

“If only these conversations had happened in induction.” Mediating Employee Aspiration with Action Learning led inductions in the Big Four.

Abstract

Purpose This paper explores employee induction in the Big Four accountancy firms to understand how the experience of induction mediates new recruits' career aspirations.

Design / methodology / approach Using Bourdieusian sociology, we adopt an interpretivist multi-method approach through focus groups and semi-structured interviews with twenty-eight newly appointed accounting professionals. In this context, we define newly appointed as those who have experienced induction within the last two years of their employment.

Findings The study's findings challenge the authenticity of induction from a shared employee consensus. It cites contagious spin, regarding career progression opportunities espoused during induction, at odds with the reality of work, ultimately contributing towards unfulfilled employee aspiration.

As current strategies suggest that the intersection between employee aspiration and employer provision in the accountancy profession, is too broad, we argue for more collaboratively focused inductions. We propose that accountancy firms should re-evaluate their current induction strategies and co-construct more authentic inductions in order to develop stronger psychological contracts that positively mediates employee aspiration.

As aspiration is the genesis of motivation and engagement (Amida *et al.*, 2021), our findings suggest that the use of an action-learning ethos in induction may provide an opportunity to explore the complexities of employee socialisation and provide a voice to new recruits attempting to mediate any tensions or disappointment that may arise, as unmet career aspirations emerge.

Originality / value The paper posits AL as a mediating solution to address employee aspiration in induction campaigns in the accountancy profession.

Keywords accountancy, action learning, aspiration, big four, socialisation, induction.

Paper type Research paper

Introduction

Accountancy organisations seeking competitive advantage spend vast amounts on recruitment and induction campaigns that are identified as significant in socialising new recruits from organisational outsiders to insiders with an understanding of role expectations (Blau *et al.*, 2008; McManus *et al.*, 2014; Cooper-Thomas *et al.*, 2020; Becker and Bish, 2021). With poor or misleading induction experiences reported to lead to attrition (Clinton and Guest, 2014; George, 2015) and the mobility of accounting professionals remaining high (Das and Devi, 2020; de Lange *et al.*, 2022), labour losses are reportedly a key priority for accounting firms experiencing a resignation crisis (Cullen, 2021; McCabe, 2022). To negate some potential employee losses, accountancy firms need to examine their practices to understand if and how their current induction strategies impact employee engagement and satisfaction. As accountancy firms portray attractive and aspirational career opportunities through their recruitment campaigns (Junça Silva, and Dias, 2023), this paper focuses on (employee) experience of induction, and specifically, the mediating effects of employee induction on career aspiration. In addition, the paper considers how the Big Four accountancy firms, a name attributed to the four largest professional service organisations in the world: Ernst Young (EY), Klynveld Peat Marwick Goerdeler (KPMG), Deloitte and Price Waterhouse Cooper (PWC), can engage in more authentic induction strategies with newly appointed accounting professionals.

The vast body of literature on managerialist-human resource management (HRM) exploring induction, has until relatively recently, largely ignored employees, an omission recognised in critical management studies (Alvesson and Wilmott 2012). However, it would be wrong to suggest that HRM has been awaiting employee studies provision of its missing half. Rather, HRM is built on an implicit theory of employeeship, that posits employees as empty vessels awaiting instructions about terms and conditions underpinning organisational norms and behaviour (Cakmakci *et al.*, 2020). Too often, this scenario is played out in induction whereby new recruits (empty vessels) are talked to and offered a brief overview about their employer, followed up with a typically short-lived or non-existent, question opportunity. This approach to induction has been predominantly located in a positivist tradition (Legge, 2004) whereby employee interaction is required to rate the inductor's effectiveness according to a list of predetermined characteristics; that is, they participate as the passive and faceless 'other' to the organisation (Ng and Lucianetti, 2018).

