for-grantedness and unconscious considerations, it can be linked to these expectations only with difficulty, and is therefore not addressed in this study.

Legitimation dynamics (Suchman, 1995)	Millennials' expectations (Ng et al., 2010 and other relevant literature)
Pragmatic Legitimacy	
Exchange	Good pay and benefits, rapid advancement
Dispositional	Work-life balance
Moral Legitimacy	
Consequential	Meaningful work experience, social responsibility, possibility to make a difference
Procedural	Nurturing work environment, such as training, mentoring and feedback
Structural	Social aspects of work, such as team work and a friendly work environment

Fig. 1. Legitimacy types in relation to Millennials' expectations.

consequential, procedural and structural legitimacy in the hope of attracting trainee accountants. Suchman (1995) also specifies that legitimacy management strategies might differ depending on the objective pursued through legitimacy management, i.e. gaining, repairing or maintaining legitimacy. Firms that enter a new market or line of activities usually need to gain legitimacy. For example, North American accounting institutes needed to gain legitimacy when they sought to enter the e-commerce assurance, in particular through the WebTrust project (Gendron & Barrett, 2004). Firms which encounter severe legitimacy crises will often proactively seek to repair their legitimacy in the eyes of salient stakeholders. For example, Carnegie and O'Connell (2012) examined the various strategies put forward by the Australian accounting professional bodies in response to the early-1960s crisis while Brivot, Cho and Kuhn (2015), Rogers, Dillard and Yuthas (2005) and Baker, Bealing, Nelson and Staley (2006) analysed how the AICPA reacted to the crisis of confidence following the Enron scandal. Carnegie and Napier (2010) argue the downfall of Arthur Andersen in 2002 following the Enron accounting scandal threatened the survival of the four other largest accounting firms. The crisis of confidence following other scandals and collapses such as WorldCom in the USA, HIH Insurance in Australia, Parmalat in Italy, Royal Ahold in the Netherlands and Equitable Life Assurance Society in the UK also had negative consequences on accountants' reputations (Carnegie & Napier, 2010; Cooper, Everett, & Neu, 2005). Professional accounting associations thus have had to strive to repair legitimacy at various points. However, it does not seem the field of accountancy is currently experiencing a critical legitimacy crisis, maybe because these accounting scandals were considered isolated events (Cooper et al., 2005) and substantive legislation has been enacted in response to these events (Baker et al., 2006). This legislation includes the Sarbanes–Oxley Act that notably involved the creation of the Public Company Accounting Oversight Board, new auditing standards on topics such as fraud detection and independence, and new accountings standards pertaining to issues such as stock-based compensation and variable interest entities. These initiatives may explain why accounting students seem to hold rather positive perceptions of the accounting profession (Allan, 2004; Germanou, Hassall, & Tournas, 2009; Hammani & Hossain, 2010; Nga & Mun, 2013), although these perceptions might be quite fragile and require continuous management.

Once legitimacy is granted or repaired, organizations usually need to maintain their legitimacy, which involves anticipating future challenges and protecting past accomplishments (Suchman, 1995). Maintaining legitimacy thus means sustaining favorable perceptions from stakeholders. It requires constantly learning about audience values and beliefs (Suchman, 1995). We believe accounting firms are in a “maintaining legitimacy” mode currently, in which they arguably endeavor to be constantly aware of prospective employees' values and expectations in order to strategically manage future workers' perceptions about the nature and implications of work in an accounting firm environment.

#### 2.4. Millennials' expectations and the “making up” of the accountant

Hopwood (1994) urged accounting scholars to study the processes that shape accounting identities. We contend that Millennials' career expectations contribute to these processes of professional identity construction. As Kornberger et al. (2011) summarize, a number of studies drawing on the sociology of professions literature examined the socialization processes trainee accountants go through during the early years of their careers in large accounting firms (Anderson-Gough et al., 1998, 2001; Coffey, 1994; Grey, 1998). This body of literature demonstrated that being a professional is viewed much more in terms of performing appropriately from a behavioral perspective, rather than in terms of possessing a body of distinctive knowledge. Trainee accountants soon learn how to dress appropriately, how to credibly present themselves and behave in front of clients, how to “work hard, play hard” and how to adequately manage their time—which involves a commitment to work long hours (Khalifa, 2013; Ladva & Andrew, 2014; Lupu, 2012; Whiting, Gammie, & Herbohn, 2015).

In other words, the early formative years in the career of accountants transform them into performers who are able to act out the script delineating what it means to be a professional convincingly (Kornberger et al., 2011; p. 515).

**Table 1**

Data Set As of 6 January 2013.

Rank by revenue 2011	Accounting firm	Website address (links that were active at time of data collection)	Number of web pages (links) on web sites	Number of pages in PDF files <sup>a</sup>
1	Deloitte & Touche	<a href="http://www.mycareer.deloitte.com/ca/en/students">www.mycareer.deloitte.com/ca/en/students</a>	63	62
2	PricewaterhouseCoopers	<a href="http://www.pwc.com/ca/en/campus-recruiting/index.jhtml">www.pwc.com/ca/en/campus-recruiting/index.jhtml</a>	121	138
3	KPMG	<a href="http://www.kpmg.com/Ca/en/JoinUs/Students/Pages/Default.aspx">www.kpmg.com/Ca/en/JoinUs/Students/Pages/Default.aspx</a>	178	565
4	Ernst & Young	<a href="http://www.ey.com/CA/en/Careers/Students">www.ey.com/CA/en/Careers/Students</a>	121	69
5	Grant Thornton	<a href="http://www.grantthornton.ca/careers">http://www.grantthornton.ca/careers</a>	25	28
6	BDO	<a href="http://www.bdo.ca/en/Careers/pages/default.aspx">http://www.bdo.ca/en/Careers/pages/default.aspx</a>	32	33
7	MNP	<a href="http://www.mnp.ca/en/careers">http://www.mnp.ca/en/careers</a>	4	6
8	Collins Barrow	<a href="http://www.getaclife.com">http://www.getaclife.com</a>	17	81
	Total		561	982

<sup>a</sup> The content of each web page was measured at the nearest quarter of a page and the total number for each firm was rounded to the next whole number.

This last quote suggests the socialization processes only work one way, that is to say accounting firms transforming trainee accountants into well-scripted professionals. Anderson-Gough et al. (1998; p. 131) also adopt such a stance:

If trainees understand being a professional primarily in terms of behaviour, it is because this is what they have been taught in the socializing process.

Although we agree that trainee employees are targets of socialization, we believe future accountants may also influence professional identities within the field of accountancy. The possibility of such two-way influence has been largely overlooked in prior research. To our knowledge, only Picard et al. (2015) indirectly recognized this possibility when they mentioned accounting firms mandated marketing experts to strategically frame their recruitment strategies to attract good candidates. This two-way influence process suggests structures and practices within accounting firms are always evolving in response to what Malsch and Gendron (2013) call “institutional experimentation” in which structure and agency intertwine and influence one another in complex ways. By taking into consideration newcomers’ expectations in recruitment documents, accounting firms send the message they are adapting to Millennials’ expectations and hence modifying accountants’ professional identity. Furthermore, our interviews with firm representatives show indications that changes occur in the field in response to Millennials’ expectations. This is not to overstate the power of newcomers over employers; it is only to recognize socialization is a two-way process where employers also adapt to a certain extent to the values held by the new generation of employees.

We thus fill a gap in the literature on early socialization of trainee accountants by recognizing that newcomers’ expectations – the Millennials’ expectations in our case – induce accounting firms to adapt their discourse and behavior in trying to match values held by prospective employees.

