

The Formation of Accounting Students' Strategies in The Recruitment Process of The Big Four Public Accounting Firms

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Abstract. Using Bourdieu's theory of practice, this study analyzed how the strategies of 12 final year accounting students is shaped to the point where they understand the ways of accumulating and using resources in order to succeed in the Big Four recruitment process. This study also examines how the beliefs attached to students can be affected when students succeed or fail in the recruitment process. The findings show that students' perceptions and behaviors in undergoing the Big Four recruitment process is formed by the interactions students go through with other social agents and the things they experience in the field of accounting education. These will later on provide students with a knowledge on how to fall in line with the rules of the Big Four recruitment process and will therefore become the basis of students' recruitment strategies that are used in the process.

Keywords: Big Four, Bourdieu, Recruitment, Strategy.

1 Introduction

The Big Four public accounting firms have become one of the most desired working places for accounting students. However, there are many challenges that students must overcome to enter this work environment, one of which is to fulfill the ideal criteria desired by the Big Four recruiters [1]. These criteria can be reflected through a recruiter's resume or CV which describes the compatibility of the ability, motivation, and personality of the candidates and the vacant position [2]. Then, candidates who meet the resume assessment criteria will also be re-selected through a series of oral and written exams [3]. In order to succeed, students need to go through a preparatory activity and develop a strategy in order to realize their goal of working at the Big Four public accounting firms. This strategy will later be reflected in various activities that support the preparation and implementation of recruitment activities, starting from writing CVs and resumes [4,5,6], working on practice questions [7], conducting mock interviews [5], to performing other activities in the form of long-term investments such as participating in organizations or an internship program. With the criteria that need to be met, students can choose to do the various strategies that have been mentioned in order to succeed in the Big Four recruitment process.

Previous research has not discussed much about recruitment strategies from the student's point of view, especially in the accounting context. Some of them explain the recruitment process from the recruiter's point of view along with the ideal criteria that underlie the selection process they carry out [2,3,8], while other previous studies have discussed the effectiveness of various strategies to guarantee success for students participating in recruitment processes [5,6,7,9]. Literature containing an understanding of the recruitment experience from a student's point of view and why they form the strategies that they use is still very little. Therefore, this research aims to understand how the strategies of accounting students emerge and the process involved in forming those strategies while they undergo recruitment in the Big Four public accounting firms.

To understand how students' strategies emerge, this research relies on Pierre Bourdieu's theory of practice as its theoretical approach. While the use of Bourdieu's sociology in conducting research on student recruitment and employability is increasing [10]. Nghia et al. [10] states that a majority of those researches focuses only on one of Bourdieu's concepts and does not incorporate Bourdieu's three main concepts, which are field, capital, and habitus, as a whole to explain existing phenomena. These three concepts are a related and inseparable unit [11], so that an incomplete presentation of the three concepts can result in failure to understand the process of building student employability [10]. Given that student recruitment strategies are a part of student employability, we decided to use Bourdieu's theory of field, capital, habitus, and strategy to explain the formation of students' strategies while participating in the Big Four recruitment process.

2 Literature Review

2.1 Ideal Candidates and How Companies Evaluate Them

Recruitment is the process of identifying and attracting prospective workers who are compatible with the company by communicating a positive company image to job applicants [12]. In this process, recruiters will assess the compatibility of an applicant with the job they are applying for through a set of criteria. Professional skills, such as interpersonal skills, professionalism, teamwork, the ability to behave ethically, listening skills, and self-confidence are important skills that are prioritized by recruiters in selecting candidates [8]. Even so, Awayiga, Onumah & Tsamenyi [13] also mentioned that technical capabilities, such as knowledge in technology and skills to operate several applications, also contribute in making hiring decisions for a company. Skills such as operating Microsoft Excel are also important in order to have a career as a public accountant [14,15].

In addition to technical expertise, an applicant's skill in describing their abilities by using the most prominent words and phrases to express their work skills in interviews also contributes to their success in the recruitment process [16]. However, non-verbal information that is conveyed through gestures and appearances is also important in recruiters' evaluation process [17,18]. These two factors are especially important when applicants undergo job interviews because recruiters believe that a person is highly compatible with a job only when these traits align well with the offered job position.