In this paper, we contend that there is an issue with how current recruitment campaigns are operationalised. The vast amounts spent on recruitment campaigns enable firms to inject theatre into the promotional material used to attract talent (Alashmawy and Yazdanifard,

2019). Courtship behaviour is applied with the intention of raising the career aspirations of students with the end goal of securing professional employment contracts in accountancy firms. Upon recruitment, induction strategies often represent an unbalanced interaction between employer and recruit, allowing little opportunity to create a shared understanding of goals and aspirations (Russell, 2015). We argue that given the increasingly competitive nature of labour markets giving voice to employees early in their career provides the opportunity for the employer to respond to and mediate the aspirations of the workforce underpinned by talent retention intentions.

Study aims and purpose

The purpose of the study is to gain a socio-cultural understanding of the aspiration and socialisation experiences of accountancy recruits, mediated through employment induction.

Contribution

The article's main contribution is to extend career literature by placing a spotlight on the practical use of adopting an action learning (AL) ethos as an important dimension of induction.

Research question

Our research question is: how could the induction process help support a more authentic career experience for workers?

The paper is structured as follows: a discussion about induction as an HR intervention and site for anticipatory socialisation and aspiration is followed by the methodology. Here we frame the key findings under three headings: aspiration, opportunity, and disappointment that enable readers to gain insights from a range of perspectives: a superordinate organisational perspective, a moment-to-moment construction of unmet aspiration, and the experience of abjection when the opportunity promised does not deliver. The discussion develops the practical potential for AL to contribute to more authentic inductions during career formation.

Induction

In the context of the paper, the definition of induction follows Antonacopoulou and Guttel's (2010, p.23) construct as a process of ongoing socialisation that,

‘govern[s] unconsciously or deliberately, organizational socialization’.....in which firms introduce newcomers into the organization and thus, make the

continuous recreation of the organization and of its memory system possible.'

Given the competitive nature of the labour market, organisations engage in competitive strategies to recruit good employees (Tumasjan *et al.*, 2020), with the HRM function supporting organisational success through quality candidates who fit the cultural landscape (Bussin and Mouton, 2019; Tumasjan, *et al.*, 2020; Covaleski *et al.*, 2021).

During candidate induction, many firms promote their corporate image (Martin *et al.*, 2011), often focusing on the firm rather than the actual job that candidates will do. Underpinned by marketing brand concepts, this strategy represents the alignment of HRM practices with brand marketing principles to “internally and externally promote a clear view of what makes a firm different and desirable as an employer” (Lievens, 2007, p.51). Comprising a series of employee benefits, a competitive remuneration structure often provides the foundation of employer branding (Tanwar and Prasad, 2017) and is often one of the initial attractions for potential employees. However, of increasing importance to employees are psychological factors such as flexible work options (Vatsa, 2016); work-life balance opportunities (Sánchez-Hernández *et al.*, 2019), and a positive and supportive organisational culture (Tanwar and Prasad, 2017) so these factors have also been introduced into many induction packages. Notwithstanding these advances, we argue that given the competitive nature of recruitment and the reported high labour turnover in the accounting profession (Cullen, 2021; McCabe, 2022), current induction processes are still lacking. We posit that since induction is important in the socialisation process and influential in shaping attitudes towards the organisation (Vatsa, 2016) accounting firms should review their branding strategies to include a broader stakeholder voice to provide space for transparent dialogue regarding training, progression, and reward (*ibid*) opportunities.

Anticipatory Socialisation

Scholarly engagement with the role of socialisation in the accounting profession has received increased attention since the millenium (Anderson-Gough *et al.*, 2005; Carter and Spence, 2014; Lupu and Empson, 2015; Spence and Carter, 2014). Interestingly, early investigations into the Big Four note how socialisation begins in the graduate process through engagement with students as potential employees and acts as a:

‘process of transforming aspiring accountants into corporate clones who look, sound, and behave like audit professionals’ months or even years before they take up traineeships at Big Four firms’ (Gebreiter, 2019, p. 234).