### 3. Methodology

In order to answer our first research question and capture the range of legitimacy management strategies adopted by Canadian accounting firms, we examined the website content of the Big Four accounting firms (Deloitte & Touche, PricewaterhouseCoopers, KPMG, and Ernst & Young) and that of the next four largest Canadian national accounting firms (hereafter the “Next Four”—Grant Thornton, BDO, MNP and Collins Barrow). These firms represent the eight largest Canadian accounting firms ranked by revenue for 2011 (Jeffrey, 2012). We focused exclusively on the recruitment and careers segments of the websites and considered all the text appearing within these segments.<sup>4</sup> All web pages of the career and recruitment segments were captured on January 6, 2013 using NCapture and saved as PDF files. A total of 561 web pages comprise our data set. The size of these PDF files varies from one to about 40 pages, for a total of 982 letter size pages of content. Table 1 summarizes information about our data set. KPMG has much lengthier web content. This might be explained by the fact that this firm includes a web magazine of at least 40 pages on their website and provides more biographic information of different KPMG people involved in recruiting. Conversely, Deloitte presents the shortest web content. Their site presents a limited number of pages under the following headings: the experience, the people, the work, the opportunities, the benefits, offices and frequently asked questions. MNP’s website almost exclusively focuses on clients and has only four web pages devoted to prospective employees.

This web content was imported into NVivo, a qualitative data analysis software designed to help researchers process non-quantitative data such as text-based documents. We performed detailed content analysis (Krippendorff, 2013) by carefully reading all pages. Each relevant segment of text was coded using NVivo. This software is useful to develop a hierarchy of

<sup>4</sup> This paper assumes that website communications play an important role in accounting recruits’ choice of employers. However, we recognize that other factors such as networking, friends, family, university careers offices, professors, etc. can also be important in this decision.



codes, to perform searches queries through the entire database and to apply the constant comparative method (Glaser & Strauss, 1967) by allowing the review of every portion of text coded under the same category to ensure consistency of coding and interpretations. A hierarchy of codes was first introduced in the software based on the literature review. For instance, all sub-types of legitimacy were first inserted with related Millennials' broad types of expectations. Additional codes were added as new categories emerged from the data, especially in terms of specific expectations addressed in web communications.

To answer our second research question and assess whether actual changes took place within accounting firms in response to Millennials' expectations, we conducted in-depth interviews with Big Four and Next Four representatives. A total of 13 interviews were conducted with 14 individuals from all Big Four firms and three of the Next Four firms. Interviewees had on average, 20 years of work experience. Partners, senior managers, senior auditors and human resource managers and advisors were interviewed to obtain diverse perspectives on firms' adaptation to Millennials' expectations (Table 2). Interviews lasted 55 min on average and generated about 400 pages of raw data (double-spaced, font size 12). Respondents were asked to share their views about Millennials' career expectations and to explain any changes that they have witnessed within their firm in response to these expectations. Interview transcripts were sent to respondents providing them with the opportunity to make any changes they felt were necessary.<sup>5</sup> As was the case for the web site content, interview data was analysed using the NVivo software. The same researcher performed all the web content and interview coding to ensure consistency. Discussion between team members was conducted to ensure agreement on final interpretations.

## 4. Results

### 4.1. Legitimacy management strategies used in web recruitment communications

Our first research question asks to what extent accounting firms take their prospective employees' career expectations into consideration in their web recruitment communications. Table 3 presents the various types of legitimacy management strategies put forward by accounting firms in relation to Millennials' expectations. This table lists all themes that recurred across accounting firms. It is worth noting the Big Four and three of the Next Four (BDO, Collins Barrow and Grant Thornton) present similar legitimacy management strategies. MNP's website content related to careers was limited (see Table 1), perhaps explaining why several legitimacy management strategies were absent.<sup>6</sup> Table 3 clearly shows which legitimacy management strategies were used by which firms. Overall, we can affirm that the results discussed below apply to the seven largest Canadian accounting firms, with only a few exceptions for specific legitimacy types. We now introduce some representative quotes from the websites to illustrate our findings.

### 4.2. Managing consequential legitimacy

Accounting firms devote important efforts to managing consequential legitimacy in the eyes of prospective employees. This type of legitimacy management strategy is the most popular for both the Big Four and the Next Four firms. Indeed, more than 60% of their web communications address issues of consequential legitimacy (Table 4). Seemingly to attract good candidates, the firms' recruitment websites emphasize the meaningful work experience they can offer candidates, the professional growth recruits will undergo at the firm, the opportunity candidates have available to them to have a real impact for clients or in the community, and the firm's commitment to diversity. These are all elements that are usually important for Millennials (Ng et al., 2010).

While managing consequential legitimacy, both Big Four and Next Four firms give priority to highlighting the meaningful work experience they can offer to new recruits (frequencies of 33.2% and 26.0%, respectively). They both highlight the diversity of their client base, which will broaden recruits' exposure to a range of clients, providing a variety of work experience. Unsurprisingly, Big Four firms are in a position to serve a broader range of types of clients and they devote a greater percentage of communication efforts than the Next Four firms to that matter (18% vs. 8.5%):

[w]e offer services to individuals and businesses in a variety of industries as well as a mixture of privately owned companies, public corporations, not-for-profit organizations, and the public sector. Becoming a member of our team provides you with exciting challenges and interesting prospects. (KPMG)

I can be working on a multimillion-dollar manufacturing company engagement one day and helping a small, not-for-profit organization with its audit the next, meaning I'm constantly learning and growing as a professional. (Collins Barrow)

Firms also stress the wide range of career prospects offered and the opportunity to work in a multidisciplinary field, providing recruits with an array of professional experience opportunities. Interestingly, the Next Four firms devote a greater

<sup>5</sup> Three respondents made changes to their transcripts. However, these changes were minor and did not modify the substance of their testimony.

<sup>6</sup> Since 2013 MNP launched an aggressive expansion strategy, primarily through the acquisition of small and medium sized firms in Ontario. The careers section of their website has expanded somewhat in the same period.

**Table 2**  
Respondents.

	Role in accounting firm <sup>a</sup>	Type of firm	Work Experience (years)	Type of interview
1	Director	Big Four	18	Skype
2	Partner	Next Four	21	Face-to-face
3	Partner	Big Four	30	Face-to-face
4	Senior Manager	Big Four	19	Face-to-face
5	Senior Accountant	Big Four	3	Face-to-face
6	Partner – Learning Leader	Big Four	17	Face-to-face
7 <sup>b</sup>	Organizational Development Advisor	Next Four	2	Face-to-face
8 <sup>b</sup>	Human Resources Advisor	Next Four	5	Face-to-face
9	Partner and COO	Next Four	24	Skype
10	Partner – Human Capital	Big Four	19	Telephone
11	Partner	Big Four	33	Face-to-face
12	Human Resources Professional	Big Four	31	Telephone
13	Partner	Next Four	24	Face-to-face
14	Partner	Next Four	29	Face-to-face

<sup>a</sup> All respondents were involved in recruitment and/or training/mentoring.

<sup>b</sup> Respondents 7 and 8 were interviewed simultaneously.

percentage of their communication efforts to this feature (7.9% vs. 3.4%), suggesting they might be signalling that they can compete with Big Four firms in this respect, or that they are establishing their own legitimacy relative to Big Four firms:

What type of services does BDO offer? BDO's core services are: Assurance and Accounting, Taxation, Financial Advisory Services, Financial Recovery Services, Risk Advisory Services, Greenhouse Gas Advisory Services, and IFRS Consulting. (BDO)

**Table 3**  
Legitimacy management strategies deployed by accounting firms.

	Big Four				Next Four			
	D	EY	KPMG	PwC	BDO	GT	MNP	CB
Managing consequential legitimacy								
Meaningful work experience								
Diverse client base/variety of work	✓	✓	✓	✓	✓	✓	✓	✓
Multidisciplinary field/Wide range of career prospects	✓	✓	✓	✓	✓	✓	✓	✓
Challenging/interesting work	✓	✓	✓	✓	✓	✓		✓
Travel opportunities	✓	✓	✓	✓	✓	✓		✓
Career development								
Professional growth	✓	✓	✓	✓	✓	✓		✓
Development of new skills	✓	✓	✓	✓	✓	✓	✓	✓
Build relationship					✓	✓	✓	
Career adapted to one's needs	✓	✓	✓	✓	✓	✓		✓
Have an impact for client or in community	✓	✓	✓	✓	✓	✓	✓	✓
Commitment to diversity	✓	✓	✓	✓	✓		✓	✓
Managing procedural legitimacy								
Good training and support	✓	✓	✓	✓	✓	✓		✓
Mentoring	✓	✓	✓	✓	✓	✓		✓
Feedback	✓	✓	✓	✓	✓	✓		
Managing structural legitimacy								
Teamwork	✓	✓	✓	✓	✓	✓		✓
Quality of co-workers	✓	✓	✓	✓	✓	✓	✓	✓
Friendly environment	✓	✓	✓	✓	✓	✓	✓	✓
Managing dispositional legitimacy								
Work-life balance programs	✓	✓	✓	✓	✓	✓	✓	✓
Managing exchange legitimacy								
Good remuneration	✓	✓	✓	✓		✓		✓
Good benefits	✓	✓	✓	✓	✓	✓		
Managing various types of legitimacy								
Employer awards as legitimating devices	✓	✓	✓	✓	✓	✓	✓	

D: Deloitte; EY: Ernst & Young; PwC: PricewaterhouseCoopers; GT: Grant Thornton; CB: Collins Barrow.