The CV or resume owned by prospective employees also influences their success in undergoing recruitment [2,6]. Resumes containing high academic results (GPA), participation in extracurricular activities, and work experience are key strategies in creating a valuable differentiating approach to facilitate prospective workers in entering the labor market [2,6].

2.2 Students' Strategies in Preparing and Undergoing Recruitment

Employability is a form of identity that underlies student interaction with the working field which is formed subjectively through experience and references obtained by them [17]. As future job candidates, students begin to understand that they must prepare and manage their employability in order to transition from the world of higher education to the world of work [17]. Self-preparation before participating in the recruitment process is important because in reality, the curriculum used in higher education does not fully teach techniques for participating in recruitment [5] or technical skills that can determine the eligibility of a student [8]. Therefore, students can improve their employability through a set of preparation activities that include the learning, self-presentation, and experience seeking.

One of the preparation activities includes constructing CVs and resumes. Even though making a CV and resume only includes compiling and inputting text and images into a document, the contents of a CV and resume are a description of a student's academic abilities, skills, work experience, and organizational or extracurricular experience [2]. In that way, the contents of these two documents can influence the recruiter's interest and final decision on students' employability [2,4,5,6]. As the contribution of students' academic abilities to recruitment decisions weakens through time [6,20], students also include extracurricular experiences in their CVs. The inclusion of extracurricular experiences in CVs and resumes is intended to inform students' soft skills and their ability to do activities outside of their obligations in a higher education environment [4,9].

The next preparation activity generally depends on the type of exam that will be taken by prospective workers when participating in the recruitment process. According to Gebreiter [3], the Big Four recruitment process includes two types of tests, namely interviews and written tests which can be held offline or online. Students can develop strategies for dealing with job interviews by understanding the company they will apply to and the criteria of workers sought by recruiters from that company [4]. In the context of the Big Four, Gebreiter [3] states that it is important to demonstrate a candidate's understanding of the public accounting firms during the interview process. Because the majority of higher education curriculum do not support the development of students' skills in terms of job interviews [5], practicing before an interview can be done as a self-preparation strategy for the recruitment process [4].

When facing a written exam, students can also prepare themselves by taking practice exams that describe the types of test questions that will be given by a particular company [7]. According to Champion [7], working on practice questions before exams can help students to improve the quality of their performance and confidence when participating in a recruitment process. Then, students can also manage their learning strategies, for example by carrying out cognitive strategies such as summarizing, repeating to remember, and underlining [21]. Beyond that, they can also manage resources outside their cognition, such as the learning environment, as well as manage time and seek help from their study partners or instructors [21].

3 Theoretical Approach

Bourdieu's theory of practice can explain his three main concepts, which are field, capital, and habitus, as an interconnected unit where no concept is more important than the other [22].

The field is a socially structured space which is filled with parties who dominate and are dominated [23]. Bourdieu states that the field is like a game that consists of the positions occupied by individuals and institutions as agents participating in the game, as well as the rules that are influenced by the conditions of the field [24]. According to Bourdieu, the games that occur in the field are competitive, so that various agents use different strategies to maintain or increase their position through capital accumulation [11].

Bourdieu states that agents need capital to achieve a position and distinguish themselves from other agents in a field. Capital itself can be divided into four forms, which are economic capital, cultural capital, social capital, and symbolic capital [11]. Economic capital only refers to the ownership of money related to fields such as through billable working hours or profit sharing enjoyed by players [25]. However, it is often closely related to the accumulation of social capital and cultural capital. Social capital refers to the way social agents network and develop productive relationships with other agents [25]. On the other hand, cultural capital can be identified in three forms [26]. First, embodied cultural capital includes the technical expertise possessed by agents and various activities carried out by them, such as how agents behave in terms of courtesy, body language, appearance, speech, and general behavior that can reflect the performance of the agent. Second, objectified cultural capital is embodied in material objects such as works of art, household appliances or ornaments. Third, the institutional form generally comes in the form of a socially recognized diploma or credential [25]. Symbolic capital is a product of combining various forms of capital. This type of capital is commonly related to the prestige, reputation, and fame obtained from various forms of legally recognized capital [27]. The accumulation of economic, cultural, social and symbolic capital will become the main source of power in society [26]. The difference in the agent's position in the field will depend on power in the form of the amount and composition of capital they have [28].