Prior to recruitment, aspiring accountants are attracted to apply to firms by the narrative outlined in recruitment brochures, while firms shortlist potential recruits based on skills, characteristics, and experience that they seek (ibid). In this sense Anderson-Gough *et al.*, (2005) argue that this is a two-way process, influenced through strong employer branding. While this strategy's intention is to attract the best talent (Churchman, 2013) greater openness and transparency could provide opportunities for managing unrealistic aspirations underpinned by engagement and commitment intentions (Aggarwal *et al.*, 2022). Research exploring retention among professional workers notes the significant costs associated with labour loss including 'recruitment, selection, and onboarding costs' (Christeen, 2015, p.103) and its negative ripple effects on culture, organisational stability, and institutional memory loss (ibid). Much HRM-practitioner focused literature recognises that the 'brightest and best' often have more discerning expectations of employers it is important that firm offerings are believable and realistic if employers hope to build stable relationships with their workforce (Wigert, 2022) and outperform their competitors (Pitts *et al.*, 2011). Indeed, building positive relations during the initial stages of employment shapes the socialisation process in two ways: first, it helps to establish a positive psychological contract (PC) between both parties; second, it develops employees' habitus to understand the unconscious acceptance of social actions (Bourdieu, 1986) in the workplace.

Representing the implicit and often unspoken and unwritten expectations that underpin employer/employee relationships (Levinson *et al.*, 1962) the PC encompasses 'mutual obligations, values, expectations, and aspirations that operate over and above the formal contract of employment' (Smithson and Lewis, 2004, p. 70). With its philosophical roots in social contract theory (Hobbes, 1651, as cited in Schmitt, 2008), PC is founded upon a reciprocal exchange relationship between employer and employee and is a 'powerful determinant of behavior' (Schein, 1960, p.11) at work. The concept was initially introduced through a number of key works including Menninger, (1958), Argyris (1960), Levinson *et al.*, (1962), Schein (1965), and Roehling (1997), it was Argyris (1960) who first coined the PC term, with Levinson *et al.*, (1962) providing the forensic elaboration into PC when other work during this time period had failed to do so. Schein (1965) distinguished between the PC at the individual and organisational levels, there is more broadly a lack of definitional agreement on PC (Nayak *et al.*, 2021). In the search for definitional understanding, Schalke and Freese (1993) ask whether a uniform set of ideals concerning the PC can meet the expectations of a diverse set of stakeholders in any organisation. In response, Rousseau (1990) posits that PC is better understood at the unitary, rather than bilateral level such that it represents the subjective, individual views and obligations between the individual employee and employer and employer with their employee.

At its theoretical roots, PC is underpinned by obligations with successful psychological contracts based on whether those contractual parties perceive that these obligations have been met (Herrera and De Las Heras-Rosas, 2020), and obligations can be observed from two PC perspectives: relational and transactional positions (MacNeil, 1985). The former represents emotional exchange concerned with whether issues such as loyalty, development opportunities, and organisational security are met (Herrera and De Las Heras-Rosas, 2020), and the latter primarily on economic exchange (Rousseau, 1995). Compliance with the PC is influenced by both employee and employer attitudes (Herrera and De Las Heras-Rosas, 2021), how each party feels involved and committed to the other (Aggarwal *et al.*, 2022) and if managed effectively, can deliver high levels of employee satisfaction and commitment (CIPD, 2023). Weaknesses in the PC link may lead to a PC breach or violation. From an employee perspective, a breach represents issues that impact job satisfaction, attitude and behaviour (Coyle-Shapiro *et al.*, 2019), career progression (Soares and Mosquera, 2019), and fairness and justice and may result in higher levels of labour turnover (Lester *et al.*, 2002; Azeem *et al.*, 2020), reduced commitment (Aggarwal *et al.*, 2022; CIPD, 2023), and performance outcomes (Gracia *et al.*, 2006; CIPD, 2023). A violation represents the possible consequences of the PC breach and may result in employee resentment and negative emotion (Coyle-Shapiro *et al.*, 2019) towards the employer and from an organisational position may result in a negative organisational image (Cantisano *et al.*, 2008), lack of trust (Zhao *et al.*, 2007), a sense of injustice (Marwat *et al.*, 2021) and lack of perceived fairness (Duran *et al.*, 2019). Coyle-Shapiro *et al.*, (2019) note that PC breach discussions should focus on a number of areas including the antecedents of the breach; this research into the induction process responds to this call.