**Table 4**  
Frequencies of legitimacy management strategies by group of firms.

	Big Four		Next Four	
	Coding frequency	Percent	Coding frequency	Percent
Managing consequential legitimacy	1363	61.8%	320	63.5%
Meaningful work experience	731	33.2%	131	26.0%
Variety of work	396	18.0%	43	8.5%
Multidisciplinary field/wide range of career prospects	74	3.4%	40	7.9%
Challenging/interesting work	102	4.6%	20	4.0%
Travel opportunities	159	7.2%	28	5.6%
Career development	197	8.9%	70	13.9%
Professional growth	56	2.5%	25	5.0%
Development of new skills	44	2.0%	19	3.8%
Build relationships	61	2.8%	12	2.4%
Career adapted to one's needs	36	1.6%	14	2.8%
Have an impact for clients or in community	390	17.7%	97	19.2%
Commitment to diversity	45	2.0%	22	4.4%
Managing procedural legitimacy	319	14.5%	67	13.3%
Good training and support	165	7.5%	40	7.9%
Mentoring	137	6.2%	15	3.0%
Feedback	17	0.8%	12	2.4%
Managing structural legitimacy	337	15.3%	66	13.1%
Teamwork	27	1.2%	7	1.4%
Quality of co-workers	99	4.5%	35	6.9%
Friendly environment	211	9.6%	24	4.8%
Managing dispositional legitimacy	80	3.6%	16	3.2%
Work/life balance	80	3.6%	16	3.2%
Managing exchange legitimacy	70	3.2%	31	6.2%
Advancement opportunities	23	1.0%	12	2.4%
Good remuneration	9	0.4%	2	0.4%
Good benefits	38	1.7%	17	3.4%
Managing various types of legitimacy	35	1.6%	4	0.8%
Awards	35	1.6%	4	0.8%
Total	2204	100%	504	100%

Promises of diversified, challenging, and interesting work are numerous in firms' web sites—as if Millennials cannot be attracted unless the image of a dull and boring professional is rebutted. The work of the accountant is presented as anything but boring:

As a part of our group, you will work on complex, engaging and critical projects, from building financial models in support of client financing to investigating a patent infringement and assisting with anti-money laundering programs. Much of what you do is highly confidential and all of what you do is essential to our clients' success. (Deloitte)

Notwithstanding the practical challenges that this might entail in terms of work organization, accounting firms do not hesitate to promise variety to Millennials: variety of clients, variety of career possibilities and variety of types of assignments.

Another strategy to attract Millennials is to offer meaningful work experience through travel opportunities. Firms thus provide various information on secondment and other travel opportunities and post employee testimonials about rich travel experiences on their websites:

Once I finished work I took 4 weeks to backpack around Australia solo. I climbed the Grampians and drove the Great Ocean Road to Melbourne. I spent a week on the wild island of Tasmania where I saw Tasmanian devils and wombats, and sat on the peak of Cradle Mountain. I grew a beard and lost my camera. I travelled 3,500 km north from Melbourne to Cairns. Along the way I saw a play at the Sydney Opera House and hundreds of penguins on Philips Island. I slept on buses and on beaches, chased dingos, and stood in quicksand. I went scuba diving on the Great Barrier Reef and surfed at Byron Bay. I spent three days on a ship at The Whitsundays and drank cheap wine by night and snorkeled all day. I met a lot of people and made some really good friends. I even saw a kangaroo or two! (Grant Thornton)

Travel opportunities fit very well with Millennials' desire to "work to live". This quote indicates to future employees that working in this firm can make their dreams come true.

Emphasizing career development is another strategy used by accounting firms to attract good candidates, and Next Four firms devote a slightly greater proportion of their communication energies to this matter (13.9% vs. 8.9%). The firms strive to

convince prospective employees that a spirit of professional growth will endure from the very beginning of their employment until the end of their career:

What is the company culture at BDO like? At BDO, we believe in the “one-firm” concept. As part of our team, you will be surrounded by mentors and colleagues who will support your career development. Our Partners take an active interest in your progress, and our Managers and Senior Managers will give you day-to-day technical guidance and feedback. (BDO) Even our partners never stop learning. Our Leadership Development Program ensures that the people running our business are in top form. That could be you someday. What professional designation do you want after your name? We can support you in your pursuit to add a few important letters behind your name including: CA · CBV · CFA · CGA · CIA · CIP · CMA · CMC · CPA · CISA · IFA · HR/Marketing professional designations. Got the drive? We have the GPS. We know you have the drive to succeed. What you need is the opportunity. Deloitte will give you the tools and experience to put your career on the fast track, and the assessment tools to make sure you're in the right lane. (Deloitte)

Developing new skills is an essential component of career development, and firms emphasize the importance of skills development for their pool of professionals:

As a world-class learning and development organization, one of the most significant rewards we offer our people is to continuously improve their skills and knowledge as they build their capacity to serve our clients. Using our internal expertise, and in collaborating with member firms around the world, we aim to provide best in class people programs and learning opportunities. (Grant Thornton)

Ongoing learning opportunities in terms of professional growth and skill development will arguably be attractive to Millennials who attribute so much importance to learning. The preceding quotes suggest learning is “implicit” in a professional accounting firm setting.

Large firms also stress how working with them will allow recruits to build relationships and connections that will be of utmost importance over their entire career.

When you join Ernst & Young, you do more than launch a career. You may spend your entire career with us or you may seek new challenges elsewhere at some point. Regardless, we believe you'll want to stay connected with your Ernst & Young colleagues, as these relationships will prove invaluable throughout your career. As an Ernst & Young alumnus, you'll be offered many opportunities to network with your peers. So whatever direction you choose to take your career, you'll benefit from your time with us. (EY)

This quote recognizes the propensity of Millennials to change jobs. It however emphasizes that working in the firm will provide invaluable relationships that will benefit Millennials for their entire career, inside and outside the firm.

Another common feature of firms' recruitment strategies is to emphasize the idiosyncratic nature of possible career paths for each individual. The firms try to convince future prospects they will have opportunities to tailor their careers to fulfill their personal aspirations in accordance with their preferences and needs:

KPMG offers a variety of routes you can venture down as you grow your career. While the Direct-to-Audit path is the traditional choice, it's not the only path you can take. Changes to the qualification model have given KPMG the opportunity to train you in areas other than Audit. The Direct-to-Tax and Direct-to-Advisory paths are ideal for those who want to pursue a long-term career with the firm and would like to focus on Tax or Advisory from the beginning. (KPMG)

Big Four and Next Four firms devote similar proportional efforts (17.7% and 19.2%) to stress the extent to which they offer new recruits opportunities to have an impact for their clients and in the community. The firms put great emphasis on client service. Helping clients meet their objectives is presented as the *raison d'être* of all professionals working in the firms, as suggested in previous accounting research (e.g. Anderson-Gough et al., 2000). Recruits will join not only an audit firm; they will join a business advisory firm, and will have real impact on the firm's business clients:

Our clients face complex challenges. They need comprehensive solutions. So our Assurance & Advisory Services practice goes far beyond basic auditing – we provide value-added service that anticipates issues and helps our clients make the most of their opportunities. As part of the team, you'll develop a deep understanding of specific business sectors. (Deloitte)

It is worth noting that accounting firms put much more emphasis on the impact they can have as advisors for their business clients, compared to the role they play to protect the public as independent auditors. This is in line with the greater emphasis on commercialism rather than professionalism that has been documented in the literature (e.g. Malsch & Gendron, 2013; Picard, 2016; Picard et al., 2014).