Habitus is a set of principles of thinking and behaving [29] which form a basis for humans to understand the field in which they play [11,25]. Habitus shapes a person's strategy and instincts for what to do when faced with certain situations based on an implicit understanding of the rules of the game in the field they occupy [24,25,29]. Bourdieu describes the habitus as "structured structures predisposed to function as structuring structures" [29]. This statement means that habitus is something formed by a person's past experience (structured structures) that will contribute to building their selves in the present and the future (structuring structures) [11]. Therefore, habitus is not something that appears by itself, but is a product that is actively formed as a result of socialization and repetition that humans experience over time [11,25].

Bourdieu [30] explains the relationship between these three main concepts with the formula (habitus x capital) + field = practice. This formulation states that practice is the result of the disposition (habitus) and position (capital) of a social agent which depend on the conditions of the social space where they play (field) [11]. Habitus is the source of practice. Through their habitus, an agent will have a way of perceiving, thinking, and behaving which is shaped by what

they learn and experience in their environment. In other words, the field will structure the habitus [24]. However, the relationship between field and habitus is a reciprocal relationship, because the habitus formed by the field will become the basis for the social agents within it to understand their lives [11]. Habitus will provide an understanding of what social agents should and should not do in the field where they play. However, the choice of what a social agent can do also depends on their positions in a field. Thus, the concept of habitus is also related to capital because social agents can only improve their position in a social space by accumulating the right weight and volume of capital. Through the position they get from their capital, social agents can get a set of choices about what they can do in the present and in the future. Then, their future behavior will be based on the habitus formed by the field where they play. This proves that the relationship between Bourdieu's three main concepts can shape practice. In this study, practice will be reflected by the strategies used by students while they participate in the recruitment process.

Bourdieu defines strategy as a "product of a practical sense, of a particular social game" [31]. Strategy is the product of a conscious and rational calculation that is carried out by agents in order to "fall in line with the rule" [32]. Bourdieu [33] states that "habitus is thus at the basis of strategies", so an agent's will depend heavily on the rules of the game. This is why agents can only succeed if they carry out strategies that align with the rules. Strategy is also about using power [34]. Thus, the availability of capital determines the strategies and tactics available to agents [30].

This study also uses the concept of reflexivity to explain how student strategies can be affected by their reflection towards what they went through in the game. For Bourdieu [22], reflexivity is a systematic exploration of "unthought categories of thought which limit the thinkable and predetermine what is actually thought". Based on Bourdieu's theory, Maclean, Harvey & Chia [35] describes reflexivity as the ability of social agents to understand social practices and to respond to certain events based on what they have experienced in the past. The concept of reflexivity itself is closely related to habitus and *illusio*. *Illusio* is often referred to as the "feel for the game and its rules" [36] that creates a deep commitment to specific practices and a strong belief in the benefits that can be derived from investing time and energy [37]. In this context, reflexivity will provide a "critical evaluation" [24] towards an agent's *illusio*, so agents who reflect can gain an awareness of the fact that everything they do or say is moved by a cause or a reason [24]. Therefore, reflexivity can cause agents to break away from their *illusio*.