The second socialisation position is the development of a shared habitus amongst accounting professionals. With its philosophical beginnings attributed to Aristotle's hexis (Wacquant, 2005), it was Bourdieu's (1986) use of habitus as a sociological tool that helps us to understand the connection between social structures and human agency. Habitus represents the repeated patterns of behaviours and beliefs that are contextually and experientially influenced (Chudowski and Mayrhofer, 2011). From a shared perspective it represents the 'unconscious acceptance of the social order' (Topić, 2020, p.760) within the accountancy firm and shapes everyday action and behaviour (Bourdieu, 1986), enabling individuals and communities to be involved in multiple social acts and interactions without any sense of reflection (Pirrodi, 2021). As new recruits enter accountancy firms (fields), from different backgrounds and upbringings, each has their own habitus that is a culmination of their learned habits, tastes, and experiences (Bourdieu, 1990). Within the context of the accountancy field employees need to acquire various forms of capitals, 'in order to negotiate and establish their

positions within a particular field' [that] are significant in getting on and getting by both professionally and personally (Kerr and Robinson, 2009, p. 832). Drawing from Van Maanen and Schein's (1979) theory of the stages of socialisation, if discrepancies occur in their habitus at the stage between the pre-entry expectations of the accountancy firm, (in PC terms noted as the anticipatory phase), and post-entry reality, the employee may experience some adjustment in how they think and feel about their role and the firm. Bourdieu (1990) refers to this disconnect as hysteresis: a misalignment between the individual's habitus and the reality of the field, which in the context of this research is their accountancy firms. If the gap between what was expected, representing the PC, and what is experienced is too great then this may lead to a PC breach that may result in a violation of the PC including low job satisfaction and labour turnover (Rao, 2021). Again, this research examines the impact of a perceived breach and considers how greater involvement of employees in induction may limit the impact of PC violation.

Early depictions of the accounting profession held that accountants were dominantly male, boring, conservative, and lacking in social skills (O'Dowd and Beardslee, 1967; Miley and Read 2012). Over half a century later, media perceptions of the accounting profession unfairly hold onto some of those identifiers (Richardson *et al.*, 2015), newer depictions recognise the profession in more dynamic terms as social and ethical change agents (*ibid*). Firms' reputations developed through strong branding strategies often feed into perceptions of the accountancy profession that serves to fuel the aspirations and expectations of new and aspiring recruits (Arasanmi and Krishna, 2019). In a study exploring recruitment across accountancy firms, Lepistö and Ihanola (2018) note how employer branding strategies depict accountants as dynamic and energetic extroverts, with job advertisements often highlighting the potential for a colourful and exciting lifestyle in the profession (Jeacle, 2008). However attractive employer branding is in enticing new accounting professionals into firms, the reality of work may quash employee aspirations concerning progression and opportunity (Rao, 2021) proffered in recruitment campaigns.

Over time, the doxa of the fields, representing the taken-for-granted assumptions (Bourdieu, 1996), are obvious to those fully socialised into the accountancy community and familiarised with a firm's culture. However, as socialisation takes time, newer employees come to realise the rules of the accountancy field, which set out the reality of the market, and the limited potential opportunities associated with it (Bourdieu, 1993). Before long, the shiny offerings portrayed in the induction process become tarnished as recruits recognise the limitations of the firm's offering and doubt the alleged opportunities available to them.

Research design

To investigate how induction mediates employee aspiration in the Big Four accountancy firms, the study adopted an interpretivist multi-method four-phased approach, that included a pilot study and phases two and three occurring simultaneously.

Sample

The study itself sits within a larger project that utilised purposive sampling criterion with 120 practicing accountants from the Big Four accountancy firms. Out of the larger sample, 28 accounting professionals, comprising 20 females and 8 males, agreed to take part in this research study. An initial group of 6 young professionals who all knew each other and worked within the Big Four; through snowball sampling each recruited one more. Two of the initial core group used their networks to recruit the rest.