Accounting firms are arguably aware that corporate social responsibility is often critical to Millennials (Ng et al., 2010). They not only emphasize the opportunities new recruits will have to make a difference for their business clients, they also highlight at length the opportunities recruits have to make a difference in the wider communities in which they live and work.

At Ernst & Young, you'll be encouraged to make a real difference in everything that you do – for our clients and in the wider communities in which we live and work. Interested in promoting eco-friendly business practices? Or helping new businesses thrive in emerging economies? When you join us, you'll have the opportunity to get involved in causes that matter to you. In communities around the world, our people use their workplace skills to create positive social and

environmental change through education, mentoring and other local initiatives. It's our way of giving back — and it could change your life. (Ernst & Young)

BDO supports local initiatives in our external communities with charitable activities, volunteerism and donations. In fact, we grant our employees one Community Day per year to participate in a cause of their choice to volunteer their services. As a firm, we are proud to sponsor many different campaigns and events, including the nationwide Farm Credit Canada Drive Away Hunger food drive and the BDO Canadian Open — part of the annual Grand Slam of Curling tournament. (BDO)

Some firms even extend performance measurement to charitable activities by computing the number of hours devoted to community service by their employees:

Our commitment to volunteerism continues. In FY2012, 2,287 staff and partners participated in 315 firm-led team volunteer initiatives contributing 17,100 total volunteer hours back to the community. We also took the next step and started to measure the socioeconomic outputs related to our volunteer experiences using the scorecard created in FY2011. Based on those metrics and in order to ensure we are creating positive change, in FY2013 PwC will undergo a “Theory of Change” process to help the firm think differently about its community initiatives and map out a strategy to maximize the social outcomes and impacts of its work, including measurement and evaluation methods. (PwC)

Millennials often attribute great importance to diversity in work environments (Ng et al., 2010). Diversity in accounting firms has been a concern for a while (e.g. AAA & AICPA, 2012; Anderson-Gough, Grey, & Robson, 2005; Brennan & Millar, 2014; Cohen, Pant, & Sharp, 1993), and firms address this issue in their web communications:

More than numbers. But the numbers don't lie. We're making sure that the faces of Deloitte are the faces of an increasingly diverse country. Last year, over 38% of new partners were women or visible minorities, up more than 10% from last year. And 17% of current leaders at Deloitte are women. (Deloitte)

BDO is committed to providing an inclusive working environment where everyone feels valued and respected. Diversity includes, but is not limited to, age, gender, ethnicity, physical and mental disabilities, sexual orientation, race, nationality, marital and/or parental status, lifestyle, religion, and education. At BDO, we recognize, respect and celebrate the valuable differences that each of us bring to the firm. We believe that diversity is a long-term commitment and our goal is to break down barriers and create an environment that maximizes the contributions of all our employees. It is embedded in our culture and is reflected in our people. In recognition of the value that people from different backgrounds and experiences bring, the firm constantly evaluates its policies and procedures to ensure diversity initiatives are incorporated. (BDO)

Highlighting their intention to break barriers is arguably beneficial to accounting firms in their efforts to recruit the best individuals in a diverse pool of candidates.

In sum, our analysis of website content suggests accounting firms devote important efforts to manage consequential legitimacy in the eyes of prospective trainee accountants. Although Big Four firms have more web site content than Next Four firms (1363 instances vs. 320) that addresses this type of legitimacy, the two groups devote a similar high proportion of their web communications to manage consequential legitimacy. Accounting firms are probably aware they will be judged on the type of work they can offer to recruits and on the social consequences of their activities. They thus may try to attract recruits by emphasizing the meaningful work and professional growth recruits can experience at the firm, and by stressing the real impact recruits can have on business clients and in the community. The firms also emphasize their commitment to diversity.

#### 4.3. *Managing procedural and structural legitimacy*

Accounting firms also seemingly devote considerable efforts to manage procedural and structural legitimacy, responding to Millennials' hope for a nurturing work environment. As was the case for consequential legitimacy, Big Four firms have more lengthy web content than Next Four firms addressing these issues, but both group devote a similar proportion of their web communication to them (Table 4).

Specifically, in terms of procedural legitimacy, accounting firms highlight the good training and support, mentoring and feedback they offer to recruits.<sup>7</sup> Millennials are often looking for an employer that will provide them with appropriate training in the workplace (Ng et al., 2010). Accounting firms emphasize the various training opportunities offered to their employees throughout their entire career:

At BDO, as with the entire accounting and consulting profession, there is a significant commitment to training. It is a major part of the culture. Specific training depends on your needs, and may be offered within the firm or through an outside training organization. We want to be sure that you are appropriately trained to do your job, so we support training programs that increase your job skills and enhance your career development. (BDO)

On average, each Deloitte employee spends 144 hours in training each year. [ . . . ] And last year, our people had access to 60,900 hours of online learning courses. (Deloitte)

Altogether, these two quotes suggest Millennials can benefit from an important level of tailored training. Accounting firms also put important emphasis on the support they provide to accounting trainees in preparation for the national

<sup>7</sup> As Suchman (1995, p. 584) highlights, various forms of legitimacy coexist and are closely interrelated. For instance, training and support (procedural legitimacy) is closely linked to and reinforces professional growth (consequential legitimacy).



qualification examination. This issue is often critical for trainee auditors (Anderson-Gough et al., 2001) who aspire to obtain their professional designation:

What type of support does Grant Thornton give to students preparing for the UFE [Canada's national qualification exam]? We've developed a comprehensive UFE preparation program designed to help you achieve your CA designation. Over an 8 month period, we lead you through the process and reinforce the concepts necessary to ensure success! There are four main components to our program: An orientation course to get you started on the right foot. An early preparation component focused on study plan preparation and exam-writing strategies. An intensive exam-writing workshop providing many opportunities for individual coaching. A follow-up meeting to help you finalize your mental preparation. (Grant Thornton)

Accounting firms also signal they attribute a great importance to mentoring, as Millennials often expect. Big Four firms devote a slightly greater proportion of their web communications to this issue:

Sink or swim? Not here. You're not alone at Deloitte. In addition to the people on your engagement team, you'll have a coach who's always a call or email away, for questions large and small. We also pair you with a "buddy" – a peer who can help you learn the ropes. Eventually, you may be a coach yourself. (Deloitte)

Millennials not only attribute great importance to training, they also often "want an atmosphere where supervisors and managers are constantly available for feedback" (Ng et al., 2010; p. 283). Millennials' high need for feedback is recognized by accounting firms. This is highlighted on their websites, with Next Four firms attributing a slightly greater proportion of their efforts to this matter:

Our focus on business growth ensures a wide variety of assignments from numerous clients, each with their own set of requirements. In your first year, you will work on a file from start to finish, and acquire excellent preparation for your professional exams. Our leaders provide day-to-day technical guidance and ongoing feedback, providing you with an accurate assessment of your progress. (BDO)

Big Four firms also emphasize upward feedback opportunities offered to employees. To paraphrase, it is a way to give employees a voice in evaluating their supervisors:

At Deloitte, we have a confidential, web-based Upward Feedback program that allows you to provide feedback on your manager's performance. Your feedback becomes part of an evaluation that is tied to annual reviews for all business leaders. One more important way for us to make sure our employees' voices are heard – and heeded. (Deloitte)

Accounting firms also seemingly devote important efforts to manage structural legitimacy to convince Millennials they offer a nurturing work environment. They emphasize the social aspects of the work environment, pointing out the good people recruits will work with, the friendliness between co-workers and the fun atmosphere that prevails.