4 Methodology

This study uses a qualitative method to understand accounting students' experience in undergoing recruitment at Big Four accounting firms. A total of 12 semi-structured interviews were conducted with final year undergraduate accounting students from 6 universities in Jakarta, Bogor, Depok, Tangerang, and Bekasi (Jabodetabek). All the students have participated in recruitment activities from the Big Four for internships and/or permanent employment. Interview is used as a primary method of collecting data because it is considered effective in exploratory research [38] and allows researchers to explore data in a more in depth manner [39]. The decision to collect 12 interviewees was made because [40] stated that this number was considered sufficient for undergraduate students who still have limited time and resources in conducting qualitative research. Interviews were conducted within two months, from April to May 2023,

with an average length of one hour. A majority of them were held onsite, but two interviews were also conducted online via Zoom for students who live outside of Jabotodabek. Prior to the actual interviews, researchers have piloted the interviews with non-informants to check and make sure that the interview questions are easy to understand. To support the research results, data is also collected from documents related to student recruitment by the Big Four. These documents are in the form of posters, brochures, website pages, and social media content owned by the Big Four which are used to promote the company and job vacancies.

All research data were analyzed manually without the assistance of qualitative research softwares. All interview recordings were transcribed verbatim by the researchers into Microsoft Word files. After that, all the data collected was read systematically and repeatedly to increase the researcher's familiarity with the research material. Then, the interviews were codified. Data codification includes the process of creating a code indicating the attractiveness of the data being studied and organizing the data into meaningful groups. After the data was codified, the data was analyzed using Bourdieu's theory of practice.

5. Result and Discussion

Accounting students are social agents who became a part of various fields throughout their lives. When they start studying the accounting major, they will become a part of the accounting education field and will accumulate capital for approximately four years through their experiences as an accounting student. However, the time they go through in the process of accumulating capital will also contribute in shaping their habitus as an accounting student. That way, they can form a different perspective and behavior towards various things, one of which is towards the Big Four.

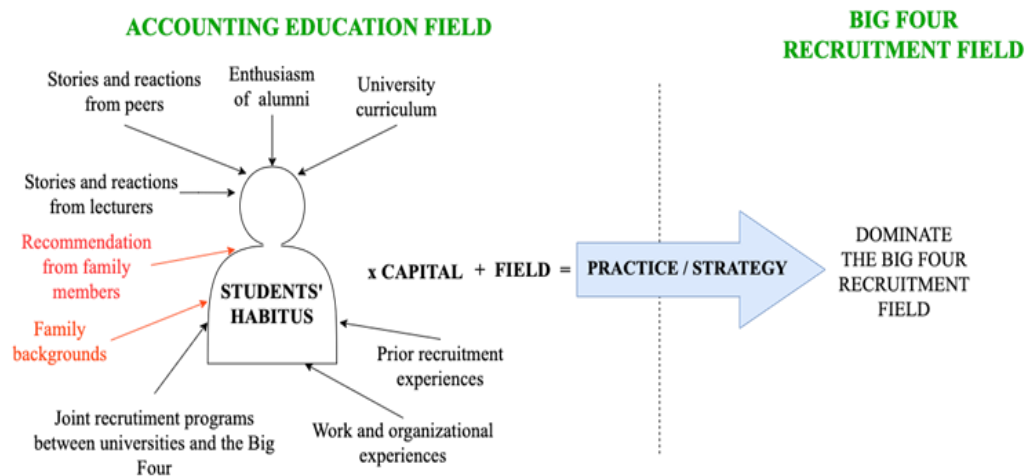


Figure 1. How Students' Recruitment Strategies Emerge

Figure 1 describes the factors that shape the habitus of accounting students in undergoing recruitment and the Big Four. The habitus of students, which is formed by what they learned and experienced in the past, will provide them with an understanding towards the rules of the Big Four recruitment game.

Students' habitus that are formed by the field of accounting education will later provide students with a set of "operating principles" [29, p. 18] that can guide them to fulfill the rules of the game. From then on, they will understand the weight and volume of capital that is necessary to have and how to use their capital to dominate the Big Four recruitment field. In other words, students' habitus will shape the way students shape their strategies in carrying out the Big Four recruitment process. This study identifies 9 factors that can form students' habitus, which are stories and reactions from lecturers, stories and reactions from friends, the enthusiasm of alumni, university curriculum, joint recruitment programs between universities and the Big Four, work and organizational experiences, prior recruitment experiences, recommendations from family members, and family background.