Pilot Study

We carried out a qualitative pilot study with a small focus group of 3 female and 3 male participants who had worked for a period of two years or less as trainee accountants / newly qualified accountants. The purpose of the pilot study was to test the feasibility and practicalities of the main study and to adapt our approach where necessary in response to participant commentary. Initial semi structured conversations explored if structures of accountancy firms enabled or inhibited aspiration. These initial stage conversations highlighted strong opinions and guided the research to focus on the induction process specifically as we developed the study. Following the pilot, we contacted the larger sample of 28 by email to explain the purpose of the study, and raise the opportunity for participants to ask questions.

Data gathering

Stage two

Stage two involved two focus group discussions concerning the extent to which participants considered that induction 'promises' had been met. These initial focus groups with ten participants in each, were carried out in March 2020, at the start of the Covid 19 pandemic.

Stage three

More extensive discussions occurred through one-to-one 28 semi-structured online via zoom interviews to explore personal accounts of induction and subsequent work experience. Interviews were carried out simultaneously with stage two between March and September 2020. A semi-structured approach allowed for 'unanticipated statements and stories to emerge' (Charmaz, 2014, p. 26). Initial questioning techniques used a broader questioning

strategy before moving towards narrower areas of inquiry as data collection and analysis progressed in parallel (Onwuegbuzie and Combs, 2010). As the inter-relationship between aspiration and opportunity (or lack of) emerged as a significant theme, the interview questions were orientated accordingly. Interviews were recorded with participant consent, allowing us to focus on the nuances of the conversation (Bietti and Stone, 2019). In addition, notes were also taken to provide insights during the coding and analysis stage. Interviews achieved theoretical saturation when no new themes were generated (Glaser and Strauss, 1967).

Stage four

Following the interviews, twelve participants accepted the invitation to engage in a one-hour online focus group called, What Shapes our Aspiration? With participant permission, discussions were recorded for transparency and transcription purposes. Conversations were dominated by the existing gap between how the accountancy role had been described in the professional literature, job advertisement, and at induction, and the reality of the role once in post. As discussions gathered momentum, the overriding focus turned to the levels of disenchantment experienced by the group; specifically, the disconnect between what induction had led the participants to expect and their subsequent experience. Participants recalled how induction had comprised a formal talk from senior management regarding visions, goals, and role opportunities, followed by an overview of employment terms and conditions led by the HR team. Overwhelmingly participants commented how little opportunity there was for two-way interaction to question and discuss. At the outset, the sample cohort explored power relations evidenced in the recruitment and induction process, explore their emotional experiences, and developed improvement suggestions induction.

Data analysis

Consistent with a grounded theory approach (Corbin and Strauss, 2008) data analysis ran in concurrence with data collection. Transcribed interviews were analysed line-by-line, with NVivo descriptors assigning labels to codes. Through initial coding stages, twenty-one categories were identified that were later categorised into three broader core categories identified as “aspiration,” “opportunity” and “disappointment.” Discussions about emerging findings were held with participants at random intervals to serve as a point of member checking (Birt *et al.*, 2016) with the purpose of transparency and reliability.

Findings

Using pseudonyms for anonymity purposes, the participants’ own words have been used to explore experiences of induction. Following a grounded theory approach, thematic analysis

highlighted how the cultural environment can influence responses (Deardorff, 2018). The findings are presented under three headings: “aspiration”, “opportunity” and “disappointment.”

Aspiration

All participants expressed the importance of career aspirations that were intact at induction but challenged by the reality of work.

‘I thought I was a good catch, degree, masters, student debt, placements, pushy family - of course, I had high aspirations. It’s been a shock that so many others had exactly the same. Wheneveryone goes to university.... it is much more difficult to stand out’ (Rebecca 30)

‘I had high aspirations.... I’ve been disappointed because challenging work does not exist, maybe just for the top few. Recruitment was good but induction was just hype’ (Lawrence 27)

The National Careers Council (2013, p.12) report on aspiration identifies the need to “encourage ambition and meet the needs of an aspirational nation where opportunity is not blocked by self-doubt, ignorance, or confusion.” This suggests that the labour force should aspire to reach their potential, yet the report caveats that there needs to be a realistic evaluation of aspiration, claiming that there is a labour force misalignment citing that ‘two out of five young people were unrealistic’ (ibid, p. 8) about their career aspirations. However, this claim is cited as a point of confusion on the part of the workforce rather than acknowledging that different priorities may exist between employee and employer. With the call for a more realistic interpretation of career aspiration impacting both parties involved in the PC, there is a greater need for all involved to reflect on aspiration from a realistic and transparent position. From the accounting professionals’ perspective, the following comments identify aspirational drivers.