Millennials usually prize a teamwork atmosphere in which they collaborate closely with, and learn from, colleagues and managers (Ng et al., 2010; PwC, 2013). Accounting firms are seemingly responsive to this expectation:

Of course we look for smart people. We also look for people with imagination, curiosity, and drive. And so do other professional services firms. What makes us different is our belief in teamwork. Other firms work in teams, but our entire culture is built on it. When we win, we win together. (Deloitte)

In response to Millennials' typical hopes for quality co-workers (Ng et al., 2010), accounting firms underscore the quality of the team members recruits will have the opportunity to work with. This aspect is proportionally touched on slightly more by Next Four firms:

I was offered multiple positions at various accounting firms and chose CB because of the people, knowing I would be spending more time with coworkers than my own family. At CB there is a strong group of knowledgeable young accountants, so we feed off each other's energy levels. (Collins Barrow)

Moreover, accounting firms are keen on specifying that this teamwork with outstanding individuals takes place in a friendly work environment, locally and internationally. The "work hard, play hard" philosophy that prevail in accounting firms (Anderson-Gough et al., 1998) is highlighted on firms' websites arguably to convince Millennials their expectations for a meaningful work experience in a fun environment will be fulfilled. Big Four firms put proportionally slightly more emphasis on this issue:

Work. And play. With 56 offices across the country, you can be sure that there is always a Deloitte team in action somewhere. Our people have fun playing everything from extreme Frisbee to hockey, baseball, volleyball, and basketball. Like the water? Join the folks who race on dragon boat teams. It's all about creating an atmosphere where we celebrate achievements and help build collegial team spirit. (Deloitte)

These structural legitimacy management strategies put forward by accounting firms might also contribute to Millennials' comfort about their career choice by demonstrating a career in accounting has nothing to do with the dull and boring beancounter stereotype.

#### 4.4. Managing dispositional legitimacy

In order to attract good candidates, accounting firms have to demonstrate they have the recruits' "best interests at heart" (Suchman, 1995). Millennials typically have high expectations about work/life balance issues (Ng et al., 2010; PwC, 2013): Millennials do not believe that productivity should be measured by the number of hours worked at the office, but by the output of the work performed. They view work as a "thing" and not a "place" (PwC, 2013; p. 8).

Despite the commitments required by a career in accounting (Lupu & Empson, 2015), accounting firms nonetheless devote a small portion of their web communications (3.6% and 3.2%) to emphasize the various programs they have established to favor work/life harmony. Depending on the firm, these programs include flex time, part time, compressed week, telecommuting, leaves of absence, sabbatical leaves, parental leaves, adoption leaves and even concierge service. Accounting firms stress they care for their employees' personal lives, and are seemingly ready to make arrangements to ensure their employees' continuous performance at work:

Flexible working conditions are part of PwC's culture. We all have social and family lives outside of work – at PwC we get that. We really do. We understand you have other commitments. Whether it's playing on a sports team, spending more time with your family, volunteering at your local charity, or even getting together with friends for a social event, we know it's important to you. And it's important to PwC too. You may be surprised to know that it's part of PwC's culture to recognize and support flexible working conditions. (PwC)

At Grant Thornton we work hard. But we also know how to have fun and we respect the fact that our people have lives outside of work, which sometimes requires a flexible schedule or work arrangement. One of the many programs we offer our people is the ability to moderate their work week by participating in our "Moderate the work week", "Weekend getaway", or "Summer sojourn" programs. All permanent, full-time employees are eligible to participate in any and all program options, which may allow you to reduce your work week by one or two days, or apply for a summer sojourn of between two and 12 weeks. (Grant Thornton)

As this last quote suggests, accounting firms do not try to downplay the important amount of work required from Millennials. This facet of the work in accounting firms is well documented. They, however, emphasized how they can adapt to Millennials' desire to "work to live".

#### 4.5. Managing exchange legitimacy

Millennials often have high expectations in terms of remuneration and benefits (Ng et al., 2010). Although accounting institutes publicize members' average remuneration levels by sector (see for instance Picard et al., 2014's study of the *Ordre de comptables agréés du Québec*), accounting firms are much more discreet about their employees' remuneration. Firms tend to manage exchange legitimacy by emphasizing the competitive nature of the salaries and performance bonuses they offer. We find that Next Four firms devote a slightly larger proportion of their web communications than Big Four firms to this issue, maybe to suggest they can compete with Big Four on this matter:

Grant Thornton is committed to providing competitive compensation to ensure that our firm is able to attract and retain the best people. In order to ensure that our salaries are competitive in all the markets [where] our people work, we conduct extensive research, benchmarking our compensation practices externally at least annually, and more frequently as required. We offer a competitive total compensation package including competitive base salaries, flexible benefits, reimbursement for professional fees, training and paid time off to study and write professional designation exams, as well as many other rewards and incentives. We understand our people's desire for intellectually, emotionally and financially rewarding careers. We offer an environment that truly values each individual, with competitive compensation being just one aspect of what makes Grant Thornton a really great place to work. (Grant Thornton)

Firms also seemingly manage exchange legitimacy by highlighting other benefits that complete the compensation package. These benefits are varied, as the following web site excerpt suggests:

BDO employees enjoy several additional benefits when working at our firm. These include: Firm-supported training for CA students. Reimbursement of student fees and professional dues (for employees with, or working towards, a professional designation). Three weeks of annual paid vacation for full-time employees with no waiting period. One paid day per year for volunteerism that supports our strong commitment to corporate social responsibility. Paid maternity leave "top-up" (in addition to Employment Insurance benefits). Paid parental/adoption leave "top-up" (in addition to Employment Insurance benefits). Paid paternity leave days. Employee assistance program, which offers confidential all-day access to information, counseling and referral services to support employees and their families. Short-term disability. Long-term employee service recognition. (BDO)

Each firm publicizes its own list of benefits to attract employees. They stress the need to provide competitive benefit packages to attract and retain talented people:

We understand that our people are our most important asset. We also understand that if we want to attract and retain the most talented people, we need to offer you rewards that fit your immediate needs, as well as your long-term goals. That is why we have developed a "total rewards" package, which provides options that are more than just numbers on your pay

cheque. They include benefits, time off and learning and development – and are flexible enough to fit your changing lifestyle. (KPMG)

It is worth noting that accounting firms' recruitment websites tend not to elaborate about career advancement issues, an aspect often considered important by Millennials. However, the firms' websites include extensive disclosures, as discussed above, about the tailored nature of career development opportunities in the firm.

#### 4.6. *Employer awards as legitimating devices*

In the competition for good candidates, accounting firms do not hesitate to foreground various employer awards they have earned. These awards can be viewed as external attestations of their ability to fulfill Millennials' expectations and as such, constitute important legitimating devices. The employer awards cover various forms of legitimacy discussed above and arguably act as legitimacy consolidators. For instance, KPMG manages consequential legitimacy by highlighting its designation as one of the best Canadian employers in relation to diversity:

In 2012, for the fifth year in a row, KPMG was chosen as one of Canada's Best Diversity Employers and as one of the Best Employers for New Canadians. These awards recognize the efforts of all of our people, led by the Diversity, Equity & Inclusion team, who work together to make the firm an inclusive organization. KPMG is the only employer in Canada to have received both awards in the five consecutive years they have been awarded. (KPMG)

Highlighting the existence of a Diversity, Equity & Inclusion team clearly suggests diversity values are embedded in the firm's structure, which might be attractive for prospective employees. Another example<sup>8</sup> is the following website excerpt where PwC seemingly manages various forms (consequential, procedural and exchange) of legitimacy by highlighting its designation as a Top 100 Employer:

For the ninth consecutive year, PwC was selected by Mediagroup Canada Inc. as one of the Top 100 Employers for 2013. This recognition honours PwC's commitment and investment in helping its people develop, advance and succeed. The skills, experiences, and relationships people build at PwC are career defining. Some of our popular people programs that were highlighted in our recognition include: Training & development – opportunities to enhance your skills and experiences through frequent coaching, job shadowing and our “teach-don't-tell” approach to learning, helping our staff learn faster. Community involvement – experience hands-on involvement in the community through our corporate responsibility initiatives, such as team volunteer days. Rewards & recognition – be rewarded through our various incentive programs, everything from “Acclaim” points to bonuses to the CEO Award. Flexible work schedules– an environment that promotes the opportunity to balance your personal and professional goals to meet your needs in our supportive workplace. (PwC)

KPMG was also recognized as one of Canada's Top 100 Employers for 2013. The firm not only described this award, it also posted an icon on each page of its website highlighting this award. This further supports our contention that awards constitute important legitimating tools.