When lecturers mention the Big Four and share their past working experiences there while delivering learning materials, students' awareness of the existence of these public accounting firms and their understanding towards them will increase. By listening to their lecturers, students will get to know the Big Four and the work culture it offers. In addition, when a student succeeds in entering the Big Four and gets a positive reaction from their lecturers, they will begin perceive that working at the Big Four is more prestigious than working in other firms:

"Yesterday, when I was asked what I was busy with, I answered that I was doing an internship at the Big Four. It was so obvious that my lecturers felt prideful from giving birth to a child who uh... was able to enter the Big Four. So I realized more, uh... lecturers can be proud of you only by working in the Big Four. That's amazing." (Student 5)

Aside from lecturers, interactions between students and other students can also shape their perceptions of the Big Four. When students feel the enthusiasm of their friends who "in the majority dreams to join the Big Four" (Student 6), students will begin to form a perception that the Big Four is a workplace that is of great interest to most accounting students. This is also similar to the enthusiasm of many alumni who chose to work in the Big Four after they graduate:

"... this is a tradition in my university's accounting major. I see a lot of my seniors who work in non-Big Four firms go straight to the Big Four. There are ten people who were like that. So I thought, *maybe I have to try like them. Who knows I also have a chance like them?*" (Student 5)

In addition to that, interactions with other students and alumni can also provide an understanding of the Big Four recruitment process:

"I definitely asked my seniors and my friend who was in the previous batch about the interview questions. I tried to learn how the questions were like in the past, what was asked, how the correct answers were like, and what was the interview system like. For example, in one interview there were five to six people. I knew that from my friends, so I realized right away: *oh, the interview's definitely going to be crowded.* I also understood from my friend that the interview will be in English and Indonesian. The fact that there will be a case study, that's what my friend tells me too." (Student 10)

Based on the explanations that have been given, it can be said that the social capital that students accumulate in the field of accounting education can contribute to shaping their habitus. Through stories and responses, students can form their perception towards the Big Four and familiarize themselves with the rules of the recruitment game. When they have this knowledge, they will understand the amount and composition of capital that is necessary to accumulate and how to use it in order to dominate the Big Four recruitment game.

Another factor that influences the formation of students' habitus is the university curriculum. When students go through their university's learning process, they will follow a certain curriculum. Several students stated that their learning curriculum that was packed with exams and assignments puts them under pressure. However, it "seems to be directed to shape students into Big Four employees" (Student 1) because, through the stories told by their social capital, students believe that the ability to work under pressure is necessary to have in order to work in the Big Four. Therefore, when a student becomes accustomed to working under pressure in university, they will also form an understanding of ways to deal with it. This will help them in undergoing recruitment in the future.

Other students also stated that a curriculum that teaches accounting and auditing in English can increase their understanding of ways to work on their recruitment test which is entirely written in English. Several students who felt that they were not very skilled in English stated that they did not experience great difficulties in doing their recruitment written tests. This can happen because they use English books when they study accounting and auditing in university. By using those books, students will be more familiar with English accounting terms and how to solve accounting and auditing exam questions that are written in English. In other words, the habitus that they formed through their time in the university will enable them to understand the Big Four's recruitment test questions that are written in English.

Joint programs between universities and the Big Four will also contribute in shaping the habitus of students. The number of joint recruitment programs held by the Big Four and certain universities will make students more exposed to the Big Four and the advantages it offers. This will form a perception that the Big Four is the best career choice for an accounting student. In addition, a high frequency of these programs will make the Big Four appear as something that is embedded in students' daily lives, enriching them with information about the firm and the work culture that runs within it.

Apart from the programs mentioned, universities also provide other activities that their students can participate in. Students who have organizational experiences will form a way of thinking and behaving based on what they experienced in the past. They will also understand how to deal with certain problems that arise within the scope of an organization. Beyond that, students can also take part in an internship program while studying. Because an internship is an actualization of what is learned during college, students can cultivate cultural capital in the form of competence and technical abilities during their internship. However, what students experience during their internship program can also shape a perception of the working environment and how to behave in it. Habitus formed through student organizational and work experiences can later increase their understanding of the existing rules of the game and how they should behave in the Big Four recruitment field in order to comply with these rules. For example, students can provide more

realistic answers to case studies provided by recruiters because they “have experienced that” (Student 8).