‘I aspire to be the best I can, but that means work-life balance, so I want a good work life and good home life, not one over the other’ (Olivia 25)

‘I want to do well and aspire to have a happy life. I would like the job to be what it says on the tin so that I can make a proper decision if it is a good fit’ (Connor 24)

‘Good job, good home life, good terms and conditions and balance, these are my aspirations’ (Claire 26)

Hoskins and Barker (2017) and Callard's (2018) research, focus on those yet to enter the workforce and note the importance of more individualised aspirations beyond financially orientated career objectives. Promotional job literature, recruitment programmes, and induction initiatives in accounting firms highlight how the profession offers much more than financial reward, which may serve to incentivise those interested in joining the profession (Vatsa, 2016). Yet, participants note how this aspiration has not been met by the Big Four.

'I can see why [new recruits] expect so much. I have sat in induction.... I have contributed.... we are told to 'not disappoint them, give it some gloss' when really a lot of the job is pretty mundane. More honesty is needed then they would not feel so flat' (Lawrence 27)

Here the expectation that existing professionals should engage in aspirational spin with younger professionals is highlighted. Post-recruitment disappointment is also noted, while broader aspiration desires such as work-life balance proved equally disappointing once in practice. Educational effort to engage in challenging work was equally unfulfilled as participants reported feeling overqualified to engage in largely mundane work. In short, the over-exaggerated claims made by the Big Four in induction led to employee disillusionment. Drawing from Bourdieu (1996, p. 228), these newly appointed professionals enter the field (accountancy firm) with 'an interested participation in the game'; a metaphor used to encapsulate the struggles for the most advantageous positions (career progression and opportunities situated within the accountancy firm) (Carter and Spence, 2014). Participation in the game is driven by *illusio*, representing an individual's investment in that world for expected outcomes (Bourdieu, 1990) thus influencing the level of role motivation and job expectations an individual holds about the firm (Threadgold, 2018). From a PC perspective, this represents the anticipatory expectations that individuals hold about their job and employer (Ruchika and Prasad, 2014). In Bourdieusian terms, the anticipatory PC represents doxic aspiration as it captures the 'hopes and dreams that are so normative they are often assumed to be universal' (Stich and Crane, 2023) for those entering the accountancy profession. Yet here, participant commentary identifies how these are soon dashed as they come to understand the realities of work.

Opportunity

Participant feedback concerning post-recruitment opportunities also highlighted the impact of organisational spin. Some participants talked of the seductive methods used early in their educational journey and how that progressed into workplace.

'I thought that there would be lots of opportunities.... that is what I was told. You keep hearing talent schemes, rewards, blue sky thinking prizes.... so, you buy into it. And you wait and wait..... if you ask [about those opportunities], you are told about some remote time in the future' (Oliver 27).

'I thought my background, degree, masters, internship, would give me opportunities to shine but it does not work like that. It raises your hopes' (Lawrence 27).

'Opportunities are presented as a given [but they are invisible] because they are simply not there for most of us. Our company grooms the token employee on some special scheme or international assignment, but it is like for 1 in every 10,000 so do not hold your breath'. (Sophie 28)

'I have been here for four years [I] remind them in my annual review about the things they promised. [I am told] that would be nice but ...focus on the day job. Friends in other companies say it is no different for them, but it is hush-hush, cos there's pressure to say your company is fabulous' (Claire 26).