#### 4.7. *Big Four vs. Next Four firms*

Although we have identified some slight differences between Big Four and Next Four firms, our data indicate that these two groups generally use similar legitimacy management strategies to demonstrate to prospective employees that they will meet their career expectations. This finding confirms that of [Jeacle \(2008, p. 1308\)](#) who highlighted that “the medium/small firm follows a similar strategy in counteracting the conservative image of the accounting stereotype”. As [Table 3](#) demonstrates, if MNP is excluded from the analysis, most strategies are followed by all firms. Furthermore, [Table 4](#) clearly shows that by and large, a similar level of efforts is devoted by all firms in relation to the management of the various forms of legitimacy. A high level of isomorphism seems to prevail among all accounting firms who follow a similar logic in striving to persuade Millennials to join their ranks. Apart from a few exceptions ([Alam & Nandan, 2010](#); [Lander, Koene, & Linssen, 2013](#)), most research related to micro-processes taking place within accounting firms focuses on Big Four firms. Our study contributes to the literature by highlighting the similarities of these processes across the seven largest Canadian accounting firms.

In sum, our results clearly demonstrate that large Canadian accounting firms generally align their web communications with career expectations that typically prevail among the Millennial Generation. This suggests a two-way socialization process under which accounting firms not only socialize new recruits but are also socialized by them. However, there might be a certain level of symbolism ([Mobus, 2005](#); [Suchman, 1995](#)) and self-laudatory language in web communications directed at prospective employees that could challenge our argument about the existence of a two-way socialization process. In other words, do accounting firms really “walk the talk”? More empirical evidence is thus needed to substantiate this two-way socialization process. In addressing our second research question (see results below), we document this evidence.

<sup>8</sup> The objective here is not to list the awards earned by each firm. We have selected some excerpts from the website content to support our argument.

#### 4.8. Evidence of a bottom-up socialization process

Our second research question asks whether accounting firms adapted the workplace to meet the typical career expectations of the current generation of employees. Our objective while conducting interviews with accounting firm representatives was to identify specific changes initiated in the workplace in response to Millennials' expectations. Accounting firm representatives were able to identify several changes that took place over the last decade in response to Millennials' career expectations. These changes relate to more regular feedback, more flexibility and better work-life balance, more variety in work experience, better communication with partners, new emphasis on corporate social responsibility, enhanced mentoring and greater use of technology. This section does not aim at comparing the promises included in the web communications with the actual situation prevailing in practice. Indeed, some of the features described on the web may have existed for a while and might have been offered to previous generations. Our aim is rather to focus on the changes that took place in recent years, as reported by interviewees, to highlight how firms adapted to evolving expectations.

Our analysis indicates that accounting firms proactively seek input from their employees to better understand what their needs are. They all seemingly recognize that they have to adapt the workplace to retain Millennials as this generation jumps more easily from one job to another as compared to previous generations. Apparently, Millennials do not worry about the impact of job rotation on their resumé.

They're not in things for the long haul. They'll certainly change their careers and their jobs at a moment's notice. (Big Four Representative)

#### 4.9. More regular feedback

All respondents mentioned that Millennials presumably want more regular feedback and that this led to real changes in the field. As a Big Four representative noted, "gone are the days of, [ . . . ], doing this major comprehensive performance assessment based on [ . . . ] all of these capabilities". Firms had to change their mechanisms to offer more regular feedback. A Next Four firm representative mentioned that the firm now meets every employee at least twice a year, in addition to providing feedback as often as possible. Some firms have instituted mechanisms for "rapid feedback":

So basically you know I will send a request to a manager or one of my subordinates and say you know I've worked with you on this job. Can you quickly give me a couple of points of improvement and a couple things that you thought I did well. (Big Four representative)

More continual feedback is also provided through mechanisms such as reviews taking place after each client engagement:

Generally that would be done on some of the larger engagements, [ . . . ], more than two weeks in duration. (Big Four representative)

Various recognition mechanisms were also put in place to sustain employee engagement. For instance, a Big Four firm put in place a project team recognition program to ensure that all team members feel recognized throughout the course of an engagement and a thank you program to ensure senior auditors get frequent feedback from their leadership team. Other firms instituted recognition programs where employees receive credits for outstanding accomplishments, similar to Air Miles points or gift cards that can be used to purchase goods from different vendors. As providing feedback requires training, firms train managers to provide feedback:

It's a three part program and the first part actually is about communication, how do you communicate good, bad, [ . . . ], and just trying to give them the tools to learn that skill set. (Big Four representative)

These changes suggest providing feedback is crucial to attract and retain Millennials. The overarching assumption is that members of this generation want to know how they are performing, and they want to know it soon.

#### 4.10. Flexibility and work life balance

All firm representatives mentioned that Millennials typically attribute great importance to flexibility and that firms had no choice but to adapt to this expectation:

There's certain things Millennials won't live without. [ . . . ] A good example is around workload. So you know the key words are work flexibility; work is a thing; not a place. (Big Four representative)

We have to adapt because it's here to stay. [ . . . ] We can't change how they are, we have to make concessions to adapt to new realities. (Next Four Representative)

A Big Four firm introduced what they call the flexibility calendar to change the culture around flexibility and include flexibility considerations directly within the audit steps:

So when an Audit team sits down to talk about the client and who's doing what work and getting into the team dynamic, one of the mandatory steps is the team discusses flexibility needs. And they have a calendar. So for example Joe wants to go to spin class on Tuesdays at 5 pm, or Marcie knows that she's got a bunch of different medical appointments or needs to

go walk her dog or something at lunch time. It goes in the flexibility calendar, so they have the dialogue up front. So that people don't feel awkward or guilty about leaving when they need to, and we can balance the workload. So we kind of sometimes have to force it a little bit to actually get them having the dialogue. It doesn't work if you just say please talk about flexibility. They don't know what to do. It's awkward, it's difficult. So we put some very clear, basically audit steps in place to drive the culture change. Now it's a lot more natural. (Big Four Representative)

Firms now offer what they call "flextime" to their employees. In addition to their annual holidays, employees are entitled to take a certain number of additional days off for personal reasons. Some firms add four or five days off during the year to allow for long week-ends. Flexible hours are also commonplace in all large firms now, allowing employees to manage their time within the limits of appropriate client service:

It's less about the 9 to 5 and it's more about empowering them. Like you're responsible. So you're professional, you're responsible, you know what the deadlines are, you know what the commitment is, so you now communicate that up front and let them know and so if they decide they want to work at 10 o'clock at night, they leave at 6 to go for dinner or 5 o'clock to go for dinner and then get back on line later. Like that's how we've adapted. We've provided them with the flexibility. (Big Four Representative)

Sabbatical leaves are also permitted during the less busy season. For instance, a Next Four firm allows its employees to take between two weeks and up to three months off during which they receive 25% of their salary. A Big Four firm provides opportunities for taking four to six weeks off during non-busy times with a monetary supplement of \$1200 or \$1500. Another one allows taking a whole summer off to compensate for accumulated overtime, "something you would have never seen in the past in an accounting firm" (Next Four representative). Parental leaves are now also commonplace in accounting firms. Programs identified by our respondents include four weeks off in addition to the period covered by the government parental program and flexible hours for new mothers, for example the possibility to work three to four days a week.

Firms have also implemented health care spending accounts or fitness allowances. According to a Big Four representative, "[Millennials] want the wellness programs". These include programs where:

Basically every employee has a certain amount of money that they have at their discretion to use for, you know, again we defined what they can use it for, but it should be something to promote a health, the concept is it should be to promote a healthy lifestyle. (Next Four Representative).

The implementation of these various flexibility and work-life programs in response to Millennials' expectations are seemingly key in attracting and retaining members of this generation. Arguably, these programs serve to downplay the heavy workload which is typical in accounting firms.