Students’ past recruitment experiences can also form an understanding of what they should do when they carry out their next recruitment process at the Big Four. For example, a student who has participated in the recruitment process at a non-Big Four firm will have a deeper understanding of the recruitment process of public accounting firms in general. They can understand accounting and auditing materials that are frequently tested and the flow of the recruitment process that is held. This will later form a way of thinking and behaving when students prepare themselves to take part in the Big Four recruitment process. For example, they would know what questions are being asked and prepare the answers based on their past experience:

“I wrote down all the questions from my previous interviews, then I remade an answer for it and typed all of it down. (I) know the questions better because I’ve gone through a couple of interviews in two non-Big Four firms and two Big Four firms. From that experience, I know the possible questions that will be asked in my next interview and I can prepare my answers for them.” (Student 9)

With this knowledge, students will feel more accustomed to the rules of the game and can prepare themselves according to those rules as they participate in the recruitment process.

For some students, their perceptions and attitudes towards the Big Four have been formed long before they became part of the field of accounting education. Advices that students get from family members who have worked in the Big Four or who have relations with people who work there can cause them to believe that the Big Four is the ideal career destination for accounting students. Even so, the same perception can also be formed simply by having a family member who works or has worked in the Big Four. Students who are born into a family whose members have worked in accounting and finance, or even become auditors at the Big Four, will have a greater opportunity to get to know the auditor profession and the Big Four earlier than students whose family members are not familiar with the Big Four. Through interactions with their family members and observations directed to them, these students can improve their understanding of the Big Four and the work culture that takes place within it:

"Yes, I know (that working at the Big Four involves a lot of overtime), because my cousins are like that. During peak seasons, they seriously work overtime until four o'clock at dawn, then work again early in the morning." (Student 10)

Habitus formed by the families of several students can form their perceptions towards the habitus of the auditors working in it. After that, they can form an understanding of the rules of the game that need to be obeyed so they can dominate the Big Four recruitment field.

The explanation about the factors that shape students’ habitus in the recruitment game can prove the nature of habitus as both structured structures and structuring structures. The things that were experienced and learned by students in the past (structured structures) will form an operating principle that will determine the way they behave and perceive when they prepare for and

participate in the Big Four recruitment process (structuring structures). By having an understanding of the Big Four's work culture and the recruitment process organized by it, students will understand the rules of the game. In that way, they will know the necessary amount (weight) and composition (volume) of capital that they need to accumulate to partake in the Big Four recruitment game. These rules of the game will be reflected through a set of criteria in Table 1 that students believe can describe an ideal candidate for the Big Four.

Table 1: Rules of the Big Four Recruitment Game

Criteria as Stated by The Big Four	Additional Criteria as Perceived by Students
1. Students come from a reputable university	1. Students have sufficient technical expertise in the field of accounting and auditing
2. Students have a GPA that is equal to or above the minimum threshold	2. Students have extracurricular experiences (organizational and internship experiences related to accounting)
3. Students have sufficient hard skills (English and Microsoft Excel)	3. Students possess other interpersonal skills (leadership, problem solving, time management, and high curiosity)
4. Students possess interpersonal skills (communication, team work, adaptability, and the ability to work under pressure)	4. Students present a neat CV format that can be read by computers (ATS friendly)
5. Students wear a shirt and dress neatly when they follow the recruitment process	5. Students have a high readiness to follow the recruitment process

When students have obtained capital and an understanding towards the rules of the game, they can determine how to use the capital they possess in order to dominate the Big Four recruitment field by fulfilling the rules of the game using the power they built from their capital. This further emphasizes how the main goal of students' strategies is to comply with existing rules, as well as how the main source of the strategy is the habitus that was shaped by the accounting education field.

Students who cannot fulfill one of the rules of the game due to lack of relevant capital ownership will not necessarily fail in the Big Four recruitment field. In fact, they can build power and achieve a dominant position in the field by utilizing the capital they have in a way that is different from other students. Of course, the capital owned by students may limit how they can strategize. However, it can also provide them with a knowledge on how they should use the capital they currently possess so that they can still achieve a higher position than other students in the Big Four recruitment field.