From a psychological contract position, employee attitude towards work is causally linked to employer behaviour and actions (Seeck and ParzeFall, 2008). The sense of disillusionment concerning a lack of opportunities is evidenced. The use of the token employee mentioned in Sophie's commentary adds to the spin evidenced in early comments by the participants. In Bourdieusian terms, the commentary indicates a day-to-day disillusionment, or what Threadgold (2018, p.46) describes as an 'ironic disposition' as new recruits begin to gain an understanding of the game at play in the accountancy firm's field. Illusio encapsulates the pre-existing perceptions that new recruits may have about the accountancy profession and whether potential recruits may feel that the field is worth their investment (Bourdieu, 1996). By reflecting on their expectations from the employment relationship perspective, employees are able to identify what aspects of the field contribute to their disillusionment and do much to contribute towards a more ironic awareness of the illusio (Stich and Crane, 2023).

Disappointment

Disappointment stood out as a theme given the depth and range of factors that influenced the participant's feelings regarding work with the Big Four. Participants cited the mass-market education system, making their qualifications commonplace, recruitment spin and the promise

of exciting opportunities that culminated in immense disappointment. Examples of this include the following commentary.

‘Honestly, the things they said in the recruitment literature [and].... the interview, I could cry at how much I was sold. I thought my [education] would count for something but it is the norm’ (Lawrence 27)

The theme of delayed gratification in one’s career led to much disappointment. For example:

‘The job was so bigged up [during recruitment and induction] and I fell for it’ (Ryan 27)

‘I produced two great ideas, and my mentor acknowledged them. I asked what next, he said ‘maybe in about 20 years’ time you can implement them’. I was fuming.’ (Rebecca 30)

As the theme of disappointment remained constant, many participants expressed how their experience of induction shaped their decision-making concerning future opportunities with the Big Four.

‘Now on, the more a job is dressed up with spin, the dodgier I think it will be. If only these kinds of conversations had happened in induction’ (Sophie 28)

‘I will not spend any time now bolstering their image by attending recruitment events, fairs, inductions, selling spin, doing surveys. My time is spent unpacking all the *** and getting my career where it should be’ (Rebecca 30).

As it currently stands, the exciting career opportunities presented prior to and during induction are noted as contributing to a sense of disappointment. Rebecca identifies how she has disengaged from firm promotional activities and has instead, re-focused her actions on self-benefiting activities. As employees may perform actions that are in harmony with the practical logic concerned with the probability of successful outcomes (Pirrodi, 2021), a re-evaluation of the value of the game and whether to invest time and effort into forms of participation (illusio) may have a negative impact on the field (Threadgold, 2018). As pre-existing dispositions help to establish an interest in entering a field and can inform expectations and aspirations from it (Bourdieu, 1986), so too can the resulting knowledge of the field and game. If a game may no longer be worth playing, then accountancy professionals may consider leaving the field rather than staying and precarious working conditions (Gollmitzer, 2014) that fail to meet aspirational expectations. From a PC perspective, Christeen’s (2015) work identifies factors representing

PC breach. At the organisational level these include failure in factors such as positive management styles, good working culture (including autonomy), flexible work opportunities, and the opportunity to gain promotion and learn new skills. Depletion of employee aspiration in the accountancy context, identifies a lack of promotional opportunities, lack of autonomy and the chance to learn and implement new skills as contributory factors in this study.

Discussion

The aforementioned National Career's Council (2013) directs criticism at the labour force for unrealistic expectations of work, yet employers also need to reflect if they contribute toward a sense of aspiration idealism. Professions like accounting dedicate time and effort to expensive recruitment and induction practices underpinned by talent retention intentions (Aggarwal *et al.*, 2022). However, with professional bodies and recruiters warning of the competitive nature of professional employment (CIPD, 2023) it is important that new recruits have a transparent understanding of employer offerings to make appropriate choices so their aspirations can be matched with their employer of choice. Participants in this study collectively reported disillusionment and abandoned aspiration two years following their induction into the accountancy profession. From a PC contract position, all participants considered that their employers had breached the psychological contract with unmet promises, citing the induction process, as the initial site where aspiration was encouraged, and on reflection, presented as a point of reference when aspirations had been unmet.