#### 4.11. Variety of work experience

Our interviews revealed that most accounting firms tend to have a discussion about each employee's career plan within the formal annual evaluation process. They try to accommodate an employee who would like to have an experience in another service area if it is possible. It could also happen informally:

[ . . . ] where various partners, senior managers who wanted to have staff work for them and gravitate towards them and have better retention, [they] would informally offer these things through their network and their own clients. And they find ways to expose people to different things. Though it wasn't necessarily a centrally coordinated type of effort. What's become very, very evident over the past number of years is it needs to be centrally coordinated. (Big Four Representative)

Indeed, new accounting recruits typically expect variety in work experience, and they are not ready to be as patient as previous generations to get it: "not that we didn't want it but, of course, I think we better accepted that there's a process. You had to go through this apprenticeship and then you get there" (Big Four Representative). Nowadays, firms are pressured to satisfy this request:

We had a partners' meeting in Toronto in October, and our very senior leadership team was on the stage with one of the Millennials. And they asked her what do you want, and what are the challenges, right? And she just called it like it was. It was fascinating. [ . . . ] She made that very point. We want variety. You know. We would really like to have exposure to all the firm has. But we can't get it because even though we say we want it, it's not convenient because this audit has to run, right? So she basically called the firm's bluff on that one. So now this just got released. It's a new program to look for opportunities for staff to go and try this for 3 weeks and that for 3 weeks. And the partners basically have been told you will make it work. (Big Four Representative)

This quote reveals that Millennials were disappointed because, in contrast to what they were promised, they were not exposed to the various services within the firm. In response to this request, the firm introduced a "rotation program [ . . . ] where people can go on and post on a bunch of opportunities, [ . . . ] so July 1 we'll have 300 opportunities posted" (Big Four Representative). To stimulate this program, the receiving service would not be "penalized". For instance, "if you take an Audit person over to Corporate Finance, [ . . . ] we said 'Guess what Corporate Finance, we won't charge you for [this person]'" (Big Four Representative), which suggests that adapting to Millennials' expectations may involve significant costs. Although offering variety to Millennials is challenging, the firms appear to believe that they must initiate such rotation programs if they want to be competitive:



The competition for the best resources has gotten very stringent. Very strict and the only way now that you can compete with your other Big Four counterparts and even medium-sized firms is to have such a program. So you can say to the students that, yes you can come into audit, but then you can, we'll offer you a rotation to go here. Or you come into advisory and we'll offer you a rotation into audit. And there's that flexibility there within our office, within the national network or even internationally. [ . . . ] So it has had a huge influence that way on the marketability of the firm and how we compete with our counterparts for the best students. (Big Four Representative)

#### 4.12. *Communication with partners*

Millennials usually attribute less importance to hierarchy and prize friendly communication with their superiors. Although open door policies have existed for a while in smaller firms (Next Four representative), changes have occurred in larger firms in this respect:

I certainly have seen a trend, and I don't know what to attribute this to but a lot more openness, a lot more lack of formal structure and hierarchy. So there is a real expectation that individuals coming in, they fully expect to have access to, to have a conversation with their office managing partner. They fully expect to be able to just walk into a partner's office and talk. They fully expect that when the CEO's in town, he'll take time to chat. And that's different. That's a really different model then, again when I started 15 years ago, it would be unheard of. I mean you'd never walk into somebody's office, just start talking. But it, and I think it really forced to a certain degree a level of openness [ . . . ]. I think a lot of the partners and senior people welcome that openness and dialogue. Welcome that approach. But it's very different [ . . . ] in terms of the style of how we work. (Big Four Representative)

Attracting and retaining Millennials seemingly involves structural changes in larger firms designed to downplay hierarchical boundaries.

#### 4.13. *Corporate social responsibility*

Our interviews also revealed that the importance that Millennials often attribute to corporate social responsibility may have contributed to the inclusion of community as one aspect of any employee's performance evaluation, from junior to partners. Previously, performance evaluation focused mainly on growth and delivery. It now includes community and people.

In the community quadrant, individuals must state an objective, it could be getting involved at their children's school, participating in a bike challenge, anything that involves an implication in the community [ . . . ] Is it the pressure from Millennials? [ . . . ] Well I think so, but I'm not sure it's the only reason. (Big Four Representative)

#### 4.14. *Mentoring*

"Mentorship to the Millennials is very, very important" (Big Four Representative). As the quote in the preceding paragraph highlights, *People* is seemingly another new component of partners' performance evaluations. This facet relates to "the extent to which you are involved in training and mentoring" (Big Four Representative). According to a Next Four representative, "there is a new focus on mentoring and coaching people, [ . . . ] it's always been expected, but we never formally evaluated a partner based on that". Although mentoring, training, and career counseling have always existed in accounting firms, the importance attributed to these features by Millennials apparently encouraged some accounting firms to include these facets in partners' performance evaluations. As a consequence, our interviews indicate that more emphasis and more structured programs have been established for mentoring, training and career counseling.

This is another instance of accounting firms having to adapt their structures and procedures in response to Millennials' pressure in order to attract and retain them.

#### 4.15. *The use of technology in the workplace*

Technological evolution takes place in accounting firms like in any other businesses. However, our interviewees all mentioned the impact that the Millennial Generation has on the use of technology in the workplace. "The Millennial group is quicker to adapt to technology. [ . . . ] Millennials like to work with ear buds. Senior partners? It drives them crazy. They're, 'how can they be listening to music and doing numbers?'" (Next Four Representative). This sometimes raised serious concerns:

We had a staff meeting and I brought up the concern around these earphones, because a lot of staff were wearing them on client sites. As you can imagine, so we raised it as we don't think this is good client service. Because if the client walks into the room, they can't talk to you because you've got your earphones in and your music in. So we're not allowing it anymore. So that, the outcry, of all the things I, that, I got more of an outcry over that than I did over pay increases, over performance ratings. They were the most upset over that. [ . . . ] We finally had to accept. We backed down, and said well we'll allow it. (Big Four Representative)

“On client sites, they even send their questions to the client’s employees by email instead of talking to them directly” (Next Four representative). These are examples of how Millennials have changed the way to behave at the workplace. They have introduced their own perspective on how to behave as an accountant.

Millennials reportedly play a key role in expanding the use of technology at work, which contributes to more engagement with partners and superiors, another thing that Millennials usually prize:

[They] are so attuned to be educated on technology systems and they’re not scared to touch something. And you’ve got the traditionalists that don’t want to touch it, they’re terrified of it. So some of the things that we’ve done is connected them. And when you connect them you’re, you know, you’re not just connecting them to teach each other the technology. It’s about opening the communication and creating a relationship together. (Big Four Representative)

For instance, all interviewees mentioned that Millennials are really pushing the institutionalization of paperless work, a big change within accounting firms:

But now they have forced us to adapt and you know five years ago, paper files right? We said we were paperless but we really weren’t, you would complete a file using your computer as a tool but then you’d print things out and review it by hand. [Now] staff are forcing us to be completely paperless. (Big Four Representative)

Millennials are keen on communicating by text and by Messenger-type technology recently introduced into accounting firms. The use of this technology also contributes to Millennials’ flexibility in working hours, but seriously challenges partners and managers who reportedly told us that they must adapt to variable flexible working schedules:

Often I’ve been online where I’ve been reviewing a file late at night and suddenly I’ll get a messenger or a text that will pop up on my screen from somebody who just happens to see I’m online and they have a question about something. And so again it’s almost like the barriers around time. [ . . . ] It’s timeless. And in part, I think there’s a lot of value to that. What you get challenged by though and especially the larger and larger your team gets, you get people who are having different work styles, different preferences. So you can have a team where you’ve got one person who prefers to get up at 6 am and be done by 4 pm. Somebody else who prefers to come in around 9:30 and work until late, and everything in between. So as a manager, as a partner, you’re challenged, because you’re getting bombarded all hours of the day. (Big Four Representative)

Several procedural and structural changes are seemingly taking place in the field to attract and retain members of the Millennial Generation. The changes described above suggest the existence of a bottom-up process whereby Millennials induced accounting firms to adapt to their expectations, hence modifying what it is to be an accountant.