Students believe that being accepted to work in the Big Four is the main prize that can be obtained by winning the Big Four recruitment game. This belief instills a very strong interest towards the Big Four in students to the point where they do not question the cause of this belief in the first place. In Bourdieu's concept, this belief is referred to as *illusio*. *Illusio* will not only build students' interest in the Big Four, but will also make them believe that the effort and time they have invested into the recruitment game is worth it. Therefore, this belief will form a

commitment in students to accumulate capital and carry out their strategy as a form of investment to achieve the main prize.

Although *illusio* shapes a strong belief towards certain things, a student's *illusio* is not permanently embedded in their *habitus*. Unlike automated machines, students have free will [22]. They have the ability to reflect on the *illusio* they have formed when they experience points of disjuncture. Therefore, students' *illusio* can change throughout their time in the field. In the context of this study, a majority of students will reflect and reconsider their *illusio* when they succeed or fail to work at the Big Four. This can be exemplified by the impression of a student who was successfully accepted to work in the Big Four:

“... I've heard someone say that to enter the Big Four, you have to have a high GPA. But, it turns out that you don't have too. I've seen what the requirements are, but the reality doesn't look like it, you know.” (Student 8)

Stories from a student's social capital made them believe that one of the rules of the Big Four recruitment game was to have a high GPA. However, when they are accepted to be part of the Big Four field, they feel that not all of their *habitus* are in accordance with the actual conditions of the field. Through their experience, they changed his belief in the importance of having a very high GPA. Then, they will perceive that the most important thing that needs to be done is to show that their GPA equals or exceeds the minimum threshold. They will also feel that the effort spent to get the highest possible GPA will not be so meaningful if they want to enter the Big Four. This shows how their reflection can weaken their recruitment *illusio*. If this happens, students can consciously reflect back on their beliefs critically, so that they can become increasingly aware of the differences between what they have been believing and the reality that happens in the field [1].

6. Conclusion

This study aims to understand how accounting students' strategies emerge in carrying out the Big Four recruitment process. We analyzed how students shape their perceptions of the Big Four and develop their strategies in order to win the Big Four recruitment game. This research was conducted using a qualitative method, so data is collected through interviews with students who have experience in the Big Four recruitment process. Then, the stories obtained from the interviews were analyzed and presented from Bourdieu's point of view using the main concepts of field, capital, *habitus*, and strategy.

The results show that the time students spend in the field of accounting education can shape their perception of the Big Four as well as their understanding of the rules of the Big Four recruitment game. Through their interactions with other agents in the field of accounting education and their participation in various learning programs offered by their university, students can raise their awareness towards the existence of the Big Four and get to know the accounting firm more deeply. In this way, students' *habitus* will make them believe that the Big Four is the most ideal workplace for an accounting student. However, the interactions and programs that they experience in the past can also build an understanding of the rules of the Big Four recruitment game. When students interact with people who have worked there, they will form an

understanding towards the Big Four's culture and its way of working. Their knowledge of the habitus of Big Four auditors will later form an understanding of the rules of the game, which will then become one of the main basis for students in determining the weight and volume of capital that is needed and how to use it appropriately so that they can dominate the Big Four recruitment field.

Given that students are social agents who are capable of making reflections, the beliefs and perceptions of the grand prize of the Big Four recruitment game and the effectiveness of their strategies might also change as they spend their time playing in the Big Four recruitment field. When they are met with the outcomes of their game, students are able to reflect on their success or failures by evaluating if the time and efforts that they have invested in the game is ever worth it in the first place. This means that the students' recruitment illusio can be affected by the points of disjunctures that they go through as they play the recruitment game.

This research has some limitations. The composition of the interviewees in this study was not evenly distributed in all of the Big Four firms. There was also no interviewee who had successfully participated in the entire recruitment process at one of the Big Four firms. Therefore, the knowledge of the strategies implemented by students in going through one of the recruitment processes of a Big Four firm is limited.

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