Although HRM insights into induction regard it as a two-way process, practice realities in accountancy firms note a gap in the dyadic relationship with employees having a limited voice in the process. To overcome this, we suggest that mismatches between espoused aspirational opportunity and the reality of practice be identified through AL conversations which provide a two-way willingness to learn and adapt; an underpinning principle of socialisation (Antonacopoulou and Guttel, 2010). Following Sophie's (28) commentary, if only these conversations had happened in induction, we suggest that authentic truly dyadic inductions provide an opportunity for employees to discuss their aspirations in line with the reality of opportunities available in accountancy firms. Although we acknowledge that employers display courtship behaviour to attract talent and need to respond to challenges such as economic downturn and skills shortages, ways exist in which induction processes can involve employees. We argue that an action-learning ethos engages both parties in the employment relationship and provides opportunities to focus on solutions.

The use of AL in this context draws upon the work of Revans (1984) which focuses on bringing people together to explore their issues (questioning) and to develop solutions (knowledge).

This approach aligned with our participants' desires to share common concerns regarding the aspiration misalignment demonstrated in accountancy firms, and to develop questions to posit solutions, allowing employees to mediate realistic career aspirations within the constrictions of the firm. Revans states that $L = P + Q$, i.e., Learning is Programmed Knowledge plus Questioning insight. Revans (1984, p.16) explains:

'P is the concern of the traditional academy; Q is the field of action learning [...], however, programmed knowledge, P, already set out in books or known by expert authorities, is quite insufficient for keeping on top of a world like ours today... Programmed knowledge must not only be expanded: it must be supplemented by questioning insight, and the capacity to identify useful and fresh lines of inquiry. This we may denote by Q, so that learning means not only supplementing P, but developing Q as well..the evidence is that a surfeit of P inhibits Q, and that experts, loaded with P, are the greatest menace to adaptation to change by questioning Q'.

We suggest that Revans' words, written almost 40 years ago, resonate with today's recruits in the Big Four. Having already had their world views adjusted throughout the recruitment stage, they arrive at the induction stage, replete with opportunity and promise, with both fewer certainties, or P, and greater capacity to challenge, or Q, thus more predisposed for the L that unfolds. Pedler (2021, p. 9) paraphrasing Revans' notes that:

'Action is the basis for learning; a potential for profound personal development; explores 'wicked' problems – with no 'right' answer; examines problems that are both organisational and personal; is enacted through a set of peers who are able and willing to support and challenge each other; it focuses on novel questions, rather than others' knowledge.'

We consider AL presents a more employee-centred induction and ensures that we do not ignore one-half of the employer/employee dyad; an ignorance that gives rise to misunderstandings, unmet aspirations, and disappointment.

Although findings do not attempt to generalise across all settings and to all professionals, we argue that it provides a glimpse into the importance of authentic and collaborative meaningful inductions as support mechanisms that engage rather than disengage. From our findings, we posit that organisations may benefit from reframing their current induction discourses.

Contributions to theory and practice

We asserted at the beginning that the paper makes one main contribution in that it extends career literature by pointing to AL as an important dimension of induction. Building on an AL

foundation, we encourage firms to see new recruits as partners in knowledge creation and underpin AL since knowledge is constructed in a social space. In all organisations, social space comprises employers and employees, and if they are to thrive jointly and holistically, the relationship between field and habitus needs to be closer. This can happen in different ways. Action learning provides an opportunity for shared dialogue concerning common problems. Employers can be more honest and transparent and avoid raising aspirations beyond what is available. Employees can reflect upon the market and try to differentiate themselves in multiple ways addressing not only qualifications but skills and competencies too.

Limitations of study

The study is subject to several limitations. While we drew participants from each of the Big Four, we acknowledge that the qualitative sample is small, so the findings are not generalisable. In addition, the sample represented a relatively privileged population of knowledge workers, living and working in the same metropolis of northern cities. Finally, the research was conducted during national lockdown where people faced unprecedented pressures and isolation, hence some may have experienced the stalling or thwarting of their career aspirations which may have influenced participant responses.

Future research

While we have responded to our research aims, future studies could evaluate the impact that an AL ethos in professional induction processes on employee engagement. In addition, studies could extend across professions to understand the value of AL induction in different industrial contexts, while research exploring whether the same benefits could be derived from Virtual AL, since this is likely to be relevant as more organisations adopt hybrid work arrangements.

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