## 5. Conclusions, discussion and suggestions for future research

Our first main finding is that accounting firms, in particular the Big Four and three of the Next Four, seemingly use web communications to manage legitimacy in the eyes of prospective employees. Overall the firms stress the meaningful work experience and career development opportunities they offer to their recruits, the possibilities given to recruits to have real impacts on their business clients and in the community, and the firm’s commitment to diversity. The firms also emphasize the extensive training and support they offer in a friendly work environment where teamwork prevails. Furthermore, the firms highlight the competitive remuneration and benefits offered, including several work–life balance programs. By using discourse generally aligned with Millennials’ expectations in their communications, accounting firms arguably strive to attract good candidates to ensure the firms’ continued existence. Our results thus suggest legitimacy management is crucial when competing for talented workers.

This finding adds to the accounting literature that uses legitimacy theory to make sense of accounting phenomena. Legitimacy theory has been useful to understand participation in standard-setting processes (e.g. [Durocher, Fortin, & Côté, 2007](#)) and environmental reporting (e.g. [Chelli et al., 2014](#)). We demonstrate it is also useful to make sense of accounting firms’ web communications directed at prospective employees. Future research could use legitimacy theory to assess whether social media communications (for example, blogs, Facebook and Twitter posts, YouTube videos, etc.) ([Suddaby, Saxton, & Gunz, 2015](#)) are also tools to manage firms’ legitimacy in the eyes of prospective employees.

Future longitudinal research could also assess the extent to which firms modify their web communications to adapt to various generations’ career expectations. The website content and social media communications of a sample of accounting firms could be captured immediately and compared to the website content and social media communications of the same firms around 2025 (when significant numbers of the next post-Millennial generation of individuals – Generation Z – will be in the workforce). This would allow researchers to compare how accounting firms adapted to Millennials’ vs. Generation Z’s career expectations. This could provide additional evidence of the importance of maintaining legitimacy in the eyes of prospective employees by modifying website discourse to respond to changing expectations.

Our second main finding is that accounting firms reportedly adapt the work environment to meet Millennials’ expectations. For instance, one of the largest firms, PricewaterhouseCoopers, has recently undertaken a study of Millennials’ views and invites all organizations to take these views into consideration in the workplace ([PwC, 2013; p. 11](#)):

As a result of its *NextGen* study, PwC is better prepared to address the challenges of the future, understanding more clearly that the Millennial generation is pushing all organisations closer to the work world many of them want. It is critical that

organisations acknowledge this seismic upheaval and devise new strategies and paradigms that will create a new, stable foundation from which to build.

The “seismic upheaval” metaphor is indicative of a profound change that is operating in the firms’ and other organizations’ work environments. As Twenge et al. (2010; p. 1118) observe:

Extensive popular press coverage in publications such as *Business Week*, *Fortune*, and the *Wall Street Journal* has noted how organizational practices are changing to adapt to the work values of [the Millennials . . . ].

By introducing their views into the labor market, Millennials are arguably changing things. Our interviews with partners, managers and HR advisors working in accounting firms reveal that some processes and programs in the workplace were seemingly modified or initiated to adapt to Millennials’ expectations. Millennials are thus playing an active role in defining what it is to be an accountant today.

Our study thus suggests that accountant’s early socialization is, in fact, a two-way process. Although the sociology of professions literature has demonstrated new accountant recruits go through an intense socialization process in their early years of practice, during which they learn “how to be an accountant” (e.g. Anderson-Gough et al., 1998), the present study shows that accounting firms also have to learn and adapt to their workforce’s expectations. Millennials thus contribute to both the production and reproduction of accountants’ identities. The Millennials seemingly influence accounting firms’ discourse and firms’ behaviors. Apparently, both firms and recruits are simultaneously targets and instigators in this socialization process.

Our two main findings have several implications: although our study was conducted in Canada, we believe our results are relevant to other national contexts. Big Four firms are international organizations and the Next Four largest national firms all have international affiliations. It is reasonable to think website communications and features characterizing the workplace might share common features among members of an international group. In addition, although Millennials’ expectations are not totally universal, PwC found there is significant commonality in this generation’s expectations in Canada, the United States and Western Europe (PwC, 2013).

Further, a few interviewees indicated that conforming to Millennials’ expectations involves important, even significant, costs. Offering Millennials an opportunity to rotate between services without fully charging the service areas for the costs of those Millennials and allowing paid leaves during the less busy season are examples of incremental costs that emerged from our data. Firms’ adaptive behaviors might also have unintended negative consequences. The “obligation” to offer variety to Millennials because they “want it all” and “want it now” might affect the depth of knowledge Millennials are able to acquire in auditing, and consequently decrease their ability to detect errors and misstatements. Similarly, employee rotation across services might mean that a new audit team is in place every year on a particular engagement, negatively affecting auditor’s knowledge of the client’s business. Both scenarios could adversely impact the profession’s ability to serve the public interest.

In addition, our study highlighted how Millennials’ cherish flexibility and the use of technology. This might contribute to a collapse of private and professional time boundaries not only for Millennials themselves, but also for their adaptive colleagues. This phenomenon can arguably have negative consequences on personal and family lives (Ladva & Andrew, 2014).

Although this paper documents the existence of a bottom-up process by which accounting firms adapt to Millennials’ expectations, our intention is not to downplay the strong top-down processes to which accountants are subjected (Anderson-Gough et al., 1998; Covaleski et al., 1998; Kornberger et al., 2010; Kornberger et al., 2011):

A lot of times when that Millennial group is trying to work for us, the reality is we’re their first real job. And, so there’s a lot of learning going on even just from that perspective. So that’s part of why I think we do have to cut them slack, and we try and socialize them in certain ways. Because you know we’ve had people who, they worked at McDonalds, now they’re working in an office. So there’s just an element as well of teaching them about what’s the right way to dress. What’s the right way to portray yourself? How do you communicate? You know, using office supplies and materials and computers and, you know, ‘social’ versus ‘social media’. And [ . . . ] having to understand sometimes that [ . . . ] you’re going out there and you’re going to be representing the firm now, so you want things to, to be aligned with that in a certain way. (Next Four Representative)

As this last quote suggests, accounting recruits are shown how to dress, to present themselves, to communicate and to represent the firm. They are taught how to “behave as an accountant”. This top-down process is strong and well-documented in the literature, but our study demonstrates that there is also a bottom-up process that affects accountants’ identity.

There is some evidence in the literature that accounting firms strive to present routine and monotonous aspects of the day to day activities of junior accountants as exciting and interesting in an attempt to ‘window dress’ the reality of these aspects of the work as meaningful (Anderson-Gough et al., 2005; Kornberger et al., 2010). Future research could expand our work and conduct interviews with Millennials working in accounting firms, and others who had recently left accounting firms, to examine the extent to which the window-dressing thesis might be at play in the phenomena under study. Although our study has documented the existence of changes in response to Millennials’ expectations, more research is required to examine how Millennials really experience these changes and whether they fulfill their expectations. Furthermore, another series of interviews could be conducted in about ten years’ time with members of Generation Z working in the same firms. Such a time-lag study could assess the persistence of the two-way socialization process highlighted in our paper, as well as the extent to which accounting firms genuinely adapted to specific features of each generation’s career expectations. In

addition, since previous research indicates that life in large accounting firms is far from being emancipatory (Guénin-Paracini, Malsch, & Paillé, 2014; Kornberger et al., 2011; Lupu & Empson, 2015) future research could examine whether firms' adaptations to Millennials' expectations genuinely contribute to enhance professional accountants' work experience within accounting firms. Research into Millennials' expectations suggests that members of this generation will not hesitate to change jobs if their expectations are not met. Whether this is indeed the case could also be addressed through interviewing Millennials that still work in accounting firms and others that have left the firms, as suggested above.

Finally, the two-way socialization process that we document in the field of accountancy is arguably not an isolated phenomenon. Two-way socialization might well be a broader organizational phenomenon that is evidenced across a range of organizations and professions. As Taormina (1997; p. 35) states:

OS [organizational socialization] is a process in which the organization can select and deselect (dismiss) an employee, but in which the employee also can either adapt to the organizational culture or choose to not socialize (i.e. 'drop out' or quit). Ideally, both parties will act in promotive cooperation, thereby making OS a two-way process (e.g. Jones 1983; Reichers, 1987).

Future research needs to acknowledge and explore such two-way socialization processes across a range of organizations and professional environments.

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